

RANDALL COUNTY, TEXAS

**Comprehensive Annual
Financial Report**

**For the Year Ended
September 30, 2020**

RANDALL COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR YEAR ENDED SEPTEMBER 30, 2020

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INTRODUCTORY SECTION

KARON KANTOR
COUNTY AUDITOR
RANDALL COUNTY, TEXAS

Randall County Finance Building
501 16th Street, Suite 301
Canyon, Texas 79015



Phone: (806) 468-5533
Fax: (806) 468-5529
auditor@randallcounty.com

February 5, 2021

The Honorable District Judges of Randall County,
Honorable Members of the Randall County Commissioners' Court and
Citizens of Randall County, Texas:

The County Auditor's Office (Auditor) is pleased to present the Comprehensive Annual Financial Report (CAFR) of Randall County, Texas (County) for the fiscal year ended September 30, 2020. This report is submitted in accordance with Chapter 114, Subchapter B, and Section 114.025 of the Texas Local Government Code (LGC) and has been prepared by the Auditor.

The purpose of this report is to provide the District Judges of Randall County, the Randall County Commissioners' Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. The report has been prepared using Generally Accepted Accounting Principles (GAAP) and guidelines promulgated by the Governmental Accounting Standards Board (GASB). We believe the information and data contained herein are accurate in all material respects; and are reported in a manner designed to present fairly the financial position and results of operations of the County in accordance with GAAP. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have also been included, beginning with Management's Discussion and Analysis ("MD&A").

This report consists of management's representations regarding the finances of the County. Consequently, County management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements were audited by Doshier, Pickens & Francis, LLC, an independent audit firm. The independent auditors' report is presented as the first component of the financial section of this report. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditors report.

Profile of Randall County

Randall County, created in 1876 from Bexar County, was incorporated in 1889 and named for Confederate Brigadier General Horace Randal; a clerical error doubled the "l" in the County's name. The County consists of approximately 933 square miles of eastward sloping tableland broken by the Prairie Dog Town Fork of the Red River, which flows through Palo Duro Canyon, and its tributaries, the Palo Duro and Tierra Blanca Creeks.

The County is located in the south-central Texas Panhandle with the City of Canyon as its county seat. Due to its strategic location, the County, along with Armstrong, Carson and Potter Counties to the north and east and the cities of Canyon and Amarillo, are designated the "Amarillo Metropolitan Statistical Area" (AMSA) by the Texas Comptroller of Public Accounts and has become a trade-center for the northern panhandle and a five-state area. The County is traversed, along its northern border, east and west by four lane Interstate Highway 40 and from north and south by both four lane Interstate Highway 27 and U.S. Highway 87 and from northeast and southwest by four lane U.S. Highway 60.

County government structure and services

The County has a Commissioners' Court (Court) form of government. The Court is comprised of a County Judge who is the presiding officer of the Court and four Commissioners. The County Judge is elected at large to a four-year term and the Commissioners are elected by precinct. The Commissioners serve four-year staggered terms, with two Commissioners elected every two years. The Court's regularly scheduled meetings are held bi-weekly on Tuesday mornings.

The County Auditor is the Chief Financial Officer of the County and is responsible for substantially all county finance and accounting control functions including internal controls. The County Auditor is appointed for a two-year term by the State District Judges of the County.

The County serves an estimated 2020 population of 137,713 and provides a full range of county services normally associated with a Texas county, including administration of general government, adult and juvenile justice programs, assistance to indigents, courts, elections, fire protection, jails, law enforcement, law library, and recording offices, as well as the construction and maintenance of roads, bridges and other infrastructure.

Budget Process

In accordance with Chapter 111 of the Local Government Code, the County prepares an annual operating budget which serves as a financial plan for the new fiscal year beginning October 1. After publishing required public notices and conducting public hearings, the Court annually adopts a budget and establishes the tax rate. For the 2020 fiscal year, the budget was adopted on the category basis for all departments and/or funds. Commissioners' Court may transfer available funds between various departments and categories. However, no transfer may increase the total

appropriation of a fund. Chapter 111 of the Local Government Code allows Commissioners' Court to adopt supplemental budgets for limited purposes of spending grant or aid money or for capital projects through the issuance of bonds. This report includes all funds and accounts of the County for which the Court has financial accountability.

Those related entities which the Court has financial accountability control are not included in this report. Based on this criterion, the relationships of the following related entities are disclosed in Note 1 to the basic financial statements:

Potter-Randall Appraisal District
Community Supervision and Corrections Department for Potter, Randall and
Armstrong Counties

Factors Affecting Financial Condition

Financial Policies and Long-Term Planning

The financial policies and practices of Randall County include the following:

- A budget policy that follows the Texas Local Government Code §111.003 and requires a balanced budget
- Establishing a budgetary control system of monitoring and utilizing encumbrance accounting to ensure budget compliance
- A policy for deposit, safekeeping and investment of funds that complies with State statutes
- A cost-effective purchasing policy that utilizes central purchasing, competitive bidding, and contract administration to maximize savings and comply with legal and statutory provisions
- A policy that sets a goal for the General Fund to maintain an unassigned fund balance that sustains 2-3 months' expenditures (15% - 25%) from October 1 to December 31 of each year when property taxes become due
- A policy on the issuance of long-term debt to ensure long-term financial stability
- Maintaining a general fund five-year revenue and expenditure projection as well as debt capacity projections to aid long-term decision making
- Utilizing a 10-year history of financial indicators to identify past trends and gauge the impact of population growth and service demand on revenue sources

Major initiatives

The first purchase of equipment for the county-wide trunked radio communication system began in July 2018. The system includes the purchase and construction of new radio towers, dispatch and records management software and related mobile and portable radio equipment for the use of first responders within the county. Initially the system was to be completed by September 2019; the revised estimated completion date is May 2021.

A new security control system was installed and completed during the fiscal year for the Youth Center. Renovations began in July 2020 on the basement remodel for the Youth Center. The estimated completion date for this project is February 2021. Security updates for the Finance Building and Fire Department began in June 2020. Due to the pandemic, this project as well as other budgeted projects were unable to be either started or completed during the fiscal year.

Local economy

In addition to the diversity of industrial, retail and service industries, the County has long been a leader in the farming and ranching industries, tourism and higher education. Approximately eighty-seven percent (87%) of the County's population lives within the city limits of Amarillo with another approximately eleven percent (11%) living within the city limits of Canyon. The remaining residents live in small villages or communities scattered over the large open land areas made up of many farms and ranches. The entrance to *Palo Duro Canyon State Park*, America's second largest canyon, is located in the County, open all year around, and annually receives over half a million visitors. *Texas*, the musical drama, which will open and celebrate its 56th season, plays nightly, except Monday, in the *Pioneer Amphitheatre* in Palo Duro Canyon from early June through mid-August. *Panhandle-Plains Historical Museum*, Texas' largest history museum, located on the campus of *West Texas A & M University* (WTAMU), in the city of Canyon, has approximately 80,000 visitors each year. WTAMU, founded in 1910 located in the City of Canyon, offers 2 doctoral programs, 39 masters programs and 59 undergraduate degree programs to approximately 10,169 students annually. The park and theatre, museum and university are major contributors to the local economy through employment opportunities, tourism and consumers of local sales and services.

The County's unemployment rate of 4.6% compares favorably to the nation (6.9%) and to the state (6.9%). The County is included in the Amarillo Metropolitan Statistical Area (AMSA). Both the Canyon and Amarillo Economic Development Corporations have been successful in attracting businesses and jobs to the area which, in turn, benefits Randall County's economy.

The AMSA indicators of economic strengths and weaknesses reflect the following:

- Strengths:
 1. Construction is strong, with monthly building permits up 130% from last year
 2. 366 existing homes sold in September due to the the low mortgage rates, with the average house price up 16%
 3. Wheat process are up 35%, corn prices are up 12% and cattle and dairy continue to do better with prices about the same level as last year

- Weaknesses:
 1. Vehicle sales slowed and are down about 20% from last year
 2. Airline boardings are down 47% from last year due to the pandemic
 3. There are 6,000 less people working in the Amarillo area

Independent audit

In accordance with state statute, the County's financial statements have been audited by Doshier, Pickens & Francis, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2020 are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The opinions rendered by Doshier, Pickens & Francis, LLC are included in the appropriate sections of this report.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Randall County for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2019. This was the sixteenth consecutive year that Randall County has received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it for review to GFOA.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The preparation of this report would not have been possible without the efficient and dedicated services of my entire staff and the professional services provided by our independent auditors, Doshier, Pickens & Francis, LLC. I also wish to express my gratitude to the Commissioners' Court and the District Judges for their cooperation, leadership, interest and support in planning and conducting the financial affairs of the County in a responsible and progressive manner. Furthermore, I would like to commend the Court as well as other County officials, department heads and all members of departments who assisted with and contributed to the preparation of this report.

Request for information

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional financial information should be addressed to the Randall County Auditor, 501 16th Street, Suite 301, Canyon, Texas 79015 or emailed to: auditor@randallcounty.com.

Respectfully submitted,

A handwritten signature in blue ink that reads "Karon Kantor". The signature is written in a cursive, flowing style.

Karon Kantor
Randall County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Randall County
Texas**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO

RANDALL COUNTY, TEXAS
PRINCIPAL COUNTY OFFICIALS
SEPTEMBER 30, 2020

Ernie Houdashell	County Judge
Christy Dyer	Commissioner, Precinct #1
Mark Benton	Commissioner, Precinct #2
Bob Robinson	Commissioner, Precinct #3
Buddy DeFord	Commissioner, Precinct #4
Dan Schaap	Judge, 47 th District Court
John B. Board	Judge, 181 st District Court
Ana Estevez	Judge, 251 st District Court
James Anderson	Judge, County Court-at-Law #1
Matt Martindale	Judge, County Court-at-Law #2
Robert Love	Criminal District Attorney
Joel Forbis	District Clerk
Susan B. Allen	County Clerk
Christina McMurray	County Tax Assessor/Collector
Angie Parker	County Treasurer
Joel W. Richardson	County Sheriff
James Amerson	Fire Chief
Tracy Byrd	Justice of Peace, Precinct #1
Clay Houdashell	Justice of Peace, Precinct #4
Richard Beals	Constable, Precinct #1
Chris Johnson	Constable, Precinct #4
Karon Kantor	County Auditor
Laurie Jones	Purchasing Agent
C. Joe Barton III, Ph.D.	Chief Juvenile Probation Officer

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FINANCIAL SECTION



To The Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of
Randall County, Texas

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Randall County, Texas as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Randall County, Texas's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Randall County, Texas as of September 30, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3 – 16), the budgetary comparison schedules for the General Fund and the Youth Center of the High Plains; Schedule of Changes in Net Pension Liability and Related Ratios - TCDRS and the Schedule of Employer Contributions - TCDRS, and Schedule of Changes in Total OPEB Liability and Related Ratios (pages 66 – 70) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Randall County, Texas's basic financial statements. The introductory section and statistical tables are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

The combining non-major and agency fund financial statements, the budgetary schedules of revenues and expenditures for the General and Proprietary funds, and the non-major fund budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2021, on our consideration of Randall County, Texas's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Randall County, Texas's internal control over financial reporting and compliance.

DOSHIER, PICKENS & FRANCIS, L.L.C.

DOSHIER, PICKENS & FRANCIS, LLC

February 5, 2021

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Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

As management of Randall County, Texas (County), we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal years ended September 30, 2020 and 2019. In accordance with the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the County has presented comparative data in this narrative.

We encourage the readers of these financial statements to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iv – ix of this report.

Financial Highlights

These financial highlights summarize the County's financial position and operations as presented in more detail in the rest of the Basic Financial Statements, as listed in the accompanying table of contents.

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$64 million (*net position*). Of this amount, approximately \$15.1 million (*unrestricted net position*) could be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by approximately \$7.1 million. Charges for services in all activities decreased approximately \$301 thousand over prior year. Total operating and capital grants increased by approximately \$2.1 million. General revenues increased by approximately \$860 thousand. General property tax increased by approximately \$2.5 million to meet operating expenses and debt property tax decreased by \$12 thousand due to a slight decrease in the debt rate. Miscellaneous revenues decreased \$1.3 million over the prior year.
- Total assets for the Randall County Assistance District #1 increased by \$676 thousand from 2019.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of approximately \$27.9 million. Of this total amount, approximately \$17.9 million is the general fund unassigned portion of fund balance, which is available for spending at the County's discretion.

Overview of the Financial Statements

This discussion and analysis intend to serve as an introduction to the Randall County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Basic Financial Statements

Government-Wide Financial Statements: The government-wide financial statements contain the *statement of net position* and the *statement of activities*, described below:

The *statement of net position* presents information on all of the County's assets and liabilities (including capital assets and short-term and long-term liabilities), with the difference between the two reported as *net position* using the accrual basis. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents a comparison between direct expenses and revenues for each of the County's functions/programs (referred to hereinafter as activities). Direct expenses are those that are specifically associated with an activity and are therefore clearly identifiable with that activity. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not programmatic are presented as general revenues, with certain limited exceptions. The comparison of direct expenses with revenues from activities identifies the extent to which each activity is self-financing or draws from any general revenues the County might generate. The governmental activities (activities that are principally supported by taxes and intergovernmental revenues) of the County include administrative, elections, environmental protection, extension service, financial administration, health and welfare, judicial, public facilities, public safety and road and bridge. Change in net position is reported as soon as the underlying event giving rise to the change occurs (accrual basis), *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, fines, and fees as well as earned but unused vacation leave).

The County includes one separate legal entity, the Randall County Assistance District #1. Although legally separate, this "Component Unit" is important because the County is financially accountable for the entity.

The Government Wide Financial Statements are on pages 17-19 of this report.

Fund financial statements: A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the fund financial statements is on major funds. Major funds are those that meet minimum criteria (a percentage of assets, liabilities, revenues, or expenditures/expenses of fund category and of the governmental and enterprise funds combined), or those that the County wishes to report as major. Non-major funds are aggregated and shown in a single column (combining schedules of non-major funds are included in the CAFR following other supplementary information). The County funds are divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*:

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Governmental funds: Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information could be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements (*modified accrual* versus *accrual* basis of accounting, and *current financial resources* versus *economic resources*, respectively), it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliations are provided for both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains thirty-four (34) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General and Youth Center of the High Plains Funds, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds are provided in the form of *combining statements* following other supplementary information in the CAFR. A budgetary comparison statement is provided for the general fund and one major special revenue fund in the basic financial statements following the notes to the financial statements. The governmental fund financial statements are located on pages 20-23 of this report.

Proprietary fund financial statements: The County maintains one (1) proprietary fund. Proprietary funds are used to account for the government's business type activities. These funds use the economic resource measurement focus and accrual basis of accounting as presented in the government-wide financial statements. There are two types of proprietary funds: (1) *Enterprise Funds* and (2) *Internal Service Funds*. *Enterprise funds*, which the county does not have, are used in situations where a fund provides services primarily to customers other than the government. An *internal service fund* is an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its partially self-funded employee healthcare. The proprietary fund financial statements are located on pages 24-26 of this report.

Fiduciary fund financial statements: The County maintains nine (9) agency funds reported as a fiduciary fund type. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Agency funds are the only type of fiduciary funds included in the County's financial statements. The fiduciary fund financial statements are located on page 27 and individual statements on pages 121-125 of this report.

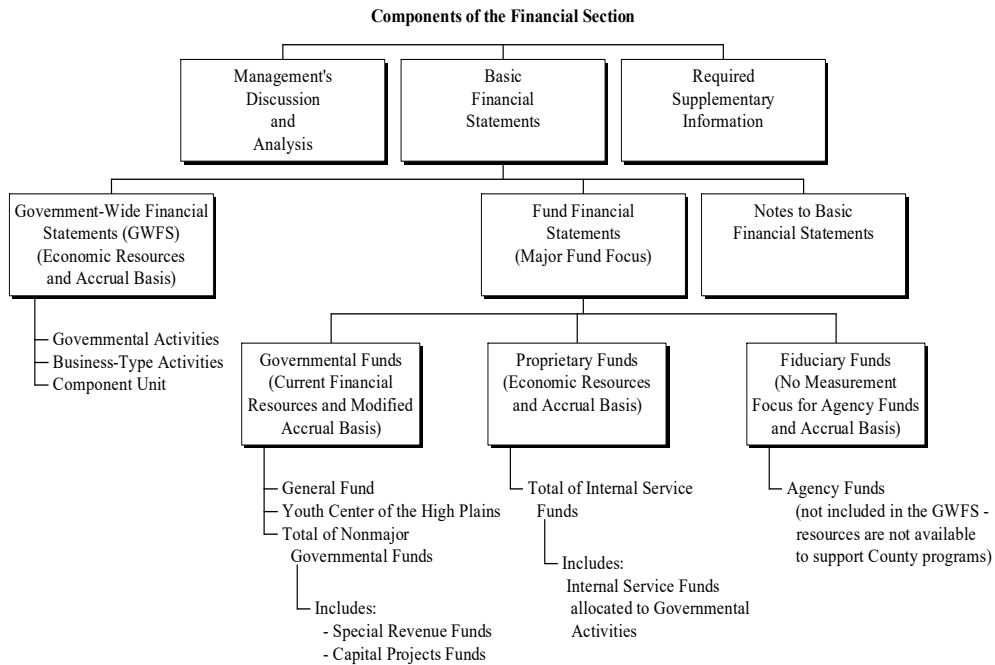
Notes to Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and fund financial statements. The Notes to Basic Financial Statements are located on pages 28-65 of this report.

Required Supplementary Information Other Than MD&A- Following the basic financial statements and the accompanying notes are certain required supplementary information (RSI). Presented in the RSI are schedules of revenues, expenditures, and changes in fund balance – budget and actual, trend data relating to the County's progress in funding its obligation to provide pension and other post employment benefits to its employees. Required Supplementary Information is located on pages 66-70.

Other Supplementary Information - The Schedule of Revenues – Budget to Actual and the Schedule of Expenditures – Budget to Actual for the General Fund is presented here to compare budget to actual at the category level of compliance. The Health Care Fund, an internal service fund, Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual is presented for information only since its net financial activity is reported in the governmental activities of the government wide statements. Other Supplementary Information is located on pages 71-80.

Combining Statements and Individual Fund Schedules - The combining statements referred to earlier in connection with non-major governmental funds are presented as well as the individual statements and schedules of budgetary comparison. Individual fund schedules compare budget to actual at the legal level of compliance for all other budgeted funds. Also presented are combining statements of fiduciary agency funds. Combining fund financial statements and individual fund schedules are located on pages 81-125 of the County's CAFR. The Statement of Net Position and Changes in Net Position for the Component Unit can be found on pages 126-127 as well.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020



Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by approximately \$64 million (*net position*) at the close of the most recent fiscal year.

Approximately \$45.5 million or 71% of the County's net position are its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding at the close of the fiscal year. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position is approximately \$3.5 million. The majority of this amount is restricted by enabling legislation for state authorized revenues that are expended for a specific purpose. These are identified by major category. Approximately \$136 thousand is restricted for debt service.

The remaining balance, approximately \$15.1 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Randall County Net Position
September 30, 2020 and 2019
(in 000's)

	Governmental Activities	
	2020	2019
Current and other assets	\$ 35,603	\$ 30,942
Capital assets	86,748	82,695
Total assets	122,351	113,637
Deferred outflows of resources	3,459	9,724
Current liabilities	9,536	8,708
Noncurrent liabilities	47,837	56,328
Total liabilities	57,373	65,036
Deferred inflows of resources	4,307	1,281
Net position:		
Net investment in capital assets	45,530	41,509
Restricted	3,505	3,330
Unrestricted	15,096	12,204
Total net position	\$ 64,131	\$ 57,043

At the end of the current fiscal year, the County is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental activities. During the current fiscal year, the County's net position increased by approximately \$7.1 million.

Governmental Activities. Governmental activities increased the County's total net position. Governmental expenses increased \$2.4 million from 2019. Administrative expense increased \$902 thousand due to liability premiums, maintenance contracts and COVID-19 related expenses. Judicial expenses decreased \$307 thousand due to less court appointed attorneys during the pandemic. Public Safety increased \$1.3 million due to an increase in first responders for the Sheriff and Fire Departments as well as detention officers for the Youth Center. Road and Bridge expenses increased \$280 thousand due an increase in road material and depreciation expense. Program revenues increased by \$1.8 million. Operating and Capital Grants and Contributions increased \$2.1 million due to new grant resources and donated roads. Charges for Services decreased by \$301 thousand due to a decrease in fees and fines collected. General revenues for property taxes increased \$2.5 million over the prior year due to a growth in the property tax base and a tax increase.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

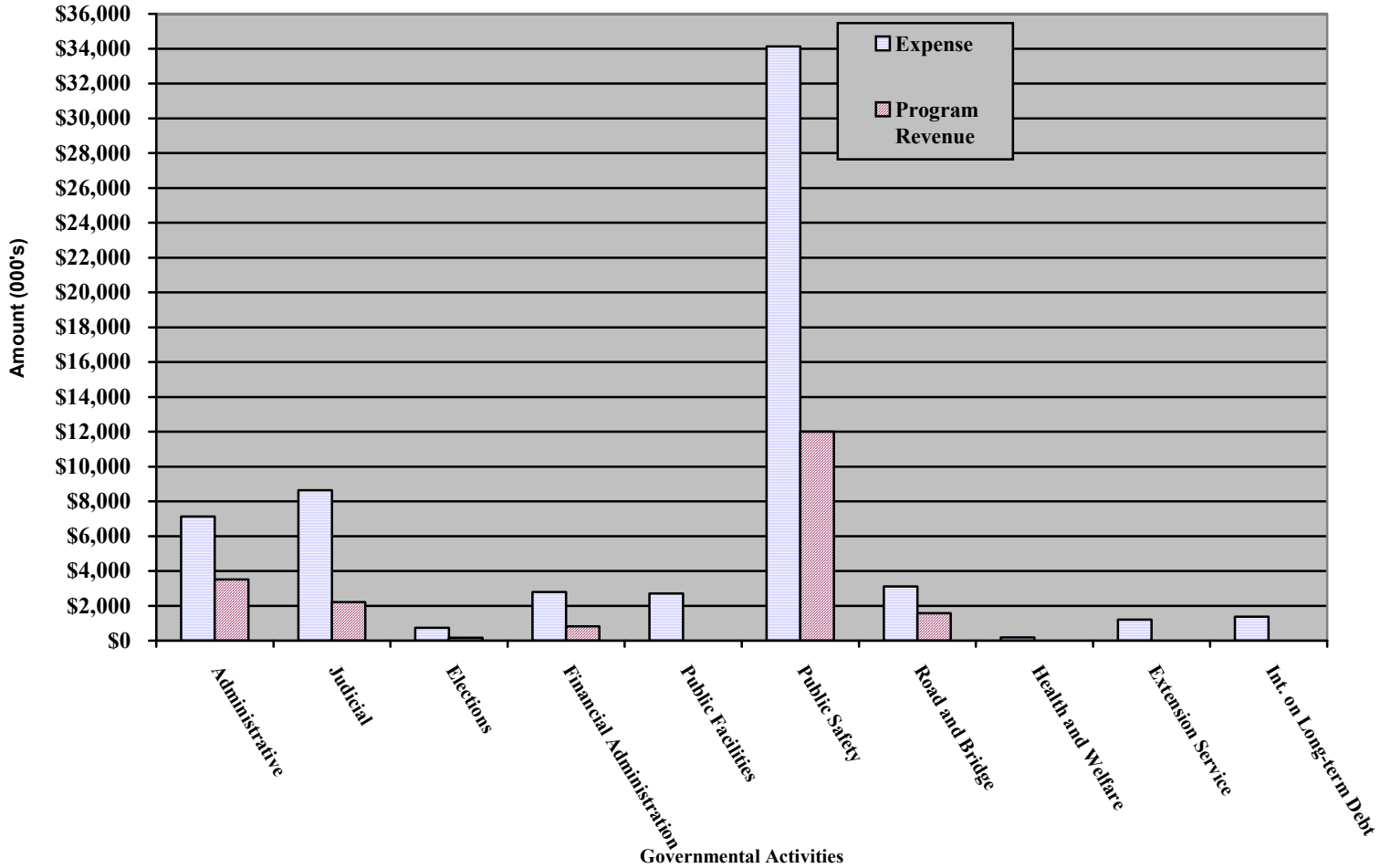
Key elements of the increase are as follows:

Randall County Changes in Net Position
For the Years Ended September 30, 2020 and 2019
(in 000's)

	Governmental Activities	
	2020	2019
Revenues:		
Program Revenues		
Charges for services	\$ 15,718	\$ 16,019
Operating grants and contributions	3,267	1,971
Capital grants and contributions	1,300	502
General Revenues		
Property taxes, levied for general purposes	40,575	38,023
Property taxes, levied for debt service	5,180	5,193
Mixed beverage taxes	275	300
Vehicle sales tax	1,901	1,833
Investment earnings	734	1,077
Miscellaneous	154	1,456
Gain on disposal of assets	-	77
Transfers	-	-
Total Revenues	<u>69,104</u>	<u>\$ 66,451</u>
Expenses:		
Governmental Activities		
Administrative	7,123	\$ 6,221
Judicial	8,634	8,942
Elections	742	655
Financial administration	2,800	2,757
Public facilities	2,711	2,509
Public safety	34,124	32,829
Road and bridge	3,106	3,616
Health and welfare	191	223
Extension services	1,209	428
Interest on long term debt	1,376	1,388
Total Expenses	<u>62,016</u>	<u>59,568</u>
Change in net position	7,088	6,883
Net Position - beginning of year	57,043	50,160
Prior period adjustment	-	-
Net Position - end of year	<u>\$ 64,131</u>	<u>\$ 57,043</u>

Randall County, Texas
 Management's Discussion and Analysis
 For the Year Ended September 30, 2020

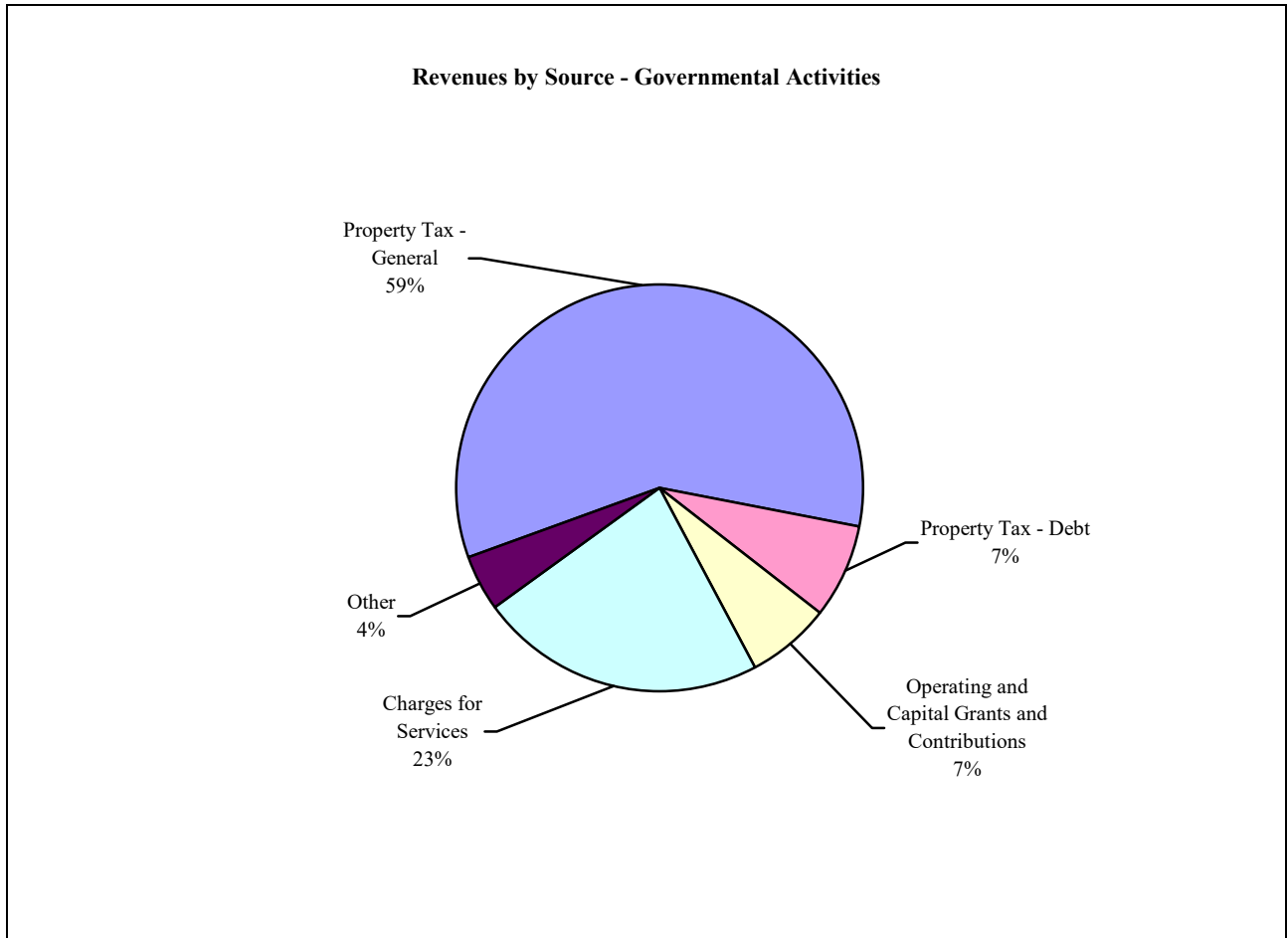
Expenses and Program Revenues - Governmental Activities



The above graph depicts the expenses and program revenues by function/program generated through the County's various governmental activities.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

The graph below reflects the sources of the revenues and the percentage each source represents to the total.



Financial Analysis of the County's Funds

Governmental funds: The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *non-spendable, restricted, committed, assigned and unassigned* resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances approximating \$27.9 million. Of that amount, \$414 thousand are prepaid items and inventories which are non-spendable. The Texas Legislature has placed restrictions on fees of offices, as well as indigent health care, bail bonds, family protection fees and drug court. Approximately \$4.6 million are funds which have specific purposes authorized by Commissioners' Court and a Juvenile Board. Of that amount, \$1.3 million has been assigned to balance the 2021 General Fund Budget.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

The General Fund is the chief operating fund of the County. The General Fund carries out functions assigned by the State of Texas. Property taxes, sales taxes, fees and fines support general fund operations. Intergovernmental revenues, such as jail bed revenue from federal and local sources reimburse their use of the county jail. Other governmental revenues such as federal grants and state aid provide additional support for law enforcement, fire protection, administrative and court expenditures. At the end of the current fiscal year, unassigned fund balance of the General Fund was approximately \$17.9 million, while total fund balance approximated \$22.9 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 33% of total actual General Fund expenditures (including transfers out), while total fund balance represents approximately 42% of that same amount. As the demand for services continues to increase, the General Fund Balance has consistently remained stable over the past several years. It has been the policy of management to maintain the County's unassigned general fund balance at a level equaling 2 - 3 months' expenditures or 15% - 25% of annual budgeted expenditures.

Total revenues, including other financing sources for the General Fund increased from the prior year by \$3.4 million. Property taxes increased by approximately \$2.5 million from the result of growth in the tax base and a slight tax increase. Revenues from licenses and fees decreased \$209 thousand and fines and forfeitures decreased by \$314 thousand due to the pandemic and shutdown of the court system. Intergovernmental revenue increased by \$481 thousand due to an increase in jail bed revenue. Miscellaneous revenues decreased slightly by \$156 thousand.

General Fund expenditures increased \$2.4 million from prior year. Approximately \$730 thousand of this increase is due to road material costs for outsourced sealcoating, premiums for property and auto liability insurance and maintenance contracts for technology. Judicial expenditures decreased \$221 thousand due to the pandemic with court closures and less court appointed attorney payments than in the prior year. Public Safety expenditures increased by \$774 thousand largely due to an increase in personnel to service the growing residential additions within the county. Three new positions were added in the Sheriff's Office as well as three new fire fighters for the Fire Department. The Road Department had an increase in expenditures of \$252 thousand in road repairs due to increase in road materials. There was a slight increase of \$33 thousand in transfers from the General Fund as compared to the prior year. Capital Outlay decreased \$1.1 million due to the pandemic; equipment and project services were not available.

The Youth Center of the High Plains is a detention facility utilized by both Randall County and Potter County. Beds are available to surrounding counties as they become available. The cost of operating the Youth Center is supported by the General Fund and Potter County on a 50% basis of expenditures less revenues; other counties are billed on a daily rate basis. This fund maintains a reserve of \$125,000 for unforeseen events.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

General Fund Budgetary Highlights

The Commissioner's Court approved Budget Amendments authorizing \$3,543,559 in revenues or expenditures for the following events:

- \$18,619 increase in revenue and expense for grant reimbursement funds from the Office of the Attorney General for quarterly payments of the TX VINE service fee
- \$933,410 increase in revenue for insurance recovery and proceeds from asset disposal for the County's insurance deductible for wind damage to county buildings
- \$13,500 increase in revenue and expense for reimbursement of overtime from the Department of Justice, US Treasury and other agencies for the Sheriff's Office SOU Division
- \$1,376,599 increase in expense for a computer networking and storage integration system and a jail control security system for the Sheriff's Office
- \$80,505 increase in grant revenue and capital expense for a 3-D computer graphic modeling program for the Sheriff's Office
- \$4,144 increase in revenue for donated computers and monitors from the Potter-Randall 911 District for the Sheriff's Office
- \$1,072,200 increase in donations and capital assets for roads in the Smoky Hollow Addition and Outpost Ranches Unit #9
- \$1,200 increase in donated receipts for concrete for the Sheriff's Office Gary Robinson Memorial Range
- \$5,382 increase in donated receipts for the Shop with a Cop program in the Sheriff's Office
- \$18,000 increase in donations and capital assets for a 2008 Toyota Pickup for the Sheriff's Office
- \$20,000 increase in revenue for donated RAP material from the Texas Department of Transportation

General fund actual revenues fell short of budget by approximately \$44 thousand. Intergovernmental exceeded estimates by approximately \$1.2 million largely due to an increase in jail bed revenue. Taxes fell short of estimates by only \$22 thousand, while interest fell short by \$184 thousand. Licenses/fees exceeded budget by \$148 thousand. Fines/forfeitures fell short by \$234 thousand due to a decrease in collections.

General Fund expenditures came in under budget by approximately \$5.3 million. General fund expenditures were 90% of amended budget primarily due to the COVID-19 pandemic. Equipment and project services that were budgeted in the fiscal year were not available. In a normal year, total General Fund expenditures range between 95%-96% of the amended budget due to conscientious budget monitoring.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of September 30, 2020 was approximately \$86.7 million (net of accumulated depreciation).

This investment in capital assets includes land, buildings and improvements, equipment, construction in progress, and other improvements.

Major capital assets constructed, purchased, and donated during the current fiscal year were:

- \$1,072,000 for donated county roads to be maintained by the Road Department
- \$4,687,405 for improvements to county roads
- \$ 945,455 for material and labor for completion of damaged county roofs
- \$ 83,464 for telephone system upgrades for the Justice Center, Annex and Fire Department
- \$ 818,331 for equipment and vehicles for the Road Department
- \$ 196,623 for an emergency siren, vehicles and equipment for the Fire Department
- \$2,427,540 for replacement vehicles and equipment for the Sheriff's Department
- \$4,220,861 security control system and basement remodel for the Youth Center, security projects for the Finance Building and Fire Department and the Motorola radio communications system project

The table below compares capital assets net of depreciation to prior year and reflects the continuing construction in progress as Randall County expands and renovates its facilities.

Randall County's Capital Assets
September 30, 2020 and 2019
(net of depreciation)
(in 000's)

	Governmental Activities	
	2020	2019
Land	\$ 3,118	\$ 3,196
Roads and bridges	8,109	2,600
Buildings and building improvements	56,162	56,897
Improvements other than buildings	712	535
Vehicles	2,794	3,190
Furniture and equipment	11,479	10,464
Construction in Progress	4,221	5,659
Intangible assets	153	154
Total	<u>\$ 86,748</u>	<u>\$ 82,695</u>

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Additional information on Randall County's capital assets is located in the Notes to Financial Statements, Note 7 on pages 43-44.

Long-term debt. At the end of the current fiscal year, the County's total long-term debt outstanding was as follows:

Randall County's Outstanding Debt
General Obligation and Revenue Bonds
September 30, 2020 and 2019
(in 000's)

	Governmental Activities	
	2020	2019
Certificates of Obligation, Series 2010	880	7,865
Certificates of Obligation, Series 2013	3,325	4,565
General Obligation Refunding, Series 2013	4,320	3,360
General Obligation Refunding, Series 2015	460	1,490
Certificates of Obligation, Series 2016	7,265	7,615
General Obligation Refunding, Series 2017	8,990	9,060
Certificates of Obligation, Series 2018	5,680	6,675
General Obligation Refunding, Series 2019	1,495	1,635
General Obligation Refunding, Series 2020	6,000	-
Tax Notes, Series 2020	4,000	-
Deferred Premium	721	815
Capital Lease Obligation	250	505
Estimated Liability for Compensated Absences	1,888	1,604
Net Pension Liability	4,737	13,589
Total Other Post Employment Benefit Liability	2,388	1,922
Total	\$ 52,399	\$ 60,700

State statutes limit the amount of general obligation debt a governmental entity may issue to 5% of its total assessed valuation. The current debt limitation for Randall County is approximately \$540 million, which is significantly in excess of Randall County's outstanding general obligation debt of \$43 million.

Randall County received its most recent rating of 'AA' from Standard & Poor's Rating Service in April of 2018, for the combination tax and limited-pledged revenue Certificates of Obligation, Series 2018. The County also has a rating of "Aa3" from Moody's Investors Service from May 2010 when Certificates of Obligation, Series 2010 were issued.

Additional information on Randall County's long-term debt is located in Notes to the Financial Statements, Note 9 and 10 on pages 45-50 of this report.

Randall County, Texas
Management's Discussion and Analysis
For the Year Ended September 30, 2020

Economic Factors and Next Year's Budget and Rates

A large share of the Randall County population is in the Amarillo Metropolitan Statistical Area (AMSA) and benefits from its diverse economy, highly skilled work force and strong medical center. The start of 2020 was strong; however, it proved to be an unprecedented year marked by the COVID-19 pandemic, economic shutdowns and widespread uncertainty. The Amarillo area rebounded from the year's challenges faster than other areas as employment and retail sales moved up, led by stimulus boosts and a strong housing market. Job losses reached 20,000 before improving; two-thirds of those jobs returned by year's end. Tourism stopped but auto travel rebounded in the second half of the year. Housing boomed due to low interest rates and retail sales climbed back to positive by year-end.

Rural Randall County continues to experience constant growth in housing additions. While taxable property values continue to increase, the lowered rollback rate of 3.5% could potentially make the budgeting process more difficult in the future. The ability to maintain current service levels in the growing county while preserving a low tax rate could become a challenge, as well as the uncertainty of how the pandemic could affect property values for the coming budget year. Public safety, county infrastructure and technology advancements are significant concerns during the budget process. After much discussion, the court decided to approve a slight tax increase to fund additional positions for the Sheriff, Fire and Road Departments in the Randall County budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021. Careful consideration has been given to maintaining adequate reserves, so that \$1.3 million of the General Fund's balance could be used to balance the 2021 budget.

Requests for Information

This financial report is designed to provide a general overview of Randall County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to the Randall County Auditor, 501 16th Street, Suite 301, Canyon, Texas 79015. The County's Comprehensive Annual Financial Report is available on the following website:

<http://randallcounty.com/auditor/auditfinancial.html>

BASIC FINANCIAL STATEMENTS

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities	Component Unit
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 15,087,159	\$ 2,087,384
Investments	18,078,508	-
Receivables (net of allowances for uncollectible):		
Taxes	299,746	-
Accounts	505,298	214,534
Due from other governments	1,204,542	-
Inventories	221,784	-
Prepaid items	206,424	-
	<u>35,603,461</u>	<u>2,301,918</u>
Total current assets		
Noncurrent assets:		
Capital assets:		
Land	3,118,507	61,555
Roads and bridges	19,734,504	-
Buildings and improvements	77,717,272	-
Improvements other than buildings	1,090,508	-
Vehicles	9,134,053	-
Furniture and equipment	21,907,940	-
Construction in progress	4,220,861	-
Intangible assets	153,430	-
	<u>137,077,075</u>	<u>61,555</u>
Total capital assets		
Less accumulated depreciation	<u>(50,329,161)</u>	<u>-</u>
Total noncurrent assets	<u>86,747,914</u>	<u>61,555</u>
Total assets	<u>122,351,375</u>	<u>2,363,473</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	649,133	-
Pension contributions	2,331,913	-
Pension economic/demographic losses	15,800	-
Pension assumption changes	77,246	-
Other postemployment benefit contributions	37,510	-
Other postemployment benefit assumption changes	347,821	-
	<u>3,459,423</u>	<u>-</u>
Total deferred outflows of resources		Continued

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Continuation	LIABILITIES	Governmental Activities	Component Unit
Current liabilities:			
Accounts payable		\$ 2,409,937	\$ 15,121
Accrued payroll		1,842,780	-
Unearned revenue		333,475	-
Reserve for health claims incurred		15,000	-
Bonds payable, current		4,250,000	-
Capital lease payable, current		123,216	-
Compensated absences, current		189,000	-
Accrued interest		372,952	-
Total current liabilities		9,536,360	15,121
Noncurrent liabilities:			
Bonds payable and net issuance premiums		38,886,020	-
Capital lease payable		126,882	-
Compensated absences		1,698,671	-
Net pension liability		4,736,828	-
Total other post employment benefit liability		2,388,547	-
Total noncurrent liabilities		47,836,948	-
Total liabilities		57,373,308	15,121
DEFERRED INFLOWS OF RESOURCES			
Pension economic/demographic gains		1,303,184	-
Pension excess earnings		2,867,514	-
Other postemployment benefit economic/demographic gains		83,737	-
Other postemployment benefit assumption changes		52,070	-
Total deferred inflows of resources		4,306,505	-
NET POSITION			
Net investment in capital assets		45,529,662	61,555
Restricted for:			
Debt service		136,089	-
By enabling legislation for:			
Special projects		2,770,550	-
Capital projects		15,136	-
Indigent health		311,736	-
Bail bonds		49,539	-
Family protection fee		118,873	-
Drug court		102,772	-
Economic Development		-	265,428
Unrestricted		15,096,628	2,021,369
Total net position		\$ 64,130,985	\$ 2,348,352

The notes to the financial statements are an integral part of this statement.

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**RANDALL COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Unit
Primary Government:						
Governmental activities:						
Administrative	\$ 7,123,091	\$ 1,565,850	\$ 646,725	\$ 15,136	\$ (4,895,380)	\$ -
Judicial	8,634,563	2,074,543	207,695	-	(6,352,325)	-
Elections	741,912	32,980	137,018	-	(571,914)	-
Financial administration	2,799,918	827,243	-	-	(1,972,675)	-
Public facilities	2,710,807	-	-	-	(2,710,807)	-
Public safety	34,123,846	9,682,006	2,241,825	192,326	(22,007,689)	-
Road and bridge	3,895,975	1,534,423	33,747	1,092,200	(1,235,605)	-
Health and welfare	190,789	800	-	-	(189,989)	-
Extension services	419,175	-	-	-	(419,175)	-
Interest on long-term debt	1,375,892	-	-	-	(1,375,892)	-
Total governmental activities	<u>62,015,968</u>	<u>15,717,845</u>	<u>3,267,010</u>	<u>1,299,662</u>	<u>(41,731,451)</u>	<u>-</u>
Total primary government	<u>\$ 62,015,968</u>	<u>\$ 15,717,845</u>	<u>\$ 3,267,010</u>	<u>\$ 1,299,662</u>	<u>(41,731,451)</u>	<u>-</u>
Component Unit:						
Public safety	<u>\$ 528,302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (528,302)</u>
General revenues:						
Taxes:						
Property taxes, levied for general purposes					40,574,507	-
Property taxes, levied for debt service					5,180,422	-
Mixed beverage taxes					275,096	-
Vehicle sales tax					1,901,322	-
Sales tax					-	1,187,448
Investment earnings					733,620	16,680
Miscellaneous					154,269	139
Total general revenues					<u>48,819,236</u>	<u>1,204,267</u>
Change in net position					7,087,785	675,965
Net position, beginning					<u>57,043,200</u>	<u>1,672,387</u>
Net position, ending					<u>\$ 64,130,985</u>	<u>\$ 2,348,352</u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 9,686,908	\$ 435,147	\$ 3,589,418	\$ 13,711,473
Investments	14,878,508	-	1,700,000	16,578,508
Taxes receivable, net	299,746	-	-	299,746
Due from other funds	343,527	-	-	343,527
Due from other governments	583,166	359,169	262,207	1,204,542
Receivables, net	352,913	171	31,504	384,588
Inventories	213,484	8,300	-	221,784
Prepaid items	156,198	-	36,374	192,572
	<u>\$ 26,514,450</u>	<u>\$ 802,787</u>	<u>\$ 5,619,503</u>	<u>\$ 32,936,740</u>
LIABILITIES				
Accounts payable	\$ 1,245,359	\$ 421,872	\$ 310,906	\$ 1,978,137
Due to other funds	-	-	343,527	343,527
Accrued payroll	1,538,411	247,615	56,754	1,842,780
Unearned revenue-other	286,371	-	43,994	330,365
	<u>3,070,141</u>	<u>669,487</u>	<u>755,181</u>	<u>4,494,809</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	507,818	-	-	507,818
	<u>507,818</u>	<u>-</u>	<u>-</u>	<u>507,818</u>
FUND BALANCES				
Nonspendable:				
Inventories	213,484	8,300	-	221,784
Prepaid items	156,198	-	36,374	192,572
Restricted for:				
Debt service	-	-	136,089	136,089
Capital projects	-	-	1,533,869	1,533,869
Administrative	-	-	598,964	598,964
Judicial	-	-	584,440	584,440
Elections	-	-	72,421	72,421
Public safety	-	-	1,514,725	1,514,725
Indigent health	311,736	-	-	311,736
Bail bonds	49,539	-	-	49,539
Family protection fee	118,873	-	-	118,873
Drug court	102,772	-	-	102,772
Assigned to:				
Technology/software	750,000	-	-	750,000
Juvenile probation	1,991,274	125,000	-	2,116,274
Balance fiscal year 2020 budget	1,333,688	-	-	1,333,688
Public safety	-	-	387,440	387,440
Unassigned	17,908,927	-	-	17,908,927
	<u>22,936,491</u>	<u>133,300</u>	<u>4,864,322</u>	<u>27,934,113</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,514,450</u>	<u>\$ 802,787</u>	<u>\$ 5,619,503</u>	<u>\$ 32,936,740</u>

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balance, governmental funds	\$	27,934,113
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		86,747,914
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		507,818
Long-term liabilities, including bonds payable, capital lease payable, accrued interest, net pension liability, total other post employment benefit liability, and compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(52,122,983)
Pension and OPEB losses, deficit earnings, and assumption changes are shown as deferred outflows of resources in the government-wide financial statements:		
Pension economic/demographic losses		15,800
Pension assumption changes		77,246
OPEB assumption changes		347,821
Pension gains and excess earnings are shown as deferred inflows of resources in the government-wide financial statements:		
Pension economic/demographic gains		(1,303,184)
Pension excess earnings		(2,867,514)
OPEB economic/demographic gains		(83,737)
OPEB assumption changes		(52,070)
Pension and OPEB contributions paid after the measurement date, December 31, 2019, and before September 30, 2020 are expensed in the governmental funds and shown as deferred outflows of resources in the government-wide financial statements:		
Pension contributions		2,331,913
OPEB contributions		37,510
The internal service fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.		2,560,338
Net Position of Governmental Activities in the Statement of Net Position	\$	64,130,985

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General</u>	<u>Youth Center of the High Plains</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 40,515,315	\$ -	\$ 5,180,422	\$ 45,695,737
Sales and miscellaneous taxes	2,176,418	-	-	2,176,418
Licenses and fees	4,523,695	-	803,655	5,327,350
Fines and forfeitures	1,236,442	-	48,986	1,285,428
Intergovernmental	6,971,309	3,246,505	2,261,269	12,479,083
Interest	566,040	3,575	115,984	685,599
Miscellaneous	1,319,292	27,634	2	1,346,928
	<u>57,308,511</u>	<u>3,277,714</u>	<u>8,410,318</u>	<u>68,996,543</u>
EXPENDITURES				
Current:				
Administrative	6,386,673	-	451,459	6,838,132
Judicial	8,055,604	-	197,429	8,253,033
Elections	434,093	-	134,578	568,671
Financial administration	2,669,669	-	13,749	2,683,418
Public facilities	874,572	-	20,136	894,708
Public safety	23,216,521	5,939,831	2,470,217	31,626,569
Road and bridge	3,021,568	-	-	3,021,568
Public services	182,607	-	-	182,607
Environmental protection	1,500	-	-	1,500
Extension service	404,412	-	-	404,412
Capital outlay	5,337,446	-	4,804,487	10,141,933
Debt service:				
Principal	189,330	-	3,935,000	4,124,330
Interest	12,577	-	1,134,711	1,147,288
Bond issuance costs	-	-	85,000	85,000
	<u>50,786,572</u>	<u>5,939,831</u>	<u>13,246,766</u>	<u>69,973,169</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,521,939</u>	<u>(2,662,117)</u>	<u>(4,836,448)</u>	<u>(976,626)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	1,502,304	-	3,000	1,505,304
Issuance of debt	-	-	4,000,000	4,000,000
Issuance of refunding bonds	-	-	6,000,000	6,000,000
Payment to refunded bond escrow agent	-	-	(6,035,126)	(6,035,126)
Transfers in	51,914	2,702,661	904,280	3,658,855
Transfers out	(3,457,774)	(40,590)	(160,491)	(3,658,855)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,903,556)</u>	<u>2,662,071</u>	<u>4,711,663</u>	<u>5,470,178</u>
NET CHANGE IN FUND BALANCES	4,618,383	(46)	(124,785)	4,493,552
FUND BALANCES - BEGINNING	<u>18,318,108</u>	<u>133,346</u>	<u>4,989,107</u>	<u>23,440,561</u>
FUND BALANCES - ENDING	<u>\$ 22,936,491</u>	<u>\$ 133,300</u>	<u>\$ 4,864,322</u>	<u>\$ 27,934,113</u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	4,493,552
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		5,598,700
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net changes in fund balance.		(1,545,556)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		59,192
Internal service fund is used to account for the health self-insurance program of the County. The net income of certain activities of internal service funds is reported with governmental activities.		(310,113)
The issuance of long term debt provides current financial resources to governmental funds, while repayment of long term debt principal consumes current financial resources of governmental funds. Governmental funds report the effect of premiums and discounts when debt is first issued. These amounts are deferred and amortized in the statement of activities. This amount is the net effect of the differences in the treatment of long term debt.		169,138
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		<u>(1,377,128)</u>
Change in net position of governmental activities	\$	<u><u>7,087,785</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2020**

	<u>Governmental Activities Internal Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,375,686
Investments	1,500,000
Receivables	120,710
Prepaid items	<u>13,852</u>
Total current assets /total assets	<u><u>\$ 3,010,248</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable - claims	\$ 431,800
Reserve for claims incurred but not reported	15,000
Deferred revenue	<u>3,110</u>
Total current liabilities/total liabilities	<u>449,910</u>
NET POSITION	
Unrestricted	<u>2,560,338</u>
Total liabilities and net position	<u><u>\$ 3,010,248</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Governmental Activities Internal Service Fund</u>
OPERATING REVENUES	
Healthcare contributions	\$ 4,259,844
Miscellaneous revenue	<u>280,820</u>
Total operating revenues	<u>4,540,664</u>
OPERATING EXPENSES	
Operating expenses	<u>4,898,798</u>
Total operating expenses	<u>4,898,798</u>
NET OPERATING INCOME (LOSS)	(358,134)
NON-OPERATING REVENUES	
Interest	<u>48,021</u>
CHANGE IN NET POSITION	(310,113)
TOTAL NET POSITION - BEGINNING	<u>2,870,451</u>
TOTAL NET POSITION - ENDING	<u><u>\$ 2,560,338</u></u>

The notes to the financial statements are an integral part of this statement.

**RANDALL COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Governmental Activities Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from internal services provided	\$ 4,638,608
Payments for claims	(3,991,081)
Payments to suppliers	<u>(755,233)</u>
Net cash used by operating activities	<u>(107,706)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Interest from cash deposits	<u>48,021</u>
Net cash provided by investing activities	<u>48,021</u>
NET DECREASE IN CASH	(59,685)
CASH, BEGINNING	<u>1,435,371</u>
CASH, ENDING	<u><u>\$ 1,375,686</u></u>
RECONCILIATION OF NET OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Net operating loss	\$ (358,134)
Adjustments to reconcile net operating loss to net cash flows used by operating activities:	
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	94,834
(Increase) decrease in prepaid expense	(17)
Increase (decrease) in accounts payable	152,501
Increase (decrease) in deferred revenue	<u>3,110</u>
Net cash used by operating activities	<u><u>\$ (107,706)</u></u>

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2020

ASSETS

Cash and cash equivalents	\$ 5,195,148
Accounts receivable	9,909
	<hr/>
Total assets	<u><u>\$ 5,205,057</u></u>

LIABILITIES

Accounts payable	\$ 116,521
Due to other governments	3,013,641
Deposits	2,074,895
	<hr/>
Total liabilities	<u><u>\$ 5,205,057</u></u>

The notes to the financial statements are an integral part of this statement.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Randall County, Texas (County) have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Financial Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by the Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a variety of services to advance the welfare, morale, comfort, safety and convenience of the County and its citizens.

The definition of the reporting entity is based primarily on the notion of financial accountability. The elected officials governing the County are accountable to their constituents for their public policy decisions, regardless of whether those decisions are carried out directly through the operations of the County or by their appointees through the operations of a separate entity. Therefore, the County is not only financially accountable for the organizations that make up its legal entity, but also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either, it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the County.

Depending upon the significance of the County's financial and operational relationships with various separate entities, the organizations are classified as blended or discretely presented component units, related organizations, joint ventures, or jointly governed organizations, and the financial disclosure is treated accordingly.

Discretely Presented Component Unit – The Randall County Assistance District #1 (District) was created in December 2011 by Commissioners' Court and supported in Texas Local Government Code Chapter 387 for the purpose of providing firefighting and fire prevention services and the promotion of economic development encompassing all of the County except for those areas within the corporate boundaries of the City of Amarillo, the City of Canyon and the City of Happy. The District is governed by the same Commissioners' Court as the County. The District receives a sales and use tax of one-half of one percent to support the District's operations. Financial information is reported in a separate column from the financial information presented for the primary government itself and presented on the Statement of Net Position and Statement of Activities. There are no separately issued financial statements for the component unit.

Related Organizations – Where the Commissioners' Court is responsible for appointing a majority of the members of a board of another organization, but the County's accountability does not extend beyond making such appointments, disclosure is made in the form of the relation between the County and such organization. Based on the foregoing criteria, the following entities are not part of the County and are not included in the accompanying financial statements:

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

A. Financial Reporting Entity – Continuation

Potter-Randall Appraisal District – The County Commissioners appoint one member to the Appraisal District Board. Funding is based on the total roll values of the participating entities. The County Commissioners have no control over budgeting or operation of the Appraisal District.

Community Supervision and Corrections Department for Potter, Randall and Armstrong Counties – The Community Supervision and Corrections Board is comprised of five District Judges, four County Court-at-Law Judges, and one County Judge. The Department is funded by the State of Texas and fees from participants. The County Commissioners have no control over budgeting, funding or other operations of this Department.

B. Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenue, are reported separately from *business-like activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. The County has no business-like activities, except the internal service fund.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Taxes and other items not included among program revenue are reported instead as *general revenue*. In miscellaneous general revenues are non-program specific contributions including capital assets contributions.

Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

B. Financial Statement Presentation, Measurement Focus and Basis of Accounting – Continuation

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. These funds are accounted for on a spending “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

All proprietary funds, including internal service and fiduciary funds, including agency funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using an economic resources measurement focus. The agency funds are custodial in nature and involve no measurement of results of operations.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary and Fiduciary.

The County reports the following major governmental funds:

General Fund – The *General Fund* is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Youth Center of the High Plains – The *Youth Center of the High Plains Special Revenue Fund* accounts for billings to other counties for juvenile care services. The revenue is used to operate a juvenile detention center.

Additionally, the County reports the following fund types:

Special Revenue Funds – *Special Revenue Funds* account for the proceeds of specific revenue sources (other than fiduciary funds) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – *Capital Projects Funds* account for financial resources to be used for the acquisition or construction of major capital facilities.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

B. Financial Statement Presentation, Measurement Focus and Basis of Accounting – Continuation

Debt Service Funds – *Debt Service Funds* account for the accumulation and disbursement of resources associated with the County’s debt obligations. Property taxes and interest income provide the resources necessary to pay the annual principal and interest payments.

Internal Service Fund – The *Internal Service Fund* accounts for the financing of services provided by one department to other departments of the County on a cost-reimbursement basis. The Health Self-Insurance program of the County is accounted for as an Internal Service Fund.

Agency Funds – *Agency Funds* account for assets received by the governmental unit in its capacity as trustee or agent for the County, other governmental entities or individuals. The receipts and disbursements of such funds are governed by the terms of the statutes, ordinances, regulations or other authority. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County’s *Agency Funds* consist of amounts collected by the individual County fee offices for state court costs, state vehicle registration fees, victim restitution payments, merchant hot check fees, inmate trust funds, and District and County Clerk trust beneficiaries.

All of the County’s fiduciary funds are agency funds and are reported in the agency fund financial statements. However, because their assets are held in a trustee or agent capacity and therefore not available to support County programs, these funds are not included in the government-wide statements.

C. Deposits and Investments

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, government securities, money market funds, and the Texas Local Government Investment Pool. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer’s Investment Pool.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund’s statement of revenues, expenditures and changes in fund balance. Deposit and Investment Risk Disclosures are in accordance with GASB Statement No. 40.

The County is required by Government Code Chapter 2256, The Public Funds Investment Act (“Act”), to adopt, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management, and include a list of the types of authorized investments in which the investing entity’s funds may be invested, and the maximum allowable stated maturity of any individual investment owned by the entity.

The Act requires an annual audit of investment policies. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the area of investment practices, management has established and reports appropriate policies. The County adheres to the requirements of the Act. Additionally, investment practices of the County are in accordance with local policies.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

D. Receivables and Payables

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. Trade accounts receivable in excess of 180 days comprise the trade accounts receivable allowance for uncollectible. The property tax receivable allowance is equal to 60 percent of outstanding property taxes at September 30, 2020.

Property taxes are levied on October 1 and attach as an enforceable lien on property as of January 1. Statements are mailed on October 1, or as soon thereafter as possible, and are due upon receipt. All unpaid taxes become delinquent if not paid before February 1 of the following year.

Payables consist of vendor obligations for goods and services and funds payable to others when the criteria for their release have been met.

E. Inventories and Prepaid Items

Inventories, which consist of road materials, fuel, and food, are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The County uses the consumption method to record its prepaid items which requires reporting these items as assets and deferring the recognition of expenditures until the period in which prepaid items are used or consumed. In the fund financial statements, they are offset by a designation of non-spendable fund balance which indicates they do not represent “available spendable resources”.

F. Inter-fund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and expenditures used to provide services, construct assets and meet employee health claims in excess of budgeted amounts. Inter-fund services provided and used are not eliminated in the government-wide presentation. The effect of all other inter-fund activity has been eliminated in the government-wide financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the governmental column in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

G. Capital Assets – Continuation

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Buildings, plant, equipment and infrastructure are depreciated using the straight-line method over the following useful lives:

Assets	Years
Infrastructure (roads and bridges)	20 – 40
Buildings and improvements	10 – 50
Vehicles	6 – 12
Furniture and equipment	5 – 15

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government reports the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Additionally, the government reports deferred amounts related to the pension plan and the other post-employment benefits reported in the government-wide statement of net position. These deferred amounts include pension and OPEB contributions, economic/demographic losses, assumption changes and deficient earnings.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental fund has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, the government reports deferred amounts related to the pension plan and the other post-employment benefits reported in the government-wide statement of net position. These deferred amounts include economic/demographic gains and assumption changes.

I. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. Compensated absences are reported in the governmental funds only if they have matured. Vacation and sick leave are accrued when incurred in the government-wide financial statements.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

J. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable

bond premium or discount. Bond issuance costs are expensed as incurred. The County has no business-type activities, except the internal service fund.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs withheld from the actual debt proceeds received are reported as debt service expenditures.

K. Pensions and Other Post-Employment Benefits

For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's Texas County and District Retirement System Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the other post-employment benefit (OPEB) asset or liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County's Healthcare Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Government-wide Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three categories.

Net Investment in Capital Assets – This amount consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

Unrestricted Net Position – This amount includes all net position that does not meet the definition of “net investment in capital assets” or “restricted net position.”

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continuation

M. Governmental Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Non-spendable Fund Balance – includes amounts that are (a) not in spendable forms, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance – includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of the resource providers.

Committed Fund Balance – includes amounts that can be used only for specific purposes determined by a formal action, such as a resolution, of the Commissioners’ Court (the County’s highest level of decision making authority). Committed fund balance amounts may be used for other purposes with appropriate action by the Commissioners’ Court to either modify or rescind the established fund balance commitment

Assigned Fund Balance – includes amounts intended to be used by the County for specific purposes that are neither restricted nor committed. The Commissioners’ Court has the authority to determine and designate the purpose for fund balance to be assigned.

Unassigned Fund Balance – this classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

N. Fund Balance Policies

When the County incurs an expenditure for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first, then unrestricted funds. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

The County’s highest level of decision-making authority is the Commissioners’ Court. The Court has not yet delegated the authority to assign fund balance amounts to a specific individual nor does it have a policy to authorize the assignment of fund balance outside the Court.

O. Funds Balances Restricted

Restricted Fund Balances:

- 1) Administrative – management, preservation, restoration and technology requirements of public records
- 2) Judicial – management, preservation and technology requirements for district courts and probation records
- 3) Elections – for contracted elections for various municipalities and schools as allowed by the Secretary of State
- 4) Public safety – personnel and equipment for jail and courthouse security
- 4) Indigent Health – County Indigent Health Plan participation in the State reimbursed program for indigents
- 5) Bail Bonds – provide organization and training of the Bail Bond Board

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains, “long-term liabilities, including bonds payable, capital leases payable, accrued interest, net pension liability, total other post-employment benefit liability, and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds and capital lease payable	\$ (43,386,118)
Accrued interest payable	(372,952)
Deferred charge on refunding	649,133
Net pension liability	(4,736,828)
Total other post employment benefit liability	(2,388,547)
Compensated absences	<u>(1,887,671)</u>
 Net adjustment to decrease fund balance - total governmental funds to arrive at net position - governmental activities	 <u>\$ (52,122,983)</u>

Explanation of Certain Differences Between the Governmental Fund Statement of Revenue, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental fund* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 10,141,932
Depreciation expense	<u>(4,543,232)</u>
 Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u>\$ 5,598,700</u>

Another element of that reconciliation states, “The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net changes in fund balance.” The details of this difference are as follows:

Proceeds from disposal of assets	\$ (1,505,304)
Loss on disposal of assets	<u>(40,252)</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u>\$ (1,545,556)</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS –
Continuation

Another element of that reconciliation states, “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this are as follows:

Property tax	\$ <u>59,192</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>59,192</u></u>

Another element of that reconciliation states, “The issuance of long term debt provides current financial resources to governmental funds, while repayment of long term debt principal consumes current financial resources of governmental funds. Governmental funds report the effect of premiums and discounts when debt is first issued, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of the differences in the treatment of long term debt.” Neither transaction, however, has any effect on net position. The details of this difference are as follows:

Debt Issued:	
Bonds issued	\$ (10,000,000)
Deferred charge on refunding	120,126
Repayment of principal	4,124,330
Payment to escrow agent for refunding	5,915,000
Amortization of bonds premium	93,837
Amortization of refunding charge	<u>(84,155)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ <u><u>169,138</u></u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS –
Continuation

Another element of that reconciliation states, “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” The details of this difference are as follows:

Change in estimated liability for compensated absences	\$ (283,275)
Change in accrued interest	(153,285)
Change in net pension liability	8,851,872
Change in deferred outflows of resources - pension contributions	226,279
Change in deferred outflows of resources - pension economic/demographic losses	(7,900)
Change in deferred inflows of resources - pension economic/demographic gains	(138,531)
Change in deferred outflows of resources - pension deficient earnings	(6,618,528)
Change in deferred inflows of resources - pension excess earnings	(2,867,514)
Change in deferred outflows of resources - pension assumption changes	(218,874)
Change in net other post employment benefit obligation	(466,572)
Change in deferred outflows of resources - OPEB contributions	32,799
Change in deferred inflows of resources - OPEB economic/demographic gains	(25,773)
Change in deferred outflows of resources - OPEB assumption changes	285,511
Change in deferred inflows of resources - OPEB assumption changes	6,663
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ (1,377,128)

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for the General Fund, Youth Center of the High Plains, ARRA/CARES Act Grants, County Clerk Archive, County Clerk Preservation, County Clerk Records Management, County Clerk Technology, County Records Management, Criminal District Attorney Check Collection/Disbursement, Criminal District Attorney Forfeiture, Criminal District Attorney State Deposits, District Clerk AGC IV – D, District Clerk Archive, District Clerk Preservation, District Clerk Records Management, District Clerk Technology, Election, Jail Commissary, Justice Center & Courthouse Security, Justice of the Peace Security, Justice of the Peace #1 Technology, Justice of the Peace #4 Technology, Juvenile Probation Department, Law Library, Next Step, Pre-Trial Diversion, Sheriff’s Forfeiture, Tax Assessor/Collector Motor Vehicle Inventory Tax, Unclaimed Property, 1909 Courthouse Restoration, Juvenile Center Improvement, Radio Communication Project, Right-of-Way/Road, and Debt Service. All annual appropriations lapse at fiscal year-end.

Prior to the beginning of the fiscal year, the County prepares a budget for the next succeeding fiscal year. The budget includes proposed expenditures and the means of financing them. Meetings of the Commissioners’ Court are held to discuss the proposed budget. These meetings are open to public discussion and require at least ten days’ notice of the meeting.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continuation

The appropriated budget is prepared by fund and department on the category level. Transfers of appropriations between department, fund and category require the approval of the Commissioners’ Court. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the category level. Supplemental budgetary appropriations in other funds were not considered material.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year. The County had no outstanding encumbrances at year-end.

NOTE 4 – DEPOSITS AND INVESTMENTS

The County’s demand deposits and bank certificates of deposit are fully covered by collateral held in the County’s name by the County’s agents. The County’s collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held at depository banks at all times.

A reconciliation of cash, as shown in the Governmental Funds, Internal Service Fund and Agency Funds Balance Sheets for the primary government is as follows:

Cash on hand - governmental funds	\$	16,350
Carrying amount of bank deposits - governmental funds		9,765,270
Carrying amount of TexPool deposits - governmental funds		220,905
Carrying amount of Texas CLASS deposits - governmental funds		3,708,948
		13,711,473
Total governmental funds		13,711,473
Carrying amount of bank deposits - internal service funds		1,375,686
		1,375,686
Total internal service funds		1,375,686
Carrying amount of bank deposits - agency funds		5,195,148
		5,195,148
Total agency funds		5,195,148
Total	\$	20,282,307

The County’s investment policies are in accordance with the laws of the State of Texas. The policies identify authorized investments and investment terms, collateral requirements and safekeeping requirements for collateral.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

As of September 30, 2020, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Governmental activities		
Certificates of deposit (interest rates from .35% - 3.07%)	\$ 18,078,508	
Total fair value	<u>\$ 18,078,508</u>	
Portfolio weighted average maturity		<u>921</u>

Interest Rate Risk

In accordance with its investment policy, the County minimizes the risk of loss due to interest rate fluctuations by limiting the weighted average of its operating fund portfolio to less than 270 days. The maximum allowable maturity shall be no longer than two years.

Credit Risk

The County is authorized by statute and by depository contract to invest in obligations of the United States of America, direct obligations of the State of Texas, obligations of state agencies, counties, cities, and other political subdivisions of any state having been rated not less than “A” or its equivalent, certificates of deposit issued by state and national banks that are guaranteed insured or secured by obligations described above having a fair value of not less than 110% of the principal amount of the certificates, money market mutual funds regulated by the SEC with a dollar weighted average portfolio maturity of 90 days or less and eligible investment pools organized and operating in compliance with the Public Funds Investment Act that have been approved by the Commissioners’ Court.

As of September 30, 2020 the County had \$220,905 and \$3,708,948 invested with the Texas Treasury Safekeeping Trust Company (TexPool) and the Texas Cooperative Liquid Assets Securities System (Texas CLASS), respectively. The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code, provide for the creation of public funds investment pools, such as TexPool and Texas CLASS, through which political subdivisions and other entities may invest public funds.

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure.

Texas CLASS is a local government pool emphasizing safety, liquidity, convenience, and competitive yields. Since 1966, Texas CLASS has provided Texas public entities a safe and competitive investment alternative. The pool is governed by a board of trustees, elected annually by its participants.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 4 – DEPOSITS AND INVESTMENTS – Continuation

Both investment pools use amortized cost to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. TexPool and Texas CLASS do not place any limitations or restrictions such as notice periods or maximum transaction amounts, on withdrawals. Both pools have a credit rating of AAAM from Standard & Poor’s Financial Services. Local government investment pools in this rating category meet the highest standards for credit quality, conservative investment policies, and safety of principle. TexPool and Texas CLASS each invest in a quality portfolio of debt securities investments that are legally permissible for local governments in the state.

Concentrations of Credit Risk

The County’s policy is to limit the investments in obligations of states, agencies, counties, cities, and other political subdivisions of any state to 50% of the County’s portfolio.

Custodial Credit Risk

In accordance with State and County investment policies, County investments are insured, registered, or securities held by the County’s agent are in the name of the County.

NOTE 5 – RECEIVABLES

Receivables as of year-end for the County’s general, other major and non-major governmental and internal service funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Other Governmental</u>	<u>Internal Service Fund</u>	<u>Total</u>
Receivables:				
Accounts	\$ 56,559	\$ 28,985	\$ 120,710	\$ 206,254
Fines and fees	<u>21,810,934</u>	<u>42,340</u>	<u>-</u>	<u>21,853,274</u>
Gross receivables	21,867,493	71,325	120,710	22,059,528
Less: allowance for uncollectible	<u>21,514,580</u>	<u>39,650</u>	<u>-</u>	<u>21,554,230</u>
Net total accounts receivable, net	<u>\$ 352,913</u>	<u>\$ 31,675</u>	<u>\$ 120,710</u>	<u>\$ 505,298</u>

Governmental funds report *deferred inflows of resources* in connection with receivables for revenue that is not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were for delinquent property taxes receivable and miscellaneous unearned revenues.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 6 – INTER-FUND TRANSFERS

	Inter-fund Transfers In	Inter-fund Transfers Out
General Fund (1)	\$ 51,914	\$ 3,457,774
Special Revenue Funds:		
County Records Management	31,500	-
Courthouse and Justice Center Security	495,000	-
Criminal District Attorney Check Collection/Disbursement	-	1,309
Criminal District Attorney State Deposits	1,309	-
Juvenile Probation Department (2)	-	102,818
Next Step (4)	-	50,501
Youth Center of the High Plains (2),(3)	2,702,661	40,590
Unclaimed Property	-	1,413
Capital Projects Funds:		
1909 Courthouse Restoration (6)	20,136	-
Juvenile Center Improvement (3)	322,724	-
Right-of-Way/Roads	29,161	4,450
Debt Service Fund	4,450	-
	\$ 3,658,855	\$ 3,658,855

Transfers are: 1) the use of property tax revenues in the General Fund to provide supplemental operating support for the County Records Management, Juvenile, Courthouse Security Funds, and Capital Projects Funds, 2) Juvenile Probation and Next Step revenues from state grants transferred to the County’s Youth Center for salaries and operating costs, and 3) Youth Center sets aside funds in the Juvenile Center Improvement Fund for future maintenance improvements.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 3,196,362	\$ 18,305	\$ (96,160)	\$ -	\$ 3,118,507
Construction in progress	5,659,011	263,625	-	(1,701,775)	4,220,861
Intangible assets	153,430	-	-	-	153,430
Total capital assets not being depreciated	<u>9,008,803</u>	<u>281,930</u>	<u>(96,160)</u>	<u>(1,701,775)</u>	<u>7,492,798</u>
Capital assets, being depreciated:					
Infrastructure (roads and bridges)	13,974,899	5,759,605	-	-	19,734,504
Buildings and improvements	77,244,953	945,455	(1,903,288)	1,430,152	77,717,272
Improvements other than buildings	848,822	151,761	-	89,925	1,090,508
Vehicles	8,689,605	480,005	(35,557)	-	9,134,053
Furniture and equipment	19,379,177	2,523,176	(176,111)	181,698	21,907,940
Total capital assets being depreciated	<u>120,137,456</u>	<u>9,860,002</u>	<u>(2,114,956)</u>	<u>1,701,775</u>	<u>129,584,277</u>
Less accumulated depreciation:					
Infrastructure (roads and bridges)	(11,374,633)	(251,119)	-	-	(11,625,752)
Buildings and improvements	(20,348,091)	(1,710,888)	503,395	-	(21,555,584)
Improvements other than buildings	(313,909)	(64,784)	-	-	(378,693)
Vehicles	(5,499,353)	(868,094)	27,546	-	(6,339,901)
Furniture and equipment	(8,915,503)	(1,648,347)	134,619	-	(10,429,231)
Total accumulated depreciation	<u>(46,451,489)</u>	<u>(4,543,232)</u>	<u>665,560</u>	<u>-</u>	<u>(50,329,161)</u>
Total capital assets, being depreciated, net	<u>73,685,967</u>	<u>5,316,770</u>	<u>(1,449,396)</u>	<u>1,701,775</u>	<u>79,255,116</u>
Governmental activities capital assets, net	<u>\$ 82,694,770</u>	<u>\$ 5,598,700</u>	<u>\$ (1,545,556)</u>	<u>\$ -</u>	<u>\$ 86,747,914</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Administrative	\$ 155,874
Judicial	113,672
Elections	163,415
Financial administration	28,220
Public facilities	1,791,970
Public safety	1,497,190
Road and bridge	790,035
Extension services	2,856
Total depreciation expense - governmental activities	<u>\$ 4,543,232</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 – CAPITAL ASSETS – Continuation

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Component Unit:					
Capital assets, not being depreciated:					
Land	\$ 61,555	\$ -	\$ -	\$ -	\$ 61,555
Total capital assets not being depreciated	<u>61,555</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,555</u>
Component Unit capital assets, net	<u>\$ 61,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,555</u>

The County has active construction projects as of September 30, 2020. The projects are as follows:

The radio communication project began in fiscal year 2018 which includes the purchase and construction of new radio towers, dispatch and records management software and related mobile and portable radio equipment for the use of first responders within the County. Costs spent to date on this project total \$7,452,429. In fiscal year 2019, a project to upgrade security systems at the Finance Building and Fire Department totaled \$45,735. Lastly, a facility remodel of the basement located at the Youth Center of the High Plains began in the current fiscal year. Costs spent to date on this project totaled \$33,432. Total construction in progress at fiscal year-end totaled \$4,220,861.

NOTE 8 – LEASES

Capital Leases

The County has entered into two capital leases for an armored vehicle and road and bridge equipment. The obligations under capital lease have been recorded in the accompanying financial statements at the present value of future minimum lease payments, discounted at an interest rate of 3.24% and 2.975%, respectively. The cost of the equipment financed by these capital lease obligations is \$939,136 and accumulated depreciation of \$496,681. The lease for the armored vehicle was paid off during the current fiscal year.

Commitments under capitalized leases and asset purchase agreements for the road and bridge equipment provides for minimum future rental payments as of September 30, 2020, as follows:

	Year Ending September 30,
2021	\$ 130,657
2022	<u>130,657</u>
Total future minimum lease payments	261,314
Less amount representing interest	<u>(11,216)</u>
Future Minimum Payments	<u>\$ 250,098</u>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 – GENERAL OBLIGATION AND CERTIFICATES OF OBLIGATION BONDS

During the year ended September 30, 2010, the County issued \$9,200,000 of Certificates of Obligation, Series 2010 to provide resources for the purposes of paying contractual obligations incurred for constructing, renovating and equipping new pods at the Youth Center of the High Plains, the 1909 Courthouse, and at the Randall County Finance Building. Principal payments on the Certificates of Obligation, Series 2010 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2029. Interest rates range from 2.25% to 4.20% on the Certificates of Obligation, Series 2010.

During the year ended September 30, 2014, the County issued \$5,715,000 of Certificates of Obligation, Series 2013 to provide resources for the purposes of paying contractual obligations incurred for acquiring, renovating, and equipping the Multi-Purpose Building, to acquire land for county parking facilities, and renovate elevators for the Randall County Finance Building. Principal payments on the Certificates of Obligation, Series 2013 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2034. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2013.

During the year ended September 30, 2016, the County issued \$8,685,000 of Certificates of Obligation, Series 2016 to provide resources for the purposes of paying contractual obligations incurred for acquiring, renovating, and equipping the Randall County Justice Center/Annex. Principal payments on the Certificates of Obligation, Series 2016 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2036. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2016.

During the year ended September 30, 2018, the County issued \$7,590,000 of Certificates of Obligation, Series 2018 to provide resources for the purposes of paying contractual obligations incurred for the acquisition, construction, installation, and equipment of an emergency radio communication system. Principal payments on the Certificates of Obligation, Series 2018 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on February 1, 2028. Interest rates range from 2% to 4% on the Certificates of Obligation, Series 2018.

During the year ended September 30, 2020, the County issued \$4,000,000 of Tax Notes, Series 2020 to provide resources for the purposes of paying contractual obligations incurred for construction of new roads. Principal payments on the Tax Notes, Series 2020 are made annually, each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2026. Interest rate on the Tax Notes, Series 2020 is 1.730%.

Advance Refunding

During the year ended September 30, 2014, the County issued \$3,615,000 of General Obligation Refunding Bonds, Series 2013 with an interest rate of 2.8%. The proceeds were used to advance refund \$3,255,000 of outstanding Certificates of Obligations, Series 2005 which had interest rates ranging from 3.5% to 5.0%. Principal payments on the General Obligation Refunding Bonds, Series 2013 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2025. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$3,558,145, which includes underwriting fees and other issuance costs of \$56,855. The reacquisition exceeded the net carrying amount of the old debt by \$303,145. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2005 to reduce its total debt service payments over eleven years by \$316,986 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$270,108.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2013 were deposited in an irrevocable trust with an escrow agent. As a result, \$3,255,000 of the Certificates of Obligation, Series 2005 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

During the year ended September 30, 2015, the County issued \$8,450,000 of General Obligation Refunding Bonds, Series 2015 with an interest rate of 1.49%. The proceeds were used to advance refund \$2,630,000 of outstanding Certificates of Obligations, Series 2005 which had interest rates ranging from 3.5% to 5.0% and \$5,740,000 of General Obligation Refunding, Series 2005 which had interest rates ranging from 3.25% to 5.0%. Principal payments on the General Obligation Refunding Bonds, Series 2015 are made annually each August 1 with interest payments made semi-annually, each February 1 and August 1 until maturity on August 1, 2021. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$8,450,000, which included issuance costs of \$80,000. The County advanced refunded the Certificates of Obligation, Series 2005 and General Obligation Refunding, Series 2005 to reduce its total debt service payments over six years by \$588,507 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$561,359.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2015 were deposited in an irrevocable trust with an escrow agent. As a result, \$2,630,000 of the Certificates of Obligation, Series 2005, and \$5,740,000 of the General Obligation Refunding, Series 2005 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

During the year ended September 30, 2018, the County issued \$9,300,000 of General Obligation Refunding Bonds, Series 2017 with an interest rate of 2.03%. The proceeds were used to advance refund \$8,755,000 of outstanding Certificates of Obligations, Series 2009 which had interest rates ranging from 2.0% to 4.7%. Principal payments on the General Obligation Refunding Bonds, Series 2017 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2029. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$9,415,210, which includes issuance costs of \$106,302, and a County contribution of \$115,210. The reacquisition price exceeded the net carrying amount of the old debt by \$553,908. This amount is being amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2009 to reduce its total debt service payments over twelve years by \$1,725,879 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$1,610,670.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2017 were deposited in an irrevocable trust with an escrow agent. As a result, \$8,755,000 of the Certificates of Obligation, Series 2009 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

During the year ended September 30, 2019, the County issued \$1,635,000 of General Obligation Refunding Bonds, Series 2019 with an interest rate of 4.00%. The proceeds were used to advance refund \$1,710,000 of outstanding Certificates of Obligations, Series 2009 which had interest rates ranging from 2.00% to 4.70%. Principal payments on the General Obligation Refunding Bonds, Series 2019 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2023. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$1,635,000, which includes a premium of \$106,394, and issuance costs of \$31,394. The reacquisition price exceeded the net carrying amount of the old debt by \$553,908. This amount is being amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2009 to reduce its total debt service payments over four years by \$110,740 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$75,303.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2019 were deposited in an irrevocable trust with an escrow agent. As a result, \$1,710,000 of the Certificates of Obligation, Series 2009 are deemed to be paid in full and considered defeased. The liability for those bonds has been removed from the statement of net position.

During the year ended September 30, 2020, the County issued \$6,000,000 of General Obligation Refunding Bonds, Series 2020 with an interest rate of 1.70%. The proceeds were used to advance refund \$5,915,000 of outstanding Certificates of Obligations, Series 2010 which had interest rates ranging from 2.25% to 4.20%. Principal payments on the General Obligation Refunding Bonds, Series 2020 are made annually each August 1 with interest payments being made semi-annually each February 1 and August 1 until maturity on August 1, 2029. The County will levy ad valorem tax for the payments of the principal and interest. The net proceeds from this issuance were \$6,000,000, which includes issuance costs of \$85,000. The reacquisition price exceeded the net carrying amount of the old debt by \$120,126. This amount is being amortized over the remaining life of the refunded debt. The County advanced refunded the Certificates of Obligation, Series 2010 to reduce its total debt service payments over nine years by \$849,076 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$728,950.

The net proceeds from the issuance of the General Obligation Refunding Bonds, Series 2020 were deposited in an irrevocable trust with an escrow agent. As a result, \$5,915,000 of the Certificates of Obligation, Series 2010 are deemed to be paid in full and considered defeased. The liability for the amount refunded on those bonds has been removed from the statement of net position.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

The annual requirements to amortize all debt outstanding as of September 30, 2020, are as follows:

Years Ending September 30,	Total	Certificates of Obligation Series 2010		General Obligation Refunding Bonds Series 2013		Certificates of Obligation Series 2013	
		Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 5,349,984	\$ 635,000	\$ 35,200	\$ 630,000	\$ 93,100	\$ 250,000	\$ 149,400
2022	5,453,094	245,000	9,800	645,000	75,460	255,000	144,400
2023	5,455,176	-	-	665,000	57,400	260,000	136,750
2024	4,818,926	-	-	680,000	38,780	270,000	127,000
2025	4,824,693	-	-	705,000	19,740	280,000	116,875
2026-2030	17,662,069	-	-	-	-	1,555,000	430,375
2031-2035	4,340,175	-	-	-	-	1,450,000	136,575
2036	551,610	-	-	-	-	-	-
Total	\$ 48,455,727	\$ 880,000	\$ 45,000	\$ 3,325,000	\$ 284,480	\$ 4,320,000	\$ 1,241,375

Certificates of Obligation Series 2018		General Obligation Refunding Bonds Series 2019		General Obligation Refunding Bonds Series 2020	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 1,025,000	\$ 173,625	\$ 160,000	\$ 59,800	\$ 35,000	\$ 124,100
1,060,000	142,350	735,000	53,400	470,000	101,405
1,090,000	110,100	600,000	24,000	740,000	93,415
465,000	86,775	-	-	750,000	80,835
480,000	71,100	-	-	775,000	68,085
1,560,000	95,200	-	-	3,230,000	138,380
-	-	-	-	-	-
-	-	-	-	-	-
\$ 5,680,000	\$ 679,150	\$ 1,495,000	\$ 137,200	\$ 6,000,000	\$ 606,220

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 – GENERAL OBLIGATION BONDS – Continuation

General Obligation Refunding Bonds Series 2015		Certificates of Obligation Series 2016		General Obligation Refunding Bonds Series 2017	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 460,000	\$ 6,854	\$ 360,000	\$ 191,215	\$ 70,000	\$ 182,497
-	-	375,000	176,815	75,000	181,076
-	-	390,000	161,815	235,000	179,553
-	-	400,000	150,115	885,000	174,783
-	-	415,000	138,115	890,000	156,818
-	-	2,255,000	500,728	6,835,000	350,276
-	-	2,530,000	223,600	-	-
-	-	540,000	11,610	-	-
<u>\$ 460,000</u>	<u>\$ 6,854</u>	<u>\$ 7,265,000</u>	<u>\$ 1,554,013</u>	<u>\$ 8,990,000</u>	<u>\$ 1,225,003</u>

Tax Notes Series 2020	
Principal	Interest
\$ 625,000	\$ 84,193
650,000	58,388
665,000	47,143
675,000	35,638
685,000	23,960
700,000	12,110
-	-
-	-
<u>\$ 4,000,000</u>	<u>\$ 261,432</u>

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 10 – LONG TERM DEBT

Change in long-term debt is summarized below:

	Balance October 1, 2019	Additions	Retirements	Balance September 30, 2020	Due Within One Year
Certificates of Obligation, Series 2010	\$ 7,865,000	\$ -	\$ (6,985,000)	\$ 880,000	\$ 635,000
General Obligation Refunding, Series 2013	3,360,000	-	(35,000)	3,325,000	630,000
Certificates of Obligation, Series 2013	4,565,000	-	(245,000)	4,320,000	250,000
General Obligation Refunding, Series 2015	1,490,000	-	(1,030,000)	460,000	460,000
Certificates of Obligation, Series 2016	7,615,000	-	(350,000)	7,265,000	360,000
General Obligation Refunding, Series 2017	9,060,000	-	(70,000)	8,990,000	70,000
Certificates of Obligation, Series 2018	6,675,000	-	(995,000)	5,680,000	1,025,000
General Obligation Refunding, Series 2019	1,635,000	-	(140,000)	1,495,000	160,000
General Obligation Refunding, Series 2020		6,000,000	-	6,000,000	35,000
Tax Notes, Series 2020		4,000,000	-	4,000,000	625,000
Deferred issuance premiums	814,857	-	(93,837)	721,020	
Total bonds payable	43,079,857	10,000,000	(9,943,837)	43,136,020	4,250,000
Capital lease obligation	439,428	-	(189,330)	250,098	123,216
Estimated liability for compensated absences	1,604,396	2,203,152	(1,919,877)	1,887,671	189,000
Net pension liability	13,588,700	-	(8,851,872)	4,736,828	-
Total other post employment benefit liability	1,921,975	466,572	-	2,388,547	-
Total	<u>\$ 60,634,356</u>	<u>\$ 12,669,724</u>	<u>\$ (20,904,916)</u>	<u>\$ 52,399,164</u>	<u>\$ 4,562,216</u>

The County incurred interest expense of \$1,375,892 during the year ended September 30, 2020.

NOTE 11 – RISK MANAGEMENT

The County is exposed to various risks of loss relating to general liability, the accidental loss of real and personal property, damage to County assets, errors and omissions and personnel risks which relate to workers' compensation. The County provides for the management of risks through a combination of self-insurance and traditional insurance. Amounts of coverage for the above types of risk have not been subject to a significant reduction in the past year. The amounts of settlements have not exceeded insurance coverage for the past three fiscal years.

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 12 – COMPENSATED ABSENCES

Regular full-time employees are entitled to vacations of up to 32 days per year based on years of service. Vacation time earned, but not taken, of up to one week may be carried beyond one anniversary year and paid at termination. Sick leave is eligible for up to five (5) days buyout annually and any unused balance is forfeited at termination. Those eligible for retirement are eligible to receive 50% of their sick leave balance, at retirement, not to exceed 160 hours. Compensatory time is limited and if not used, it is paid as overtime. Holiday hours are due to be paid within twelve months.

Also for the governmental activities, compensated absences are generally liquidated by the General Fund.

NOTE 13 – HEALTH INSURANCE

The County has maintained a partially self-insured employee health insurance benefit plan for County employees for the 24 years ended September 30, 2020. The Plan accumulates resources to pay the insured healthcare costs for the County employees and their covered dependents and was established with the intent to provide appropriate healthcare insurance to employees and minimize total health insurance cost to the County.

The Plan activities are carried on and accounted for in the Healthcare Insurance Fund, an Internal Service Fund.

The County provided \$585 per month for each employee to utilize the insurance coverage for the employee. Employees are required to contribute \$25 per month to utilize the employee coverage; however, this contribution is waived if the employee elects wellness testing during the year. Employees may authorize payroll withholding to pay for premium cost for dependent coverage.

The health insurance premiums are paid to the Healthcare Insurance Fund. These inter-fund transactions are treated as operating expenditures by the General Fund as it makes the aggregate premium payments. These premiums are treated as operating revenue by the Healthcare Insurance Fund as they are received or accrued.

A third-party Plan Administrator processes claims and pays bills weekly, gathers experience and cost data, and makes tentative premium calculation using the experience and cost factors it has developed. The administrative fees paid to the Plan Administrator and the services provided by the Administrator are provided by contractual agreement.

Oversight of the Plan is provided by the Healthcare Insurance Committee made up of two of the County Commissioners and various County employees. The Committee makes recommendations to the Commissioners' Court for funding, procedural and coverage changes for the Plan on an annual basis. In 2008, a health care consultant was hired by the Committee to assist with this process.

During the current year, the self-funded Healthcare Insurance Fund had stop-loss coverage in effect for all claims per individual exceeding \$125,000 and for an aggregate loss of \$1,000,000. This stop-loss insurance coverage is provided by TPAC Underwriters. TPAC Underwriters is a commercial insurer licensed to do business in Texas in accordance with the Texas Insurance Code. The Plan purchases "15/12 month" insurance, re-insurance, and stop-loss insurance to provide protection for claims, or losses, arising in one insurance period that must be paid in the following insurance period. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal services fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 13 – HEALTH INSURANCE – Continuation

Changes in the Healthcare Insurance Fund’s claims liability were as follows:

Balance 10/1/2018	Incurred Claims	Claim Payments	Balance 9/30/2019
\$ 147,084	\$ 3,446,497	\$ 3,314,282	\$ 279,299
Balance 10/1/2019	Incurred Claims	Claim Payments	Balance 9/30/2020
\$ 279,299	\$ 3,991,081	\$ 3,838,580	\$ 431,800

NOTE 14 – RETIREMENT PLAN

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034 and is available at www.tcdrs.org.

Benefits Provided

The Plan provisions are adopted by the governing body of the County (employer), within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the Plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee’s contributions to the Plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financial monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	224
Inactive employees entitled to but not yet receiving benefits	444
Active employees	523

Contributions

The County has elected the annually determined contribution rate (ADCR) Plan provisions of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually.

The County contributed using the actuarially determined rate of 10.79% for calendar year 2020, and 10.19% for calendar year 2019. The contribution rate payable by the employee members is 7.0% for fiscal year 2020 as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

All actuarial assumptions that determined the total pension liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

In the 2017 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale, 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

TCDRS system-wide economic assumptions:

Real rate of return	5.25%
Inflation	2.75%
Long-term investment return	8.00%

The assumed long-term investment return of 8% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 8% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.25% (made up of 2.75% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee.

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	3.25%

The payroll growth assumption is for the aggregate covered payroll of an employer.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on April 2020 information for a 10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (Expected Minus Inflation) (2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed	MSCI World Ex USA (net) Index	7.00%	5.20%
International Equities - Emerging	MSCI Emerging Markets (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Funds of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the June 2020 TCDRS Board Meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the total pension liability was 8.10%. The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternatives methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 8.10%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

Changes in the Net Pension Liability / (Asset)

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2018	\$ 117,604,085	\$ 104,015,385	\$ 13,588,700
Changes for the year:			
Service cost	3,525,643	-	3,525,643
Interest on total pension liability (1)	9,611,656	-	9,611,656
Effect of plan changes (2)	705,489	-	705,489
Effect of economic/demographic gains or losses	(752,538)	-	(752,538)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(369,227)	(369,227)	-
Benefit payments	(4,663,377)	(4,663,377)	-
Administrative expenses	-	(92,149)	92,149
Member contributions	-	2,011,282	(2,011,282)
Net investment income	-	17,081,494	(17,081,494)
Employer contributions	-	2,927,849	(2,927,849)
Other (3)	-	13,646	(13,646)
Balances as of December 31, 2019	<u>\$ 125,661,731</u>	<u>\$ 120,924,903</u>	<u>\$ 4,736,828</u>

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) Reflects plan changes adopted effective in 2020.

(3) Relates to allocation of system-wide items.

Sensitivity of the Net Pension Liability / (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability / (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 142,867,550	\$ 125,661,731	\$ 111,320,992
Fiduciary net position	120,924,903	120,924,903	120,924,903
Net pension liability / (asset)	<u>\$ 21,942,647</u>	<u>\$ 4,736,828</u>	<u>\$ (9,603,911)</u>

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 – RETIREMENT PLAN – Continuation

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued TCDRS financial report.

Pension Expense / (Income)

	January 1, 2019 to December 31, 2019
Service cost	\$ 3,525,643
Interest on total pension liability (1)	9,611,656
Effect of plan changes	705,489
Administrative expenses	92,149
Member contributions	(2,011,282)
Expected investment return net of investment expenses	(8,418,417)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(606,107)
Recognition of assumption changes or inputs	218,874
Recognition of investment gains or losses	822,964
Other (2)	(13,646)
 Pension expense / (income)	 \$ 3,927,323

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) Relates to allocation of system-wide items.

Deferred Inflows / Outflows of Resources

As of September 30, 2020, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 1,303,184	\$ 15,800
Changes of assumptions	-	77,246
Net difference between projected and actual earnings	2,867,514	-
Contributions made subsequent to measurement date	N/A	2,331,913

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 14 – RETIREMENT PLAN – Continuation

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2020	\$ (1,225,148)
2021	(1,057,698)
2022	88,314
2023	(1,883,120)
2024	-
Thereafter	-

NOTE 15 – POSTEMPLOYMENT DEFINED BENEFIT GROUP TERM LIFE INSURANCE PLAN

Plan Description

Randall County, Texas participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GLTF). This optional plan provides group term life insurance coverage to current eligible employees.

The Group Term Life Fund (GTLF) is a separate trust administered by the TCDRS board of trustees. TCDRS issues a public available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' CAFR may also be obtained by writing to the Texas County & District System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782.

Funding Policy

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Randall County, Texas contributions to the GTLF for the year ended September 30, 2020, 2019, and 2018, were \$41,553, \$41,127, and \$42,657, respectively, which equaled the contractually required contributions each year.

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The County provides other post-employment benefits (OPEB) to all of its full-time employees through a single-employer self-funded medical plan. The Randall County Healthcare Plan provides that an employee who meets the retirement eligibility requirements of the Texas County and District Retirement System, and who leaves the employ of the County may, upon retirement, elect to remain on the County's group medical and dental plan, as well as to continue existing spouse and dependent coverage. Coverage ceases for the member, the spouse and dependents upon the member becoming eligible for Medicare at age 65.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Benefits Provided

An employee who meets the retirement eligibility requirements of the Texas County and District Retirement System (TCDRS), and who leaves the employment of Randall County after eight (8) consecutive years or a total of at least 20 years, with two continuous years of employment with Randall County immediately preceding the date of separation becomes eligible to remain on the County's group medical and dental plan until the retiree reaches age 65 or qualifies for Medicare. The eligible retiring employee may also continue the existing coverage for spouses and dependents.

The retiree pays 100% of the total monthly premium prescribed in the current health plan for active employees and dependents. Premiums are determined annually by estimating the amount needed to cover projected claims. If the retiree is eligible under TCERS, but does not meet the employment requirements outlined above, the premiums for the retiree insurance will be equal to the COBRA rate set at the beginning of each year by the County's third party administrator. Eligible retirees and their spouse and/or dependents covered by the Randall County Health Care group receive the same health and dental care benefits as active employees, as described in the current health manual.

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	0
Active employees	441

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

Continued

**RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020**

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Actuarial Assumptions

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial cost method	Individual Entry-Age
Discount rate	2.75% as of December 31, 2019
Inflation	2.50%
Salary increases	0.5% to 5.00%, not including wage inflation of 3.25%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Healthcare cost trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.15% after 15 years.
Participation rates	It was assumed that 35% of eligible employees who retire after the age of 49 would participate and no eligible employees who retire before the age of 50 would participate.

Discount Rate

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this valuation, the municipal bond rate is 2.75% (based on the daily rate closest to but not later than the measurement date of the Fidelity “20-Year Municipal GO AA Index”). The discount rate was 3.71% as of the prior measurement date.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Changes in the Total OPEB Liability

	Changes in Total OPEB Liability
Balances as of December 31, 2018	\$ 1,921,975
Changes for the year:	
Service cost	105,898
Interest on total OPEB liability	73,188
Changes of benefit terms	-
Difference between expected and actual experience	(36,160)
Changes in assumption	328,069
Benefit payments	(4,423)
Balances as of December 31, 2019	\$ 2,388,547

Changes of assumptions reflect a change in the discount rate from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019.

The benefit payments during the measurement period were determined as follows:

Retiree claims paid by County	\$ 73,090
Stop-loss and administrative costs for retirees	21,388
Stop-loss reimbursements for retiree claims	-
Retiree contributions	(90,055)
Total benefit payments	\$ 4,423

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discounted rate of 2.75%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 1.75%	Current Discount Rate 2.75%	1% Increase 3.75%
Total OPEB liability	\$ 2,617,161	\$ 2,388,547	\$ 2,178,911

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Sensitivity of the Total OPEB Liability to the Healthcare Cost Trend Rate Assumption

Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	\$ 2,098,439	\$ 2,388,547	\$ 2,736,544

OPEB Expense / (Income)

	January 1, 2019 to December 31, 2019
Service cost	\$ 105,898
Interest on total OPEB liability	73,188
Current period benefit changes	-
OPEB Plan administrative expense	-
Recognition of current year outflow (inflow) due to liabilities	30,773
Amortization of prior year outflow (inflow) due to liabilities	(5,265)
OPEB expense / (income)	\$ 204,594

Deferred Inflows / Outflows of Resources

As of September 30, 2020, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 83,737	\$ -
Changes of assumptions	52,070	347,821
Contributions made subsequent to measurement date	-	37,510

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 16 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) – Continuation

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:		
2021	\$	25,508
2022		25,508
2023		25,508
2024		25,508
2025		25,508
Thereafter		84,474

NOTE 17 – COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the management of the County the outcome of these lawsuits will not have a material adverse effect on the accompanying basic financial statements and accordingly, no provision for losses has been recorded.

The County participates in numerous state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2020, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

In May 2017, the County entered into an agreement with the Texas Department of Transportation to contribute right-of-way or funds for the purchase of right-of-way for the expansion of Loop 335. The County is committed for \$949,207, which represents 10% of the expected cost of the right-of-way. Payments are scheduled through November 2021.

NOTE 18 – TAX ABATEMENT AGREEMENTS

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Astra Wind, LLC. The Company is to develop a 163.2 megawatt wind powered electric generating facility in Randall County costing approximately \$190,000,000. The County will abate 100% of the ad valorem taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. During this ten year tax abatement period, the Company will pay the County \$2,000 per megawatt of turbine nameplate capacity. The Chief Appraiser will determine the certified appraised value annually pursuant to the terms of the abatement under this agreement. The amount of the abatement will automatically be deducted from the property owner's tax bill. In the event of default the County shall use the certified appraised values which were abated to determine the taxes due, less any payments made at any time to the County. In addition to the commitments for eligibility the Company has agreed to make payments in lieu of taxes annually in the amount of \$2,000 per megawatt of turbine nameplate capacity during the abatement period, this resulted in payments in lieu of taxes for the year of \$326,400.

Continued

RANDALL COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 18 – TAX ABATEMENT AGREEMENTS – Continuation

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Northdraw Wind, LLC. The Company is to develop a 148 megawatt wind powered electric generating facility in Randall County costing approximately \$165,000,000. The County will abate 100% of the ad valorem taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. During this ten year tax abatement period, the Company will pay the County \$2,000 per megawatt of turbine nameplate capacity. The Chief Appraiser will determine the certified appraised value annually pursuant to the terms of the abatement under this agreement. The amount of the abatement will automatically be deducted from the property owner's tax bill. In the event of default the County shall use the certified appraised values which were abated to determine the taxes due, less any payments made at any time to the County. In addition to the commitments for eligibility the Company has agreed to make payments in lieu of taxes annually in the amount of \$2,000 per megawatt of turbine nameplate capacity during the abatement period. As of September 30, 2020 the construction on this project has not been completed.

The County has entered into a tax abatement agreement which is authorized and governed by the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code with Lone Star Dairy Products, LLC. The Company is to develop a new milk powder processing, specialty drying and milk ingredient facility in Randall County costing approximately \$75,000,000. The County will abate 100% of the ad valorem taxes on this development for a period of ten years beginning on January 1 of the year following completion of the development. Starting in the second year of this ten year tax abatement period, the Company will begin to pay the County an amount in lieu of the ad valorem taxes. This amount begins at \$76,200 per year and increases to \$123,800 in year ten.

For the fiscal year ended September 30, 2020, Randall County abated property taxes totaling \$1,072,494 under this program, including the following tax abatement agreement:

- A 100 percent tax abatement to Astra Wind, LLC, and the abatement was \$753,810.
- A 100 percent tax abatement to Lone Star Dairy Products, LLC, and the abatement was \$318,684.

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**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 40,537,697	\$ 40,537,697	\$ 40,515,315	\$ (22,382)
Sales and miscellaneous taxes	2,160,000	2,160,000	2,176,418	16,418
Licenses and fees	4,370,590	4,375,972	4,523,695	147,723
Fines and forfeitures	1,470,000	1,470,000	1,236,442	(233,558)
Intergovernmental	5,613,324	5,725,948	6,971,309	1,245,361
Interest	750,000	750,000	566,040	(183,960)
Miscellaneous	333,545	2,332,499	1,319,292	(1,013,207)
	<u>55,235,156</u>	<u>57,352,116</u>	<u>57,308,511</u>	<u>(43,605)</u>
EXPENDITURES				
Current:				
Administrative	6,927,960	6,861,312	6,386,673	474,639
Judicial	9,000,725	9,000,400	8,055,604	944,796
Elections	450,174	463,174	434,093	29,081
Financial administration	2,807,468	2,807,468	2,669,669	137,799
Public facilities	1,063,328	1,063,328	874,572	188,756
Public safety	24,615,768	24,698,241	23,216,521	1,481,720
Road and bridge	3,883,789	3,202,524	3,021,568	180,956
Public services	250,744	250,744	182,607	68,137
Environmental protection	1,500	1,500	1,500	-
Extension service	435,232	435,232	404,412	30,820
Capital outlay	2,916,300	7,078,462	5,337,446	1,741,016
Debt service:				
Principal	211,331	211,331	189,330	22,001
Interest	13,259	13,259	12,577	682
	<u>52,577,578</u>	<u>56,086,975</u>	<u>50,786,572</u>	<u>5,300,403</u>
EXCESS OF REVENUES				
OVER (UNDER) EXPENDITURES				
	<u>2,657,578</u>	<u>1,265,141</u>	<u>6,521,939</u>	<u>5,256,798</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	45,000	95,000	1,502,304	1,407,304
Transfers in	3,500	54,001	51,914	(2,087)
Transfers out	(3,734,059)	(3,808,908)	(3,457,774)	351,134
	<u>(3,685,559)</u>	<u>(3,659,907)</u>	<u>(1,903,556)</u>	<u>1,756,351</u>
NET CHANGE IN FUND BALANCES				
	(1,027,981)	(2,394,766)	4,618,383	7,013,149
FUND BALANCES - BEGINNING				
	<u>18,318,108</u>	<u>18,318,108</u>	<u>18,318,108</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 17,290,127</u>	<u>\$ 15,923,342</u>	<u>\$ 22,936,491</u>	<u>\$ 7,013,149</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
YOUTH CENTER OF THE HIGH PLAINS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental:				
Bed contracts	\$ 105,000	\$ 105,000	\$ 295,580	\$ 190,580
Grants	104,000	104,000	84,435	(19,565)
Amarillo ISD	46,428	46,428	46,428	-
Potter County contract	3,072,944	3,072,944	2,820,062	(252,882)
Interest	8,000	8,000	3,575	(4,425)
Miscellaneous	29,600	29,600	27,634	(1,966)
	<u>3,365,972</u>	<u>3,365,972</u>	<u>3,277,714</u>	<u>(88,258)</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	5,684,938	5,684,938	5,424,895	260,043
Operating expenses	732,978	720,478	514,936	205,542
	<u>6,417,916</u>	<u>6,405,416</u>	<u>5,939,831</u>	<u>465,585</u>
EXCESS OF REVENUES OVER / (UNDER) EXPENDITURES				
	<u>(3,051,944)</u>	<u>(3,039,444)</u>	<u>(2,662,117)</u>	<u>377,327</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,080,244	3,080,244	2,702,661	(377,583)
Transfers out	(28,300)	(40,800)	(40,590)	210
	<u>3,051,944</u>	<u>3,039,444</u>	<u>2,662,071</u>	<u>(377,373)</u>
NET CHANGE IN FUND BALANCES				
	-	-	(46)	(46)
FUND BALANCES - BEGINNING				
	<u>133,346</u>	<u>133,346</u>	<u>133,346</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 133,346</u>	<u>\$ 133,346</u>	<u>\$ 133,300</u>	<u>\$ (46)</u>

RANDALL COUNTY, TEXAS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
Last 10 Years (will ultimately be displayed as available)

	Year Ended December 31,			
	2019	2018	2017	2016
Total Pension Liability:				
Service cost	\$ 3,525,643	\$ 3,520,917	\$ 3,601,991	\$ 3,692,616
Interest on total pension liability	9,611,656	9,036,545	8,393,682	7,742,132
Effect of plan changes	705,489	-	-	339,421
Effect of assumption changes or inputs	-	-	193,112	-
Effect of economic/demographic (gains) or losses	(752,538)	(691,246)	39,500	(1,432,030)
Benefit payments/refunds of contributions	(5,032,604)	(4,519,016)	(3,914,026)	(3,932,679)
Net change in total pension liability	8,057,646	7,347,200	8,314,259	6,409,460
Total pension liability, beginning	117,604,085	110,256,885	101,942,626	95,533,166
Total pension liability, ending (a)	<u>\$ 125,661,731</u>	<u>\$ 117,604,085</u>	<u>\$ 110,256,885</u>	<u>\$ 101,942,626</u>
Fiduciary Net Position:				
Employer contributions	\$ 2,927,849	\$ 2,805,741	\$ 2,607,992	\$ 2,444,753
Member contributions	2,011,282	1,921,741	1,844,713	1,772,265
Investment income net of investment expenses	17,081,494	(1,969,509)	13,428,643	6,347,752
Benefit payments/refunds of contributions	(5,032,604)	(4,519,016)	(3,914,026)	(3,932,679)
Administrative expenses	(92,149)	(83,546)	(70,389)	(69,153)
Other	13,646	16,843	6,557	(447,679)
Net change in fiduciary net position	16,909,518	(1,827,746)	13,903,490	6,115,259
Fiduciary net position, beginning	104,015,385	105,843,131	91,939,641	85,824,382
Fiduciary net position, ending (b)	<u>\$ 120,924,903</u>	<u>\$ 104,015,385</u>	<u>\$ 105,843,131</u>	<u>\$ 91,939,641</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 4,736,828</u>	<u>\$ 13,588,700</u>	<u>\$ 4,413,754</u>	<u>\$ 10,002,985</u>
Fiduciary net position as a % of total pension liability	96.23%	88.45%	96.00%	90.19%
Pensionable covered payroll	\$ 28,732,597	\$ 27,453,444	\$ 26,237,518	\$ 25,281,849
Net pension liability as a % of covered payroll	16.49%	49.50%	16.82%	39.57%

Year Ended December 31,

2015	2014	2013	2012	2011	2010
\$ 3,139,891	\$ 3,023,898	\$ N/A	\$ N/A	\$ N/A	\$ N/A
7,176,649	6,645,469	N/A	N/A	N/A	N/A
(701,092.00)	-	N/A	N/A	N/A	N/A
901,261.00	-	N/A	N/A	N/A	N/A
(194,224)	84,257	N/A	N/A	N/A	N/A
(3,437,883)	(3,267,149)	N/A	N/A	N/A	N/A
6,884,603	6,486,475	N/A	N/A	N/A	N/A
88,648,564	82,162,089	N/A	N/A	N/A	N/A
<u>\$ 95,533,166</u>	<u>\$ 88,648,564</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>
\$ 2,463,045	\$ 2,275,729	\$ N/A	\$ N/A	\$ N/A	\$ N/A
1,745,073	1,604,304	N/A	N/A	N/A	N/A
(572,462)	5,367,921	N/A	N/A	N/A	N/A
(3,437,883)	(3,267,149)	N/A	N/A	N/A	N/A
(61,754)	(63,628)	N/A	N/A	N/A	N/A
139,373	149,984	N/A	N/A	N/A	N/A
275,391	6,067,161	N/A	N/A	N/A	N/A
85,548,991	79,481,830	N/A	N/A	N/A	N/A
<u>\$ 85,824,382</u>	<u>\$ 85,548,991</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>
<u>\$ 9,708,784</u>	<u>\$ 3,099,573</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>	<u>\$ N/A</u>
89.84%	96.50%	N/A	N/A	N/A	N/A
\$ 24,929,621	\$ 22,918,625	\$ N/A	\$ N/A	\$ N/A	\$ N/A
38.94%	13.52%	N/A	N/A	N/A	N/A

RANDALL COUNTY, TEXAS
THE RANDALL COUNTY HEALTHCARE PLAN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
Last 10 Years (will ultimately be displayed as available)

	Year Ended December 31,			
	2019	2018	2017	2016
Total OPEB Liability:				
Service cost	\$ 105,898	\$ 108,044	\$ 95,588	\$ N/A
Interest on total OPEB liability	73,188	64,016	67,709	N/A
Changes in benefit terms	-	-	-	N/A
Difference between expected and actual experience of the total OPEB liability	(36,160)	(64,539)	-	N/A
Changes in assumptions	328,069	(65,396)	78,256	N/A
Benefit payments	(4,423)	(278)	(181,552)	N/A
Net change in total OPEB liability	466,572	41,847	60,001	N/A
Total OPEB liability, beginning	1,921,975	1,880,128	1,820,127	N/A
Total OPEB liability, ending	<u>\$ 2,388,547</u>	<u>\$ 1,921,975</u>	<u>\$ 1,880,128</u>	<u>\$ N/A</u>
Covered employee payroll	\$ 28,802,693	\$ 27,341,142	\$ 26,252,557	\$ N/A
Total OPEB liability as a % of covered employee payroll	8.29%	7.03%	7.16%	N/A

Notes to Schedule:

Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

December 31, 2019	2.75 %
December 31, 2018	3.71 %
December 31, 2017	3.31 %
December 31, 2016	3.81 %

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OTHER SUPPLEMENTARY INFORMATION

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES FROM TAXES				
Ad valorem taxes, including penalty and interest	\$ 40,537,697	\$ 40,537,697	\$ 40,515,315	\$ (22,382)
REVENUES FROM SALES AND MISCELLANEOUS TAXES				
Sales tax	1,875,000	1,875,000	1,901,322	26,322
Mixed beverage	285,000	285,000	275,096	(9,904)
Total revenues from sales and miscellaneous taxes	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,176,418</u>	<u>16,418</u>
REVENUES FROM LICENSES AND FEES				
Vehicle registration fees	1,505,000	1,505,000	1,534,423	29,423
Fees of County officials:				
County Clerk	650,000	650,000	869,484	219,484
County Sheriff	644,510	649,892	659,606	9,714
County Tax Assessor/Collector	845,000	845,000	827,243	(17,757)
Court Reporter	20,600	20,600	21,717	1,117
District Clerk	576,480	576,480	492,580	(83,900)
Justice of the Peace, Precinct #1	10,750	10,750	11,435	685
Justice of the Peace, Precinct #4	51,000	51,000	52,345	1,345
Constable, Precinct #1	32,500	32,500	27,188	(5,312)
Constable, Precinct #4	28,250	28,250	24,347	(3,903)
Work release	6,500	6,500	3,327	(3,173)
Total revenues from licenses and fees	<u>4,370,590</u>	<u>4,375,972</u>	<u>4,523,695</u>	<u>147,723</u>
REVENUES FROM FINES AND FORFEITURES				
County courts	450,000	450,000	398,775	(51,225)
District courts	365,000	365,000	311,936	(53,064)
Justice of the Peace #1	390,000	390,000	322,232	(67,768)
Justice of the Peace #4	265,000	265,000	203,499	(61,501)
Total revenues from fines and forfeitures	<u>1,470,000</u>	<u>1,470,000</u>	<u>1,236,442</u>	<u>(233,558)</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
Continuation				
REVENUES FROM OTHER GOVERNMENTAL UNITS				
State of Texas:				
Lateral road	\$ 33,500	\$ 33,500	\$ 33,747	\$ 247
TCEQ waste management fees	10,000	10,000	11,213	1,213
Tobacco settlement	20,000	20,000	24,654	4,654
County court supplement	168,000	168,000	168,000	-
County judge supplement	25,200	25,200	28,209	3,009
Assistant district attorney longevity	34,740	34,740	32,886	(1,854)
Justice grants	250,030	268,649	295,297	26,648
Jail bed	3,950,000	3,950,000	5,182,175	1,232,175
Federal justice grants	-	80,505	94,875	14,370
Potter County	77,059	77,059	77,059	-
DA medical records	26,000	26,000	6,477	(19,523)
City of Canyon	211,295	211,295	211,295	-
Social security	4,500	4,500	800	(3,700)
Other	803,000	816,500	804,622	(11,878)
	<u>5,613,324</u>	<u>5,725,948</u>	<u>6,971,309</u>	<u>1,245,361</u>
Total revenues from other governmental units				
REVENUES FROM INTEREST	<u>750,000</u>	<u>750,000</u>	<u>566,040</u>	<u>(183,960)</u>
MISCELLANEOUS REVENUES				
Rent	61,000	61,000	70,168	9,168
Donated receipts	45,000	1,160,544	1,115,635	(44,909)
Miscellaneous	227,545	1,110,955	133,489	(977,466)
	<u>333,545</u>	<u>2,332,499</u>	<u>1,319,292</u>	<u>(1,013,207)</u>
Total miscellaneous revenues				
Total revenues	<u>\$ 55,235,156</u>	<u>\$ 57,352,116</u>	<u>\$ 57,308,511</u>	<u>\$ (43,605)</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
ADMINISTRATIVE				
Collections (Judicial enforcement):				
Salaries and fringe benefits	\$ 228,053	\$ 229,253	\$ 229,166	\$ 87
Operating expenses	24,600	23,400	21,425	1,975
Total Collections (Judicial enforcement)	<u>252,653</u>	<u>252,653</u>	<u>250,591</u>	<u>2,062</u>
Commissioners' Court:				
Salaries and fringe benefits	429,989	429,989	394,596	35,393
Operating expenses	1,732,148	1,668,800	1,529,817	138,983
Total Commissioners' Court	<u>2,162,137</u>	<u>2,098,789</u>	<u>1,924,413</u>	<u>174,376</u>
County Clerk:				
Salaries and fringe benefits	392,310	392,310	370,346	21,964
Operating expenses	34,900	34,900	26,936	7,964
Total County Clerk	<u>427,210</u>	<u>427,210</u>	<u>397,282</u>	<u>29,928</u>
County Judge:				
Salaries and fringe benefits	234,112	234,112	231,813	2,299
Operating expenses	11,925	11,925	1,551	10,374
Total County Judge	<u>246,037</u>	<u>246,037</u>	<u>233,364</u>	<u>12,673</u>
Historical Commission:				
Operating expenses	7,500	7,500	3,950	3,550
Total Historical Commission	<u>7,500</u>	<u>7,500</u>	<u>3,950</u>	<u>3,550</u>
Human Resources:				
Salaries and fringe benefits	240,187	240,187	238,142	2,045
Operating expenses	23,000	23,000	16,286	6,714
Total Human Resources	<u>263,187</u>	<u>263,187</u>	<u>254,428</u>	<u>8,759</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ADMINISTRATIVE				
Information technology:				
Salaries and fringe benefits	\$ 505,249	\$ 505,249	\$ 499,492	\$ 5,757
Operating expenses	1,205,250	1,205,250	1,105,719	99,531
Total information technology	1,710,499	1,710,499	1,605,211	105,288
Nondepartmental:				
Operating expenses	1,852,037	1,848,686	1,710,731	137,955
Total nondepartmental	1,852,037	1,848,686	1,710,731	137,955
Loss prevention:				
Operating expenses	6,700	6,751	6,703	48
Total loss prevention	6,700	6,751	6,703	48
Total Administrative	6,927,960	6,861,312	6,386,673	474,639
JUDICIAL				
Bail bond board:				
Operating expenses	4,250	4,250	750	3,500
Total bail bond board	4,250	4,250	750	3,500
Courts general:				
Salaries and fringe benefits	73,558	73,233	40,438	32,795
Operating expenses	2,444,602	2,444,602	1,778,200	666,402
Total courts general	2,518,160	2,517,835	1,818,638	699,197
Criminal District Attorney:				
Salaries and fringe benefits	3,514,963	3,514,963	3,476,566	38,397
Operating expenses	207,413	207,413	120,816	86,597
Total Criminal District Attorney	3,722,376	3,722,376	3,597,382	124,994

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
District and county courts:				
Salaries and fringe benefits	\$ 1,035,907	\$ 1,035,907	\$ 1,028,862	\$ 7,045
Operating expenses	70,630	70,630	17,720	52,910
Total district and county courts	<u>1,106,537</u>	<u>1,106,537</u>	<u>1,046,582</u>	<u>59,955</u>
District Clerk:				
Salaries and fringe benefits	764,568	764,568	763,191	1,377
Operating expenses	89,950	89,950	64,805	25,145
Total District Clerk	<u>854,518</u>	<u>854,518</u>	<u>827,996</u>	<u>26,522</u>
Domestic relations office:				
Salaries and fringe benefits	210,333	211,083	210,716	367
Operating expenses	9,500	8,750	1,375	7,375
Total domestic relations office	<u>219,833</u>	<u>219,833</u>	<u>212,091</u>	<u>7,742</u>
Justice of the Peace, Precinct #1:				
Salaries and fringe benefits	266,624	267,824	267,713	111
Operating expenses	12,940	11,740	6,600	5,140
Total Justice of the Peace, Precinct #1	<u>279,564</u>	<u>279,564</u>	<u>274,313</u>	<u>5,251</u>
Justice of the Peace, Precinct #4:				
Salaries and fringe benefits	273,786	273,786	263,562	10,224
Operating expenses	11,800	11,800	4,823	6,977
Total Justice of the Peace, Precinct #4	<u>285,586</u>	<u>285,586</u>	<u>268,385</u>	<u>17,201</u>
Seventh Court of Criminal Appeals:				
Salaries and fringe benefits	9,901	9,901	9,467	434
Total Seventh Court of Criminal Appeals	<u>9,901</u>	<u>9,901</u>	<u>9,467</u>	<u>434</u>
				Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
JUDICIAL				
Total Judicial	\$ 9,000,725	\$ 9,000,400	\$ 8,055,604	\$ 944,796
ELECTIONS				
Elections:				
Salaries and fringe benefits	353,624	366,624	351,367	15,257
Operating expenses	96,550	96,550	82,726	13,824
Total Elections	450,174	463,174	434,093	29,081
FINANCIAL ADMINISTRATION				
County Auditor:				
Salaries and fringe benefits	606,957	606,957	600,188	6,769
Operating expenses	23,095	23,095	21,788	1,307
Total County Auditor	630,052	630,052	621,976	8,076
County Tax Assessor/Collector:				
Salaries	1,483,549	1,483,549	1,444,575	38,974
Operating expenses	129,325	129,325	71,929	57,396
Total County Tax Assessor/ Collector	1,612,874	1,612,874	1,516,504	96,370
County Treasurer:				
Salaries and fringe benefits	230,195	230,195	221,255	8,940
Operating expenses	14,525	14,525	4,117	10,408
Total County Treasurer	244,720	244,720	225,372	19,348
Purchasing:				
Salaries and fringe benefits	302,052	302,052	297,889	4,163
Operating expenses	17,770	17,770	7,928	9,842
Total purchasing	319,822	319,822	305,817	14,005
Total financial administration	2,807,468	2,807,468	2,669,669	137,799

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC FACILITIES:				
County courthouse and buildings:				
Salaries and fringe benefits	\$ 326,828	\$ 326,828	\$ 315,497	\$ 11,331
Operating expenses	736,500	736,500	559,075	177,425
Total public facilities	1,063,328	1,063,328	874,572	188,756
PUBLIC SAFETY				
Adult probation:				
Operating expenses	185,000	185,300	185,066	234
Total adult probation	185,000	185,300	185,066	234
Constable, Precinct #1:				
Salaries and fringe benefits	71,750	72,495	72,468	27
Operating expenses	12,520	6,800	6,546	254
Total Constable, Precinct #1	84,270	79,295	79,014	281
Constable, Precinct #4				
Salaries and fringe benefits	71,750	71,750	71,568	182
Operating expenses	15,915	15,915	7,621	8,294
Total Constable, Precinct #4	87,665	87,665	79,189	8,476
Fire Protection and				
Emergency Services:				
Salaries and fringe benefits	1,516,043	1,516,043	1,475,176	40,867
Operating expenses	714,336	717,336	628,093	89,243
Total Fire Protection and Emergency Services	2,230,379	2,233,379	2,103,269	130,110

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
PUBLIC SAFETY				
County Sheriff:				
Salaries and fringe benefi	\$ 16,146,609	\$ 16,160,109	\$ 15,803,623	\$ 356,486
Operating expenses	<u>3,279,290</u>	<u>3,349,938</u>	<u>2,982,173</u>	<u>367,765</u>
Total County Sheriff	<u>19,425,899</u>	<u>19,510,047</u>	<u>18,785,796</u>	<u>724,251</u>
Juvenile probation department:				
Salaries and fringe benefi	2,097,010	2,097,010	1,852,237	244,773
Operating expenses	<u>437,425</u>	<u>437,425</u>	<u>65,813</u>	<u>371,612</u>
Total juvenile probation department	<u>2,534,435</u>	<u>2,534,435</u>	<u>1,918,050</u>	<u>616,385</u>
Public safety:				
Salaries and fringe benefi	58,620	58,945	58,835	110
Operating expenses	<u>9,500</u>	<u>9,175</u>	<u>7,302</u>	<u>1,873</u>
Total public safety	<u>68,120</u>	<u>68,120</u>	<u>66,137</u>	<u>1,983</u>
Total public safety	<u>24,615,768</u>	<u>24,698,241</u>	<u>23,216,521</u>	<u>1,481,720</u>
ROAD AND BRIDGE				
Salaries and fringe benefi	1,760,959	1,760,959	1,746,156	14,803
Operating expenses	<u>2,122,830</u>	<u>1,441,565</u>	<u>1,275,412</u>	<u>166,153</u>
Total road and bridge	<u>3,883,789</u>	<u>3,202,524</u>	<u>3,021,568</u>	<u>180,956</u>
PUBLIC SERVICES				
Salaries and fringe benefi	69,944	69,944	66,651	3,293
Operating expenses	<u>180,800</u>	<u>180,800</u>	<u>115,956</u>	<u>64,844</u>
Total public services	<u>250,744</u>	<u>250,744</u>	<u>182,607</u>	<u>68,137</u>

Continued

RANDALL COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance With Final Budget
	Original	Final		
Continuation				
ENVIRONMENTAL PROTECTION				
Operating expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Total environmental protection	1,500	1,500	1,500	-
EXTENSION SERVICE				
Salaries and fringe benefits	325,532	325,532	321,391	4,141
Operating expenses	109,700	109,700	83,021	26,679
Total extension service	435,232	435,232	404,412	30,820
CAPITAL OUTLAY				
Commissioners' court	30,000	27,700	5,183	22,517
Information technology	722,000	722,000	83,464	638,536
County tax assessor/collector	12,900	12,900	-	12,900
County courthouse & buildings	11,300	972,779	972,528	251
Constables	7,600	12,900	5,247	7,653
Fire Department	569,500	569,731	196,623	373,108
County Sheriff	726,000	2,159,801	1,521,176	638,625
Road & bridge	837,000	865,757	818,331	47,426
Roads	-	1,734,894	1,734,894	-
Total capital outlay	2,916,300	7,078,462	5,337,446	1,741,016
DEBT SERVICE				
Principal	211,331	211,331	189,330	22,001
Interest	13,259	13,259	12,577	682
Total debt service	224,590	224,590	201,907	22,683
Total expenditures	\$ 52,577,578	\$ 56,086,975	\$ 50,786,572	\$ 5,300,403

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET TO ACTUAL
PROPRIETARY - INTERNAL SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
OPERATING REVENUES				
Healthcare contributions	\$ 4,199,903	\$ 4,325,678	\$ 4,259,844	\$ (65,834)
Miscellaneous revenue	120,000	223,845	280,820	56,975
Total operating revenues	4,319,903	4,549,523	4,540,664	(8,859)
OPERATING EXPENSES				
Operating expenses	4,445,335	4,899,985	4,898,798	1,187
NET OPERATING LOSS	(125,432)	(350,462)	(358,134)	(7,672)
NON-OPERATING REVENUES				
Interest	84,000	84,000	48,021	(35,979)
CHANGE IN NET POSITION	(41,432)	(266,462)	(310,113)	(43,651)
TOTAL NET POSITION - BEGINNING	2,870,451	2,870,451	2,870,451	-
TOTAL NET POSITION - ENDING	\$ 2,829,019	\$ 2,603,989	\$ 2,560,338	\$ (43,651)

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**COMBINING AND INDIVIDUAL NONMAJOR
FUND STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes.

ARRA/CARES Act Grants – The ARRA/CARES Act Grants Fund accounts for funds received through the various federal agencies passed through the State of Texas. The pass-thru grant was used to reimburse the County for incurred costs as well as purchase qualified equipment related to the COVID-19 pandemic.

County Clerk Archive – The County Clerk Archive Fund accounts for revenue from fees collected by the County Clerk on the filing of documents of official public record. The revenue is to be used for specific archiving projects of the office.

County Clerk Preservation – State HB 3637 effective 9/1/09 provides for a \$10 filing fee assessed upon civil conviction in a county court. These fees are to be segregated and used to fund the preservation of court records.

County Clerk Records Management – The County Clerk Records Management Fund accounts for revenue from fees collected by the Clerk on court cases. The revenue is to be used for specific records management projects of the office.

County Clerk Technology – State HB 3637 effective 9/1/09 provides for a \$4 technology fee assessed upon criminal conviction in a county court. These fees are to be segregated and used to fund technological enhancements for a county court.

County Records Management – The Records Management Fund accounts for statutory fees collected by the District and County Clerks dedicated by law to maintain County records.

Criminal District Attorney Check Collection/Disbursement – The Check Collection/Disbursement Fund accounts for funds received from hot check fees collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

Criminal District Attorney Forfeiture – The District Attorney's Forfeiture Fund accounts for funds received from asset forfeitures collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

Criminal District Attorney State Deposits – State Deposits Fund accounts for funds received from the State of Texas collected by the District Attorney to statutorily supplement the cost of the District Attorney's office.

District Clerk AGC IV-D – The District Clerk AGC IV-D Fund accounts for payment received under the Title IV-D child support enforcement program. The revenue is used to support and improve the County's child support registry and child support case services provided by the County.

District Clerk Archive – The District Clerk Archive Fund accounts for statutory fees collected by the District Clerk to be used for preservation, restoration and maintaining a District Court archive system.

District Clerk Preservation – State HB 3637 effective 9/1/09 provides a \$10 filing fee assessed upon civil conviction in a district court. These fees are to be segregated and used to fund the preservation of court records.

District Clerk Records Management – The District Clerk Records Management Fund accounts for revenues from fees collected by the District Clerk on Court cases. The revenue is to be used for specific records management projects of the office.

District Clerk Technology – State HB 3637 effective 9/1/09 provides for a \$4 technology fee assessed upon criminal conviction in a district court. These fees are to be segregated and used to fund technological enhancements for a district court.

Election – The Election Fund accounts for fees and expenditures incurred by the County to update and maintain the election equipment and supplies.

Jail Commissary – The Jail Commissary Fund accounts for inmate purchases of food, toiletry items or other supplies. Revenue generated from this fund may be used to purchase items for the benefit of the inmate population.

Justice Center & Courthouse Security – The Justice Center & Courthouse Security Fund accounts for statutory filing fees collected by the District and County Clerks which are dedicated by law to maintain the security of the justice center.

Justice of Peace Security – The JP Security Fund accounts for statutory filing fees collected by the District and County Clerks which are dedicated by law to maintain the security of the courthouse.

Justice of Peace #1 and #4 Technology – The Justice of the Peace Technology Funds account for money charged to a defendant convicted of a misdemeanor in a justice court. It is designated for the purpose of financing the purchase of technological enhancements for a justice court.

Juvenile Probation Department – The Juvenile Probation Department Fund accounts for grants received from the Texas Juvenile Probation Commission for providing juvenile probation services.

Law Library – The Law Library Fund accounts for statutory fees collected in civil cases filed in County and District Courts. These fees are dedicated by law to provide and maintain a County Law Library.

Next Step – The Next Step Fund accounts for general fund transfers and billings to other governmental entities for residential services. The revenue is used to operate a halfway house facility.

Pre-Trial Diversion Program – The Pre-Trial Diversion Fund is used by the Criminal District Attorney to account for fees collected for application to a pre-trial intervention program. The fees support the cost to administer the program.

Sheriff's Forfeiture – The County Sheriff Forfeiture Fund accounts for proceeds from asset forfeitures collected by the County Sheriff to statutorily supplement the costs of the Sheriff's office.

Tax A/C Motor Vehicle Inventory Tax – The Motor Vehicle Inventory Tax Fund accounts for revenue derived from interest earned on tax deposits for which the Tax A/C may utilize for office expenditures.

Unclaimed Property – The Unclaimed Property Fund accounts for outstanding checks from offices that are older than one year.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources designated for acquisition of fixed assets and construction projects.

1909 Courthouse Restoration – The Courthouse Restoration Fund was created to account for the donations and grants received, as well as expenditures for the purposes of restoring the County Courthouse.

Juvenile Center Improvement – The Juvenile Center Improvement Fund accounts for financial resources to be used for the acquisition of capital improvements at the Juvenile Center and Halfway House/Next Step Home.

Radio Communication Project – The Radio Communication Project Fund accounts for proceeds which are to be used for the purchase and construction of new radio communication towers and equipment to be used by first responders within the County.

Right-of-Way/Roads – The Right-of-Way/Roads Fund accounts for proceeds which are to be used for the purchase of rights-of-way and construction of new roads within the County.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation and disbursement of resources associated with the County's debt obligations. Property taxes and interest income provide the resources necessary to pay the annual principal and interest payments.

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

Special Revenue									
	2009 ARRA Grants	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits
ASSETS									
Cash and cash equivalents	\$ 211,358	\$ 100,848	\$ 14,062	\$ 159,125	\$ 8,385	\$ 2,951	\$ 9,135	\$ 18,092	\$ -
Investments	-	100,000	-	200,000	-	-	-	-	-
Receivable from other governments	262,207	-	-	-	-	-	-	-	-
Other receivables	-	251	-	534	-	-	-	-	1,875
Prepaid items	-	33,794	-	-	-	1,495	-	-	-
Total assets	<u>\$ 473,565</u>	<u>\$ 234,893</u>	<u>\$ 14,062</u>	<u>\$ 359,659</u>	<u>\$ 8,385</u>	<u>\$ 4,446</u>	<u>\$ 9,135</u>	<u>\$ 18,092</u>	<u>\$ 1,875</u>
LIABILITIES									
Accounts payable	\$ 86,044	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 146
Due to other funds	343,527	-	-	-	-	-	-	-	-
Accrued payroll	-	1,209	-	1,908	-	2,846	-	-	616
Unearned revenue - other	43,994	-	-	-	-	-	-	-	-
Total liabilities	<u>473,565</u>	<u>1,209</u>	<u>-</u>	<u>1,908</u>	<u>-</u>	<u>3,046</u>	<u>-</u>	<u>-</u>	<u>762</u>
FUND BALANCES									
Non-spendable:									
Prepaid items	-	33,794	-	-	-	1,495	-	-	-
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Administrative	-	199,890	14,062	357,751	8,385	(95)	-	-	-
Judicial	-	-	-	-	-	-	9,135	18,092	1,113
Elections	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Assigned to:									
Public safety	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>233,684</u>	<u>14,062</u>	<u>357,751</u>	<u>8,385</u>	<u>1,400</u>	<u>9,135</u>	<u>18,092</u>	<u>1,113</u>
Total liabilities and fund balances	<u>\$ 473,565</u>	<u>\$ 234,893</u>	<u>\$ 14,062</u>	<u>\$ 359,659</u>	<u>\$ 8,385</u>	<u>\$ 4,446</u>	<u>\$ 9,135</u>	<u>\$ 18,092</u>	<u>\$ 1,875</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Special Revenue

Continuation

	District Clerk AGC IV - D	District Clerk Archive	District Clerk Preservation	District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice Center & Courthouse Security	Justice of the Peace Security
ASSETS									
Cash and cash equivalents	\$ 32,205	\$ 77,211	\$ 51,074	\$ 61,083	\$ 4,170	\$ 23,375	\$ 203,074	\$ 116,785	\$ 32,700
Investments	-	-	50,000	-	-	50,000	200,000	-	-
Receivable from other governments	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	9,254	246	-
Prepaid items	-	-	-	-	-	-	1,085	-	-
Total assets	\$ 32,205	\$ 77,211	\$ 101,074	\$ 61,083	\$ 4,170	\$ 73,375	\$ 413,413	\$ 117,031	\$ 32,700
LIABILITIES									
Accounts payable	\$ -	\$ 6	\$ 69	\$ -	\$ -	\$ 183	\$ 44,115	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-
Accrued payroll	-	23	293	-	-	771	1,948	21,665	-
Unearned revenue - other	-	-	-	-	-	-	-	-	-
Total liabilities	-	29	362	-	-	954	46,063	21,665	-
FUND BALANCES									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	1,085	-	-
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	-	-
Judicial	32,205	77,182	100,712	61,083	4,170	-	-	-	-
Elections	-	-	-	-	-	72,421	-	-	-
Public safety	-	-	-	-	-	-	366,265	95,366	32,700
Assigned to:									
Public safety	-	-	-	-	-	-	-	-	-
Total fund balances	32,205	77,182	100,712	61,083	4,170	72,421	367,350	95,366	32,700
Total liabilities and fund balances	\$ 32,205	\$ 77,211	\$ 101,074	\$ 61,083	\$ 4,170	\$ 73,375	\$ 413,413	\$ 117,031	\$ 32,700

Continued

RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Special Revenue

Continuation

	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology	Juvenile Probation Department	Law Library	Next Step	Pre-trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax	Unclaimed Property
ASSETS									
Cash and cash equivalents	\$ 24,153	\$ 16,917	\$ 1,003,329	\$ 67,641	\$ -	\$ 74,688	\$ 48,437	\$ 19,409	\$ 144,316
Investments	-	-	-	100,000	-	-	-	-	-
Receivable from other governments	-	-	-	-	-	-	-	-	-
Other receivables	-	-	4,208	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 24,153</u>	<u>\$ 16,917</u>	<u>\$ 1,007,537</u>	<u>\$ 167,641</u>	<u>\$ -</u>	<u>\$ 74,688</u>	<u>\$ 48,437</u>	<u>\$ 19,409</u>	<u>\$ 144,316</u>
LIABILITIES									
Accounts payable	\$ 87	\$ -	\$ 10,864	\$ 2,062	\$ -	\$ 99	\$ -	\$ 82	\$ 144,316
Due to other funds	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	24,716	-	-	403	-	356	-
Unearned revenue - other	-	-	-	-	-	-	-	-	-
Total liabilities	<u>87</u>	<u>-</u>	<u>35,580</u>	<u>2,062</u>	<u>-</u>	<u>502</u>	<u>-</u>	<u>438</u>	<u>144,316</u>
FUND BALANCES									
Non-spendable:									
Prepaid items	-	-	-	-	-	-	-	-	-
Restricted for:									
Debt service	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	-	18,971	-
Judicial	24,066	16,917	-	165,579	-	74,186	-	-	-
Elections	-	-	-	-	-	-	-	-	-
Public safety	-	-	971,957	-	-	-	48,437	-	-
Assigned to:									
Public safety	-	-	-	-	-	-	-	-	-
Total fund balances	<u>24,066</u>	<u>16,917</u>	<u>971,957</u>	<u>165,579</u>	<u>-</u>	<u>74,186</u>	<u>48,437</u>	<u>18,971</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 24,153</u>	<u>\$ 16,917</u>	<u>\$ 1,007,537</u>	<u>\$ 167,641</u>	<u>\$ -</u>	<u>\$ 74,688</u>	<u>\$ 48,437</u>	<u>\$ 19,409</u>	<u>\$ 144,316</u>

Continued

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

Capital Projects

Continuation

	Total	1909 Courthouse Restoration	Juvenile Center Improvement	Radio Communication Project	Right-of-Way/ Roads	Total	Debt Service	Total Non-major Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 2,524,523	\$ -	\$ 408,323	\$ 520,483	\$ -	\$ 928,806	\$ 136,089	\$ 3,589,418
Investments	700,000	-	-	1,000,000	-	1,000,000	-	1,700,000
Receivable from other governments	262,207	-	-	-	-	-	-	262,207
Other receivables	16,368	15,136	-	-	-	15,136	-	31,504
Prepaid items	36,374	-	-	-	-	-	-	36,374
Total assets	\$ 3,539,472	\$ 15,136	\$ 408,323	\$ 1,520,483	\$ -	\$ 1,943,942	\$ 136,089	\$ 5,619,503
LIABILITIES								
Accounts payable	\$ 288,273	\$ -	\$ 20,883	\$ 1,750	\$ -	\$ 22,633	\$ -	\$ 310,906
Due to other funds	343,527	-	-	-	-	-	-	343,527
Accrued payroll	56,754	-	-	-	-	-	-	56,754
Unearned revenue - other	43,994	-	-	-	-	-	-	43,994
Total liabilities	732,548	-	20,883	1,750	-	22,633	-	755,181
FUND BALANCES								
Non-spendable:								
Prepaid items	36,374	-	-	-	-	-	-	36,374
Restricted for:								
Debt service	-	-	-	-	-	-	136,089	136,089
Capital projects	-	15,136	-	1,518,733	-	1,533,869	-	1,533,869
Administrative	598,964	-	-	-	-	-	-	598,964
Judicial	584,440	-	-	-	-	-	-	584,440
Elections	72,421	-	-	-	-	-	-	72,421
Public safety	1,514,725	-	-	-	-	-	-	1,514,725
Assigned to:								
Public safety	-	-	387,440	-	-	387,440	-	387,440
Total fund balances	2,806,924	15,136	387,440	1,518,733	-	1,921,309	136,089	4,864,322
Total liabilities and fund balances	\$ 3,539,472	\$ 15,136	\$ 408,323	\$ 1,520,483	\$ -	\$ 1,943,942	\$ 136,089	\$ 5,619,503

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Special Revenue</u>								
	ARRA/ CARES Act Grants	County Clerk Archive	County Clerk Preservation	County Clerk Records Management	County Clerk Technology	County Records Management	Criminal District Attorney Check Collection/ Disbursement	Criminal District Attorney Forfeiture	Criminal District Attorney State Deposits
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	133,705	4,591	134,872	2,016	13,146	4,820	-	-
Fines and forfeitures	-	-	-	1,264	-	17,962	-	14,516	-
Intergovernmental	297,221	-	-	-	-	-	-	-	22,500
Interest	368	3,362	146	5,943	97	73	-	210	40
Miscellaneous	-	-	-	-	-	-	2	-	-
Total revenues	<u>297,589</u>	<u>137,067</u>	<u>4,737</u>	<u>142,079</u>	<u>2,113</u>	<u>31,181</u>	<u>4,822</u>	<u>14,726</u>	<u>22,540</u>
EXPENDITURES									
Current:									
Administrative	160,387	108,981	-	115,631	-	65,359	-	-	-
Judicial	-	-	-	-	-	-	16,106	8,495	22,736
Elections	40,070	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Capital outlay	97,132	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>297,589</u>	<u>108,981</u>	<u>-</u>	<u>115,631</u>	<u>-</u>	<u>65,359</u>	<u>16,106</u>	<u>8,495</u>	<u>22,736</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>28,086</u>	<u>4,737</u>	<u>26,448</u>	<u>2,113</u>	<u>(34,178)</u>	<u>(11,284)</u>	<u>6,231</u>	<u>(196)</u>
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	31,500	-	-	1,309
Transfers out	-	-	-	-	-	-	(1,309)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,500</u>	<u>(1,309)</u>	<u>-</u>	<u>1,309</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>28,086</u>	<u>4,737</u>	<u>26,448</u>	<u>2,113</u>	<u>(2,678)</u>	<u>(12,593)</u>	<u>6,231</u>	<u>1,113</u>
FUND BALANCES - BEGINNING	<u>-</u>	<u>205,598</u>	<u>9,325</u>	<u>331,303</u>	<u>6,272</u>	<u>4,078</u>	<u>21,728</u>	<u>11,861</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 233,684</u>	<u>\$ 14,062</u>	<u>\$ 357,751</u>	<u>\$ 8,385</u>	<u>\$ 1,400</u>	<u>\$ 9,135</u>	<u>\$ 18,092</u>	<u>\$ 1,113</u>

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Continuation

	Special Revenue								
	District Clerk AGC IV - D	District Clerk Archive	District Clerk Preservation	District Clerk Records Management	District Clerk Technology	Election	Jail Commissary	Justice Center & Courthouse Security	Justice of the Peace Security
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	-	21,310	21,384	11,397	1,313	-	267,727	37,705	-
Fines and forfeitures	-	-	-	-	-	-	-	12,261	2,983
Intergovernmental	-	-	-	-	-	28,349	-	-	-
Interest	418	862	1,618	726	44	1,764	6,370	1,082	403
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>418</u>	<u>22,172</u>	<u>23,002</u>	<u>12,123</u>	<u>1,357</u>	<u>30,113</u>	<u>274,097</u>	<u>51,048</u>	<u>3,386</u>
EXPENDITURES									
Current:									
Administrative	-	-	-	-	-	-	-	-	-
Judicial	-	9,562	11,465	8,883	-	-	-	-	-
Elections	-	-	-	-	-	94,508	-	-	-
Financial administration	-	-	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	191,935	490,310	-
Capital outlay	-	-	-	-	-	-	56,754	25,686	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>9,562</u>	<u>11,465</u>	<u>8,883</u>	<u>-</u>	<u>94,508</u>	<u>248,689</u>	<u>515,996</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>418</u>	<u>12,610</u>	<u>11,537</u>	<u>3,240</u>	<u>1,357</u>	<u>(64,395)</u>	<u>25,408</u>	<u>(464,948)</u>	<u>3,386</u>
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	3,000	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	495,000	-
Transfers out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	418	12,610	11,537	3,240	1,357	(64,395)	25,408	33,052	3,386
FUND BALANCES - BEGINNING	31,787	64,572	89,175	57,843	2,813	136,816	341,942	62,314	29,314
FUND BALANCES - ENDING	<u>\$ 32,205</u>	<u>\$ 77,182</u>	<u>\$ 100,712</u>	<u>\$ 61,083</u>	<u>\$ 4,170</u>	<u>\$ 72,421</u>	<u>\$ 367,350</u>	<u>\$ 95,366</u>	<u>\$ 32,700</u>

Continued

RANDALL COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

Continuation

	Special Revenue								
	Justice of the Peace 1 Technology	Justice of the Peace 4 Technology	Juvenile Probation Department	Law Library	Next Step	Pre-trial Diversion Program	Sheriff's Forfeiture	Tax A/C Motor Vehicle Inventory Tax	Unclaimed Property
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and fees	7,256	4,695	14,462	65,706	-	57,550	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	1,850,098	-	-	-	47,965	-	-
Interest	296	200	14,589	2,656	194	1,233	636	8,016	1,413
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>7,552</u>	<u>4,895</u>	<u>1,879,149</u>	<u>68,362</u>	<u>194</u>	<u>58,783</u>	<u>48,601</u>	<u>8,016</u>	<u>1,413</u>
EXPENDITURES									
Current:									
Administrative	-	-	-	-	-	-	-	-	-
Judicial	4,102	1,693	-	30,025	-	84,362	-	-	-
Elections	-	-	-	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-	-	13,749	-
Public facilities	-	-	-	-	-	-	-	-	-
Public safety	-	-	1,732,623	-	3,909	-	38,396	-	-
Capital outlay	-	-	-	-	-	-	32,845	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Bond issue costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>4,102</u>	<u>1,693</u>	<u>1,732,623</u>	<u>30,025</u>	<u>3,909</u>	<u>84,362</u>	<u>71,241</u>	<u>13,749</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,450</u>	<u>3,202</u>	<u>146,526</u>	<u>38,337</u>	<u>(3,715)</u>	<u>(25,579)</u>	<u>(22,640)</u>	<u>(5,733)</u>	<u>1,413</u>
OTHER FINANCING SOURCES (USES)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(102,818)	-	(50,501)	-	-	-	(1,413)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(102,818)</u>	<u>-</u>	<u>(50,501)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,413)</u>
NET CHANGE IN FUND BALANCES	3,450	3,202	43,708	38,337	(54,216)	(25,579)	(22,640)	(5,733)	-
FUND BALANCES - BEGINNING	20,616	13,715	928,249	127,242	54,216	99,765	71,077	24,704	-
FUND BALANCES - ENDING	<u>\$ 24,066</u>	<u>\$ 16,917</u>	<u>\$ 971,957</u>	<u>\$ 165,579</u>	<u>\$ -</u>	<u>\$ 74,186</u>	<u>\$ 48,437</u>	<u>\$ 18,971</u>	<u>\$ -</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Capital Projects

Continuation

	<u>Total</u>	<u>1909 Courthouse Restoration</u>	<u>Juvenile Center Improvement</u>	<u>Radio Communication Project</u>	<u>Right-of-Way/ Roads</u>	<u>Total</u>	<u>Debt Service</u>	<u>Total Non-major Governmental Funds</u>
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,180,422	\$ 5,180,422
Licenses and fees	803,655	-	-	-	-	-	-	803,655
Fines and forfeitures	48,986	-	-	-	-	-	-	48,986
Intergovernmental	2,246,133	15,136	-	-	-	15,136	-	2,261,269
Interest	52,759	-	4,347	30,000	-	34,347	28,878	115,984
Miscellaneous	2	-	-	-	-	-	-	2
Total revenues	<u>3,151,535</u>	<u>15,136</u>	<u>4,347</u>	<u>30,000</u>	<u>-</u>	<u>49,483</u>	<u>5,209,300</u>	<u>8,410,318</u>
EXPENDITURES								
Current:								
Administrative	450,358	-	-	-	-	-	1,101	451,459
Judicial	197,429	-	-	-	-	-	-	197,429
Elections	134,578	-	-	-	-	-	-	134,578
Financial administration	13,749	-	-	-	-	-	-	13,749
Public facilities	-	20,136	-	-	-	20,136	-	20,136
Public safety	2,457,173	-	13,044	-	-	13,044	-	2,470,217
Capital outlay	212,417	-	335,095	232,264	4,024,711	4,592,070	-	4,804,487
Debt service:								
Principal	-	-	-	-	-	-	3,935,000	3,935,000
Interest	-	-	-	-	-	-	1,134,711	1,134,711
Bond issue costs	-	-	-	-	-	-	85,000	85,000
Total expenditures	<u>3,465,704</u>	<u>20,136</u>	<u>348,139</u>	<u>232,264</u>	<u>4,024,711</u>	<u>4,625,250</u>	<u>5,155,812</u>	<u>13,246,766</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(314,169)</u>	<u>(5,000)</u>	<u>(343,792)</u>	<u>(202,264)</u>	<u>(4,024,711)</u>	<u>(4,575,767)</u>	<u>53,488</u>	<u>(4,836,448)</u>
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	3,000	-	-	-	-	-	-	3,000
Issuance of debt	-	-	-	-	4,000,000	4,000,000	-	4,000,000
Issuance of refunding bonds	-	-	-	-	-	-	6,000,000	6,000,000
Payment to refunded bond escrow agent	-	-	-	-	-	-	(6,035,126)	(6,035,126)
Transfers in	527,809	20,136	322,724	-	29,161	372,021	4,450	904,280
Transfers out	(156,041)	-	-	-	(4,450)	(4,450)	-	(160,491)
TOTAL OTHER FINANCING SOURCES (USES)	<u>374,768</u>	<u>20,136</u>	<u>322,724</u>	<u>-</u>	<u>4,024,711</u>	<u>4,367,571</u>	<u>(30,676)</u>	<u>4,711,663</u>
NET CHANGE IN FUND BALANCES	<u>60,599</u>	<u>15,136</u>	<u>(21,068)</u>	<u>(202,264)</u>	<u>-</u>	<u>(208,196)</u>	<u>22,812</u>	<u>(124,785)</u>
FUND BALANCES - BEGINNING	<u>2,746,325</u>	<u>-</u>	<u>408,508</u>	<u>1,720,997</u>	<u>-</u>	<u>2,129,505</u>	<u>113,277</u>	<u>4,989,107</u>
FUND BALANCES - ENDING	<u>\$ 2,806,924</u>	<u>\$ 15,136</u>	<u>\$ 387,440</u>	<u>\$ 1,518,733</u>	<u>\$ -</u>	<u>\$ 1,921,309</u>	<u>\$ 136,089</u>	<u>\$ 4,864,322</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ARRA/CARES ACT GRANTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 684,743	\$ 297,221	\$ (387,522)
Interest	-	-	368	368
Total revenues	-	684,743	297,589	(387,154)
EXPENDITURES				
Administrative				
Operating expenses	-	251,735	160,387	91,348
Elections				
Salaries and fringe benefits	-	23,475	13,775	9,700
Operating expenses	-	48,939	26,295	22,644
Capital outlay	-	98,386	97,132	1,254
Total expenditures	-	422,535	297,589	124,946
EXCESS OF REVENUES OVER EXPENDITURES	-	262,208	-	(262,208)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(262,208)	-	(262,208)
Total other financing sources (uses)	-	(262,208)	-	(262,208)
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 104,000	\$ 104,000	\$ 133,705	\$ 29,705
Interest	4,500	4,500	3,362	(1,138)
Total revenues	<u>108,500</u>	<u>108,500</u>	<u>137,067</u>	<u>28,567</u>
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	66,209	66,209	58,781	7,428
Operating expenses	50,000	60,000	50,200	9,800
Capital outlay	<u>50,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>166,209</u>	<u>166,209</u>	<u>108,981</u>	<u>57,228</u>
NET CHANGE IN FUND BALANCES	(57,709)	(57,709)	28,086	85,795
FUND BALANCES - BEGINNING	<u>205,598</u>	<u>205,598</u>	<u>205,598</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 147,889</u></u>	<u><u>\$ 147,889</u></u>	<u><u>\$ 233,684</u></u>	<u><u>\$ 85,795</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK PRESERVATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 5,000	\$ 5,000	\$ 4,591	\$ (409)
Interest	100	100	146	46
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>4,737</u>	<u>(363)</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
NET CHANGE IN FUND BALANCES	3,600	3,600	4,737	1,137
FUND BALANCES - BEGINNING	<u>9,325</u>	<u>9,325</u>	<u>9,325</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 12,925</u></u>	<u><u>\$ 12,925</u></u>	<u><u>\$ 14,062</u></u>	<u><u>\$ 1,137</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 105,000	\$ 105,000	\$ 134,872	\$ 29,872
Fines and forfeitures	1,500	1,500	1,264	(236)
Interest	7,500	7,500	5,943	(1,557)
	<u>114,000</u>	<u>114,000</u>	<u>142,079</u>	<u>28,079</u>
Total revenues				
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	120,840	120,840	113,636	7,204
Operating expenses	27,500	27,500	1,995	25,505
Capital outlay	50,000	50,000	-	50,000
	<u>198,340</u>	<u>198,340</u>	<u>115,631</u>	<u>82,709</u>
Total expenditures				
NET CHANGE IN FUND BALANCES	(84,340)	(84,340)	26,448	110,788
FUND BALANCES - BEGINNING	<u>331,303</u>	<u>331,303</u>	<u>331,303</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 246,963</u>	<u>\$ 246,963</u>	<u>\$ 357,751</u>	<u>\$ 110,788</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY CLERK TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 2,400	\$ 2,400	\$ 2,016	\$ (384)
Interest	75	75	97	22
Total revenues	<u>2,475</u>	<u>2,475</u>	<u>2,113</u>	<u>(362)</u>
EXPENDITURES				
Administrative:				
Operating expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
NET CHANGE IN FUND BALANCES	975	975	2,113	1,138
FUND BALANCES - BEGINNING	<u>6,272</u>	<u>6,272</u>	<u>6,272</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 7,247</u></u>	<u><u>\$ 7,247</u></u>	<u><u>\$ 8,385</u></u>	<u><u>\$ 1,138</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 13,000	\$ 13,000	\$ 13,146	\$ 146
Fines and forfeitures	26,000	26,000	17,962	(8,038)
Interest	100	100	73	(27)
	<u>39,100</u>	<u>39,100</u>	<u>31,181</u>	<u>(7,919)</u>
Total revenues				
EXPENDITURES				
Administrative:				
Salaries and fringe benefits	62,980	62,980	62,095	885
Operating expenses	5,250	5,250	3,264	1,986
	<u>68,230</u>	<u>68,230</u>	<u>65,359</u>	<u>2,871</u>
Total expenditures				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(29,130)</u>	<u>(29,130)</u>	<u>(34,178)</u>	<u>(5,048)</u>
OTHER FINANCING SOURCES				
Transfer in	<u>30,000</u>	<u>30,000</u>	<u>31,500</u>	<u>1,500</u>
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>31,500</u>	<u>1,500</u>
NET CHANGE IN FUND BALANCES				
	870	870	(2,678)	(3,548)
FUND BALANCES - BEGINNING				
	<u>4,078</u>	<u>4,078</u>	<u>4,078</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 4,948</u>	<u>\$ 4,948</u>	<u>\$ 1,400</u>	<u>\$ (3,548)</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY CHECK COLLECTION/DISBURSEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 7,000	\$ 7,000	\$ 4,820	\$ (2,180)
Miscellaneous	-	-	2	2
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>4,822</u>	<u>(2,178)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	20,565	20,565	13,110	7,455
Operating expenses	<u>5,000</u>	<u>5,000</u>	<u>2,996</u>	<u>2,004</u>
Total expenditures	<u>25,565</u>	<u>25,565</u>	<u>16,106</u>	<u>9,459</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,565)</u>	<u>(18,565)</u>	<u>(11,284)</u>	<u>7,281</u>
OTHER FINANCING USES				
Transfers out	<u>(246)</u>	<u>(246)</u>	<u>(1,309)</u>	<u>(1,063)</u>
Total other financing uses	<u>(246)</u>	<u>(246)</u>	<u>(1,309)</u>	<u>(1,063)</u>
NET CHANGE IN FUND BALANCES	(18,811)	(18,811)	(12,593)	6,218
FUND BALANCES - BEGINNING	<u>21,728</u>	<u>21,728</u>	<u>21,728</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 2,917</u>	<u>\$ 2,917</u>	<u>\$ 9,135</u>	<u>\$ 6,218</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 48,000	\$ 48,000	\$ 14,516	\$ (33,484)
Interest	300	300	210	(90)
Total revenues	<u>48,300</u>	<u>48,300</u>	<u>14,726</u>	<u>(33,574)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	47,584	45,084	5,923	39,161
Operating expenses	750	3,250	2,572	678
Total expenditures	<u>48,334</u>	<u>48,334</u>	<u>8,495</u>	<u>39,839</u>
NET CHANGE IN FUND BALANCES	(34)	(34)	6,231	6,265
FUND BALANCES - BEGINNING	<u>11,861</u>	<u>11,861</u>	<u>11,861</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 11,827</u></u>	<u><u>\$ 11,827</u></u>	<u><u>\$ 18,092</u></u>	<u><u>\$ 6,265</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL DISTRICT ATTORNEY STATE DEPOSITS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
Interest	82	82	40	(42)
Total revenues	<u>22,582</u>	<u>22,582</u>	<u>22,540</u>	<u>(42)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>22,804</u>	<u>22,804</u>	<u>22,736</u>	<u>68</u>
Total expenditures	<u>22,804</u>	<u>22,804</u>	<u>22,736</u>	<u>68</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(222)</u>	<u>(222)</u>	<u>(196)</u>	<u>26</u>
OTHER FINANCING SOURCES				
Transfers in	<u>246</u>	<u>246</u>	<u>1,309</u>	<u>1,063</u>
Total other financing sources	<u>246</u>	<u>246</u>	<u>1,309</u>	<u>1,063</u>
NET CHANGE IN FUND BALANCES	24	24	1,113	1,089
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 24</u>	<u>\$ 24</u>	<u>\$ 1,113</u>	<u>\$ 1,089</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK AGC IV - D
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 650	\$ 650	\$ 418	\$ (232)
Total revenues	<u>650</u>	<u>650</u>	<u>418</u>	<u>(232)</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>23,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>
NET CHANGE IN FUND BALANCES	(22,350)	(22,350)	418	22,768
FUND BALANCES - BEGINNING	<u>31,787</u>	<u>31,787</u>	<u>31,787</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 9,437</u>	<u>\$ 9,437</u>	<u>\$ 32,205</u>	<u>\$ 22,768</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 22,500	\$ 22,500	\$ 21,310	\$ (1,190)
Interest	1,000	1,000	862	(138)
Total revenues	<u>23,500</u>	<u>23,500</u>	<u>22,172</u>	<u>(1,328)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	12,070	12,070	929	11,141
Operating expenses	32,000	32,000	8,633	23,367
Total expenditures	<u>44,070</u>	<u>44,070</u>	<u>9,562</u>	<u>34,508</u>
NET CHANGE IN FUND BALANCES	(20,570)	(20,570)	12,610	33,180
FUND BALANCES - BEGINNING	<u>64,572</u>	<u>64,572</u>	<u>64,572</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 44,002</u></u>	<u><u>\$ 44,002</u></u>	<u><u>\$ 77,182</u></u>	<u><u>\$ 33,180</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK PRESERVATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 22,500	\$ 22,500	\$ 21,384	\$ (1,116)
Interest	1,750	1,750	1,618	(132)
Total revenues	<u>24,250</u>	<u>24,250</u>	<u>23,002</u>	<u>(1,248)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	29,690	29,690	11,465	18,225
Operating expenses	13,000	13,000	-	13,000
Total expenditures	<u>42,690</u>	<u>42,690</u>	<u>11,465</u>	<u>31,225</u>
NET CHANGE IN FUND BALANCES	(18,440)	(18,440)	11,537	29,977
FUND BALANCES - BEGINNING	<u>89,175</u>	<u>89,175</u>	<u>89,175</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 70,735</u></u>	<u><u>\$ 70,735</u></u>	<u><u>\$ 100,712</u></u>	<u><u>\$ 29,977</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 13,300	\$ 13,300	\$ 11,397	\$ (1,903)
Interest	900	900	726	(174)
Total revenues	<u>14,200</u>	<u>14,200</u>	<u>12,123</u>	<u>(2,077)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	12,070	12,070	-	12,070
Operating expenses	<u>27,000</u>	<u>27,000</u>	<u>8,883</u>	<u>18,117</u>
Total expenditures	<u>39,070</u>	<u>39,070</u>	<u>8,883</u>	<u>30,187</u>
NET CHANGE IN FUND BALANCES	(24,870)	(24,870)	3,240	28,110
FUND BALANCES - BEGINNING	<u>57,843</u>	<u>57,843</u>	<u>57,843</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 32,973</u></u>	<u><u>\$ 32,973</u></u>	<u><u>\$ 61,083</u></u>	<u><u>\$ 28,110</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISTRICT CLERK TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 2,000	\$ 2,000	\$ 1,313	\$ (687)
Interest	65	65	44	(21)
Total revenues	<u>2,065</u>	<u>2,065</u>	<u>1,357</u>	<u>(708)</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCES	(935)	(935)	1,357	2,292
FUND BALANCES - BEGINNING	<u>2,813</u>	<u>2,813</u>	<u>2,813</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 1,878</u></u>	<u><u>\$ 1,878</u></u>	<u><u>\$ 4,170</u></u>	<u><u>\$ 2,292</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ELECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 28,349	\$ (21,651)
Interest	1,500	1,500	1,764	264
Total revenues	<u>51,500</u>	<u>51,500</u>	<u>30,113</u>	<u>(21,387)</u>
EXPENDITURES				
Elections:				
Salaries and fringe benefits	84,406	84,406	60,850	23,556
Operating expenses	40,100	55,100	33,658	21,442
Capital outlay	15,000	-	-	-
Total expenditures	<u>139,506</u>	<u>139,506</u>	<u>94,508</u>	<u>44,998</u>
NET CHANGE IN FUND BALANCES	(88,006)	(88,006)	(64,395)	23,611
FUND BALANCES - BEGINNING	<u>136,816</u>	<u>136,816</u>	<u>136,816</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 48,810</u></u>	<u><u>\$ 48,810</u></u>	<u><u>\$ 72,421</u></u>	<u><u>\$ 23,611</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JAIL COMMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 236,050	\$ 236,050	\$ 267,727	\$ 31,677
Interest	7,500	7,500	6,370	(1,130)
Total revenues	<u>243,550</u>	<u>243,550</u>	<u>274,097</u>	<u>30,547</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	39,972	39,972	39,899	73
Operating expenses	176,600	196,600	152,036	44,564
Capital outlay	<u>60,000</u>	<u>60,000</u>	<u>56,754</u>	<u>3,246</u>
Total expenditures	<u>276,572</u>	<u>296,572</u>	<u>248,689</u>	<u>47,883</u>
NET CHANGE IN FUND BALANCES	(33,022)	(53,022)	25,408	78,430
FUND BALANCES - BEGINNING	<u>341,942</u>	<u>341,942</u>	<u>341,942</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 308,920</u></u>	<u><u>\$ 288,920</u></u>	<u><u>\$ 367,350</u></u>	<u><u>\$ 78,430</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE CENTER & COURTHOUSE SECURITY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 32,500	\$ 32,500	\$ 37,705	\$ 5,205
Fines and forfeitures	15,250	15,250	12,261	(2,989)
Interest	1,500	1,500	1,082	(418)
	<u>49,250</u>	<u>49,250</u>	<u>51,048</u>	<u>1,798</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	489,297	489,297	476,681	12,616
Operating expenses	34,122	34,122	13,629	20,493
Capital outlay	40,000	40,000	25,686	14,314
	<u>563,419</u>	<u>563,419</u>	<u>515,996</u>	<u>47,423</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(514,169)</u>	<u>(514,169)</u>	<u>(464,948)</u>	<u>49,221</u>
OTHER FINANCING SOURCES				
Proceeds from sale of assets	-	-	3,000	3,000
Transfers in	495,000	495,000	495,000	-
	<u>495,000</u>	<u>495,000</u>	<u>498,000</u>	<u>3,000</u>
NET CHANGE IN FUND BALANCES				
	(19,169)	(19,169)	33,052	52,221
FUND BALANCES - BEGINNING				
	<u>62,314</u>	<u>62,314</u>	<u>62,314</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u><u>\$ 43,145</u></u>	<u><u>\$ 43,145</u></u>	<u><u>\$ 95,366</u></u>	<u><u>\$ 52,221</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE SECURITY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 3,700	\$ 3,700	\$ 2,983	\$ (717)
Interest	600	600	403	(197)
Total revenues	<u>4,300</u>	<u>4,300</u>	<u>3,386</u>	<u>(914)</u>
EXPENDITURES				
Public safety:				
Operating expenses	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCES	(5,700)	(5,700)	3,386	9,086
FUND BALANCES - BEGINNING	<u>29,314</u>	<u>29,314</u>	<u>29,314</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 23,614</u></u>	<u><u>\$ 23,614</u></u>	<u><u>\$ 32,700</u></u>	<u><u>\$ 9,086</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 1 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 9,500	\$ 9,500	\$ 7,256	\$ (2,244)
Interest	350	350	296	(54)
Total revenues	<u>9,850</u>	<u>9,850</u>	<u>7,552</u>	<u>(2,298)</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>6,000</u>	<u>6,000</u>	<u>4,102</u>	<u>1,898</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>4,102</u>	<u>1,898</u>
NET CHANGE IN FUND BALANCES	3,850	3,850	3,450	(400)
FUND BALANCES - BEGINNING	<u>20,616</u>	<u>20,616</u>	<u>20,616</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 24,466</u></u>	<u><u>\$ 24,466</u></u>	<u><u>\$ 24,066</u></u>	<u><u>\$ (400)</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUSTICE OF THE PEACE 4 TECHNOLOGY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 5,500	\$ 5,500	\$ 4,695	\$ (805)
Interest	250	250	200	(50)
Total revenues	<u>5,750</u>	<u>5,750</u>	<u>4,895</u>	<u>(855)</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>5,000</u>	<u>5,000</u>	<u>1,693</u>	<u>3,307</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,693</u>	<u>3,307</u>
NET CHANGE IN FUND BALANCES	750	750	3,202	2,452
FUND BALANCES - BEGINNING	<u>13,715</u>	<u>13,715</u>	<u>13,715</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 14,465</u></u>	<u><u>\$ 14,465</u></u>	<u><u>\$ 16,917</u></u>	<u><u>\$ 2,452</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE PROBATION DEPARTMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 30,000	\$ 30,000	\$ 14,462	\$ (15,538)
Intergovernmental	1,577,774	1,717,184	1,850,098	132,914
Interest	18,000	18,000	14,589	(3,411)
	<u>1,625,774</u>	<u>1,765,184</u>	<u>1,879,149</u>	<u>113,965</u>
EXPENDITURES				
Public safety:				
Salaries and fringe benefits	1,020,919	1,023,919	736,035	287,884
Operating expenses	795,880	795,880	996,588	(200,708)
	<u>1,816,799</u>	<u>1,819,799</u>	<u>1,732,623</u>	<u>87,176</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(191,025)</u>	<u>(54,615)</u>	<u>146,526</u>	<u>201,141</u>
OTHER FINANCING USES				
Transfers out	<u>(100,385)</u>	<u>(100,385)</u>	<u>(102,818)</u>	<u>(2,433)</u>
	<u>(100,385)</u>	<u>(100,385)</u>	<u>(102,818)</u>	<u>(2,433)</u>
NET CHANGE IN FUND BALANCES				
	(291,410)	(155,000)	43,708	198,708
FUND BALANCES - BEGINNING				
	<u>928,249</u>	<u>928,249</u>	<u>928,249</u>	<u>-</u>
FUND BALANCES - ENDING				
	<u>\$ 636,839</u>	<u>\$ 773,249</u>	<u>\$ 971,957</u>	<u>\$ 198,708</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 65,500	\$ 65,500	\$ 65,706	\$ 206
Interest	2,000	2,000	2,656	656
Total revenues	<u>67,500</u>	<u>67,500</u>	<u>68,362</u>	<u>862</u>
EXPENDITURES				
Judicial:				
Operating expenses	<u>35,200</u>	<u>35,200</u>	<u>30,025</u>	<u>5,175</u>
Total expenditures	<u>35,200</u>	<u>35,200</u>	<u>30,025</u>	<u>5,175</u>
NET CHANGE IN FUND BALANCES	32,300	32,300	38,337	6,037
FUND BALANCES - BEGINNING	<u>127,242</u>	<u>127,242</u>	<u>127,242</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 159,542</u></u>	<u><u>\$ 159,542</u></u>	<u><u>\$ 165,579</u></u>	<u><u>\$ 6,037</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NEXT STEP
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 750	\$ 750	\$ 194	\$ (556)
Total revenues	750	750	194	(556)
EXPENDITURES				
Public safety:				
Operating expenses	10,850	10,850	3,909	6,941
Total expenditures	10,850	10,850	3,909	6,941
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,100)</u>	<u>(10,100)</u>	<u>(3,715)</u>	<u>6,385</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(50,501)	(50,501)	-
Total other financing sources (uses)	-	(50,501)	(50,501)	-
NET CHANGE IN FUND BALANCES	(10,100)	(60,601)	(54,216)	6,385
FUND BALANCES - BEGINNING	54,216	54,216	54,216	-
FUND BALANCES - ENDING	<u>\$ 44,116</u>	<u>\$ (6,385)</u>	<u>\$ -</u>	<u>\$ 6,385</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PRE-TRIAL DIVERSION PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Licenses and fees	\$ 75,000	\$ 75,000	\$ 57,550	\$ (17,450)
Interest	1,200	1,200	1,233	33
Total revenues	<u>76,200</u>	<u>76,200</u>	<u>58,783</u>	<u>(17,417)</u>
EXPENDITURES				
Judicial:				
Salaries and fringe benefits	<u>118,620</u>	<u>118,620</u>	<u>84,362</u>	<u>34,258</u>
Total expenditures	<u>118,620</u>	<u>118,620</u>	<u>84,362</u>	<u>34,258</u>
NET CHANGE IN FUND BALANCES	(42,420)	(42,420)	(25,579)	16,841
FUND BALANCES - BEGINNING	<u>99,765</u>	<u>99,765</u>	<u>99,765</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 57,345</u></u>	<u><u>\$ 57,345</u></u>	<u><u>\$ 74,186</u></u>	<u><u>\$ 16,841</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SHERIFF'S FORFEITURE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 47,965	\$ (2,035)
Interest	300	300	636	336
Total revenues	<u>50,300</u>	<u>50,300</u>	<u>48,601</u>	<u>(1,699)</u>
EXPENDITURES				
Public safety:				
Operating expenses	23,000	53,655	38,396	15,259
Capital outlay	7,000	32,845	32,845	-
Total expenditures	<u>30,000</u>	<u>86,500</u>	<u>71,241</u>	<u>15,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,300	(36,200)	(22,640)	13,560
OTHER FINANCING SOURCES				
Proceeds from sale of asset	10,000	10,000	-	(10,000)
Total other financing sources	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCES	30,300	(26,200)	(22,640)	3,560
FUND BALANCES - BEGINNING	<u>71,077</u>	<u>71,077</u>	<u>71,077</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 101,377</u>	<u>\$ 44,877</u>	<u>\$ 48,437</u>	<u>\$ 3,560</u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TAX A/C MOTOR VEHICLE INVENTORY TAX
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 19,250	\$ 19,250	\$ 8,016	\$ (11,234)
Total revenues	<u>19,250</u>	<u>19,250</u>	<u>8,016</u>	<u>(11,234)</u>
EXPENDITURES				
Financial Administration:				
Salaries and fringe benefits	13,813	13,813	13,749	64
Operating expenses	<u>5,280</u>	<u>5,280</u>	<u>-</u>	<u>5,280</u>
Total expenditures	<u>19,093</u>	<u>19,093</u>	<u>13,749</u>	<u>5,344</u>
NET CHANGE IN FUND BALANCES	157	157	(5,733)	(5,890)
FUND BALANCES - BEGINNING	<u>24,704</u>	<u>24,704</u>	<u>24,704</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ 24,861</u></u>	<u><u>\$ 24,861</u></u>	<u><u>\$ 18,971</u></u>	<u><u>\$ (5,890)</u></u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
UNCLAIMED PROPERTY
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 3,500	\$ 3,500	\$ 1,413	\$ (2,087)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>1,413</u>	<u>(2,087)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,500)</u>	<u>(3,500)</u>	<u>(1,413)</u>	<u>2,087</u>
Total other financing sources (uses)	<u>(3,500)</u>	<u>(3,500)</u>	<u>(1,413)</u>	<u>2,087</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
1909 COURTHOUSE RESTORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 49,980	\$ 15,136	\$ (34,844)
Total revenues	-	49,980	15,136	(34,844)
EXPENDITURES				
Public facilities:				
Operating expenses	-	54,980	20,136	34,844
Total expenditures	-	54,980	20,136	34,844
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(5,000)	(5,000)	-
OTHER FINANCING USES				
Transfers in	-	5,000	20,136	15,136
Total other financing uses	-	5,000	20,136	15,136
NET CHANGE IN FUND BALANCES	-	-	15,136	15,136
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ 15,136	\$ 15,136

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE CENTER IMPROVEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ 3,000	\$ 3,000	\$ 4,347	\$ 1,347
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>4,347</u>	<u>1,347</u>
EXPENDITURES				
Public safety:				
Operating expenses	46,000	39,850	13,044	26,806
Capital outlay	<u>472,527</u>	<u>529,178</u>	<u>335,095</u>	<u>194,083</u>
Total expenditures	<u>518,527</u>	<u>569,028</u>	<u>348,139</u>	<u>220,889</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(515,527)</u>	<u>(566,028)</u>	<u>(343,792)</u>	<u>222,236</u>
OTHER FINANCING SOURCES				
Transfers in	<u>228,300</u>	<u>278,801</u>	<u>322,724</u>	<u>43,923</u>
Total other financing sources	<u>228,300</u>	<u>278,801</u>	<u>322,724</u>	<u>43,923</u>
NET CHANGE IN FUND BALANCES	(287,227)	(287,227)	(21,068)	266,159
FUND BALANCES - BEGINNING	<u>408,508</u>	<u>408,508</u>	<u>408,508</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 121,281</u>	<u>\$ 121,281</u>	<u>\$ 387,440</u>	<u>\$ 266,159</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RADIO COMMUNICATION PROJECT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest	\$ -	\$ -	\$ 30,000	\$ 30,000
Total revenues	-	-	30,000	30,000
EXPENDITURES				
Capital outlay	996,905	996,905	232,264	764,641
Total expenditures	996,905	996,905	232,264	764,641
NET CHANGE IN FUND BALANCES	(996,905)	(996,905)	(202,264)	794,641
FUND BALANCES - BEGINNING	1,720,997	1,720,997	1,720,997	-
FUND BALANCES - ENDING	<u>\$ 724,092</u>	<u>\$ 724,092</u>	<u>\$ 1,518,733</u>	<u>\$ 794,641</u>

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RIGHT-OF-WAY/ROADS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Capital outlay	\$ -	\$ 4,024,712	\$ 4,024,711	\$ 1
Total expenditures	-	4,024,712	4,024,711	1
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(4,024,712)	(4,024,711)	1
OTHER FINANCING SOURCES				
Issuance of debt	-	4,000,000	4,000,000	-
Transfers in	-	19,348	29,161	9,813
Transfers out	-	(4,450)	(4,450)	-
Total other financing sources	-	4,014,898	4,024,711	9,813
NET CHANGE IN FUND BALANCES	-	(9,814)	-	9,814
FUND BALANCES - BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ (9,814)	\$ -	\$ 9,814

**RANDALL COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 5,101,166	\$ 5,101,166	\$ 5,180,422	\$ 79,256
Interest	50,000	50,000	28,878	(21,122)
Total revenues	<u>5,151,166</u>	<u>5,151,166</u>	<u>5,209,300</u>	<u>58,134</u>
EXPENDITURES				
Administrative:				
Operating expenses	5,000	4,999	1,101	3,898
Debt service:				
Principal	3,935,000	3,935,000	3,935,000	-
Interest	1,254,931	1,134,805	1,134,711	94
Bond issue costs	-	85,000	85,000	-
Total expenditures	<u>5,194,931</u>	<u>5,159,804</u>	<u>5,155,812</u>	<u>3,992</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(43,765)</u>	<u>(8,638)</u>	<u>53,488</u>	<u>62,126</u>
OTHER FINANCING SOURCES				
Issuance of refunding bonds	-	6,000,000	6,000,000	-
Payment to refunded bond escrow agent	-	(6,035,127)	(6,035,126)	1
Transfers in	-	-	4,450	4,450
Total other financing sources	<u>-</u>	<u>(35,127)</u>	<u>(30,676)</u>	<u>4,451</u>
NET CHANGE IN FUND BALANCES	(43,765)	(43,765)	22,812	66,577
FUND BALANCES - BEGINNING	<u>113,277</u>	<u>113,277</u>	<u>113,277</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 69,512</u>	<u>\$ 69,512</u>	<u>\$ 136,089</u>	<u>\$ 66,577</u>

FIDUCIARY FUNDS

AGENCY FUNDS

The Agency Funds account for assets received in the capacity of trustee or agent for the County, other governmental entity or individual.

County Clerk – The County Clerk Fund accounts for registry funds held by the County Clerk.

Court Costs – The Court Costs Fund accounts for courts costs collected by the various courts to be remitted to the State of Texas and other agencies.

District Clerk – The District Clerk Fund accounts for registry funds held by the District Clerk.

Inmate Trust – The Sheriff's Inmate Trust Fund accounts for the money of inmates held in the Randall County Jail.

Juveniles' – The Juveniles' Funds account for monies held on behalf of juveniles in the Youth Center of the High Plains.

Medical Reimbursements – The Medical Reimbursements Fund accounts for employee medical and child care reimbursements under the cafeteria plan.

Seizure – The Seizure Fund accounts for seized assets collected by the District Attorney.

Sheriff – The Sheriff Cash Bond Fund accounts for the money received from cash bonds.

Tax Assessor Collector – The Tax Assessor Collector Fund accounts for money collected by the Tax Assessor Collector and remitted to various taxing jurisdictions.

**RANDALL COUNTY, TEXAS
COMBINING BALANCE SHEET
AGENCY FUNDS
SEPTEMBER 30, 2020**

	County Clerk	Court Costs	District Clerk	Inmate Trust	Juveniles'	Medical Reimbursement	Seizure	Sheriff	Tax Assessor/ Collector	Total
ASSETS										
Cash and cash equivalents	\$ 440,959	\$ 191,113	\$ 1,588,932	\$ 39,825	\$ 41,858	\$ 20,488	\$ 468,791	\$ 33,500	\$ 2,369,682	\$ 5,195,148
Accounts receivable	-	-	-	-	-	-	-	-	9,909	9,909
Total assets	<u>\$ 440,959</u>	<u>\$ 191,113</u>	<u>\$ 1,588,932</u>	<u>\$ 39,825</u>	<u>\$ 41,858</u>	<u>\$ 20,488</u>	<u>\$ 468,791</u>	<u>\$ 33,500</u>	<u>\$ 2,379,591</u>	<u>\$ 5,205,057</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ -	\$ 20,675	\$ 41,858	\$ 20,488	\$ -	\$ 33,500	\$ -	\$ 116,521
Due to other governments	-	191,113	-	611	-	-	468,791	-	2,353,126	3,013,641
Deposits	440,959	-	1,588,932	18,539	-	-	-	-	26,465	2,074,895
Total liabilities	<u>\$ 440,959</u>	<u>\$ 191,113</u>	<u>\$ 1,588,932</u>	<u>\$ 39,825</u>	<u>\$ 41,858</u>	<u>\$ 20,488</u>	<u>\$ 468,791</u>	<u>\$ 33,500</u>	<u>\$ 2,379,591</u>	<u>\$ 5,205,057</u>

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
COUNTY CLERK				
Assets				
Cash and investments	\$ 427,822	\$ 174,086	\$ 160,949	\$ 440,959
Total assets	<u>\$ 427,822</u>	<u>\$ 174,086</u>	<u>\$ 160,949</u>	<u>\$ 440,959</u>
Liabilities				
Deposits	\$ 427,822	\$ 174,086	\$ 160,949	\$ 440,959
Total liabilities	<u>\$ 427,822</u>	<u>\$ 174,086</u>	<u>\$ 160,949</u>	<u>\$ 440,959</u>
COURT COSTS				
Assets				
Cash and investments	\$ 242,325	\$ 885,213	\$ 936,425	\$ 191,113
Accounts receivable	154	-	154	-
Total assets	<u>\$ 242,479</u>	<u>\$ 885,213</u>	<u>\$ 936,579</u>	<u>\$ 191,113</u>
Liabilities				
Due to other governments	\$ 242,479	\$ 1,085,016	\$ 1,136,382	\$ 191,113
Total liabilities	<u>\$ 242,479</u>	<u>\$ 1,085,016</u>	<u>\$ 1,136,382</u>	<u>\$ 191,113</u>
DISTRICT CLERK				
Assets				
Cash and investments	\$ 1,388,726	\$ 648,857	\$ 448,651	\$ 1,588,932
Total assets	<u>\$ 1,388,726</u>	<u>\$ 648,857</u>	<u>\$ 448,651</u>	<u>\$ 1,588,932</u>
Liabilities				
Deposits	\$ 1,388,726	\$ 648,857	\$ 448,651	\$ 1,588,932
Total liabilities	<u>\$ 1,388,726</u>	<u>\$ 648,857</u>	<u>\$ 448,651</u>	<u>\$ 1,588,932</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
INMATE TRUST				
Assets				
Cash and investments	\$ 39,833	\$ 72,700	\$ 72,708	\$ 39,825
Total assets	<u>\$ 39,833</u>	<u>\$ 72,700</u>	<u>\$ 72,708</u>	<u>\$ 39,825</u>
Liabilities				
Accounts payable	\$ 26,525	\$ 73,465	\$ 79,315	\$ 20,675
Due to other governments	854	1,560	1,803	611
Deposits	<u>12,454</u>	<u>25,024</u>	<u>18,939</u>	<u>18,539</u>
Total liabilities	<u>\$ 39,833</u>	<u>\$ 100,049</u>	<u>\$ 100,057</u>	<u>\$ 39,825</u>
JUVENILES'				
Assets				
Cash and investments	\$ 38,026	\$ 9,947	\$ 6,115	\$ 41,858
Total assets	<u>\$ 38,026</u>	<u>\$ 9,947</u>	<u>\$ 6,115</u>	<u>\$ 41,858</u>
Liabilities				
Accounts payable	\$ 38,026	\$ 7,746	\$ 3,914	\$ 41,858
Total liabilities	<u>\$ 38,026</u>	<u>\$ 7,746</u>	<u>\$ 3,914</u>	<u>\$ 41,858</u>
MEDICAL REIMBURSEMENT				
Assets				
Cash and investments	\$ 29,565	\$ 241,156	\$ 250,233	\$ 20,488
Accounts receivable	<u>9</u>	<u>-</u>	<u>9</u>	<u>-</u>
Total assets	<u>\$ 29,574</u>	<u>\$ 241,156</u>	<u>\$ 250,242</u>	<u>\$ 20,488</u>
Liabilities				
Accounts payable	\$ 29,574	\$ 224,484	\$ 233,570	\$ 20,488
Total liabilities	<u>\$ 29,574</u>	<u>\$ 224,484</u>	<u>\$ 233,570</u>	<u>\$ 20,488</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
SEIZURE				
Assets				
Cash and investments	\$ 400,397	\$ 118,863	\$ 50,469	\$ 468,791
Total assets	<u>\$ 400,397</u>	<u>\$ 118,863</u>	<u>\$ 50,469</u>	<u>\$ 468,791</u>
Liabilities				
Due to other governments	\$ 400,397	\$ 100,338	\$ 31,944	\$ 468,791
Total liabilities	<u>\$ 400,397</u>	<u>\$ 100,338</u>	<u>\$ 31,944</u>	<u>\$ 468,791</u>
SHERIFF				
Assets				
Cash and investments	\$ 41,000	\$ 151,700	\$ 159,200	\$ 33,500
Total assets	<u>\$ 41,000</u>	<u>\$ 151,700</u>	<u>\$ 159,200</u>	<u>\$ 33,500</u>
Liabilities				
Accounts payable	\$ 41,000	\$ 151,700	\$ 159,200	\$ 33,500
Total liabilities	<u>\$ 41,000</u>	<u>\$ 151,700</u>	<u>\$ 159,200</u>	<u>\$ 33,500</u>
TAX ASSESSOR/COLLECTOR				
Assets				
Cash and investments	\$ 2,280,221	\$ 504,779,391	\$ 504,689,930	\$ 2,369,682
Accounts receivable	9,217	692	-	9,909
Total assets	<u>\$ 2,289,438</u>	<u>\$ 504,780,083</u>	<u>\$ 504,689,930</u>	<u>\$ 2,379,591</u>
Liabilities				
Due to other governments	\$ 2,261,536	\$ 504,752,487	\$ 504,660,897	\$ 2,353,126
Deposits	27,902	27,596	29,033	26,465
Total liabilities	<u>\$ 2,289,438</u>	<u>\$ 504,780,083</u>	<u>\$ 504,689,930</u>	<u>\$ 2,379,591</u>

Continued

RANDALL COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Continuation				
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	\$ 4,887,915	\$ 507,081,913	\$ 506,774,680	\$ 5,195,148
Accounts receivable	9,380	692	163	9,909
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 4,897,295</u>	<u>\$ 507,082,605</u>	<u>\$ 506,774,843</u>	<u>\$ 5,205,057</u>
Liabilities				
Accounts payable	\$ 135,125	\$ 457,395	\$ 475,999	\$ 116,521
Due to other governments	2,905,266	505,939,401	505,831,026	3,013,641
Deposits	1,856,904	875,563	657,572	2,074,895
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 4,897,295</u>	<u>\$ 507,272,359</u>	<u>\$ 506,964,597</u>	<u>\$ 5,205,057</u>

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF NET POSITION
COMPONENT UNIT
SEPTEMBER 30, 2020**

ASSETS

Current assets:	
Cash and cash equivalents	\$ 2,087,384
Receivables	214,534
	<u>2,301,918</u>
Noncurrent assets:	
Land	61,555
	<u>61,555</u>
Total noncurrent assets	<u>61,555</u>
Total assets	<u>2,363,473</u>

LIABILITIES

Current liabilities:	
Accounts payable	15,121
	<u>15,121</u>
Total current liabilities/total liabilities	<u>15,121</u>

NET POSITION

Net investment in capital assets	61,555
Restricted for economic development	265,428
Unrestricted	2,021,369
	<u>2,348,352</u>
Total net position	<u>\$ 2,348,352</u>

**RANDALL COUNTY ASSISTANCE DISTRICT #1
STATEMENT OF CHANGES IN NET POSITION
COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

REVENUES

Sales tax	\$ 1,187,448
Interest	16,680
Miscellaneous	<u>139</u>

Total revenues 1,204,267

EXPENSES

Public safety	<u>528,302</u>
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Total expenses 528,302

CHANGE IN NET POSITION 675,965

TOTAL NET POSITION - BEGINNING 1,672,387

TOTAL NET POSITION - ENDING \$ 2,348,352

**STATISTICAL SECTION
(UNAUDITED)**

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**RANDALL COUNTY, TEXAS
STATISTICAL SECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

This part of the Randall County, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends <i>These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	128-131
Revenue Capacity <i>These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	132-135
Debt Capacity <i>These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	136-139
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	140-141
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	142-145

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**RANDALL COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)**

Table 1

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Restated 2014</u>	<u>Restated 2015</u>	<u>2016</u>	<u>2017</u>	<u>Restated 2018</u>	<u>2019</u>	<u>2020</u>
Governmental activities										
Net investment in capital assets	\$ 22,602	\$ 23,668	\$ 24,943	\$ 23,716	\$ 27,077	\$ 22,390	\$ 31,258	\$ 30,805	\$ 41,509	\$ 45,530
Restricted	3,918	3,300	3,327	4,549	2,127	8,650	4,274	8,788	3,330	3,505
Unrestricted	9,163	10,434	9,610	9,769	11,879	13,524	8,943	10,567	12,204	15,096
Total governmental activities net position	<u>\$ 35,683</u>	<u>\$ 37,402</u>	<u>\$ 37,880</u>	<u>\$ 38,034</u>	<u>\$ 41,083</u>	<u>\$ 44,564</u>	<u>\$ 44,475</u>	<u>\$ 50,160</u>	<u>\$ 57,043</u>	<u>\$ 64,131</u>

**RANDALL COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)**

Table 2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
Administrative	\$ 3,680	\$ 3,440	\$ 3,882	\$ 4,146	\$ 4,092	\$ 4,305	\$ 4,726	\$ 5,026	\$ 6,221	\$ 7,123
Judicial	6,393	6,617	6,768	6,798	6,829	7,007	8,116	8,452	8,942	8,635
Elections	331	335	395	471	415	464	523	647	655	742
Financial administration	2,054	2,143	2,264	2,327	2,321	2,458	2,656	2,623	2,757	2,800
Public facilities	2,077	2,015	2,012	2,067	2,089	2,210	2,310	2,577	2,509	2,711
Public safety	22,246	23,343	25,706	27,010	27,794	28,552	31,108	32,500	32,829	34,124
Road and bridge	2,963	3,019	3,285	2,793	2,972	2,849	3,337	3,961	3,616	3,896
Health and welfare	90	122	140	158	139	113	235	214	223	191
Environmental protection	1	1	1	-	-	-	-	-	-	-
Extension services	268	323	340	363	343	373	391	404	428	419
Interest on long-term debt	1,879	1,802	1,810	1,669	1,620	1,391	1,484	1,328	1,388	1,376
Total governmental activities expenses	41,982	43,160	46,603	47,802	48,614	49,722	54,886	57,732	59,568	62,017
Program Revenues										
Governmental activities:										
Charges for services										
Administrative	1,760	1,721	1,691	1,512	1,395	1,437	1,444	1,519	1,482	1,566
Judicial	2,963	2,421	2,839	2,758	2,753	2,815	2,689	2,885	3,193	2,075
Public Safety	5,554	6,081	6,431	6,937	7,163	6,773	7,628	8,335	8,866	9,682
Road & Bridge	1,594	1,337	1,387	1,444	1,502	1,478	1,456	1,505	1,507	1,534
Other	737	929	871	888	957	947	959	936	971	861
Operating grants and contributions	1,481	1,943	1,681	1,865	1,752	2,009	1,575	2,447	1,971	3,267
Capital grants and contributions	106	247	323	283	1,046	161	212	819	502	1,300
Total governmental activities program revenues	14,195	14,679	15,223	15,687	16,568	15,620	15,963	18,446	18,492	20,285
Net (expense) revenue	(27,787)	(28,481)	(31,380)	(32,115)	(32,046)	(34,102)	(38,923)	(39,286)	(41,076)	(41,732)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for general purposes	23,767	24,846	26,166	27,500	28,794	31,167	32,807	36,269	38,023	40,575
Property taxes, levied for debt service	3,277	3,386	3,366	3,358	3,891	3,606	4,271	4,023	5,193	5,180
Mixed beverage taxes	184	155	169	208	226	217	240	272	300	275
Vehicle sales tax	976	1,469	1,664	1,766	1,767	1,865	1,818	1,797	1,833	1,901
Investment earnings	56	60	77	102	84	180	376	718	1,077	734
Gain on disposal of assets	10	31	29	31	126	37	305	-	77	-
Miscellaneous	233	252	526	249	174	511	178	1,892	1,456	154
Total governmental activities	28,503	30,199	31,997	33,214	35,062	37,583	39,995	44,971	47,959	48,819
Change in Net Position										
Governmental activities	\$ 716	\$ 1,718	\$ 617	\$ 1,099	\$ 3,016	\$ 3,481	\$ 1,072	\$ 5,685	\$ 6,883	\$ 7,087

RANDALL COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Table 3

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund										
Non-spendable	\$ 141	\$ 297	\$ 173	\$ 377	\$ 870	\$ 282	\$ 334	\$ 550	\$ 360	\$ 370
Restricted	412	278	259	215	206	163	223	346	534	583
Assigned-Elections	-	-	-	-	500	1,000	-	-	-	-
Assigned-Technology	-	-	-	-	-	-	-	-	-	750
Assigned-Juvenile Probation	238	267	21	256	441	610	783	1,158	1,576	1,991
Assigned-Budget	870	733	839	750	780	873	-	687	828	1,334
Unassigned	7,112	8,337	8,603	9,131	9,523	10,608	10,678	11,968	15,020	17,909
Total General Fund	<u>8,773</u>	<u>9,912</u>	<u>9,895</u>	<u>10,729</u>	<u>12,320</u>	<u>13,536</u>	<u>12,018</u>	<u>14,709</u>	<u>18,318</u>	<u>22,937</u>
All other governmental funds										
Non-spendable										
Inventories	3	3	8	7	5	6	7	4	6	8
Prepays	1	7	10	32	42	1	9	34	13	36
Restricted										
Debt Service Fund	190	174	145	4	134	91	173	84	113	136
Special Revenue Funds	2,867	2,579	2,256	1,762	1,788	2,095	2,094	2,203	2,682	2,771
Capital Projects Funds	50	51	398	2,568	-	6,301	1,783	6,155	1,721	1,534
Assigned										
Special Revenue Funds	167	212	153	151	439	413	191	184	179	125
Capital Projects Funds	232	220	265	201	-	-	230	174	408	387
Unassigned	-	-	-	(4)	(1)	-	-	-	-	-
Total all other governmental funds	<u>\$ 3,510</u>	<u>\$ 3,246</u>	<u>\$ 3,235</u>	<u>\$ 4,721</u>	<u>\$ 2,407</u>	<u>\$ 8,907</u>	<u>\$ 4,487</u>	<u>\$ 8,838</u>	<u>\$ 5,122</u>	<u>\$ 4,997</u>

RANDALL COUNTY, TEXAS
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

Table 4

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 27,032	\$ 28,208	\$ 29,541	\$ 30,861	\$ 32,667	\$ 34,800	\$ 37,119	\$ 40,222	\$ 43,160	\$ 45,696
Licenses and fees	1,520	4,364	4,563	4,935	5,116	5,133	5,124	5,346	5,571	5,327
Fines and forfeitures	4,211	1,870	1,796	1,659	1,565	1,601	1,466	1,653	1,605	1,285
Intergovernmental	2,252	7,688	7,922	8,660	9,601	8,820	9,242	10,704	11,073	12,479
Interest	6,836	58	75	98	82	172	345	659	992	686
Sales and miscellaneous taxes	54	1,624	1,833	1,974	1,994	2,082	2,058	2,069	2,133	2,176
Miscellaneous	817	1,102	1,378	683	460	577	309	2,416	1,509	1,347
Total revenues	42,722	44,914	47,108	48,870	51,485	53,185	55,663	63,069	66,043	68,996
Expenditures										
Administrative	3,627	3,394	3,721	3,928	3,941	4,177	4,446	4,760	5,914	6,838
Judicial	6,379	6,617	6,662	6,728	6,853	7,166	7,755	8,314	8,518	8,253
Elections	307	332	390	463	413	458	470	482	475	569
Financial administration	2,064	2,141	2,230	2,321	2,335	2,490	2,488	2,541	2,595	2,683
Public facilities	844	722	698	745	785	795	866	1,026	855	895
Public safety	21,702	22,720	24,700	25,827	26,197	27,764	28,479	30,340	30,054	31,626
Road and Bridge	2,547	2,609	2,839	2,388	2,603	2,531	2,720	3,232	2,770	3,022
Public services	89	121	139	158	141	116	231	212	220	183
Environmental protection	1	1	1	1	1	1	1	1	1	2
Extension service	265	325	332	353	342	372	374	394	407	404
Capital outlay	7,182	1,656	3,888	5,670	5,057	4,554	10,303	8,191	8,898	10,142
Debt Service										
Principal	1,535	1,589	1,936	2,233	2,479	2,777	3,162	12,216	4,334	4,124
Interest	1,920	1,812	1,778	1,600	1,603	1,290	1,458	1,684	1,425	1,147
Bond issuance cost	-	-	-	57	80	91	-	106	31	85
Total expenditures	48,462	44,039	49,314	52,472	52,830	54,582	62,753	73,499	66,497	69,973
Excess of revenues over (under) expenditures	(5,740)	875	(2,206)	(3,602)	(1,345)	(1,397)	(7,090)	(10,430)	(454)	(977)
Other financing sources (uses)										
Transfers in	1,935	2,024	3,188	2,579	2,767	2,527	2,621	3,386	3,602	3,659
Transfers out	(1,935)	(2,024)	(3,098)	(2,579)	(2,767)	(2,527)	(2,621)	(3,386)	(3,602)	(3,659)
Sale of assets proceeds	-	-	62	34	215	42	488	30	126	1,505
Capital lease proceeds	-	-	2,027	-	327	-	665	220	190	-
Issuance of debt	-	-	-	5,715	-	8,685	-	7,590	-	4,000
Bond premiums	-	-	-	115	-	440	-	333	106	-
Bond discount	-	-	-	-	-	(54)	-	-	-	-
Refunded bond issued	-	-	-	3,615	8,450	-	-	9,300	1,635	6,000
Payment to refunded bonds escrow agent	-	-	-	(3,558)	(8,370)	-	-	-	(1,710)	(6,035)
Total other financing sources (uses)	-	-	2,179	5,921	622	9,113	1,153	17,473	347	5,470
Net change in fund balances	\$ (5,740)	\$ 875	\$ (27)	\$ 2,319	\$ (723)	\$ 7,716	\$ (5,937)	\$ 7,043	\$ (107)	\$ 4,493
Debt Service as a percentage of noncapital expenditures	8.37%	8.02%	8.18%	8.19%	8.54%	8.13%	8.81%	21.28%	10.00%	8.81%

**RANDALL COUNTY, TEXAS
PROPERTY TAX RATES AND TAX LEVIES
DIRECT & ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Table 5

Fiscal Year	Roll Year	Operations Rate Randall County	Debt Rate Randall County	Total Direct Rate Randall County	City of Canyon	City of Amarillo	City of Happy	Village of Timbercreek Canyon	Canyon Independent School District
TAX RATES/\$100 ASSESSED VALUATION									
2011	2010	0.32407	0.04483	0.36890	0.35962	0.31009	0.72970	0.19500	1.29000
2012	2011	0.33217	0.04539	0.37756	0.37613	0.32009	0.73469	0.19500	1.29000
2013	2012	0.34047	0.04383	0.38430	0.37613	0.32009	0.73103	0.19500	1.26500
2014	2013	0.34977	0.04264	0.39241	0.37613	0.34009	0.73443	0.20000	1.22800
2015	2014	0.35162	0.04752	0.39914	0.39083	0.34509	0.79369	0.20000	1.21500
2016	2015	0.36405	0.04200	0.40605	0.39083	0.35072	0.81520	0.20000	1.26000
2017	2016	0.36696	0.04777	0.41473	0.46503	0.35072	0.78121	0.20000	1.26000
2018	2017	0.37339	0.04134	0.41473	0.45484	0.36364	0.76850	0.21000	1.26500
2019	2018	0.37898	0.05228	0.43126	0.44758	0.36838	0.76850	0.21000	1.26500
2020	2019	0.39091	0.05035	0.44126	0.43809	0.38851	0.77043	0.20800	1.23000
TAX LEVIES									
2011	2010			\$ 26,865,024	\$ 1,898,321	\$ 15,934,313	\$ 6,377	\$ 80,781	\$ 39,416,029
2012	2011			28,024,554	2,024,023	16,733,578	6,543	79,956	40,853,022
2013	2012			29,346,297	2,060,070	17,124,039	6,243	81,799	42,359,222
2014	2013			30,702,070	2,098,245	18,471,522	6,306	85,733	42,911,863
2015	2014			32,566,349	2,246,421	19,529,368	7,429	86,055	45,455,472
2016	2015			34,670,563	2,368,918	20,736,240	7,709	86,383	48,482,358
2017	2016			36,947,500	2,832,112	21,684,085	7,989	86,598	51,690,295
2018	2017			40,188,872	3,148,070	23,772,251	7,472	90,671	58,316,236
2019	2018			42,780,382	3,476,343	24,773,740	7,572	99,953	62,358,236
2020	2019			45,358,354	3,319,248	26,928,466	7,297	105,717	64,596,137

Source: Randall County Tax Office , Potter Randall Appraisal District, Swisher CAD

Note: Overlapping rates are those that apply to property owners within Randall County. Not all overlapping rates apply to all county property owners; for example, although the county property tax rates apply to all county property owners, the City of Canyon rates apply only to those whose property is located within the city's geographic boundaries.

Fiscal Year	Roll Year	Amarillo Independent School District	Happy Independent School District	Bushland Independent School District	South Randall County Hospital District	Amarillo Junior College District	High Plains Water District	Village of Palisades	Noxious Weed District
TAX RATES/\$100 ASSESSED VALUATION									
2011	2010	1.17000	1.04000	1.26862	0.08441	0.18996	0.00785	0.24883	0.03/ac
2012	2011	1.17000	1.04000	1.26960	0.08288	0.18938	0.00776	0.25000	0.03/ac
2013	2012	1.17000	1.04000	1.26960	0.08133	0.19950	0.00754	0.25000	0.03/ac
2014	2013	1.18900	1.04000	1.29440	0.08022	0.19950	0.00810	0.25000	0.03/ac
2015	2014	1.18900	1.04000	1.29000	0.07921	0.20750	0.00802	0.25000	0.03/ac
2016	2015	1.18900	1.04000	1.26804	0.07587	0.20750	0.00802	0.25000	0.03/ac
2017	2016	1.18900	1.04000	1.25433	0.07446	0.20750	0.00750	0.25000	0.03/ac
2018	2017	1.18900	1.04000	1.23777	0.07000	0.20750	0.00690	0.25000	0.03/ac
2019	2018	1.23900	1.04000	1.23371	0.07000	0.20750	0.00670	0.25000	0.03/ac
2020	2019	1.16900	0.97000	1.16371	0.05200	0.22790	0.00630	0.13921	0.03/ac

TAX LEVIES									
2011	2010	\$ 40,164,289	\$ 247,395	\$ 10,454,396	\$ 1,013,789	\$ 9,694,953	\$ 421,851	\$ 25,380	\$ 15,580
2012	2011	40,897,786	243,953	10,818,878	1,029,666	9,900,354	427,793	20,795	15,516
2013	2012	41,699,880	266,872	11,817,341	1,042,514	10,588,046	428,393	23,344	15,555
2014	2013	43,298,798	272,537	13,159,315	1,056,699	10,868,873	472,693	24,064	15,558
2015	2014	44,787,948	239,402	14,498,585	1,078,436	11,758,804	489,225	24,654	15,553
2016	2015	44,803,815	248,164	14,017,723	1,095,309	12,330,123	514,898	25,258	15,579
2017	2016	46,559,320	258,189	14,582,133	1,123,008	12,903,943	506,468	25,986	15,538
2018	2017	49,023,666	267,630	15,699,034	1,287,775	13,720,045	504,734	26,061	15,539
2019	2018	52,287,554	243,223	16,058,743	1,296,637	14,141,758	510,821	26,885	15,535
2020	2019	51,174,226	243,223	16,222,671	1,029,768	15,891,122	501,924	15,249	15,533

RANDALL COUNTY, TEXAS
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

Table 6

Fiscal Year	Roll Year	Real Property Value		Personal Property Value		Total Value		Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
		Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2011	2010	\$ 6,825,724	\$ 6,825,724	\$ 773,727	\$ 773,727	\$ 7,599,451	\$ 7,599,451	0.36890	100%
2012	2011	6,983,013	6,983,013	797,742	797,742	7,780,755	7,780,755	0.37756	100%
2013	2012	7,161,830	7,161,830	855,592	855,592	8,017,422	8,017,422	0.38430	100%
2014	2013	7,347,307	7,347,307	876,242	876,242	8,223,549	8,223,549	0.39241	100%
2015	2014	7,677,110	7,677,110	934,832	934,832	8,611,942	8,611,942	0.39914	100%
2016	2015	8,088,001	8,088,001	975,336	975,336	9,063,337	9,063,337	0.40605	100%
2017	2016	9,917,313	9,917,313	1,033,826	1,033,826	10,951,139	10,951,139	0.41473	100%
2018	2017	10,791,832	10,791,832	1,067,450	1,067,450	11,859,282	11,859,282	0.41473	100%
2019	2018	11,264,883	11,264,883	1,135,655	1,135,655	12,400,538	12,400,538	0.43126	100%
2020	2019	11,757,274	11,757,274	1,147,362	1,147,362	12,904,636	12,904,636	0.44126	100%

Source: Potter Randall Appraisal District, Randall County Tax Assessor/Collector

Note: Properties are assessed at actual value. Direct tax rates are per \$100 of assessed value.

**RANDALL COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
SEPTEMBER 30, 2020**

Table 7

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>2010 Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
Southwestern Public Service	Electric Utility	\$ 130,078,228	1	1.01%	\$ 63,665,317	2	0.84%
Affiliated Foods Inc.	Food Distributor	100,346,365	2	0.78%	91,202,841	1	1.20%
BNSF Railway Company	Railroad	80,820,251	3	0.63%	47,098,603	5	0.62%
Case Properties	Apartment Complexes	62,970,160	4	0.49%	22,724,680	6	0.30%
Owens Corning	Industrial	59,940,347	5	0.46%	63,221,631	3	0.83%
Wal Mart Real Estate	Retail Store	55,142,634	6	0.43%	49,692,781	4	0.65%
Atmos Energy	Gas Utility	50,648,871	7	0.39%	16,561,441	9	0.22%
B&M Equities LLC	Various Residential	27,727,499	8	0.21%			
Tigris LTD	Apartment Complexes	27,523,315	9	0.21%			
Toot N Totum Inc.	Retail Store	27,434,206	10	0.21%			
Southwestern Bell Telephone	Telephone Utility				20,909,206	8	0.28%
The Colonies at Hillside	Apartment Complexes				22,562,108	7	0.30%
Cebridge Acquisition LP	Cable/Utility				15,567,868	10	0.20%
		<u>\$ 622,631,876</u>		<u>4.82%</u>	<u>\$ 413,206,476</u>		<u>5.44%</u>

Source: Potter Randall Appraisal District

**RANDALL COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN TAX ROLL YEARS**

Table 8

Fiscal Year	Roll Year	Original Tax Levy	Adjustments	Adjusted Tax Levy	Collected in the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
					Collected Amount	Percent of Original Levy Collected		Total Collections	Percent of Adjusted Levy Collected
2011	2010	\$ 26,865,024	\$ (9,469)	\$ 26,855,555	\$ 26,413,122	98.32%	\$ 409,307	\$ 26,822,429	99.88%
2012	2011	28,045,197	(27,540)	28,017,657	27,593,243	98.39%	395,003	27,988,246	99.90%
2013	2012	29,346,297	(48,458)	29,297,839	28,903,467	98.49%	363,762	29,267,229	99.90%
2014	2013	30,702,070	(56,364)	30,645,706	30,291,705	98.66%	320,795	30,612,500	99.89%
2015	2014	32,566,349	(62,548)	32,503,801	32,144,295	98.70%	323,345	32,467,640	99.89%
2016	2015	34,670,563	(28,669)	34,641,894	34,247,287	98.78%	348,862	34,596,149	99.87%
2017	2016	36,947,501	(35,728)	36,911,773	36,738,428	99.43%	126,811	36,865,239	99.87%
2018	2017	40,188,872	(67,965)	40,120,907	39,949,044	99.40%	111,132	40,060,176	99.85%
2019	2018	42,780,382	(59,704)	42,720,678	42,542,525	99.44%	97,523	42,640,048	99.81%
2020	2019	45,358,354	(87,801)	45,270,553	45,061,627	99.35%	-	45,061,627	99.54%

Source: Randall County Tax Assessor/Collector and Randall County Auditor

**RANDALL COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST 10 FISCAL YEARS
SEPTEMBER 30, 2020**

Table 9

	GOVERNMENTAL ACTIVITIES				Total Primary Government	Percentage of Property Value (1)	Percentage of Personal Income (2)	\$ Per Capita (2)
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Capital Lease				
2011	\$ 10,470,000	\$ 28,020,355	\$ -	\$ 265,495	\$ 38,755,850	0.52%	0.85%	321
2012	9,365,000	27,581,158	-	220,815	37,166,973	0.49%	0.75%	301
2013	8,215,000	27,140,000	-	1,903,319	37,258,319	0.48%	0.71%	298
2014	10,535,000	28,980,000	-	1,585,622	41,100,622	0.51%	0.75%	325
2015	11,940,000	25,608,293	-	1,583,940	39,132,233	0.47%	0.73%	305
2016	9,965,000	34,288,602	-	1,167,255	45,420,857	0.52%	0.77%	349
2017	7,955,000	33,488,562	-	1,454,863	42,898,425	0.46%	0.71%	324
2018	15,035,000	31,891,835	-	953,622	47,880,457	0.47%	0.76%	356
2019	15,545,000	27,534,857	-	505,428	43,585,285	0.42%	0.67%	320
2020	20,270,000	18,866,020	4,000,000	250,099	43,386,119	0.40%	0.64%	315

Note:

(1) Property values are found in Table 6

(2) Personal income and population are found in Table 13

**RANDALL COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
SEPTEMBER 30, 2020**

Table 10

Taxable assessed value	\$ 10,806,181,192
Debt limit (5% of taxable assessed value)	\$ 540,309,060
Debt applicable to limit:	
General Obligation Bonds and Certificates of Obligation	43,136,020
Less: amount set aside for repayment of debt	(136,089)
Net Indebtedness subject to debt limit	42,999,931
Net debt contracting margin	\$ 497,309,129
Percentage of net debt contraction margin available	92.04 %
Percentage of net debt contracting power exhausted	7.96 %

Last Ten Years

Fiscal Year	Constitutional Debt Limit	Net Outstanding Indebtedness September 30	Percentage of Net Debt Contracting Margin Available
2011	\$ 370,006,866	\$ 38,300,081	89.65 %
2012	378,299,918	36,771,608	90.28
2013	389,884,021	35,209,505	90.97
2014	400,288,143	39,510,556	90.13
2015	418,958,781	37,311,165	91.09
2016	440,868,543	43,679,423	90.09
2017	462,049,876	41,270,160	91.07
2018	504,537,741	46,843,309	90.72
2019	519,861,486	42,966,580	91.73
2020	540,309,060	42,999,931	92.04

**RANDALL COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Table 11

<u>Fiscal Year</u>	<u>Roll Year</u>	<u>Population</u>	<u>Assessed Value (in Thousands)</u>	<u>General Obligation Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2011	2010	120,725	\$ 7,599,451	\$ 38,490,355	\$ 190,274	\$ 38,300,081	5.040%	317
2012	2011	123,351	7,780,755	36,946,158	174,550	36,771,608	4.726%	298
2013	2012	125,082	8,017,422	35,355,000	145,495	35,209,505	4.392%	281
2014	2013	126,474	8,223,549	39,515,000	4,444	39,510,556	4.805%	312
2015	2014	128,220	8,611,942	37,548,293	133,835	37,414,458	4.344%	292
2016	2015	130,269	9,063,337	44,253,602	90,577	44,163,025	4.873%	339
2017	2016	132,501	10,951,140	41,443,562	173,402	41,270,160	3.769%	311
2018	2017	134,442	11,859,282	46,926,835	83,526	46,843,309	3.950%	348
2019	2018	136,271	12,400,537	43,079,857	113,277	42,966,580	3.465%	315
2020	2019	137,713	12,904,636	43,136,020	136,089	42,999,931	3.332%	312

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

**RANDALL COUNTY, TEXAS
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2020**

Table 12

Governmental Unit	Gross Debt	Estimated Percent Applicable	Randall County Share of Debt
Direct:			
Randall County	\$ 42,999,931	100.00%	<u>\$ 42,999,931</u>
Overlapping:			
Amarillo Independent School District	230,087,465	48.18%	110,856,141
Canyon Independent School District	248,440,000	100.00%	248,440,000
City of Amarillo	79,013,000	53.85%	42,548,501
City of Canyon	4,885,000	100.00%	4,885,000
Amarillo College District	60,580,000	53.73%	32,549,634
Bushland Independent School District	15,915,000	11.06%	1,760,199
Wildorado Independent School District	10,745,000	1.27%	<u>136,462</u>
			<u>441,175,936</u>
Total Direct and Overlapping Debt			<u><u>\$ 484,175,867</u></u>

Source: Randall County Auditor's Office

Note: The percentage of overlapping debt applicable is estimated using taxable assessed property values. Percentages were calculated by determining the portion of the county's total taxable value that is within the entities' boundaries and dividing it by the County's total taxable assessed valuation.

**RANDALL COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Table 13

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (In Thousands)</u>	<u>Per Capita Income</u>	<u>Residents Median Age</u>	<u>Education Level in Years of Formal Schooling</u>	<u>Enrollment</u>	<u>Unemployment Rate</u>
2011	120,725	\$ 4,564,060	\$ 39,182	34.94	14.4	34,725	4.9%
2012	123,351	4,934,141	40,001	34.90	14.5	35,468	3.8%
2013	125,082	5,225,854	41,779	35.10	14.5	38,467	4.2%
2014	126,474	5,494,530	43,444	35.30	14.6	39,764	4.1%
2015	128,220	5,377,326	41,938	35.30	14.6	41,718	3.4%
2016	130,269	5,891,161	45,223	35.30	14.7	42,928	2.9%
2017	132,501	6,001,493	45,294	35.40	14.7	43,151	2.6%
2018	134,442	6,280,865	46,718	35.80	14.8	44,337	2.6%
2019	136,271	6,536,422	47,966	36.00	14.8	44,398	2.4%
2020	137,713	6,822,849	49,544	36.30	14.9	45,506	4.6%

Source: Population, per capita income, personal income, median age information and enrollment provided by the Bureau of Economic Analysis, Texas Education Association, West Texas A&M University, Amarillo College

Unemployment rates provided by US Dept. of Labor Bureau of Labor Statistics

**RANDALL COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Table 14

Employer	2020			Employer	2011		
	Employees	Rank	Percentage of County Employment (1)		Est. Employees(2)	Rank	Percentage of County Employment
Canyon Independent School District	1,385	1	2.0%	Canyon Independent School District	1,119	1	1.6%
Wal-Mart	1,322	2	1.9%	Western National Life Insurance	1,035	2	1.5%
Affiliated Foods, Inc.	1,257	3	1.8%	Affiliated Foods, Inc.	848	3	1.2%
West Texas A&M University	800	4	1.1%	West Texas A&M University	769	4	1.1%
United Supermarkets	790	5	1.1%	Wal-Mart	675	5	1.0%
Randall County	533	6	0.8%	Owens Corning	586	6	0.8%
Owens Corning	381	7	0.5%	Randall County	462	7	0.7%
Texas Department of Transportation	370	8	0.5%	Nationwide Insurance	440	8	0.6%
Atmos Energy	341	9	0.5%	Anderson Merchandisers	429	9	0.6%
Region 16 Education Service Center	312	10	0.4%	Texas Department of Transportation	349	10	0.5%
	<u>7,491</u>		<u>10.7%</u>		<u>6,712</u>		<u>9.5%</u>

Source: Amarillo Chamber of Commerce, Amarillo Economic Development Corp. and Canyon Economic Development Corp.

(1) Current Randall County total employment force is estimated 70,160.

(2) Randall County total employment force in 2011 was 70,697. Estimated employees data is presented for 9 years ago based on growth factors.

RANDALL COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS

Table 15

Activity	Full-time Equivalent Employees as of September 30,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administrative	33.25	34.25	32.5	33	32.5	29	28.5	28.5	30.5	31
Judicial	69	68.5	69	69.5	70.5	69.5	70	72.5	75.5	75.5
Elections	1	1	1	4.5	4.5	4.5	4.5	4.5	5	4.5
Financial Administration	40	40.5	41.5	39	39	39	38.5	38.5	39	38
Public Facilities	5	3	3	3	4	4	4	4	4	4
Public Safety	285.5	302	312	317.5	318	318	323	329.5	343.5	346.5
Road & Bridge	23	23	23	23	24	22	24	26	27	26
Health & Welfare	0.5	0.5	0.5	0.5	0.5	0.5	1	1	1	1
Extension Service	5	6	6	6	6	6	5.5	6.5	6.5	6.5
	<u>462.25</u>	<u>478.75</u>	<u>488.5</u>	<u>496</u>	<u>499</u>	<u>492.5</u>	<u>499</u>	<u>511</u>	<u>532</u>	<u>533</u>

Source: Randall County 2011-2020 Budgets

**RANDALL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS**

Table 16

Activity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>General Government</u>										
Administrative:										
Collections:										
Collection rate	72.2%	76.8%	80.3%	75.7%	70.0%	66.7%	57.4%	63.7%	69.3%	73.4%
County Clerk:										
Civil cases filed	601	688	695	670	736	737	674	535	429	473
Civil cases disposed	549	665	606	653	717	744	688	545	282	331
Criminal cases filed	1,684	1,698	1,830	1,590	1,330	1,386	1,385	1,420	1,309	1,051
Criminal cases disposed	1,985	1,938	1,975	1,660	1,362	1,388	1,419	1,200	1,326	1,064
Public records filed	21,013	23,600	22,150	20,466	21,604	23,120	22,067	22,000	25,078	28,078
Information Technology:										
Software systems maintained	28	30	34	40	41	41	41	41	35	35
Phone systems maintained	7	10	9	9	10	10	10	9	9	8
<u>Judicial</u>										
Criminal District Attorney:										
Felony cases filed	1,269	1,307	1,071	1,164	802	864	1,036	972	896	893
Felony cases disposed	1,165	1,390	1,572	2,918	1,089	1,922	3,466	1,036	1,086	806
Misdemeanor cases filed	1,942	1,903	1,836	2,064	1,378	1,404	1,430	1,493	1,115	959
Misdemeanor cases disposed	2,266	1,913	2,436	3,452	1,520	2,427	2,524	1,341	1,475	1,047
District Clerk:										
Jury notices mailed	122,540	128,667	115,505	127,055	129,596	130,891	130,650	134,570	138,197	10,785
Civil cases filed	3,169	3,327	3,177	2,957	2,987	2,976	2,918	3,006	2,866	2,030
Civil cases disposed	2,983	3,132	2,775	2,958	2,988	2,860	1,779	1,869	2,650	1,793
Criminal cases filed	2,231	2,343	2,223	1,835	1,817	1,333	1,405	1,447	1,204	885
Criminal cases disposed	1,395	1,465	1,446	1,529	1,514	1,379	1,367	1,435	1,235	823
Justice of the Peace (2):										
Cases filed	11,214	8,444	6,650	7,358	8,650	4,211	14,377	8,804	9,156	7,378
Cases disposed	10,998	7,011	6,485	7,266	5,976	3,706	9,385	7,049	7,384	6,320
Domestic Relations Office:										
Cases received	84	79	53	48	45	54	112	79	68	64
Cases disposed	62	82	83	76	54	53	43	100	86	74
<u>Elections</u>										
Votes cast	19,841	72,626	11,007	28,413	17,908	55,359	7,108	48,624	12,259	64,957
Registered Voters	75,483	75,422	77,822	80,167	79,832	85,098	85,025	87,624	87,775	93,286
<u>Financial Administration</u>										
County Auditor:										
Internal audits performed	10	15	14	19	20	14	18	24	23	17
Vendor checks issued	7,308	7,189	6,786	6,799	6,551	6,366	6,490	6,452	6,277	5,540
Purchasing:										
Purchase orders	2,786	3,056	2,678	1,141	2,336	1,136	2,116	2,039	2,171	2,233
Purchasing card transactions	6,844	6,273	6,500	6,701	6,366	7,059	5,807	5,322	5,748	5,429
Request for bids/proposals	73	75	68	54	67	54	28	24	30	30
County Treasurer:										
Receipts processed	3,772	3,568	3,286	3,284	3,218	3,101	3,340	3,366	3,233	3,024
HR/Payroll:										
Payroll direct deposits issued	12,809	12,740	12,631	12,588	12,707	14,190	13,471	13,507	14,241	14,144
Employment applications	902	948	986	950	558	869	944	719	823	612
County Tax Assessor/Collector:										
Property tax accounts	59,854	60,637	63,011	63,885	64,748	65,939	67,039	67,750	69,072	70,156
Vehicles registered	127,127	126,434	128,949	131,155	132,029	133,129	136,767	136,758	137,622	136,973

**RANDALL COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS**

Table 16

Continuation Activity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Facilities										
Buildings maintained	7	7	7	7	8	8	8	8	8	8
Public Safety										
Fire:										
Fire and emergency responses	777	895	1,133	1,306	1,106	1,193	1,292	1,406	1,459	1,625
Sheriff:										
Offenses (Part I-Part V)	1,842	1,923	1,940	1,956	1,954	1,947	2,014	2,012	2,042	1,545
Warrants disposed	6,801	3,710	4,930	4,166	3,688	3,902	3,912	3,921	2,244	2,090
Calls for service	14,839	11,107	11,930	12,354	12,336	12,341	16,075	17,185	17,514	11,526
Citations	4,642	4,227	4,585	3,881	4,361	4,323	4,783	5,947	5,284	2,216
Jail:										
Average prisoner population	355	371	374	370	358	358	390	390	415	402
Dispatch:										
Total calls handled	135,548	122,474	124,086	116,146	112,572	119,247	120,465	121,312	121,241	90,114
911 calls	12,863	12,465	13,287	15,504	14,681	14,222	13,489	13,534	12,076	14,500
Juvenile Probation:										
Average juvenile resident population	60	60	59	64	58	58	55	65	54	43
Adult probation:										
Misdemeanor probation	322	686	667	600	389	321	346	416	425	240
Felony probation	389	559	453	396	375	407	502	437	497	264
Road & Bridge										
Paved road miles resurfaced	39	42	54	33	40	20	6	12.5	23.95	40.3
Caliche roads miles replated	10	4	2	7	8	1	14	21	8.05	13.8
Extension Service										
Educational programs conducted	614	426	479	218	563	575	572	532	562	472
Educational program attendance	68,430	81,782	70,303	49,671	61,511	102,095	107,472	158,517	81,707	90,446

Source: Randall County Departments

RANDALL COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY
LAST TEN FISCAL YEARS

Table 17

Activity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>General Government</u>										
County Clerk										
Records management software	6	6	4	4	4	3	2	2	1	3
Document imaging hardware	5	6	6	6	6	6	6	5	5	6
Information Technology										
Servers	12	12	13	20	20	21	25	33	45	47
Tape drives	6	6	6	4	3	2	1	1	1	1
Phone systems and sub-systems	6	6	9	9	10	10	10	9	9	8
District Clerk										
Case management software	9	9	12	9	8	8	9	2	3	3
Data imaging software/hardware	2	2	2	2	3	3	2	1	1	1
<u>Judicial</u>										
Vehicles	8	8	8	8	8	9	10	10	9	9
Court audio/visual systems	7	7	12	12	12	14	17	16	17	17
Security systems	6	6	3	3	3	3	3	5	5	8
<u>Elections</u>										
Election & voter registration software	3	3	3	3	3	3	5	3	4	6
<u>Financial Administration</u>										
Scanner/imaging system	1	1	1	1	1	1	1	1	1	1
Financial software applications	1	1	1	1	1	1	1	1	1	1
<u>Facilities</u>										
Buildings	17	17	17	18	18	18	19	19	20	23
Vehicles	7	5	5	5	5	5	6	6	6	6
Heavy equipment	7	6	9	9	9	9	9	9	10	11
<u>Public Safety</u>										
Sheriff & Jail vehicles	75	74	73	80	83	94	102	104	105	114
Juvenile probation vehicles	25	25	26	26	26	28	27	26	24	24
Fire trucks	21	24	29	30	29	31	30	33	32	32
Emergency sirens	12	13	14	14	14	14	14	15	15	15
<u>Road & Bridge</u>										
Vehicles	46	48	47	48	46	49	45	48	44	45
Equipment	85	88	82	93	84	86	87	98	97	105
Roads (paved)	293	302	304	309	312	312	318	323	332	341
Bridges	5	5	5	5	5	5	5	5	5	5
<u>Extension Service</u>										
Stock trailer	1	1	1	1	1	1	1	1	1	1
Video systems	2	2	2	2	2	3	3	3	3	3

COMPLIANCE



To The Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of
Randall County, Texas

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and their respective budgetary comparisons, and the aggregate remaining fund information of Randall County, Texas (the County), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 5, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DOSHIER, PICKENS & FRANCIS, L.L.C.

DOSHIER, PICKENS & FRANCIS, LLC

February 5, 2021