



**County of Crane
Crane, Texas**

Financial Statements
Year Ended September 30, 2009



Johnson Miller & Co.
*Certified Public Accountants
A Professional Corporation*

County of Crane Crane, Texas

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JOHNSON MILLER & CO., CPA's PC

Certified Public Accountants

A Professional Corporation

An Independent Member Of BDO Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

Report of Independent Certified Public Accountants **On Basic Financial Statements** **And Supplemental Information**

Honorable County Judge
and Commissioners' Court
County of Crane
Crane, Texas

We have audited the accompanying financial statements of the County of Crane (the "County") as of September 30, 2009, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the accompanying financial statements present only the funds which are maintained by the office of the County Treasurer and are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. Additionally, it is the County's policy to prepare its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. In addition, the supplementary data presented in the Schedule of Cash Invested and Taxing History is presented for additional purposes and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Johnson Miller & Co., CPA's PC

Odessa, Texas
January 26, 2010

Financial Statements



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary

Year Ended September 30, 2009

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
GOVERNMENTAL FUND TYPES			
General Fund	\$ 7,867,850	6,054,199	(939,294)
Special Revenue Funds			
Lateral Road	6,301	6,301	-
Restricted	19,346	-	-
Law Library	2,030	-	-
County Attorney Check Processing	13,596	13,310	-
Constable	661	1,049	-
Records Management	17,491	-	-
Courthouse Security	4,545	4,689	-
Justice of the Peace Technology	3,254	5,953	-
Community Supervision and Corrections Department	68,156	87,310	-
Debt Service Fund	299,522	321,350	595
Capital Projects Funds			
Permanent Improvement	-	380,260	379,962
Airport Improvement	<u>1,080</u>	<u>35,202</u>	<u>-</u>
Totals	<u>8,303,832</u>	<u>6,909,623</u>	<u>(558,737)</u>
PROPRIETARY FUND TYPES			
Enterprise Fund			
Hospital General	-	1,268,076	558,737
Internal Service Fund			
Employee Medical Benefit	<u>1,445,544</u>	<u>993,586</u>	<u>-</u>
Totals	<u>1,445,544</u>	<u>2,261,662</u>	<u>558,737</u>
FIDUCIARY FUND TYPES			
Trust and Agency Fund			
State of Texas Fee	<u>90,968</u>	<u>84,042</u>	<u>-</u>
Totals	<u>90,968</u>	<u>84,042</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 9,840,344	9,255,327	-

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary (Continued)

Year Ended September 30, 2009

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
874,357	4,875,383	5,749,740	1,000	5,748,740
-	-	-	-	-
19,346	14,378	33,724	-	33,724
2,030	9,518	11,548	-	11,548
286	230	516	-	516
(388)	4,168	3,780	-	3,780
17,491	50,572	68,063	-	68,063
(144)	17,701	17,557	-	17,557
(2,699)	11,364	8,665	-	8,665
(19,154)	32,524	13,370	-	13,370
(21,233)	21,233	-	-	-
(298)	298	-	-	-
<u>(34,122)</u>	<u>37,272</u>	<u>3,150</u>	<u>-</u>	<u>3,150</u>
<u>835,472</u>	<u>5,074,641</u>	<u>5,910,113</u>	<u>1,000</u>	<u>5,909,113</u>
(709,339)	709,339	-	-	-
<u>451,958</u>	<u>2,768,829</u>	<u>3,220,787</u>	<u>-</u>	<u>3,220,787</u>
<u>(257,381)</u>	<u>3,478,168</u>	<u>3,220,787</u>	<u>-</u>	<u>3,220,787</u>
<u>6,926</u>	<u>95,047</u>	<u>101,973</u>	<u>101,973</u>	<u>-</u>
<u>6,926</u>	<u>95,047</u>	<u>101,973</u>	<u>101,973</u>	<u>-</u>
<u>585,017</u>	<u>8,647,856</u>	<u>9,232,873</u>	<u>102,973</u>	<u>9,129,900</u>

See accompanying notes to financial statements.

Governmental Fund Types
General Fund

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Ad Valorem Taxes	\$ 6,884,335	7,184,095	(299,760)
Delinquent Taxes	29,643	22,000	7,643
Alcoholic Beverage License	-	100	(100)
Marriage License	1,213	200	1,013
Gross Weight and Axle Weight	2,678	1,000	1,678
Photo/Certified Copy Fees	11,329	6,000	5,329
Birth Certificate Fees	4,440	2,000	2,440
District/County Miscellaneous Clerk Fees	56,850	25,000	31,850
District Attorney Fees	2,090	500	1,590
County Attorney Fees	909	300	609
County Attorney State Supplement	33,854	31,250	2,604
Election Services Contract Fees	5,819	6,000	(181)
District/County Criminal Court Costs	1,204	650	554
District/County Civil Court Costs	8,418	7,100	1,318
County Judge State Supplement	15,470	15,000	470
Juror Payment	646	-	646
Sheriff Fees	2,265	1,000	1,265
Tax Assessor-Collector Fee	42,804	20,000	22,804
License/Registration Fee	225,963	175,000	50,963
TJPC Entitlement - State	39,929	77,444	(37,515)
Juvenile Probation Title IV –E	2,217	2,217	-
Park Fees	14,950	7,000	7,950
Cemetery Fees	7,635	8,000	(365)
Parks and Wildlife	906	600	306
Senior Citizens – State	42,100	41,384	716
Senior Citizens – Private	14,352	10,712	3,640
Constable Fees	720	500	220
County Portion of State Fees	11,508	5,000	6,508
District/County Court Fines	32,969	30,000	2,969
Justice Court Fines	72,123	45,000	27,123
JP Overpayment	27	-	27
Library Fines	671	500	171
Cobra Insurance Premiums	1,100	1,500	(400)

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts – Continued			
Interest Earnings	\$ 43,560	200,000	(156,440)
Capital Lease Proceeds	1,200	1,000	200
SCAAP Grant	3,459	3,459	-
Miscellaneous Refunds	-	75	(75)
Swimming Pool Fees	2,576	2,500	76
Aviation Fuel Sales	2,409	2,000	409
Pay Phone Revenue	1,691	-	1,691
Concession Revenue	1,671	500	1,171
Grant – Rural Addressing	3,523	1,800	1,723
Miscellaneous Revenue	6,603	4,085	2,518
TDHCA Grant	42,299	35,800	6,499
Library – Lone Star Grant	4,993	4,993	-
Indigent Defense – SB7GR	5,059	3,500	1,559
Miscellaneous Grant Revenue	111,347	109,663	1,684
JP Attorney Collection Fees	890	-	890
Youth Center	55	550	(495)
Guardianship	180	-	180
Boarding Prisoners	65,170	20,000	45,170
Indigent Defense	28	-	28
Transfer from Fund Balance	-	1,000,000	(1,000,000)
	7,867,850	9,116,977	(1,249,127)
Total Receipts			
Disbursements			
County Judge			
Salary – County Judge	52,060	52,060	-
Salary – State Supplement	15,000	15,000	-
Employment Taxes	4,970	5,131	161
Retirement Contribution	3,785	3,944	159
Group Insurance	15,379	15,379	-
Educational/Travel	1,848	2,000	152
Office Supplies	472	600	128
Equipment Maintenance	-	400	400
Telephone	1,235	2,000	765
Total	94,749	96,514	1,765

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Commissioners' Court			
Salary – Commissioners	\$ 146,225	146,225	-
Employment Taxes – Commissioners	10,802	11,187	385
Retirement Contribution – Commissioners	8,253	8,600	347
Group Insurance – Commissioners	60,168	60,168	-
Educational Travel	4,061	4,405	344
Education/Travel (1)	894	1,000	106
Education/Travel (2)	746	1,000	254
Educational/Travel (3)	1,001	1,100	99
Educational/Travel (4)	809	1,495	686
Office Supplies	4,054	4,364	310
Motor Vehicle	243	16,136	15,893
Dues and Subscriptions	2,323	4,000	1,677
Telephone	464	1,000	536
Salary – Administrative	34,368	34,560	192
Employment Taxes – Administrative	2,488	2,644	156
Retirement Contribution – Administrative	1,939	2,033	94
Group Insurance – Administrative	15,327	15,327	-
Education/Travel – Administrative	1,115	1,500	385
Office Supplies – Administrative	1,705	2,000	295
Telephone – Administrative	-	1,000	1,000
Total	296,985	319,744	22,759
109th Judicial District Court			
District Judge Supplement	4,154	4,154	-
Court Reporter Supplement	19,320	19,803	483
District Judge Secretary Supplement	11,486	14,625	3,139
Employment Taxes	-	318	318
Retirement Contribution	234	245	11
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	2,255	3,000	745
Office Supplies	37	50	13
Jury Supplies and Expenses	38	300	262
7 th Administrative District	410	450	40
Jury Commissioner	-	200	200
Visiting Judges Expense	85	2,000	1,915
Court Reporter Fees	300	2,000	1,700
Court Appointed Attorney	13,535	13,536	1
Jury Services	2,500	6,064	3,564
Grand Jury Expense	-	2,000	2,000
Telephone	353	850	497
Total	69,803	84,691	14,888

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
District Attorney			
District Attorney Supplement	\$ <u>44,678</u>	<u>44,678</u>	<u>-</u>
Total	<u>44,678</u>	<u>44,678</u>	<u>-</u>
County Court at Law			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	35,988	36,180	192
Employment Taxes	2,806	2,860	54
Retirement Contribution	2,097	2,199	102
Group Insurance	13,460	15,000	1,540
Education/Travel	(19)	1,000	1,019
County Court Interpreter	100	600	500
Court Reporter Fees	2,060	2,500	440
Attorney Fees – Adult	3,426	6,000	2,574
Attorney Fees – Juveniles	1,400	5,000	3,600
MHMR Commitments	1,440	4,000	2,560
Jury Services	<u>1,000</u>	<u>1,500</u>	<u>500</u>
Total	<u>64,958</u>	<u>78,039</u>	<u>13,081</u>
County/District Clerk			
Salary – County/District Clerk	49,799	49,799	-
Salary – Deputy Clerks	102,212	104,760	2,548
Employment Taxes	11,251	11,824	573
Retirement Contribution	8,571	9,090	519
Group Insurance	58,840	60,000	1,160
Contract Labor	1,318	2,000	682
Education/Travel	5,366	6,100	734
Office Supplies	9,175	10,600	1,425
Election Expense	16,910	22,000	5,090
Election Services	4,415	4,415	-
Copier Rental/Maintenance	4,431	6,400	1,969
Computer Maintenance	14,850	17,000	2,150
Records Management	-	750	750
Telephone	<u>1,124</u>	<u>2,400</u>	<u>1,276</u>
Total	<u>288,262</u>	<u>307,138</u>	<u>18,876</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
County Attorney			
Salary – County Attorney	\$ 49,799	49,799	-
Salary – State Supplement	31,250	31,250	-
Employment Taxes	6,119	6,201	82
Retirement Contribution	4,575	4,767	192
Group Insurance	14,142	15,000	858
Education/Travel	1,097	1,250	153
Education/Travel Admin	983	1,000	17
Office Supplies	853	1,000	147
Dues and Subscriptions	419	500	81
Computer Maintenance	3,700	3,700	-
Law Library	848	2,500	1,652
Investigation	-	1,000	1,000
Telephone	1,060	2,000	940
Total	<u>114,845</u>	<u>119,967</u>	<u>5,122</u>
Justice Court			
Salary – Justices of the Peace	49,799	49,799	-
Salary – Assistant Justice of the Peace	29,508	29,700	192
Employment Taxes	5,857	6,082	225
Retirement Contribution	4,476	4,676	200
Group Insurance	30,719	30,719	-
Education/Travel – JP	2,283	2,500	217
Office Supplies	2,840	3,000	160
Dues	95	200	105
Computer Maintenance	1,875	3,000	1,125
Jury Services	-	500	500
Telephone	1,529	1,529	-
Autopsy Fees	7,057	9,000	1,943
Total	<u>136,038</u>	<u>140,705</u>	<u>4,667</u>
County Auditor			
Salary – County Auditor	56,109	56,109	-
Salary – Assistant Auditor	4,499	15,760	11,261
Salary – Extra Help	5,772	9,500	3,728
Employment Taxes	5,017	7,373	2,356
Retirement Contribution	3,611	5,667	2,056
Group Insurance	15,453	30,000	14,547
Education Travel	3,073	3,075	2

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Auditor – Continued			
Education Travel – CIO	\$ 1,858	2,000	142
Office Supplies	2,122	2,425	303
Dues and Subscriptions	315	500	185
Computer Maintenance	2,175	2,200	25
Legal Fees	-	850	850
Telephone	650	750	100
Total	100,654	136,209	35,555
County Treasurer			
Salary – County Treasurer	49,799	49,799	-
Salary – Assistant Treasurer	35,448	35,640	192
Salary – Extra Help	1,329	9,693	8,364
Employment Taxes	6,262	7,314	1,052
Retirement Contribution	4,889	5,623	734
Group Insurance	30,761	30,761	-
Education Travel	2,965	2,966	1
Office Supplies	9,202	9,800	598
Dues and Subscriptions	150	200	50
Equipment Maintenance	2,175	1,000	(1,175)
Computer Maintenance	-	2,200	2,200
Telephone	1,425	1,425	-
Capital Outlay	895	900	5
Total	145,300	157,321	12,021
Tax Assessor – Collector			
Salary – Tax Assessor – Collector	49,799	49,799	-
Salary – Deputy Tax Collectors	104,724	105,300	576
Employment Taxes	11,350	11,866	516
Retirement Contribution	8,720	9,122	402
Group Insurance	59,543	60,000	457
Educational Travel	3,620	4,000	380
Office Supplies	(4,312)	4,700	9,012
Dues and Subscriptions	195	500	305
Equipment Maintenance	-	350	350
Software Maintenance	1,069	3,000	1,931
Telephone	2,037	2,037	-
Computer Lease	20,058	25,000	4,942
Total	256,803	275,674	18,871

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
County Sheriff			
Salary – Sheriff	\$ 63,390	63,390	-
Salary – Deputies	236,162	242,790	6,628
Overtime – Deputies	7,856	9,000	1,144
Employment Taxes	22,564	24,112	1,548
Retirement Contribution	16,808	18,530	1,722
Group Insurance	102,364	105,000	2,636
Educational Travel	784	1,648	864
Law Enforcement Travel	983	1,100	117
Extradition	-	1,000	1,000
Office Supplies	6,103	6,600	497
Law Enforcement Supplies	8,813	8,825	12
Motor Vehicle Fuel and Lube	16,034	23,738	7,704
Motor Vehicle Tires	1,103	1,103	-
Equipment Maintenance	1,747	1,900	153
Motor Vehicle Repair and Maintenance	8,811	8,827	16
Radio/Teletype	2,958	2,960	2
Investigation	600	2,000	1,400
Telephone	5,766	5,766	-
Special Departmental Equipment	69,765	69,780	15
Capital Outlay	50,885	50,885	-
Total	<u>623,496</u>	<u>648,954</u>	<u>25,458</u>
Department of Public Safety			
Salary – Extra Help	5,831	9,091	3,260
Employment Taxes	446	856	410
Retirement Contribution	330	658	328
Office Supplies	1,579	3,000	1,421
Telephone	6,267	6,267	-
Utilities	5,341	5,341	-
DPS – Equipment	4,089	4,089	-
Total	<u>23,883</u>	<u>29,302</u>	<u>5,419</u>
County Constables			
Salary – Constables	9,517	9,517	-
Employment Taxes	728	729	1
Retirement Contribution	537	560	23
Group Insurance	15,158	15,158	-
Education Travel	140	500	360
Motor Vehicle Fuel & Lubrication	-	1,000	1,000
Dues and Subscriptions	95	500	405
Psychological Reports	-	100	100
Total	<u>26,175</u>	<u>28,064</u>	<u>1,889</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Jail			
Salary – Jailers	159,000	159,000	-
Salary – Extra Help	1,060	7,000	5,940
Employment Taxes	11,653	12,255	602
Retirement Contribution	8,945	8,949	4
Group Insurance	56,758	60,000	3,242
Jail Supplies	7,926	8,127	201
Medical and Evaluation Supplies	17,886	17,886	-
Clinic and Hospital	10,173	10,500	327
Computer Maintenance	3,456	3,456	-
Boarding Prisoners	40,538	40,540	2
SCAAP Grant Expenditures	<u>3,459</u>	<u>3,459</u>	<u>-</u>
Total	<u>320,854</u>	<u>331,172</u>	<u>10,318</u>
Community Supervision and Corrections			
Department			
Salary – Probation Officer	53,239	53,239	-
Salary - State Supplement Probation Officers	(15,443)	-	15,443
Salary – Probation Secretary	17,862	17,862	-
Salary - State Supplement Extra Help	346	346	-
Employment Taxes	4,086	5,438	1,352
Retirement Contribution	3,150	3,835	685
Group Insurance	<u>23,003</u>	<u>23,003</u>	<u>-</u>
Total	<u>86,243</u>	<u>103,723</u>	<u>17,480</u>
Juvenile Probation			
Salary – Juvenile Probation	21,777	21,531	(246)
Salary - State Supplement	28,440	28,686	246
Salary – Probation Secretary	17,629	17,842	213
Salary – Extra Labor	612	1,154	542
Employment Taxes	4,929	5,270	341
Retirement Contribution	3,845	4,112	267
Group Insurance	23,051	23,051	-
Education Travel	5,294	5,480	186
Office Supplies	1,820	1,820	-
Motor Vehicle Fuel and Repair	3,193	4,000	807
Medical, Dental or Lab Fee	521	750	229
Equipment Maintenance	38	500	462
Contracted Juvenile Detention	14,872	67,200	52,328
Non-residential Services	6,840	6,840	-

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Juvenile Probation			
Auditing Fees	\$ 2,900	3,000	100
Psychological Report	600	600	-
Title IV E Program Expenses	2,172	2,217	45
Telephone	1,041	1,400	359
Community Service Supervision	50	250	200
Capital Outlay	<u>21,728</u>	<u>25,000</u>	<u>3,272</u>
Total	<u>161,352</u>	<u>220,703</u>	<u>59,351</u>
County Welfare			
Travel Assistance	-	250	250
Food and Grocery Supplies	25	1,000	975
Medical Fees	-	2,000	2,000
Burial Expense	-	1,800	1,800
Utilities	<u>100</u>	<u>4,500</u>	<u>4,400</u>
Total	<u>125</u>	<u>9,550</u>	<u>9,425</u>
Historical Committee			
Salary – Museum Conservator	7,982	9,180	1,198
Salary – Extra	-	5,873	5,873
Employment Taxes	611	1,152	541
Retirement Contribution	450	886	436
Education Travel	183	445	262
Office Supplies	1,302	1,305	3
Computer Maintenance	-	1,000	1,000
Telephone	745	1,500	755
Capital Outlay	<u>1,780</u>	<u>1,500</u>	<u>(280)</u>
Total	<u>13,053</u>	<u>22,841</u>	<u>9,788</u>
Parks Recreation Center			
Office Supplies	56	300	244
Supplies and Equipment Repairs	356	750	394
Motor Vehicle Fuel and Lubrication	226	250	24
Telephone	-	500	500
Special Events	1,535	1,550	15
Recreation Equipment	<u>-</u>	<u>400</u>	<u>400</u>
Total	<u>2,173</u>	<u>3,750</u>	<u>1,577</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – (Continued)			
County Library			
Salary – Librarian	\$ 41,964	42,069	105
Salary – Extra Labor	26,774	48,364	21,590
Salary – Extra Labor Maintenance	15,890	15,890	-
Employment Taxes	6,306	8,354	2,048
Retirement Contribution	4,126	6,401	2,275
Group Insurance	15,431	15,431	-
Educational Travel	217	1,000	783
Maintenance Supplies	2,835	2,836	1
Supplies	5,095	5,100	5
Library Books	14,221	14,222	1
Film and Software	5,197	5,200	3
Dues and Subscriptions	2,378	2,500	122
Repairs and Maintenance	3,450	3,464	14
Copier Rental	1,331	1,500	169
Telephone	883	1,720	837
Utilities	13,508	13,508	-
Lone Star Grant Expenditure	4,993	4,993	-
Capital Outlay	1,499	1,500	1
Total	<u>166,098</u>	<u>194,052</u>	<u>27,954</u>
Parks, Cemetery & Buildings			
Salary – Supervisor	43,414	43,523	109
Salary – Operator	133,383	134,038	655
Salary – Labor II	30,588	30,780	192
Salary – Labor	28,968	29,160	192
Salary – Extra Summer Labor	10,738	13,573	2,835
Salary – Extra Maintenance	19,964	19,982	18
Employment Taxes	19,417	20,762	1,345
Retirement Contribution	14,218	15,002	784
Group Insurance	82,759	90,000	7,241
Educational Travel	12	2,000	1,988
Office Supplies	77	100	23
Supplies	23,804	23,805	1
Motor Vehicle Fuel and Lubrication	13,259	14,000	741
Botanical Supplies	4,004	7,000	2,996
Equipment Repairs	11,984	12,000	16
Repairs and Maintenance	5,938	5,940	2
Vehicle Repairs	4,947	6,000	1,053
Welding Supplies	3,442	3,445	3
Telephone	1,017	1,500	483

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Parks, Cemetery & Buildings – Continued			
Utilities	\$ 10,143	10,144	1
Total	<u>462,076</u>	<u>482,754</u>	<u>20,678</u>
Sports Complex			
Supplies	1,846	2,100	254
Repairs and Maintenance	3,935	4,700	765
Utilities	13,506	13,506	-
Equipment Rent	727	1,575	848
Baseball Equipment	-	1,000	1,000
Capital Outlay	-	2,000	2,000
Total	<u>20,014</u>	<u>24,881</u>	<u>4,867</u>
Swimming Pool			
Salary – Extra Summer Labor	24,238	25,250	1,012
Employment Taxes	1,854	2,980	1,126
Supplies	2,659	2,675	16
Concession Supplies	1,288	3,000	1,712
Pool Chemicals	7,130	10,000	2,870
Repairs and Maintenance	5,727	6,550	823
Lifeguard Certifications	1,088	1,500	412
Telephone	432	432	-
Utilities	8,629	8,629	-
Equipment	6,073	9,000	2,927
Total	<u>59,118</u>	<u>70,016</u>	<u>10,898</u>
County Cemetery			
Supplies	5,564	6,500	936
Repairs and Maintenance	11,971	14,000	2,029
Telephone	1,728	1,975	247
Utilities	2,684	3,261	577
Capital Outlay	2,520	14,200	11,680
Total	<u>24,467</u>	<u>39,936</u>	<u>15,469</u>
Building Maintenance			
Supplies	30,243	30,245	2
Repairs and Maintenance	25,713	26,250	537
Termite Service Contract	3,526	5,003	1,477
Telephone	1,546	2,400	854
Internet Service	6,196	6,196	-
Utilities	53,281	60,000	6,719
Equipment Lease	3,372	5,000	1,628
Total	<u>123,877</u>	<u>135,094</u>	<u>11,217</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Courthouse			
Salary – Extra Maintenance	\$ 15,495	17,901	2,406
Employment Taxes	1,185	1,370	185
Retirement Contribution	874	1,053	179
Janitorial Supplies	3,875	4,000	125
Supplies	149	500	351
Repairs and Maintenance	21,634	40,000	18,366
Utilities	<u>38,253</u>	<u>39,650</u>	<u>1,397</u>
Total	<u>81,465</u>	<u>104,474</u>	<u>23,009</u>
Airport			
Telephone	830	1,000	170
Utilities	<u>7,855</u>	<u>8,500</u>	<u>645</u>
Total	<u>8,685</u>	<u>9,500</u>	<u>815</u>
County Extension Service			
Salary – County Agent	15,524	15,678	154
Salary – Secretary	40,351	40,351	-
Employment Taxes	4,064	4,187	123
Retirement Contribution	2,277	2,297	20
Group Insurance	15,368	15,368	-
Travel – Agricultural Agent	5,799	6,110	311
Office Supplies	2,171	2,500	329
Home Demonstration Supplies	248	250	2
Result Demonstration Supplies	628	800	172
Motor Vehicle Fuel	4,020	4,390	370
Postage	300	350	50
Repairs – Pens and Traps	3,723	4,750	1,027
Equipment Maintenance	1,997	2,000	3
Pick-up and Equipment Repairs	1,860	2,500	640
Trapper Expense	26,400	26,400	-
Telephone	3,526	3,526	-
Utilities	13,775	13,775	-
Soil Conservation	3,500	3,500	-
Capital Outlay	<u>2,695</u>	<u>2,695</u>	<u>-</u>
Total	<u>148,226</u>	<u>151,427</u>	<u>3,201</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Road and Bridge			
Salary – Supervisors	\$ 43,414	43,523	109
Salary – Drivers/Operator	177,954	197,640	19,686
Employment Taxes	15,940	18,449	2,509
Retirement Contribution	12,455	14,398	1,943
Group Insurance	86,935	105,000	18,065
Travel – Educational	641	750	109
Office Supplies	2,586	2,600	14
Gas, Oil and Diesel Fuel	46,616	65,790	19,174
Tires and Tubes	10,318	11,000	682
Parts and Repairs	38,605	39,000	395
Caliche, Premix and Emulsion	24,457	24,460	3
Cattleguard Supplies	1,246	1,250	4
Welding Supplies	1,369	2,100	731
Telephone	860	1,200	340
Utilities	6,031	9,000	2,969
Capital Outlay	<u>50,386</u>	<u>50,387</u>	<u>1</u>
Total	<u>519,813</u>	<u>586,547</u>	<u>66,734</u>
Senior Citizens			
Salary – Supervisor	32,076	32,202	126
Salary – Administration	15,845	15,942	97
Salary – Dietary	41,014	41,661	647
Salary – Transportation	16,044	16,524	480
Employment Taxes	7,890	8,292	402
Retirement Contribution	5,667	6,374	707
Group Insurance	15,312	15,312	-
Education Trove	-	750	750
Office Supplies	1,581	2,400	819
Dietary Supplies	44,432	44,432	-
Kitchen Supplies	1,739	1,740	1
Gas, Oil and Tires	818	2,000	1,182
Paper Supplies	4,891	4,891	-
Maintenance Equipment	292	1,700	1,408
Vehicle Repairs	953	1,200	247
Area Agency Supervisor	1,338	2,400	1,062
Telephone	1,289	2,000	711
Capital Outlay	<u>4,400</u>	<u>4,400</u>	<u>-</u>
Total	<u>195,581</u>	<u>204,220</u>	<u>8,639</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Non-Departmental			
Employee Retirement Reward	\$ 282	4,650	4,368
Retirees County Group Insurance	534,704	866,144	331,440
TCDRS SDB Insurance	14,836	14,836	-
Workers Compensation Insurance	9,696	85,000	75,304
Aviation Fuel Sales Expenditures	2,242	2,500	258
Dues and Subscriptions	-	600	600
Advertising	3,093	7,000	3,907
County Promotion and Development	5,067	6,000	933
Districting Service Professional Fees	-	16,500	16,500
Auditing Fees	31,976	44,000	12,024
Lawsuit Costs	194	10,000	9,806
Law Library Expense	-	4,000	4,000
Telephone	2,559	4,000	1,441
COBRA Insurance	-	6,000	6,000
Official and Employees Bond Insurance	2,906	3,500	594
Drug Policy Compliance	42,865	397,115	354,250
Safety Program	1,017	1,100	83
ADA Compliance	-	5,000	5,000
MH/MR Center	-	15,000	15,000
Rural Addressing – 911	-	5,000	5,000
Appraisal District	1,363	3,201	1,838
Tax Expense on Rental Property	61,645	72,000	10,355
COLA	258	600	342
Paper and Supplies	21,791	23,865	2,074
Postage	6,486	7,000	514
Copier Rental/Maintenance	10,391	13,805	3,414
Postage Machine Rental/Maintenance	2,667	2,725	58
Fax Phone Line	2,970	3,375	405
Animal Control Services	395	650	255
Emergency Management	50,000	51,000	1,000
Fire Department Equipment	18,668	18,700	32
Fire Department Replacement	2,675	2,675	-
Depreciation	7,500	7,500	-
Fire Department Operating Expense	90,037	91,596	1,559
Capital Outlay	3,092	3,092	-
Total	<u>931,375</u>	<u>1,799,729</u>	<u>868,354</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund (Continued)

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Capital Outlay			
Paving/Urban	\$ 74,500	74,500	-
Paving	292,228	292,230	2
Courthouse Computers	<u>29,508</u>	<u>35,400</u>	<u>5,892</u>
Total	<u>396,236</u>	<u>402,130</u>	<u>5,894</u>
TDHCA Grant			
TDHCA Grant Expenditures	<u>46,739</u>	<u>46,750</u>	<u>11</u>
Total	<u>46,739</u>	<u>46,750</u>	<u>11</u>
Total Disbursements	<u>6,054,199</u>	<u>7,410,249</u>	<u>1,356,050</u>
Transfers Out			
Hospital General Fund	558,737	562,157	3,420
Permanent Improvement Fund	379,962	1,144,571	764,609
Debt Service Fund	<u>595</u>	<u>-</u>	<u>(595)</u>
Total Transfers Out	<u>939,294</u>	<u>1,706,728</u>	<u>767,434</u>
Total Disbursements and Transfers Out	<u>6,993,493</u>	<u>9,116,977</u>	<u>2,123,484</u>
Excess Receipts (Disbursements)	874,357	-	874,357
Beginning Balance	<u>4,875,383</u>	<u>4,747,559</u>	<u>127,824</u>
Ending Balance	\$ <u>5,749,740</u>	<u>4,747,559</u>	<u>1,002,181</u>
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,000		
Cash, Interest Bearing	<u>5,748,740</u>		
	\$ <u>5,749,740</u>		

See accompanying notes to financial statements.



**Governmental Fund Types
Special Revenue Funds**

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Lateral Road Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
State Lateral Road	\$ <u>6,301</u>	<u>-</u>	<u>6,301</u>
Total Receipts	<u>6,301</u>	<u>-</u>	<u>6,301</u>
Disbursements			
Caliche, Premix and Emulsion	4,701	4,701	-
Equipment Repairs	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Total Disbursements	<u>6,301</u>	<u>6,301</u>	<u>-</u>
Excess Receipts (Disbursements)	-	(6,301)	6,301
Beginning Balance	<u>-</u>	<u>(6,689)</u>	<u>6,689</u>
Ending Balance	\$ <u>-</u>	<u>(12,990)</u>	<u>12,990</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>-</u>		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Restricted Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Miscellaneous Grant Revenues	\$ (10,492)	(10,492)	-
County Judge State Supplemental	5,000	-	5,000
Election Services	(1,660)	(1,660)	-
County Attorney State Supplement	28,645	-	28,645
Juvenile Grant Probation	(2,139)	(2,217)	78
Library Lone Star Grant	<u>(8)</u>	<u>(8)</u>	<u>-</u>
Total Receipts	<u>19,346</u>	<u>(14,377)</u>	<u>33,723</u>
Disbursements			
Youth Center	-	-	-
Insurance on Damages	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	19,346	(14,377)	33,723
Beginning Balance	<u>14,378</u>	<u>(12,157)</u>	<u>26,535</u>
Ending Balance	\$ 33,724	(26,534)	60,258
Summary of Ending Balance			
Cash, Interest Bearing	\$ 33,724		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Law Library Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Law Library Revenue	\$ <u>2,030</u>	<u>-</u>	<u>2,030</u>
Total Receipts	<u>2,030</u>	<u>-</u>	<u>2,030</u>
Disbursements			
Law Library Expenditures	<u>-</u>	<u>9,518</u>	<u>9,518</u>
Total Disbursements	<u>-</u>	<u>9,518</u>	<u>9,518</u>
Excess Receipts (Disbursements)	2,030	(9,518)	11,548
Beginning Balance	<u>9,518</u>	<u>(7,118)</u>	<u>16,636</u>
Ending Balance	\$ 11,548	(16,636)	28,184
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Summary of Ending Balance			
Cash, Interest Bearing	\$ 11,548		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements County Attorney Check Processing Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Check Restitution	\$ 11,922	11,385	537
County Attorney Fees	<u>1,674</u>	<u>3,000</u>	<u>(1,326)</u>
Total Receipts	<u>13,596</u>	<u>14,385</u>	<u>(789)</u>
Disbursements			
Check Restitution	11,384	11,385	1
Miscellaneous	-	274	274
Employment Taxes	130	184	54
Retirement Contribution	96	142	46
Support Staff Salary	<u>1,700</u>	<u>2,400</u>	<u>700</u>
Total Disbursements	<u>13,310</u>	<u>14,385</u>	<u>1,075</u>
Excess Receipts (Disbursements)	286	-	286
Beginning Balance	<u>230</u>	<u>603</u>	<u>(373)</u>
Ending Balance	\$ 516	603	(87)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 516		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Constable Fund

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Constable Pct. 4 Education Grant	\$ <u>661</u>	<u>-</u>	<u>661</u>
Total Receipts	<u>661</u>	<u>-</u>	<u>661</u>
Disbursements			
Constable Pct. 4 Expenditures	<u>1,049</u>	<u>4,168</u>	<u>3,119</u>
Total Disbursements	<u>1,049</u>	<u>4,168</u>	<u>3,119</u>
Excess Receipts (Disbursements)	(388)	(4,168)	3,780
Beginning Balance	<u>4,168</u>	<u>(4,058)</u>	<u>8,226</u>
Ending Balance	\$ <u>3,780</u>	<u>(8,226)</u>	<u>12,006</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>3,780</u>		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Records Management Fund

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Records Management	\$ 8,643	-	8,643
County Records	920	-	920
Vital Statistics Records	473	-	473
Record Archive Fees	<u>7,455</u>	-	<u>7,455</u>
Total Receipts	<u>17,491</u>	-	<u>17,491</u>
Disbursements			
Records Management Expenditures	-	<u>50,572</u>	<u>50,572</u>
Total Disbursements	-	<u>50,572</u>	<u>50,572</u>
Excess Receipts (Disbursements)	17,491	(50,572)	68,063
Beginning Balance	<u>50,572</u>	<u>(33,916)</u>	<u>84,488</u>
Ending Balance	\$ 68,063	(84,488)	152,551
Summary of Ending Balance			
Cash, Interest Bearing	\$ 68,063		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Courthouse Security Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Courthouse Security – Clerk	\$ 2,056	-	2,056
Courthouse Security – JP Fee	<u>2,489</u>	-	<u>2,489</u>
Total Receipts	<u>4,545</u>	-	<u>4,545</u>
Disbursements			
Courthouse Security Expense	<u>4,689</u>	<u>17,701</u>	<u>13,012</u>
Total Disbursements	<u>4,689</u>	<u>17,701</u>	<u>13,012</u>
Excess Receipts (Disbursements)	(144)	(17,701)	17,557
Beginning Balance	<u>17,701</u>	<u>(12,853)</u>	<u>30,554</u>
Ending Balance	\$ 17,557	(30,554)	48,111
Summary of Ending Balance			
Cash, Interest Bearing	\$ 17,557		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Justice of the Peace Technology Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Justice Court – Tech Fund	\$ <u>3,254</u>	<u>-</u>	<u>3,254</u>
Total Receipts	<u>3,254</u>	<u>-</u>	<u>3,254</u>
Disbursements			
Technology Expenditures	<u>5,953</u>	<u>11,364</u>	<u>5,411</u>
Total Disbursements	<u>5,953</u>	<u>11,364</u>	<u>5,411</u>
Excess Receipts (Disbursements)	(2,699)	(11,364)	8,665
Beginning Balance	<u>11,364</u>	<u>(8,107)</u>	<u>19,471</u>
Ending Balance	\$ <u>8,665</u>	<u>(19,471)</u>	<u>28,136</u>
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>8,665</u>		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Community Supervision & Corrections Department

Year Ended September 30, 2009

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
TDCJ-CJAD Funding – Basic Supervision	\$ 18,572	18,817	(245)
Probation Restitution Fees	42,833	40,000	2,833
TDCJ-CJAD Funding – Community Program	6,751	6,800	(49)
Carryover from Previous Fiscal Year	-	29,850	(29,850)
Total Receipts	68,156	95,467	(27,311)
Disbursements			
Salary – Probation Officer	23,984	23,664	(320)
Salary – Probation Secretary	8,304	8,150	(154)
Salary – Extra Labor	2,410	2,520	110
Employment Taxes	2,645	2,627	(18)
State Retirement Contribution	1,809	1,760	(49)
Education Travel	1,611	1,700	89
Office Supplies	1,741	3,203	1,462
Fuel/Lubrication	5,085	5,057	(28)
Dues and Subscriptions	42	42	-
Equipment Maintenance	9,431	14,725	(5,294)
Computer Maintenance	5,200	5,897	697
Laboratory Fees	358	850	492
Contract Services for Offenders	10,080	10,080	-
Auditing Fees	2,900	2,900	-
Fiscal Service Fee	141	141	-
Telephone	1,569	1,506	(63)
Insurance	1,160	1,160	-
Salary – Community Service Supervisor	8,194	8,286	92
Employment Taxes	653	661	8
State Share of Retirement	223	487	264
Capital Outlay	(281)	-	281
Fiscal Service Fee	51	51	-
Total Disbursements	87,310	95,467	8,157
Excess Receipts (Disbursements)	(19,154)	-	(19,154)
Beginning Balance	32,524	36,284	(3,760)
Ending Balance	\$ 13,370	36,284	(22,914)
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 13,370		

See accompanying notes to financial statements.

Governmental Fund Types
Debt Service Fund

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Debt Service Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Receipts			
Ad Valorem Taxes:			
1998 General Obligation Refunding Bonds	\$ <u>299,522</u>	<u>321,350</u>	<u>(21,828)</u>
Total Receipts	<u>299,522</u>	<u>321,350</u>	<u>(21,828)</u>
Transfers In			
General Fund	<u>595</u>	<u>-</u>	<u>595</u>
Total Transfers In	<u>595</u>	<u>-</u>	<u>595</u>
Total Receipts and Transfers In	<u>300,117</u>	<u>321,350</u>	<u>(21,233)</u>
Disbursements			
Principal:			
1998 General Obligation Refunding Bond	300,000	300,000	-
Interest:			
1998 General Obligation Refunding Bond	20,550	20,550	-
Agent Fees	<u>800</u>	<u>800</u>	<u>-</u>
Total Disbursements	<u>321,350</u>	<u>321,350</u>	<u>-</u>
Excess Receipts (Disbursements)	(21,233)	-	(21,233)
Beginning Balance	<u>21,233</u>	<u>16,211</u>	<u>5,022</u>
Ending Balance	\$ -	16,211	(16,211)
Summary of Ending Balance			
Cash, Interest Bearing	\$ -		

See accompanying notes to financial statements.

**Governmental Fund Types
Capital Projects Funds**

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Permanent Improvement Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements			
Permanent Improvements	\$ <u>380,260</u>	<u>1,295,000</u>	<u>914,740</u>
Total Disbursements	<u>380,260</u>	<u>1,295,000</u>	<u>914,740</u>
Transfers In			
General Fund	<u>379,962</u>	<u>1,295,000</u>	<u>(915,038)</u>
Total Receipts and Transfers In	<u>379,962</u>	<u>1,295,000</u>	<u>(915,038)</u>
Excess Receipts (Disbursements)	(298)	-	(298)
Beginning Balance	<u>298</u>	<u>16,903</u>	<u>(16,605)</u>
Ending Balance	\$ -	16,903	(16,903)
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ -		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Airport Improvement Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Hanger Fees	\$ <u>1,080</u>	<u>-</u>	<u>1,080</u>
Total Receipts	<u>1,080</u>	<u>-</u>	<u>1,080</u>
Disbursements			
Airport Project Participation	<u>35,202</u>	<u>37,272</u>	<u>2,070</u>
Total Disbursements	<u>35,202</u>	<u>37,272</u>	<u>2,070</u>
Excess Receipts (Disbursements)	(34,122)	(37,272)	3,150
Beginning Balance	<u>37,272</u>	<u>(38,942)</u>	<u>76,214</u>
Ending Balance	\$ <u>3,150</u>	<u>(76,214)</u>	<u>79,364</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>3,150</u>		

See accompanying notes to financial statements.



Proprietary Fund Types
Enterprise Fund



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Hospital General Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements			
Hospital Share of Health Insurance	\$ 495,165	-	(495,165)
Tobacco Settlement	62,157	-	(62,157)
Telephone	1,415	-	(1,415)
Distribution to New Hospital District	<u>709,339</u>	-	<u>(709,339)</u>
Total Disbursements	<u>1,268,076</u>	-	<u>(1,268,076)</u>
Transfer In			
General Fund	<u>558,737</u>	-	<u>558,737</u>
Excess Receipts (Disbursements)	(709,339)	-	(709,339)
Beginning Balance	<u>709,339</u>	<u>1,106</u>	<u>708,233</u>
Ending Balance	\$ -	1,106	(1,106)
Summary of Ending Balance			
Cash, Interest Bearing	\$ -		

See accompanying notes to financial statements.



Proprietary Fund Types
Internal Service Fund



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Employee Medical Benefit Fund

Year Ended September 30, 2009

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Billings to Other Funds	\$ 1,391,472	-	1,391,472
Interest	22,298	20,000	2,298
Retiree Drug Subsidy	<u>31,774</u>	<u>2,500</u>	<u>29,274</u>
Total Receipts	<u>1,445,544</u>	<u>22,500</u>	<u>1,423,044</u>
Disbursements			
Medical Claims	990,860	-	(990,860)
Medicare Subsidy Expense	2,500	2,500	-
Wellness Center Expenses	<u>226</u>	<u>20,000</u>	<u>19,774</u>
Total Disbursements	<u>993,586</u>	<u>22,500</u>	<u>(971,086)</u>
Excess Receipts (Disbursements)	451,958	-	451,958
Beginning Balance	<u>2,768,829</u>	<u>607,775</u>	<u>2,161,054</u>
Ending Balance	\$ 3,220,787	607,775	2,613,012
Summary of Ending Balance			
Cash, Interest Bearing	\$ 3,220,787		

See accompanying notes to financial statements.



Fiduciary Fund Types Trust and Agency Fund

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements State of Texas Fee Fund

Year Ended September 30, 2009

		Actual
Receipts		
Clerk Fees:		
District Clerk Filing Fees	\$	2,229
Criminal/Civil Judge's Supplement Salary		4,201
Consolidated Court Cost		5,304
Indigent Fees		615
State Marriage License Fees		1,213
Lab Tests		355
Birth Certificate		432
Time Payment		725
Compensation to Victims of Crime		68
EMS Trauma Fund		720
Department of Public Safety		60
Fugitive Apprehension		5
Judicial and Court Personnel Training		4
Correctional Management Institute		1
Juvenile Crime and Delinquency		1
Drug Court Program		286
Indigent Defense Representation Fund		81
Family Protection Fees		30
Non Disclosure Fees		28
Probation Fees		190
Jury Service Fees		216
Sheriff Fees		1,815
Total		18,579
Justice of the Peace Fees:		
Consolidated Court Costs		30,003
Compensation to Victims of Crime		1,545
Child Safety Seat/Seat Belt		4,545
Fugitive Apprehension		515
Department of Public Safety Arrest		3,355
Judicial and Court Personnel Training		206
Time Payment		447
Juvenile Crime and Delinquency		51
Correctional Management Institute		51
Indigent Fees		36
Indigent Defense Representation Fun		1,430
Traffic Law Failure to Appear		3,100
Jury Service Fees		3,089
State Traffic Fees		19,515
Family Protection Fees		45
Criminal/Civil Judge's Supplement Salary		4,456
Total		72,389
Total Receipts		90,968

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements State of Texas Fee Fund (Continued)

Year Ended September 30, 2009

		<u>Actual</u>
Disbursements		
State Treasurer:		
Consolidated Court Costs	\$	29,481
Compensation to Victims of Crime		1,668
Fugitive Apprehension		1,174
Judicial and Court Personnel Training		218
Time Payments		687
Indigent Fees		647
Department of Public Safety Arrest		657
Juvenile Crime and Delinquency		54
Correctional Management Institute		54
Birth Certificates		466
Child Safety Seat		1,903
State Marriage License Fees		1,109
EMS Trauma Fund		440
Indigent Defense Representation Fund		1,270
Drug Court Program		225
State Traffic Fees		17,912
Non Disclosure Fees		28
Criminal/Civil Judges Supplement Salary		7,433
Traffic Law Failure to Appear		2,087
Sherriff Fees – Bail Bonds		1,459
Probation Fees – Sexual Assault		180
Jury Service Fees		<u>2,801</u>
 Total		 <u>71,953</u>
Crane County's Share of State of Texas Fees:		
Consolidated Court Costs		3,276
Compensation to Victims of Crime		185
Time Payments		687
Fugitive Apprehension		130
Judicial and Court Training		24
Juvenile Crime and Delinquency		6
Correctional Management Institute		6
EMS Trauma Fund		49
Indigent Fees		34
Indigent Defense Representation Fund		141
Drug Court Program		25
Criminal/Civil Judges Supplement Salary		24
Child Safety Seat		1,903
Traffic Failure to Appear		803
State Traffic Fees		943
Law Enforcement – Arrest Fees		2,628
Jury Service Fees		312
Sherriff Fee		<u>163</u>
 Total		 <u>11,339</u>

See accompanying notes to financial statements.

**County of Crane
Crane, Texas**

**Statement of Cash Receipts and Disbursements
State of Texas Fee Fund (Continued)**

Year Ended September 30, 2009

	<u>Actual</u>
Disbursements	
Omnibase:	
Traffic Failure to Appear	\$ <u>750</u>
Total	<u>750</u>
Total Disbursements	<u>84,042</u>
Excess Receipts (Disbursements)	6,926
Beginning Balance	<u>95,047</u>
Ending Balance	\$ 101,973
<hr/>	
Summary of Ending Balance	
Cash, Non-Interest Bearing	\$ 101,973

See accompanying notes to financial statements.

County of Crane Crane, Texas

Notes to Financial Statements

1. **Organization and Summary of Significant Accounting Policies**

The County of Crane (the “County”) was organized by an Act of the Texas Legislature in August 1927. The County is governed by the Commissioners’ Court, a five-member group consisting of the County Judge and the County Commissioner from each of the four precincts. Services provided by the County include public safety, judicial, health, welfare, agriculture, recreation, and culture as well as general administrative and support services.

The accounting policies of the County of Crane do not conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies:

Reporting Entity

The County’s policy is to prepare financial statements for only those funds, which are maintained by the office of the County Treasurer. This policy differs from accounting principles generally accepted in the United States of America, which require the presentation of financial statements for the activities of all agencies, organizations, and other governmental entities over which the County exercises oversight responsibility. Accordingly, the County’s financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

Fund Accounting

The accounts of the County are organized 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 receipts, disbursements, and cash balances. Receipts are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds used by the County are as follows:

a. **Governmental Fund Types**

General Funds – These are the general operating funds of the County. They are used to account for all receipts except those required to be accounted for in other funds.

Special Revenue Funds – These funds are used to account for receipts from specific sources that are legally restricted to be spent for specified purposes.

Debt Service Funds – These funds are used to account for the accumulation of receipts for, and the payment of, long-term debt principal, interest, and related costs.

Capital Projects Funds – These funds are used to account for financial resources that are restricted, committed, and assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets

County of Crane Crane, Texas

Notes to Financial Statements

1. Organization and Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

b. Proprietary Fund Types

Enterprise Funds – These Funds are used to account for activities that render services to the public at large on a basis of charges for these services.

Internal Service Funds – These Funds are used to account for activities providing services, on a cost-reimbursement basis, to other Funds within the County.

c. Fiduciary Fund Types

Trust and Agency Funds – These Funds are used to account for receipts which are collected by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, or other County funds.

Basis of Accounting

The County prepares its financial statements on the cash receipts and disbursements basis of accounting. Under this basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. This basis differs from accounting principles generally accepted in the United States of America primarily because the financial statements do not give effect to receivables, payables, or accrued items. The beginning and ending balances of each fund are comprised of cash and cash equivalents, as applicable.

A major portion of the County's receipts are collected by County officials other than the County Treasurer. These officials are required to report and remit all receipts which they collect for the County during the month following the collection. Receipts collected by these County officials are not recognized by the County until they are physically remitted to the County Treasurer.

Budgets and Budgetary Accounting

The County prepares and adopts an official budget for all Governmental Funds prior to the beginning of each fiscal year. The County holds public meetings for the purpose of obtaining comments from citizens prior to adopting the official budget. Disbursements may not legally exceed the official budget including approved amendments at the departmental level.

County of Crane Crane, Texas

Notes to Financial Statements

1. Organization and Summary of Significant Accounting Policies (Continued)

Property Taxes

Property values are assessed on January 1 of each year at which time a tax lien attaches to the property to secure the payment of taxes. Property taxes are levied on October 1 of each year. The taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the following year at which time they become subject to penalties and interest.

Property taxes are recognized as receipts when they are remitted by the Crane County Tax Assessor-Collector.

Compensated Absences

County employees are entitled to vacation and sick leave based on their length of employment. Under certain circumstances, based primarily on length of service and age, employees are paid for unused vacation or sick leave upon separation from service.

Interfund Transactions

Interfund transactions have not been eliminated in the financial statements.

2. Deposits and Investments

The County's deposits consist of bank balances, including an interest bearing time open account, totaling \$881,517 and cash equivalents investment pool guaranteed by the State of Texas totaling \$8,316,680. The amounts deposited with the County's contracted depository institution were secured at year end by FDIC coverage and a Federal Home Loan Bank (FHLB) letter of credit. The carrying amount of the County's deposits was \$1,048,011 and the balance at the bank was \$881,517. The County has selected, departments which maintain cash funds outside the County Treasures office. At September 30 the Bank balance and the carrying balance totaled \$192,163 and \$132,819 for there departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letter of credit		<u>631,517</u>
Total balance at bank	\$	<u><u>881,517</u></u>

3. Long-Term Debt

On January 1, 1998, the County refinanced its 1996 Certificates of Obligation Bonds by issuing General Obligation Refunding Bonds, Taxable Series 1998. Principal is due in annual payments of \$140,000 to \$300,000, which began August 15, 1998. Interest at 6.85% is due semiannually on February 15 and August 15, beginning August 15, 1998. The County paid off this bond in the current year.

County of Crane Crane, Texas

Notes to Financial Statements

3. Long-Term Debt (Continued)

Changes in long-term debt are as follows:

	Beginning Balance	Reductions	Ending Balance
General Obligation Refunding Bonds, Series 1998	\$ <u>300,000</u>	<u>300,000</u>	<u> -</u>

4. Operating Lease Commitments

The following is a schedule of the future minimum lease payments on operating lease obligations:

Year ending September 30,

2010	\$ 21,371
2011	14,195
2012	8,664
2013	8,664
2014	<u>4,387</u>
	\$ <u>57,281</u>

5. Employee Medical Benefits

The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2009. The Fund's estimated liability for incurred but unreported claims is approximately \$94,680 at September 30, 2009.

6. 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 multi-employer public employee retirement system consisting of 509 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 79768-2034.

The plan provisions are adopted by the governing body of the 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 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

County of Crane Crane, Texas

Notes to Financial Statements

6. Retirement Plan (Continued)

Plan Description (Continued)

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 their employer.

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 employer 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-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

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 5.97% for the months of the accounting year in 2008, and 5.53% for the months of the accounting year in 2009.

The contribution rate payable by all employee members for the calendar year 2009 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

Annual Pension Costs

For the County's accounting year ending September 30, 2009, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$312,116.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2001 and December 31, 2002, the basis for determining the contribution rates for calendar years 2002 and 2003. The December 31, 2008 actuarial valuation is the most recent valuation.

County of Crane Crane, Texas

Notes to Financial Statements

**6. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/2008
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2007
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	30
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2006
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
Amortization period in years	15
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

County of Crane Crane, Texas

Notes to Financial Statements

**6. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

Actuarial valuation date	12/31/2005
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2004
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2002
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%

(1) includes inflation at the stated rate

County of Crane Crane, Texas

Notes to Financial Statements

6. Retirement Plan (Continued)

Annual Pension Costs (Continued)

Trend Information for the Retirement Plan for the Employees of Crane County

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/03	\$ 398,702	100%	\$ -
09/30/04	403,121	100%	-
09/30/05	400,975	100%	-
09/30/06	425,326	100%	-
09/30/07	462,862	100%	-
09/30/08	484,354	100%	-
09/30/09	312,116	100%	-

Schedule of Funding Progress for the Retirement Plan for the Employees of Crane County

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
12/31/02	6,619,919	7,043,269	423,350
12/31/03	6,594,687	6,900,611	305,924
12/31/04	6,724,031	7,050,569	326,538
12/31/05	7,306,472	7,649,726	343,254
12/31/06	7,657,516	7,774,614	117,098
12/31/07	8,241,734	8,308,256	66,522
12/31/08	8,148,063	8,562,555	414,492

Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/02	93.99%	2,800,718	15.12%
12/31/03	95.56%	2,896,233	10.56%
12/31/04	95.37%	2,782,289	11.74%
12/31/05	95.51%	2,847,364	12.06%
12/31/06	98.49%	3,133,699	3.74%
12/31/07	99.20%	3,223,595	2.06%
12/31/08	95.16%	3,216,059	12.89%

County of Crane Crane, Texas

Notes to Financial Statements

**6. Retirement Plan
(Continued)**

Other Postemployment Benefits

In addition to the pension benefits described above, the County provides postemployment healthcare benefits to qualifying retired employees and their spouses and dependents. As of October 1, 1999, the County has terminated provisions of the benefits to the employees dependents. As of October 1, 2008 retirees may purchase health insurance for their eligible spouses.

An employee is eligible for this benefit if the employee's total of Crane County service years and age are at least 75 years, the employee had a minimum of 10 service years, the employee was at least 60 years of age, and the employee was an active employee at the time of retirement.

The County contributed an average of \$1,250 per month per employee to the County's partially self-funded insurance program. These amounts do not reflect the actual usage of the beneficiaries. The eligibility requirements and all other details are in the County's healthcare coverage contract.

**7. Deferred
Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all of the County's employees and permits them to defer a portion of their salaries until future years. Participation in the plan is optional. The deferred compensation is not available to the employees until termination, retirement, death, or unforeseen emergencies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

**8. Amounts Due From
County Officials and
Amounts Paid After
Year End**

The County does not recognize receipts collected by the various County officials until those receipts are physically remitted to the County Treasurer. Receipts collected by the various County officials which had not been remitted to the County Treasurer at the year end were as follows:

Justice of the Peace	\$	760
County Clerk and District Clerk		24,566
Probation Officer		<u>6,508</u>
Total	\$	<u><u>31,834</u></u>

Each year the County records payments made in October for September obligations as September disbursements once approved by the Commissioner's Court. For 2009, the County recorded \$113,670 of October disbursements as September disbursements.

County of Crane Crane, Texas

Notes to Financial Statements

9. Litigation

The County is party to various legal proceedings, which normally occur in governmental operations. In the opinion of the Commissioner's Court, based upon the advice of counsel, the ultimate outcome of these lawsuits will not have a material impact on the County's financial statement.

Supplementary Information

County of Crane Crane, Texas

Schedule of Cash Invested

Year Ended September 30, 2009

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Amount</u>
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	.15%	Open	\$ 96,276
Tex Pool	.2303%	Open	2,911,282
Tex Star	.2112%	Open	3,020,030
Special Revenue Funds			
Time Open Account	.15%	Open	111,971
Capital Projects Funds			
Time Open Account	.15%	Open	<u>3,150</u>
			\$ 6,142,709
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	.15%	Open	480,106
Tex Pool	.2303%	Open	<u>2,885,368</u>
			\$ 3,365,474

County of Crane Crane, Texas

Taxing History

Year Ended September 30, 2009

The assessed valuations, tax rates and taxes levied by the County of Crane for the past ten years are shown below:

<u>Year</u>	<u>Assessed Valuation</u>	<u>Tax Rate</u>	<u>County Tax</u>	<u>Road Tax</u>
1998	872,092,819	0.6230	4,450,999	626,689
1999	628,187,026	0.7000	4,755,508	675,901
2000	654,397,467	0.69260	3,910,328	488,632
2001	1,047,918,714	0.51778	4,042,720	489,408
2002	906,786,344	0.61622	4,895,920	528,024
2003	853,972,796	0.704093	5,060,686	528,238
2004	924,986,869	0.67162	5,459,578	572,395
2005	1,399,400,928	0.47670	5,616,681	587,154
2006	1,833,258,024	.38940	6,080,102	635,959
2007	1,936,095,390	.392970	6,493,859	689,200
2008	2,318,302,436	.312580	6,888,507	727,309