



Financial Statements
For the Year Ended September 30, 2022
And Additional Information

CRANE COUNTY, TEXAS

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INDEPENDENT AUDITOR'S REPORT

Commissioners' Court
Crane County, Texas

Opinions

We have audited the accompanying statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Crane County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2022 in accordance with the statements of cash receipts and disbursements basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crane County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the statement of cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Crane County, Texas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crane County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Cash Invested, Taxing History, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Changes in Other Post-Employment Benefit Liability and Related Ratios – Group Term Life Insurance, Schedule of Changes in Other Post Employment Benefit Liability and Other Ratios – Post Employment Healthcare Benefits, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

David A. Boring, CPA

Lubbock, Texas
April 18, 2023

FINANCIAL STATEMENTS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2022

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 12,455,590	11,162,743	(7,962,369)
Special Revenue Funds			
Juvenile Probation Fund	97,928	107,912	-
Lateral Road	6,277	6,198	-
Restricted	445,267	-	-
Law Library	910	-	-
County Attorney Check Processing	75	60	-
Constable	-	-	-
Records Management	31,406	14,054	-
Courthouse Security	8,151	8,000	-
Justice of the Peace Technology	4,999	4,667	-
County / District Court Technology Fund	393	-	-
Community Supervision and Corrections Department	67,491	44,318	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	20,906	71,100	-
County Attorney Pre-Trial Fund	7,200	9,247	-
District Attorney Pre-Trial Fund	3,600	-	-
Assist District Fund	743,089	-	(1,848,020)
Jury Fund	262	-	-
County Special Court Fund	1,053	-	-
Court Reporter SVC Fund	563	-	-
Local Truancy Prev & Div Fund	5,590	-	-
Language Access Fund	317	-	-
Debt Service Fund	405,247	405,512	-
Capital Projects Fund			
Permanent Improvement	1,975	14,368,592	9,740,389
Airport Improvement	8,110	11,176	-
Totals	<u>14,316,399</u>	<u>26,213,579</u>	<u>(70,000)</u>

The accompanying notes are an integral part of these financial statements

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
(6,669,522)	16,011,852	9,342,330	1,200	9,341,130
(9,984)	11,965	1,981	-	1,981
79	67	146	-	146
445,267	694,844	1,140,111	-	1,140,111
910	37,042	37,952	-	37,952
15	142	157	-	157
-	4,505	4,505	-	4,505
17,352	160,655	178,007	-	178,007
151	20,289	20,440	-	20,440
332	16,844	17,176	-	17,176
393	9,005	9,398	-	9,398
23,173	20,339	43,512	-	43,512
-	400	400	-	400
(50,194)	96,319	46,125	-	46,125
(2,047)	3,547	1,500	-	1,500
3,600	2,500	6,100	-	6,100
(1,104,931)	3,172,144	2,067,213	-	2,067,213
262	210	472	-	472
1,053	868	1,921	-	1,921
563	95	658	-	658
5,590	8,470	14,060	-	14,060
317	-	317	-	317
(265)	6,999	6,734	-	6,734
(4,626,228)	5,191,435	565,207	-	565,207
(3,066)	22,122	19,056	-	19,056
<u>(11,967,180)</u>	<u>25,492,658</u>	<u>13,525,478</u>	<u>1,200</u>	<u>13,524,278</u>

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
YEAR ENDED SEPTEMBER 30, 2022

PROPRIETARY FUND TYPES

Internal Service Fund

Employee Medical Benefit	491	4,016	-
Golf Course Country Club	94,020	195,106	70,000
4-H Club	32,330	36,044	-

Totals	126,841	235,166	70,000
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FIDUCIARY FUND TYPES

Trust and Agency Fund

State of Texas Fee	181,866	197,078	-
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Totals	181,866	197,078	-
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Grand Total (Memorandum Only) (Note 1)	\$ 14,625,106	26,645,823	-
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The accompanying notes are an integral part of these financial statements

(3,525)	40,041	36,516	-	36,516
(31,086)	20,393	(10,693)	-	(10,693)
(3,714)	16,507	12,793	-	12,793
<u>(38,325)</u>	<u>76,941</u>	<u>38,616</u>	<u>-</u>	<u>38,616</u>
(15,212)	136,723	121,511	121,511	-
(15,212)	136,723	121,511	121,511	-
<u>(12,020,717)</u>	<u>25,706,322</u>	<u>13,685,605</u>	<u>122,711</u>	<u>13,562,894</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 10,482,581	10,544,496	(61,915)
Delinquent Taxes	128,753	50,000	78,753
Tax Abatement Pilot Program	186,812	-	186,812
Alcoholic Beverage License	800	-	800
Mixed Beverage Taxes	1,840	1,000	840
Marriage License	428	500	(72)
Gross Weight and Axle Weight	9,048	10,000	(952)
Probate - Adverse Probate A	280	-	280
Photo / Certified Copy Fees	6,033	13,000	(6,967)
Birth Certificate Fees	5,597	3,000	2,597
District/County Miscellaneous Clerk Fees	36,797	40,000	(3,203)
District Attorney Fees	4,741	2,500	2,241
County Attorney Fees	125	1,000	(875)
County Attorney State Supplement	32,083	35,000	(2,917)
Election Services Contract Fees	2,623	-	2,623
District / County Criminal Court Costs	2,376	2,000	376
District / County Civil Court Costs	5,517	10,000	(4,483)
County Judge State Supplement	25,384	25,200	184
Juror Payment	-	-	-
Time Payment Reimbursement	2,794	1,500	1,294
Court - Init Guardianship Fees	462	-	462
Transaction Administrative Fee	2,715	-	2,715
Sheriff Fees	2,280	4,000	(1,720)
Tax Assessor - Collector Fee	71,835	28,000	43,835
License / Registration Fee	177,528	200,000	(22,472)
Child Safety Fee	6,095	2,000	4,095
Park Fees	32,750	25,000	7,750
Cemetery Fees	28,725	20,000	8,725
Parks and Wildlife	250	-	250
Senior Citizens - State	65,042	56,300	8,742
Senior Citizens - Private	24,712	20,000	4,712
Constable Fees	1,500	500	1,000
County Portion of State Fees	20,898	10,000	10,898
District / County Court Fines	30,801	30,000	801
Local CCC - Felony	477	500	(23)
Local CCC - Misdemeanor	2,266	1,000	1,266
Local CCC - Justice Court	-	3,000	(3,000)
Local CCF - Justice	1,550	-	1,550
Local CCF - Clerk	5,695	-	5,695
Justice Court Fines	277,628	150,000	127,628

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Libriary Fines	-	700	(700)
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	22,385	23,000	(615)
Horse Pen Rentals	5,380	7,000	(1,620)
Interest Earnings	113,402	75,000	38,402
Capital Lease Proceeds	17,700	17,500	200
County RV Rental	37,580	100,000	(62,420)
Summer Youth Program Fees	477	-	477
Boarding Prisoners	-	-	-
SCAAP Grant	3,849	-	3,849
Swimming Pool Fees	2,651	5,000	(2,349)
Aviation Fuel Sales	237	750	(513)
Pay Phone Revenue	3,888	2,500	1,388
Concession Revenue	1,641	500	1,141
Grant - Rural Addressing	1,592	750	842
Miscellaneous Revenue	187,034	107,002	80,032
Miscellaneous Grant Funds	321,008	307,058	13,950
Indigent Defense - SB7GR	17,561	17,561	-
JP Attorney Collection Fees	810	-	810
Youth Center	15,943	-	15,943
Restitution Due to County	-	-	-
City Arrest Fees	60	-	60
Insurance on Damage	14,571	9,943	4,628
Transfer from Fund Balance	-	12,078,588	(12,078,588)
Total Receipts	<u>12,455,590</u>	<u>24,042,348</u>	<u>(11,586,758)</u>

DISBURSEMENTS

COUNTY JUDGE

Salary - County Judge	69,060	69,060	-
Salary - State Supplement	25,200	25,200	-
Employment Taxes	7,353	7,425	72
Retirement Contribution	18,325	18,330	5
Group Insurance	22,569	22,626	57
Education / Travel	2,762	4,000	1,238
Office Supplies	1,974	1,975	1
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	25	25
Computer Maintenance	3,000	4,000	1,000
Telephone	1,344	1,345	1
Total	<u>153,387</u>	<u>155,786</u>	<u>2,399</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court			
Salary - Commissioners	214,224	214,224	-
Employment Taxes - Commissioners	16,341	16,805	464
Retirement Contribution - Commissioners	41,509	41,510	1
Group Insurance - Commissioners	88,105	90,190	2,085
Education / Travel	399	4,515	4,116
Education / Travel (1)	756	1,500	744
Education / Travel (2)	319	1,500	1,181
Education / Travel (3)	284	1,500	1,216
Education / Travel (4)	233	1,500	1,267
Office Supplies	7,183	7,185	2
Motor Vehicle Fuel and Repair	3,614	3,700	86
Dues and Subscriptions	5,738	7,000	1,262
Telephone	1,800	3,600	1,800
Salary - Administrative	45,564	47,320	1,756
Employment Taxes - Administrative	3,229	3,620	391
Retirement Contribution - Administrative	8,943	8,945	2
Group Insurance - Administrative	21,833	22,505	672
Total	<u>460,074</u>	<u>477,119</u>	<u>17,045</u>
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	32,651	32,655	4
District Judge Secretary Supplement	30,704	30,710	6
Employment Taxes	306	306	-
Retirement Contribution	756	756	-
Group Insurance	-	-	-
Court Reporter Expense and Travel	2,160	3,000	840
Office Supplies	1,874	1,875	1
Jury Supplies and Expenses	126	500	374
7th Administrative District	472	475	3
Computer Maintenance	-	-	-
Jury Commissioner	-	75	75
District Court Interpreter	820	825	5
Visiting Judges Expense	-	125	125
Court Reporter Fees	1,959	2,000	41
Court Appointed Attorney	48,307	48,311	4
Jury Services	4,500	4,500	-
Grand Jury Expense	-	-	-
Witness Expense	2,000	2,000	-
Total	<u>130,635</u>	<u>132,113</u>	<u>1,478</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
District Attorney			
District Attorney Supplement	112,780	112,780	-
Extra Labor - Salary	19,642	20,412	770
Employment Taxes	1,424	1,620	196
Retirement Contribution	-	3,995	3,995
Office Supplies	4,873	4,875	2
Equipment Maintenance	-	-	-
Computer Maintenance	1,068	1,180	112
Total	139,787	144,862	5,075
County Court at Law			
Salary - Juvenile Board Member	1,200	1,200	-
Salary - Administrative Assistant	-	-	-
Employment Taxes	92	92	-
Retirement Contribution	227	230	3
Group Insurance	-	-	-
Education / Travel	-	750	750
Court Reporter Fees	1,488	6,000	4,512
Attorney Fees - Adult	5,150	8,000	2,850
Attorney Fees - Juveniles	-	7,500	7,500
Office Supplies	-	-	-
Jury Services	-	750	750
County Court Interpreter	2,984	3,000	16
MHMR Commitments	1,126	1,130	4
Investigations	-	2,870	2,870
Total	12,267	31,522	19,255
County / District Clerk			
Salary - County / District Clerk	68,879	68,879	-
Salary - Deputy Clerks	126,776	126,776	-
Employment Taxes	14,935	15,040	105
Retirement Contribution	37,149	37,150	1
Group Insurance	88,562	90,030	1,468
Education / Travel	7,131	8,500	1,369
Office Supplies	17,015	17,020	5
Election Expense	26,333	26,335	2
Copier Rental / Maintenance	4,643	4,655	12
Computer Maintenance	75,493	75,500	7
Telephone	900	2,075	1,175
Total	467,816	471,960	4,144

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
County Attorney			
Salary - County Attorney	68,879	68,879	-
Salary - State Supplement	35,000	35,000	-
Salary/Admin Assistant	38,580	44,200	5,620
Employment Taxes	10,758	11,400	642
Retirement Contribution	27,048	28,160	1,112
Group Insurance	43,897	45,120	1,223
Education / Travel	2,475	2,480	5
Education / Travel - Administrative	1,176	1,500	324
Office Supplies	-	5	5
Dues and Subscriptions	-	5	5
Computer Maintenance	-	7,200	7,200
Law Library	-	5	5
Investigation	-	13,720	13,720
Telephone	900	900	-
Offsite Office Rent/Utilities	12,000	12,000	-
Total	<u>240,713</u>	<u>270,574</u>	<u>29,861</u>
Justice Court			
Salary - Justices of the Peace	68,879	68,879	-
Salary - Assistant Justice of the Peace	42,066	42,640	574
Salary - Extra Labor	16,830	21,112	4,282
Employment Taxes	9,334	10,220	886
Retirement Contribution	21,139	25,250	4,111
Group Insurance	46,236	46,250	14
Education / Travel - JP	1,345	3,935	2,590
Office Supplies	4,063	4,065	2
Dues	194	200	6
Jury Services	-	500	500
Computer Maintenance	1,755	19,000	17,245
Telephone	1,405	1,410	5
JP Court Interpreter	400	1,800	1,400
Autopsy Fees	33,538	33,550	12
Total	<u>247,184</u>	<u>278,811</u>	<u>31,627</u>
County Auditor			
Salary - County Auditor	75,189	75,189	-
Salary - Assistant Auditor	44,720	44,720	-
Employment Taxes	8,363	9,175	812
Retirement Contribution	22,663	22,665	2
Group Insurance	43,769	44,960	1,191

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
County Auditor (Continued)			
Education / Travel	2,145	3,500	1,355
Education / Travel - CIO	3,466	3,470	4
Office Supplies	7,283	7,285	2
Dues and Subscriptions	309	500	191
Computer Maintenance	15,398	20,155	4,757
Total	<u>223,305</u>	<u>231,619</u>	<u>8,314</u>
County Treasurer			
Salary - County Treasurer	68,879	68,879	-
Salary - Assistant Treasurer	39,422	42,640	3,218
Salary - Extra Help	11,634	15,780	4,146
Employment Taxes	8,442	10,020	1,578
Retirement Contribution	20,469	22,455	1,986
Group Insurance	36,627	40,030	3,403
Education / Travel	2,293	5,000	2,707
Office Supplies	8,766	8,770	4
Dues and Subscriptions	101	200	99
Equipment Maintenance	-	-	-
Computer Maintenance	19,178	21,125	1,947
Telephone	-	-	-
Total	<u>215,811</u>	<u>234,899</u>	<u>19,088</u>
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	68,879	68,879	-
Salary - Deputy Tax Collectors	84,656	85,280	624
Salary - Extra Help	134	2,000	1,866
Employment Taxes	11,004	11,950	946
Retirement Contribution	29,018	29,515	497
Group Insurance	66,170	67,950	1,780
Education / Travel	5,668	5,670	2
Office Supplies	20,093	20,120	27
Dues and Subscriptions	415	415	-
Equipment Maintenance	-	-	-
Software Maintenance	746	2,500	1,754
Telephone	-	985	985
Computer Lease	19,800	20,000	200
Total	<u>306,583</u>	<u>315,264</u>	<u>8,681</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
County Sheriff			
Salary - Sheriff	82,470	82,470	-
Salary - Chief Deputy	65,115	65,125	10
Salary - Deputies	428,709	428,710	1
Overtime - Deputies	36,272	42,186	5,914
Employment Taxes	45,834	45,837	3
Retirement Contribution	116,017	116,019	2
Group Insurance	199,706	199,710	4
Educational Travel	5,610	7,017	1,407
TCLEOSE Educational Travel	12,203	12,876	673
Law Enforcement Travel	4,489	5,000	511
Extradition	2,341	2,802	461
Office Supplies	5,704	6,110	406
Law Enforcement Supplies	60,473	60,475	2
Motor Vehicles Fuel and Lubrication	70,243	70,265	22
Motor Vehicles Tires	14,115	14,570	455
Equipment Maintenance	2,723	3,047	324
Printer/Copier Lease	4,779	4,900	121
Computer Maintenance	70,383	93,759	23,376
Motor Vehicle Repair and Maintenance	29,775	30,173	398
Telephone	13,017	14,100	1,083
Special Department Equipment	36,021	70,890	34,869
Drug Interdiction Expense	1,450	1,450	-
Investigation / Informant	16,864	16,865	1
Misc Grant Rev/Seizures	55,784	55,786	2
Capital Outlay - Sheriff	97,188	98,245	1,057
Total	1,477,285	1,548,387	71,102
Department of Public Safety			
Office Supplies	-	-	-
Telephone	2,727	3,000	273
Utilities	3,149	4,000	851
Total	5,876	7,000	1,124
County Constables			
Salary - Constables	13,860	13,860	-
Employment Taxes	1,122	1,130	8
Retirement Contribution	2,790	2,790	-
Group Insurance	22,201	22,260	59
Education / Travel	-	750	750
Supplies	99	300	201
Dues and Subscriptions	60	100	40
Telephone	900	900	-
Total	41,032	42,090	1,058

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
County Jail			
Salary - Jail Administrator	60,028	60,200	172
Salary - Jailers	340,703	385,463	44,760
Salary - Extra Help	54,307	59,566	5,259
Overtime	15,987	20,000	4,013
Salary - Admin Assistant	49,547	70,746	21,199
Contract Labor		20,000	20,000
Employment Taxes	38,121	60,600	22,479
Retirement Contribution	89,028	133,500	44,472
Group Insurance	198,324	310,850	112,526
Janitorial Supplies	6,343	7,000	657
Jail Supplies	23,578	23,600	22
Medical and Evaluation Supplies	10,448	12,000	1,552
Clinic and Hospital Visits	46,658	46,660	2
Building Maintenance	27,223	27,225	2
Computer Maintenance	75,080	98,891	23,811
Boarding Prisoners	67,754	73,125	5,371
SCAAP Grant Expenditures	847	850	3
Telephone	1,950	3,000	1,050
Utilities	106	38,538	38,432
Total	1,106,032	1,451,814	345,782
Community Supervision and Corrections Department			
Salary - Probation Officer	72,319	72,319	-
Salary - State Supplement - Probation Secretary	(6,300)	-	6,300
Salary - Probation Secretary	22,360	22,360	-
Salary - Extra Help	-	-	-
Employment Taxes	6,983	7,250	267
Retirement Contribution	17,894	17,900	6
Group Insurance	32,862	33,900	1,038
Education / Travel	1,076	4,000	2,924
Office Supplies	1,604	1,605	1
Motor Vehicle Fuel and Repair	323	1,000	677
Computer Maintenance	5,560	6,395	835
Telephone	724	900	176
Total	155,405	167,629	12,224
Juvenile Probation			
Salary - Juvenile Probation	37,235	40,615	3,380
Salary State Supplement	-	-	-
Salary - Probation Secretary	22,360	22,360	-

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Juvenile Probation (Continued)			
Employment Taxes	5,399	7,515	2,116
Retirement Contribution	13,376	18,560	5,184
Group Insurance	29,748	44,930	15,182
Contract Labor	14,850	14,850	-
Education / Travel	3,475	3,480	5
Office Supplies	8,237	8,660	423
Motor Vehicle Fuel and Repair	-	2,500	2,500
Contracted Juvenile Detention	(23,037)	17,000	40,037
Non-Residential Services	409	1,500	1,091
Psychological Reports	-	500	500
Telephone	(609)	320	929
Community Service Supervision	-	250	250
Total	<u>111,443</u>	<u>183,040</u>	<u>71,597</u>
County Health			
Transfer to Hospital	1,611	1,615	4
Total	<u>1,611</u>	<u>1,615</u>	<u>4</u>
County Welfare			
Medical Fees	-	-	-
Burial Expense	-	1,800	1,800
Utilities	50	500	450
Total	<u>50</u>	<u>2,300</u>	<u>2,250</u>
Historical Committee			
Salary - Extra Labor	2,168	9,100	6,932
Employment Taxes	166	700	534
Retirement Contribution	-	1,720	1,720
Office Supplies	-	500	500
Telephone	(718)	3,100	3,818
Total	<u>1,616</u>	<u>15,120</u>	<u>13,504</u>
Golf Course			
Salary - Greenskeeper	50,000	50,000	-
Salary - Extra Labor	38,462	49,504	11,042
Employment Taxes	6,791	7,685	894
Retirement Contribution	9,620	18,980	9,360
Group Insurance	22,435	22,485	50
Telephone	900	900	-

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Golf Course (Continued)			
Utilities	235	240	5
Youth Programs	1,479	5,000	3,521
Capital Outlay	18,000	18,000	-
Total	<u>147,922</u>	<u>172,794</u>	<u>24,872</u>
Youth Center			
Salary - Director	39,193	50,000	10,807
Salary - Extra Labor	34,426	43,680	9,254
Employment Taxes	5,506	7,375	1,869
Retirement Contribution	7,900	18,220	10,320
Group Insurance	18,262	22,565	4,303
Education / Travel	2,607	4,000	1,393
Utilities	1,918	2,100	182
Motor Vehicle Fuel and Lubrication	-	-	-
Dues and Subscriptions	151	600	449
Repair and Maintenance	103	6,000	5,897
Office Supplies	1,630	3,000	1,370
Supplies and Equipment Repairs	7,428	9,000	1,572
Telephone	2,673	4,500	1,827
Special Events	31,390	31,400	10
Recreation Equipment	1,907	10,600	8,693
Total	<u>155,094</u>	<u>213,040</u>	<u>57,946</u>
County Library			
Salary - Librarian	50,000	50,000	-
Salary - Assistant Librarian	33,280	33,280	-
Salary - Extra Labor	23,858	36,092	12,234
Salary - Extra Labor Maintenance	16,982	19,112	2,130
Employment Taxes	9,316	10,855	1,539
Retirement Contribution	19,648	23,725	4,077
Group Insurance	44,871	44,875	4
Educational Travel	2,554	2,750	196
Maintenance Supplies	1,795	3,000	1,205
Supplies	4,357	5,300	943
Library Books	13,703	14,000	297
Film and Software	7,982	9,830	1,848
Dues and Subscriptions	576	1,300	724
Repairs and Maintenance	3,313	3,315	2
Copier Rental	4,265	6,675	2,410
Computer Maintenance	15,358	15,360	2

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library (Continued)			
Telephone	5,060	5,650	590
Utilities	9,578	10,000	422
Capital / Equipment	22,350	22,350	-
Total	<u>288,846</u>	<u>317,469</u>	<u>28,623</u>
Parks, Cemetary, and Buildings			
Salary - Supervisor	61,962	61,962	-
Salary - Operator	181,064	181,064	-
Salary - Labor II	36,400	36,400	-
Salary - Labor	40,560	40,560	-
Salary - Extra Summer Labor	50,268	73,752	23,484
Salary - Extra Maintenance	19,929	21,112	1,183
Employment Taxes	29,657	31,875	2,218
Retirement Contribution	60,817	78,750	17,933
Group Insurance	155,209	157,435	2,226
Educational Travel	272	500	228
Office Supplies	-	100	100
Supplies	25,146	29,000	3,854
Motor Vehicle Fuel and Lubrication	29,121	29,125	4
Botanical Supplies	53,412	55,000	1,588
Equipment Repairs	15,209	15,210	1
Repairs and Maintenance	7,198	10,000	2,802
Pond Maintenance	13,789	18,500	4,711
Vehicle Repairs	5,558	10,000	4,442
Welding supplies	6,222	6,225	3
Telephone	1,800	2,700	900
Utilities	7,757	7,800	43
Capital Outlay	-	-	-
Total	<u>801,350</u>	<u>867,070</u>	<u>65,720</u>
Sports Complex			
Supplies	454	12,000	11,546
Repairs and Maintenance	174	3,000	2,826
Utilities	18,936	18,940	4
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	-	-
Capital	-	20,530	20,530
Total	<u>19,564</u>	<u>55,470</u>	<u>35,906</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Swimming Pool			
Salary - Extra Summer Labor	31,334	31,905	571
Salary - Extra Maintenance	-	-	-
Employment Taxes	2,397	3,650	1,253
Supplies	1,278	2,000	722
Concession Supplies	1,844	3,000	1,156
Pool Chemicals	5,462	15,000	9,538
Repairs and Maintenance	646	3,000	2,354
Lifeguard Certifications	3,025	3,025	-
Telephone	199	350	151
Utilities	6,120	8,000	1,880
Equipment	-	3,000	3,000
Total	<u>52,305</u>	<u>72,930</u>	<u>20,625</u>
County Cemetery			
Supplies	10,820	10,825	5
Repairs and Maintenance	9,813	15,500	5,687
Fire Ant Control	4,100	6,100	2,000
Telephone	846	1,000	154
Utilities	1,970	2,500	530
Capital Outlay	43,267	101,865	58,598
Total	<u>70,816</u>	<u>137,790</u>	<u>66,974</u>
Building Maintenance			
Supplies	45,480	45,500	20
Repairs and Maintenance	32,003	32,005	2
Fire and Safety	2,850	3,000	150
Telephone	-	-	-
Internet Services	10,553	12,150	1,597
Utilities	78,562	78,565	3
Equipment Lease	19,748	19,750	2
Total	<u>189,196</u>	<u>190,970</u>	<u>1,774</u>
Courthouse			
Salary - Extra Maintenance	20,412	21,112	700
Employment Taxes	363	1,620	1,257
Retirement Contribution	-	3,995	3,995
Janitorial Supplies	6,328	7,000	672
Supplies	526	530	4
Repairs and Maintenance	54,333	54,335	2
Internet Services	23,741	30,700	6,959
Utilities	33,824	40,000	6,176
Total	<u>139,527</u>	<u>159,292</u>	<u>19,765</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Airport			
Repairs and Maintenance	146	7,000	6,854
Utilities	3,479	5,000	1,521
Capital Outlay	-	7,825	7,825
Total	<u>3,625</u>	<u>19,825</u>	<u>16,200</u>
Rodeo Arena			
Repairs and Maintenance	662	1,000	338
Capital Outlay	-	-	-
Total	<u>662</u>	<u>1,000</u>	<u>338</u>
County Extension Service			
Salary - County Agent	9,320	19,080	9,760
Salary - Secretary	57,512	57,512	-
Employment Taxes	4,924	6,000	1,076
Retirement Contribution	11,040	14,820	3,780
Group Insurance	22,518	22,580	62
Travel - Agricultural Agent	8,158	8,500	342
Office Supplies	4,160	4,165	5
Home Demonstration Supplies	-	500	500
Result Demonstration Supplies	5,281	7,475	2,194
Motor Vehicle Fuel	4,978	5,660	682
Postage	925	1,000	75
Repairs - Pens and Trap Range	35,772	35,775	3
Equipment Maintenance	3,663	4,700	1,037
Pick-Up and Equipment Repairs	2,865	5,000	2,135
Trapper Expense	38,665	38,700	35
Telephone	3,164	6,500	3,336
Utilities	19,135	24,022	4,887
Soil Conservation	-	2,500	2,500
Capital Outlay	-	-	-
Total	<u>232,080</u>	<u>264,489</u>	<u>32,409</u>
Road and Bridge			
Salary - Supervisors	61,962	61,962	-
Salary - Drivers / Operators	250,128	255,840	5,712
Employment Taxes	23,081	24,385	1,304
Retirement Contribution	59,155	60,235	1,080
Group Insurance	148,891	148,920	29
Travel - Educational	1,421	1,600	179
Office Supplies	1,112	1,500	388

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Road and Bridge (Continued)			
Gas, Oil, and Diesel Fuel	89,020	90,000	980
Tires and Tubes	13,694	14,000	306
Dues and Subscriptions	142	145	3
Parts and Repairs	84,076	84,080	4
Caliche, Premix, and Emulsion	95,428	95,430	2
Cattleguard Supplies	-	405	405
Welding Supplies	1,184	2,490	1,306
Telephone	900	1,800	900
Utilities	4,434	5,000	566
Capital Outlay	132,350	132,395	45
Total	<u>966,978</u>	<u>980,187</u>	<u>13,209</u>
Senior Citizens			
Salary - Supervisor	50,000	50,000	-
Salary - Dietary	55,282	71,215	15,933
Salary - Transportation	40,628	42,225	1,597
Employment Taxes	10,762	12,577	1,815
Retirement Contribution	14,457	15,985	1,528
Group Insurance	21,853	22,505	652
Education / Travel	857	860	3
Office Supplies	976	1,500	524
Dietary Supplies	113,098	115,000	1,902
Kitchen Supplies	3,464	3,465	1
Gas, Oil, and Tires	1,285	2,500	1,215
Paper Supplies	5,840	10,425	4,585
Maintenance Equipment	2,733	2,800	67
Vehicle Repairs	779	2,500	1,721
Area Agency Supervisor	-	2,400	2,400
Telephone	1,099	1,500	401
Capital Outlay	-	-	-
Total	<u>323,113</u>	<u>357,457</u>	<u>34,344</u>
Non-Departmental			
Employee Retirement Reward	-	-	-
Employment Tax Correction	-	-	-
Retirees County Group Insurance	375,662	391,709	16,047
TCDRS SDB Insurance	20,852	23,000	2,148
TCDRS Retirement Correction	-	472	472
Workers Compensation Insurance	36,401	36,405	4

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Unemployment Taxes / Claims	8,771	9,000	229
Aviation Fuel Sales Expenditures	1,004	1,500	496
Dues and Subscriptions	-	-	-
Advertising	1,899	2,000	101
County Promotion and Development	30,507	35,000	4,493
Advertising / Required By Law	6,679	7,000	321
Districting SVC Prof Fees	-	5,000	5,000
Auditing Fees	33,050	36,000	2,950
Lawsuit Costs	5,000	6,500	1,500
Legislative Activities	-	5,000	5,000
Telephone	11,678	11,700	22
COBRA Insurance	-	1,500	1,500
Official and Employees Bond	3,100	3,500	400
Insurance	93,009	93,025	16
Drug Policy Compliance	4,605	4,605	-
Safety Program	1,178	4,500	3,322
ADA Compliance	1,550	3,000	1,450
MH/MR Center	-	-	-
Rural Addressing - 911	1,756	1,760	4
Appraisal District	137,635	137,640	5
COLA	95,093	96,075	982
Paper and Supplies	3,055	5,000	1,945
Postage	9,565	10,000	435
Copier Rental / Maintenance	2,390	2,500	110
Postage Maching Rental / Maintenance	3,187	3,375	188
Fax Phone Line	-	700	700
Emergency Management Coordinator	26,295	26,300	5
Fire Department Equipment	29,500	29,500	-
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	147,634	147,635	1
Ambulance Services	64,738	64,750	12
Total	1,163,293	1,213,151	49,858
Capital Outlay			
Paving/Grants	461,502	461,506	4
Paving	2,633	236,805	234,172
Hail Damage - Insured	10,943	10,944	1
Courthouse Computers	503,016	992,000	488,984
Security Enhancements	132,366	132,500	134
Total	1,110,460	1,833,755	723,295
Total Disbursements	11,162,743	13,020,213	1,857,470

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Transfers Out			
Golf Course Fund	70,000	70,000	-
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	7,892,369	10,952,135	3,059,766
Courthouse Security Fund	-	-	-
Total Transfers Out	7,962,369	11,022,135	3,059,766
Total Disbursements and Transfers Out	19,125,112	24,042,348	4,917,236
Excess Receipts (Disbursements)	(6,669,522)		
Beginning Balance	16,011,852		
Ending Balance	9,342,330		
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Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	9,341,130		
	\$ 9,342,330		
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The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUVENILE PROBATION FUND
YEAR ENDED SEPTEMBER 30, 2022

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
TJJJ Funding - State Aid	\$ 18,260	18,260	-
TJJJ Funding - Commitment Reduction	18,972	18,972	-
TJJJ Funding - Mental Health	6,188	6,188	-
Interest Earnings	203	-	203
TJJJ Funding - Pre and Post Adjudication	41,019	66,019	(25,000)
TJJJ Funding - Commit Diversion	2,900	2,900	-
TJJJ Funding - Regionalization	426	426	-
Probation Fees	9,960	-	9,960
Total Receipts	<u>97,928</u>	<u>112,765</u>	<u>(14,837)</u>
Disbursements			
Salary - State Supplement	17,262	14,385	(2,877)
Education / Travel	8,260	8,260	-
Office Supplies	6,380	6,380	-
Motor Vehicle Fuel and Lubrication	1,156	1,750	594
Medical, Dental or Lab Fee	-	300	300
Equipment Maintenance	7,540	500	(7,040)
Non-Residential Services	8,087	11,201	3,114
Auditing Fees	-	-	-
Telephone	817	820	3
Community Service Expenses	-	250	250
Mental Health Assessment	-	-	-
Pre / Post Adjudication	58,410	68,919	10,509
Total Disbursements	<u>107,912</u>	<u>112,765</u>	<u>4,853</u>
Excess Receipts (Disbursements)	(9,984)		
Beginning Balance	<u>11,965</u>		
Ending Balance	\$ 1,981		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,981		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LATERAL ROAD FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 6,277	6,200	77
Total Receipts	<u>6,277</u>	<u>6,200</u>	<u>77</u>
Disbursements			
Equipment Repairs	5,413	5,415	2
Caliche, Premix, Emulsion	785	785	-
Total Disbursements	<u>6,198</u>	<u>6,200</u>	<u>2</u>
Excess Receipts (Disbursements)	79		
Beginning Balance	<u>67</u>		
Ending Balance	\$ 146		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 146		
<hr/>			

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RESTRICTED FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
FYE Carryover Projects	30,052	-	30,052
FYE Carryover Grants	462,150	-	462,150
FYE Carryover State Supplement	(46,935)	-	(46,935)
County Judge State Supplement	-	-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	\$ -	-	-
Capital Outlay	-	-	-
Total Receipts	445,267	-	445,267
Disbursements			
Insurance on Damages	-		-
State Supplement	-		-
Total Disbursements	-	-	-
Excess Receipts (Disbursements)	445,267		
Beginning Balance	694,844		
Ending Balance	\$ 1,140,111		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,140,111		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LAW LIBRARY
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ 560	2,500	(1,940)
Local CCF - Clerk	\$ 350	-	350
Total Receipts	910	2,500	(1,590)
Disbursements			
Law Library Expenditures	-	38,500	38,500
Total Disbursements	-	38,500	38,500
Transfer In			
Transfer from Fund Balance	-	36,000	(36,000)
Total Transfers In	-	36,000	(36,000)
Excess Receipts (Disbursements) and Transfer In	910		
Beginning Balance	37,042		
Ending Balance	\$ 37,952		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 37,952		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY CHECK PROCESSING FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ 15	1,525	(1,510)
Check Restitution	60	2,000	(1,940)
Total Receipts	75	3,525	(3,450)
Disbursements			
Check Restitution	60	2,000	1,940
Employment Taxes	-	95	95
Retirement Contribution	-	230	230
Support Staff Salary	-	1,200	1,200
Total Disbursements	60	3,525	3,465
Excess Receipts (Disbursements)	15		
Beginning Balance	142		
Ending Balance	\$ 157		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 157		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CONSTABLE FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Constable PCT. 4 Expenditures	-	4,500	4,500
Total Disbursements	-	4,500	4,500
Transfer In			
Transfer from Fund Balance	-	4,500	(4,500)
Total Transfers In	-	4,500	(4,500)
Excess Receipts (Disbursements) and Transfer In	-		
Beginning Balance	4,505		
Ending Balance	\$ 4,505		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,505		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RECORDS MANAGEMENT FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 14,343	13,000	1,343
County Record Management Revenue	1,598	3,000	(1,402)
Vital Statistics Records	378	300	78
Records Archive Fee	13,845	14,000	(155)
Local CC-Felony	298	200	98
Local CC-Misdemeanor A/B	944	500	444
	Total Receipts	31,406	31,000
			406
Disbursements			
Records Management Expenditures	-	171,945	171,945
Salary - Extra Labor	13,055	13,055	-
Employment Taxes	999	1,000	1
Education / Travel	-	2,000	2,000
	Total Disbursements	188,000	173,946
Transfer In			
Transfer from Fund Balance	-	157,000	(157,000)
	Total Transfers In	157,000	(157,000)
Excess Receipts (Disbursements) and Transfer In	17,352		
Beginning Balance	160,655		
Ending Balance	\$ 178,007		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 178,007		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURTHOUSE SECURITY FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 1,580	2,000	(420)
Courthouse Security JP Fee	396	650	(254)
Local CCC-Felony	119	65	54
Local CCC-Misdemeanor A/B	378	200	178
Local CCC-Justice Court	5,478	6,000	(522)
Local CCC-Clerk	200	-	200
	8,151	8,915	(764)
Total Receipts			
Disbursements			
Courthouse Security Expenditures	8,000	26,915	18,915
	8,000	26,915	18,915
Total Disbursements			
Transfer In			
Transfer from Fund Balance	-	18,000	(18,000)
	-	18,000	(18,000)
Total Transfers In			
Excess Receipts (Disbursements) and Transfer In	151		
Beginning Balance	20,289		
Ending Balance	\$ 20,440		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 20,440		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUSTICE OF THE PEACE TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC-Justice Court	\$ 4,472	4,000	472
Justice Court - Tech Fund	<u>527</u>	<u>1,000</u>	<u>(473)</u>
Total Receipts	<u>4,999</u>	<u>5,000</u>	<u>(1)</u>
Disbursements			
Technology Expenditures	<u>4,667</u>	<u>19,000</u>	<u>14,333</u>
Total Disbursements	<u>4,667</u>	<u>19,000</u>	<u>14,333</u>
Transfer In			
Transfer from Fund Balance	-	14,000	(14,000)
Total Transfers In	<u>-</u>	<u>14,000</u>	<u>(14,000)</u>
Excess Receipts (Disbursements) and Transfer In	332		
Beginning Balance	<u>16,844</u>		
Ending Balance	\$ 17,176		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 17,176		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ 194	1,000	(806)
Local CCC-Felony	48	25	23
Local CCC-Misdemeanor A/B	<u>151</u>	<u>75</u>	<u>76</u>
Total Receipts	<u>393</u>	<u>1,100</u>	<u>(707)</u>
Disbursements			
Technology Expenditures	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total Disbursements	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Transfer In			
Transfer from Fund Balance	-	8,900	(8,900)
Total Transfers In	<u>-</u>	<u>8,900</u>	<u>(8,900)</u>
Excess Receipts (Disbursements) and Transfer In	393		
Beginning Balance	<u>9,005</u>		
Ending Balance	\$ 9,398		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,398		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2022

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 8,735	7,316	1,419
Adult Probation Fees	59,076	25,000	34,076
Carry Over From Previous Year	(7,266)	12,457	(19,723)
Interest Earnings	190	400	(210)
TDCJ-CJAD Funding - Community Program	<u>6,756</u>	<u>6,835</u>	<u>(79)</u>
Total Receipts	<u>67,491</u>	<u>52,008</u>	<u>15,483</u>
Disbursements			
Salary - CSCD Director	13,409	15,158	1,749
Salary - Administrative Support	9,505	10,745	1,240
Salary - Community Services Support	6,300	6,300	-
Salary - Cost of Living Increases	4,000	4,000	-
Employment Taxes	1,932	2,771	839
State Retirement Contribution	5,087	5,655	568
Trans - Maintenance	-	-	-
Trans - Fuel	-	-	-
Office Supplies	239	2,181	1,942
Internet Services	-	-	-
Computer Maintenance	-	-	-
Equipment Maintenance	-	-	-
Auditing Fees	-	-	-
Fiscal Service Fee	106	107	1
Telephone	-	-	-
Volunteer Insurance	240	250	10
Other - Licenses / Memberships	-	-	-
Other Bonds and Insurance	3,500	3,500	-
Urinalysis Supplies	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>44,318</u>	<u>50,667</u>	<u>6,349</u>
Excess Receipts (Disbursements)	23,173		
Beginning Balance	<u>20,339</u>		
Ending Balance	\$ 43,512		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 43,512		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CHILD ABUSE PREVENTION FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Child Abuse Prevention Revenues	\$ -	400	(400)
Total Receipts	-	400	(400)
Disbursements			
Child Abuse Prevention Expenditures	-	400	400
Total Disbursements	-	400	400
Excess Receipts (Disbursements)	-		
Beginning Balance	400		
Ending Balance	\$ 400		
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 400		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
HOTEL OCCUPANCY TAX FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 20,366	15,000	5,366
State Capital Credits	540	-	540
Total Receipts	<u>20,906</u>	<u>15,000</u>	<u>5,906</u>
Disbursements			
Tax Expenditure	<u>71,100</u>	<u>110,000</u>	<u>38,900</u>
Total Disbursements	<u>71,100</u>	<u>110,000</u>	<u>38,900</u>
Transfer In			
Transfer from Fund Balance	-	95,000	(95,000)
Total Transfers In	<u>-</u>	<u>95,000</u>	<u>(95,000)</u>
Excess Receipts (Disbursements) and Transfer In	(50,194)		
Beginning Balance	<u>96,319</u>		
Ending Balance	\$ 46,125		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 46,125		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 7,200	18,000	(10,800)
Restitution	-	1,000	(1,000)
Total Receipts	7,200	19,000	(11,800)
Disbursements			
Program Expenditures	-	-	-
Restitution	-	1,000	1,000
Support Staff Salary	7,255	15,000	7,745
Employment Taxes	574	1,500	926
County Share - Retirement	1,418	2,500	1,082
Total Disbursements	9,247	20,000	10,753
Transfer In			
Transfer from Fund Balance	-	1,000	(1,000)
Total Transfers In	-	1,000	(1,000)
Excess Receipts (Disbursements) and Transfer In	(2,047)		
Beginning Balance	3,547		
Ending Balance	\$ 1,500		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,500		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DISTRICT ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 3,600	-	3,600
Total Receipts	<u>3,600</u>	<u>-</u>	<u>3,600</u>
Disbursements			
Program Expenditures	-	2,500	2,500
Total Disbursements	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Transfer In			
Transfer from Fund Balance	-	2,500	(2,500)
Total Transfers In	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Excess Receipts (Disbursements) and Transfer In	3,600		
Beginning Balance	<u>2,500</u>		
Ending Balance	\$ 6,100		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,100		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ASSIST DISTRICT FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Tax Collections	\$ 726,371	650,000	76,371
Interest Earnings	16,718	2,300	14,418
Total Receipts	<u>743,089</u>	<u>652,300</u>	<u>90,789</u>
Disbursements			
CCAD Expenditures	-	1,795,670	(1,795,670)
Total Disbursements	<u>-</u>	<u>1,795,670</u>	<u>(1,795,670)</u>
Transfer In / (Out)			
Transfer from Fund Balance	-	3,245,000	(3,245,000)
Transfer to Permanent Improvement	(1,848,020)	(2,101,630)	253,610
Total Transfers In / (Out)	<u>(1,848,020)</u>	<u>1,143,370</u>	<u>(2,991,390)</u>
Excess Receipts (Disbursements) and Transfer In	(1,104,931)		
Beginning Balance	<u>3,172,144</u>		
Ending Balance	\$ 2,067,213		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,067,213		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JURY FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 12	-	12
Local CCC - Misdemeanor	38	-	38
Local CCC - Justice Court	112	-	112
Local CCC - Clerk	100	-	100
Total Receipts	262	-	262
Disbursements			
Total Disbursements	-	-	-
Excess Receipts (Disbursements) and Transfer In	262		
Beginning Balance	210		
Ending Balance	\$ 472		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 472		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY SPECIAL COURT FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 298	-	298
Local CCC - Misdemeanor	755	-	755
Total Receipts	1,053	-	1,053
Disbursements			
Total Disbursements	-	-	-
Excess Receipts (Disbursements) and Transfer In	1,053		
Beginning Balance	868		
Ending Balance	\$ 1,921		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,921		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURT REPORTER SVC FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Misdemeanor	113	-	113
Local CCC - Clerk	450	-	450
Total Receipts	<u>563</u>	<u>-</u>	<u>563</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	563		
Beginning Balance	<u>95</u>		
Ending Balance	\$ 658		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 658		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LOCAL TRUANCY PREV & DIV FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Justice Court	<u>5,590</u>	<u>-</u>	<u>5,590</u>
Total Receipts	<u>5,590</u>	<u>-</u>	<u>5,590</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
 Excess Receipts (Disbursements) and Transfer In	 5,590		
Beginning Balance	<u>8,470</u>		
Ending Balance	\$ 14,060		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 14,060		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LANGUAGE ACCESS FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Clerk Fees	129	-	129
JP Fees	188	-	188
Total Receipts	<u>317</u>	<u>-</u>	<u>317</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	317		
Beginning Balance	<u>-</u>		
Ending Balance	\$ 317		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 317		
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The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
DEBT SERVICE FUND**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DEBT SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
TX Certificates of Obligation, Series 2021	-	-	-
Current Ad Valorem Tax	401,665	405,221	(3,556)
Delinquent Ad Valorem Tax	385	-	385
Miscellaneous Revenues	3,197	150	3,047
Total Receipts	405,247	405,371	(124)
Disbursements			
Principal :			
TX Certificates of Obligation, Series 2021	170,000	170,000	-
Interest:			
TX Certificates of Obligation, Series 2021	235,221	235,221	-
Agent Fee	291	295	4
Total Disbursements	405,512	405,516	4
Transfer In			
Transfer from Fund Balance	-	145	(145)
Total Transfers In	-	145	(145)
Excess Receipts (Disbursements) and Transfer In	(265)		
Beginning Balance	6,999		
Ending Balance	\$ 6,734		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,734		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
CAPITAL PROJECTS FUNDS**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
PERMANENT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Interest Earnings	\$ 5,172	2,500	2,672
Certificate of Obligation	(3,197)	-	(3,197)
Total Receipts	<u>1,975</u>	<u>2,500</u>	<u>(525)</u>
Disbursements			
Permanent Improvements	63,558	63,560	2
Law Enforcement CTR Const	12,457,015	17,228,935	4,771,920
Exhibition BLDG Improvements	1,848,019	2,101,630	253,611
Total Disbursements	<u>14,368,592</u>	<u>19,394,125</u>	<u>5,025,533</u>
Transfer In			
Transfer from Fund Balance	-	6,337,860	(6,337,860)
General Fund	7,892,369	10,952,135	(3,059,766)
Transfer from CCAD	1,848,020	2,101,630	(253,610)
Total Transfer In	<u>9,740,389</u>	<u>19,391,625</u>	<u>(9,651,236)</u>
Excess Receipts (Disbursements) and Transfer In	<u>(4,626,228)</u>		
Beginning Balance	<u>5,191,435</u>		
Ending Balance	\$ 565,207		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 565,207		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
AIRPORT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 3,350	2,000	1,350
Refund Airport Project	4,760	-	4,760
Total Receipts	8,110	2,000	6,110
Disbursements			
Airport Project Participation	-	-	-
Repairs and Maintenance	11,176	24,000	12,824
Total Disbursements	11,176	24,000	12,824
Transfer In			
Transfer from Fund Balance	-	22,000	(22,000)
Excess Receipts (Disbursements) and Transfer In	(3,066)		
Beginning Balance	22,122		
Ending Balance	\$ 19,056		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 19,056		

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
EMPLOYEE MEDICAL BENEFIT FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$ -	-	-
Wellness Program	210	-	210
Interest	281	250	31
Retiree Drug Subsidy	-	-	-
	491	250	241
Total Receipts	491	250	241
Disbursements			
Medical Claims	-	-	-
Plan Expenses	152	155	3
Education Travel	1,443	2,000	557
Wellness Program Expenses	-	28,095	28,095
Wellness Center Expenses	2,421	10,000	7,579
	4,016	40,250	36,234
Total Disbursements	4,016	40,250	36,234
Transfer In			
Transfer from Fund Balance	-	40,000	(40,000)
	-	40,000	(40,000)
Excess Receipts (Disbursements) and Transfer In	(3,525)		
Beginning Balance	40,041		
Ending Balance	\$ 36,516		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 36,516		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GOLF COURSE COUNTRY CLUB FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 51,096	55,000	(3,904)
Cart Shed Rentals	14,979	15,000	(21)
Green Fees	12,501	12,500	1
Initiation Fees	-	-	-
Tournament Revenue	3,000	3,000	-
Building Rental Revenue	2,350	2,300	50
Donations	10,000	10,000	-
Interest Earnings	94	50	44
Insurance on Damage	-	-	-
Total Receipts	94,020	97,850	(3,830)
Disbursements			
Contract Labor	12,548	12,550	2
Office Supplies	630	650	20
Supplies	886	890	4
Motor Vehicle Fuel and Lubrication	6,153	6,155	2
Botanical Supplies	20,230	20,250	20
Repairs and Maintenance	32,059	32,060	1
Equipment Repairs	16,208	16,210	2
Grounds Maintenance	28,701	28,705	4
Pond Maintenance	37	40	3
Sales Tax Expense	5,405	5,405	-
Telephone	139	150	11
Utilities	12,118	12,125	7
Equipment Lease	-	-	-
Property Lease	120	120	-
Capital Outlay	59,872	62,550	2,678
Total Disbursements	195,106	197,860	2,754
Transfer In			
Transfer from Fund Balance	-	30,010	(30,010)
Transfer From General Fund	70,000	70,000	-
Total Transfers In	70,000	100,010	(30,010)
Excess Receipts (Disbursements) and Transfer In	(31,086)		
Beginning Balance	20,393		
Ending Balance	\$ (10,693)		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ (10,693)		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
4-H CLUB FUND
YEAR ENDED SEPTEMBER 30, 2022

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 32,330	40,000	(7,670)
Donations	-	-	-
Total Receipts	<u>32,330</u>	<u>40,000</u>	<u>(7,670)</u>
Disbursements			
Supplies	5,511	5,515	4
Registrations	5,229	5,230	1
Awards	136	1,000	864
Events	18,664	18,670	6
Repairs and Maintenance	375	375	-
Uniforms	302	1,000	698
Promotions	3,000	3,005	5
Equipment	720	800	80
Supplies - Rifle Club	1,082	1,405	323
Registrations - Rifle Club	680	1,000	320
Equipment - Rifle Club	345	1,000	655
Repairs and Maintenance - Rifle Club	-	1,000	1,000
Total Disbursements	<u>36,044</u>	<u>40,000</u>	<u>3,956</u>
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	<u>(3,714)</u>		
Beginning Balance	<u>16,507</u>		
Ending Balance	<u>\$ 12,793</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 12,793</u>		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES
TRUST AND AGENCY FUND**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2022

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 760
Criminal / Civil Judge's Supplement Salary	1,479
Consolidated Court Costs	7,857
State Consolidated Civil Fee	1,405
Indigent Fees	235
County Dispute Resolution Fund	645
State Traffic Fee	62
State Marriage License Fees	428
Informal Marriage Licenses	-
DPS Lab Tests	878
Birth Certificate	540
Time Payment	65
EMS Trauma Fund	2,426
Department of Public Safety	15
Civil Judicial and Court Personnel Training	80
Intoxicated Driver Fine	12,203
State Civil Justice Data Rep Fund	-
Drug Court Program	60
Indigent Defense Representation Fund	6
Family Protection Fees	30
Probation Fees	-
Jury Service Fees	12
E-File System Fund	770
Sheriff Fees	3,015
DNA Testing Fees	-
Appellate Judicial Fund	345
	<u>33,316</u>
Total	<u>33,316</u>
Justice of the Peace Fees:	
Consolidated Court Costs	74,352
Consolidated Court Costs	1,302
Compensation to Victims of Crime	75
Child Safety / Seat Belt	3,835
Fugitive Apprehension	25
Department of Public Safety	5,809
Judicial and Court Personnel Training	125
Time Payment	36
Juvenile Crime and Delinquency	3
Correctional Management Institute	3
Indigent Fees	150
Indigent Defense Representation Fund	283
Traffic Law Failure to Appear	4,391
County Dispute Resolution Fund	310

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2022

Receipts	<u>Actuals</u>
Justice of the Peace Fees (Continued):	
Jury Services Fees	\$ 511
E-File System Fund	250
State Traffic Fees	56,164
Criminal / Civil Judge's Supplement Salary	765
Failure to Secure Child Fee	-
State Civil Data Representation Fund	8
Truancy Prevention and Diversion Fund	143
Judicial and Court Training	<u>10</u>
Total	<u>148,550</u>
Total Receipts	<u>181,866</u>
 Disbursements	
State Treasurer:	
State Consolidated Civil Fee	861
Consolidated Court Costs	80,303
Compensation to Victims of Crime	135
Fugitive Apprehension	45
Judicial and Court Training	18
Civil Judicial and Court Training	340
Intoxicated Driver Fine	14,150
Time Payments	59
Indigent Fees	623
Department of Public Safety	1,300
Juvenile Crime and Delinquency	4
Correctional Management Institute	5
Birth Certificates	515
Child Safety Seat / Seat Belts	1,654
State Marriage License	397
EMS Trauma Fund	1,580
Indigent Defense Representation Fund	322
Drug Court Program	-
State Traffic Fees	59,193
Criminal / Civil Judges Supplement Salary	3,142
Traffic Law Failure to Appear	2,162
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	2,916
Probation Fees - Sexual Assault	-
Jury Services Fees	600
E-File System Fund	1,660

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2022

Disbursements

State Treasurer (Continued):

County Dispute Resolution Fund	205
State Civil Justice Data Representation Fund	9
Failure to Secure Child Fee	-
District Court Filing Fee	1,283
Clerk, 8th Court of Appeals	280
Truancy Prevention and Diversion Fund	183
	183
Total	173,944

Disbursements

Actuals

Crane County's Share of State of Texas Fees:

Consolidated Court Costs	\$ 8,923
Compensation to Victims of Crime	15
Time Payments	59
Fugitive Apprehension	5
Judicial and Court Training	2
Intoxicated Driver Fine	590
Juvenile Crime and Delinquency	1
Correctional Management Institute	1
EMS Trauma Fund	176
Indigent Fees	33
Indigent Defense Representation Fund	36
Drug Court Program	-
Bail Bond Fees	324
Criminal / Civil Judges Supplement Salary	19
Child Safety Seat / Seat Belt	1,654
Traffic Law Failure to Appear	1,024
State Traffic Fees	2,492
Jury Service Fees	67
Sherriff Fee	-
State Civil Justice Data Representation Fund	-
District Court Filing Fee	12
DNA Testing Fees	-
Department of Public Safety	5,349
	5,349
Total	20,782

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2022

Disbursements

Other:

Omnibase - Traffic Failure to Appear	1,537
The Crisis Center - Family Protection Fees	60
DPS Lab Tests	755
	755

Total	2,352
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Total Disbursements	197,078
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Excess Receipts (Disbursements)	(15,212)
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Beginning Balance	136,723
--------------------------	---------

Ending Balance	121,511
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<u>Summary of Ending Balance</u>	-
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Cash, Non-interest Bearing	\$ 121,511
	121,511

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 1: Organization and Summary of Significant Accounting Policies

The County of Crane County, Texas (“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 one 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 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 for 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.

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.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 1: Organization and Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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 policies 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.

Cash

The County's cash includes cash on hand, demand deposits, and certificates of deposit with original maturities of three months or less from the date of acquisition.

**CRANE COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 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 attached 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 upon their length of employment. Sherriff Deputies and Jailers can sell 40 hours of vacation time on their anniversary of service with the County.

Interfund Transactions

Interfund Transactions have not been eliminated in the financial statements.

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$1,360,162 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$12,632,733. 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 \$1,046,548 and the cash equivalents investment pool totaling \$12,632,733. The County has selected departments which maintain cash funds outside the County Treasurer's office. At September 30, the Bank balance and the carrying balance totaled \$707,007 and \$271,827 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letters of credit		1,817,169
Total Balance at Bank	\$	2,067,169

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 3: Fair Value of Financial Instruments

The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

At September 30, 2022, all investments (as listed in Note 2) are level 1.

NOTE 4: Bonds

General information related to the County's bonds payable is summarized below.

Certificate of Obligation Bonds

The Certificate of Obligation Bonds are direct obligations payable from the ad valorem taxes levied, within the limitation prescribed by law, against all property located with the County's taxing jurisdiction. Payment of the bonds is derived from taxes levied and collected on an annual basis in an amount sufficient to pay the principal and interest when due, full allowance being made for delinquencies and collection costs.

Certificate of Obligations Bonds, Series 2021

- To pay for the contractual obligations incurred for (1) the construction and equipping of a Law Enforcement Center, to include the County Jail, Sheriff's Department and Training Facility; and (2) the payment of professional services and costs of issuance related thereto.
- Issued on January 26, 2021
- \$8,110,000 original amount of issue
- Source of payment – property tax revenues, no bond reserve fund is required
- AA S&P Rating
- Due in annual installments of principal and interest varying from \$170,000 to \$450,000, with interest rates varying from 1.0% to 3.0%

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 4: Bonds (Continued)

Bond Activity

Bond Activity for the year ended September 30, 2021 was as follows:

Bonds	Balance October 1, 2020	Increases	Decreases	Balance September 30, 2020	Due Within One Year
Certificate of Obligation Bonds, Series 2021	\$ -	8,110,000	-	8,110,000	170,000
Total Bonds	\$ -	8,110,000	-	8,110,000	170,000

Debt Service Obligations

Debt service obligations are as follows:

For the Year Ended	Certificate of Obligation Bonds		
	Principal	Interest	Total
2023	\$ 255,000	152,580	407,580
2024	260,000	144,855	404,855
2025	270,000	136,905	406,905
2026	280,000	128,655	408,655
2027	285,000	120,180	405,180
2028 - 2032	1,550,000	485,440	2,035,440
2033 - 2037	1,675,000	370,403	2,045,403
2038 - 2042	1,800,000	237,600	2,037,600
2043 - 2046	1,565,000	63,450	1,628,450
Total	\$ 7,940,000	1,840,068	9,780,068

NOTE 5: Lease Commitments

The County has operating leases for copiers and ice machines, these leases are immaterial to the financial statements so the County has elected not to report the leases in accordance with GASB 87. The following is a schedule of the future minimum Lease payments on the lease obligations:

Year Ending September 30,	
2023	\$ 14,909
2024	11,031
2025	7,337
2026	5,695
2027	512
Thereafter	-
	<u>\$ 39,484</u>

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 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 618 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.

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 18.90% for the months of the accounting year in 2021, and 18.90% for the months of the accounting year in 2022.

The contribution rate payable by all employee members for the calendar years 2020 and 2021 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.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 6: Retirement Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The County's net pension liability / (asset) of \$(3,528,503), was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability / (asset) was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2021 are as follows:

Balance at December 31, 2020	\$	1,127,199
Changes for the year:		
Service cost		543,767
Interest on total pension liability		2,086,889
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		(543,508)
Effect of assumptions changes or inputs		(152,502)
Employer contributions		(636,159)
Member contributions		(235,615)
Net Investment Income		(5,752,322)
Administrative Expenses		17,043
Other		16,706
Balance at December 31, 2021	\$	(3,528,503)

At the measurement date, December 31, 2021, pension expense was as follows:

Service cost	\$	543,767
Interest on total pension liability		2,086,889
Effect of plan changes		-
Administrative expenses		17,043
Member contributions		(235,615)
Expected investment return net of investment expenses		(1,991,158)
Recognition of economic/demographic gains or losses		(247,721)
Recognition of assumption changes or inputs		381,377
Recognition of investment gains or losses		(1,052,442)
Other		16,706
Pension expense	\$	(481,153)

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 6: Retirement Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

As of September 30, 2022, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows Resources	of	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$	271,754	10,255
Net difference between projected and actual earnings		3,642,555	-
Changes of assumptions		76,251	457,627
Contributions made subsequent to measurement date		N/A	516,523

\$516,523 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2022	\$	(665,180)
2023		(1,237,167)
2024		(868,098)
2025		(752,233)
2026		-
Thereafter		-
Total	\$	(3,522,678)

Plan Information

At December 31, 2021, the County had 64 current and 7 former employees and 107 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2021, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

	Beginning Date	Ending Date
Valuation Date	December 31, 2020	December 31, 2021
Measurement Date	December 31, 2020	December 31, 2022
Employer's Fiscal Year	October 1, 2021	September 30, 2022

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 6: Retirement Plan (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, closed
Remaining Amortization Period	3.4 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.50% net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in The Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule. 2021: No changes in plan provisions were reflected in the schedule.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 6: Retirement Plan (Continued)

Long-term rate of investment return and target allocation

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 correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2022 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 long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REIT's Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

(1) Target asset allocation adopted at the March 2022 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

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

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

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

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 6: Retirement Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent.

Sensitivity Analysis

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6 percent) or 1-percentage-point higher (8.60 percent) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 31,170,504	27,974,036	25,255,472
Fiduciary net position	31,502,539	31,502,539	31,502,539
Net pension liability/(asset)	\$ (332,035)	(3,528,503)	(6,247,067)

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 7: Group Term Life Insurance (GTL)

Plan Description

Crane County participates in the retiree Group Term Life program for the Texas County & District Retirement System (TCDRS), which is a statewide, multiple-employer, public employee retirement system.

A brief description of benefit terms:

- 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree Group Term Life program are included in the OPEB plan.
- 2) The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
- 3) The OPEB benefit is a fixed \$5,000 lump-sum benefit.
- 4) No future increases are assumed in the \$5,000 benefit amount.
- 5) Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year.

Membership information is shown in the chart below:

Members	Dec. 31, 2020	Dec. 31, 2021
Number of inactive employees entitled to but not yet receiving benefits (1) :	33	33
Number of active employees:	64	64
Average age of active employees	47.63	46.88
Average length of service in years for active employees	11.27	10.79
<hr/>		
Inactive Employees Receiving Benefits (1)		
Number of Benefit recipients (1)	81	77

(1) "Receiving benefits indicates the member is retired and receiving monthly pension benefits, and his or her beneficiary is eligible for the \$5,000 lump sum upon the retiree's death

Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year. The county's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

.NOTE 7: Group Term Life Insurance (GTL) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The County's net OPEB liability of \$422,766, was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Changes in the net OPEB liability at December 31, 2021 are as follows:

Balance at December 31, 2020	\$ 433,607
Changes for the year:	
Service cost	8,150
Interest on total OPEB liability (1)	9,245
Changes of benefit terms (2)	-
Effect of economic/demographic (gains) or losses	(24,381)
Effect of assumptions changes or inputs (3)	7,589
Benefit payments	(11,444)
Investment income net of investment expenses	-
Administrative Expenses	-
Other	-
Balance at December 31, 2021	\$ 422,766

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

(2) No plan changes valued

(3) Reflects change in discount rate

At the measurement date, December 31, 2021, OPEB expense was as follows:

Service cost	\$ 8,150
Interest on total OPEB liability (1)	9,245
Effect of plan changes	-
Administrative expenses	-
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	(11,175)
Recognition of effect of assumption changes or inputs	19,770
Other	-
OPEB expense	\$ 25,990

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

As of September 30, 2022, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 271,754	10,255
Changes of assumptions	-	56,801
Contributions made subsequent to measurement date	N/A	20,852

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 7: Group Term Life (GTL) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

\$21,350 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year ended December 31:		
2022	\$	18,714
2023		18,712
2024		-
2025		-
2026		-
Thereafter		-
Total	\$	37,426

Actuarial Assumptions

The actuarial assumptions, that determine the total OPEB liability as of December 31, 2021, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

	Beginning Date	Ending Date
Valuation Date	December 31, 2020	December 31, 2021
Measurement Date	December 31, 2020	December 31, 2022
Employer's Fiscal Year	October 1, 2021	September 30, 2022

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 7: Group Term Life (GTL) (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age level percent of salary
Amortization Method	
Recognition of economic/demographic Gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumptions changes Or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Investment Rate of Return (Discount Rate)	2.06% 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2021.
Cost of Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	
Depositing Members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Service Retirees, beneficiaries and Non-depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Disabled Retirees	160% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 125% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Retirement	Deferred members are assumed to retire (100%) at the later of age 60 or earliest retirement eligibility.
Other Termination of Employment	The rates vary by length of service, entry age group and gender.

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 7: Group Term Life (GTL) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 2.06 percent.

Sensitivity Analysis

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 2.06 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06 percent) or 1-percentage-point higher (3.06 percent) than the current rate.

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	1.06%	2.06%	3.06%
Total OPEB Liability \$	505,413	422,766	358,521

NOTE 8: Post Employment Healthcare Benefits

Plan Description

The County participates in the Texas Association of Counties Health and Employee Benefit Pool for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee’s total of 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 time of retirement.

The following shows the number of participants in the plan as of the September 30, 2022 measurement date:

Active	35
Retired	30
Terminated	-
Deceased *	-
Total Participants	65

* Deceased participants are only included when a surviving beneficiary is currently receiving benefits

Funding Policy

Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to the Commissioners Court. The County is under no legal obligation to pay these premiums, and the decision to provide these benefits is made by the Commissioners Court on a year-to-year basis.

At September 30, 2022 employees and retirees paid premiums of \$207 and \$200 for dependent coverage, respectively.

The rates are set by the Commissioners Court based on the combination of premiums and prior year costs of the plan.

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 8: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.545367
Average Retirement Age	60
Employer Future Premium Contribution	Remain a level % of the total cost over time
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Assets Backing OPEB Liability	\$0
Plan Asset Return	0.000%
Bond Yield	4.770%
Discount Rate	4.770%
Measurement Date	9/30/2022
Prior Measurement Date	9/30/2021
Prior Year Discount Rate	2.430%
Projected Salary Increases	8.50%
Amortization Period	20
Percentage Participation	100%
NOL and ADC	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	PUB-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NOTE 8: Post Employment Healthcare Benefits (Continued)

Schedule of Changes in OPEB Liability and OPEB Expense

Changes in the net OPEB liability at September 30, 2022 are as follows:

Balance at October 1, 2021	\$ 15,873,100
Changes for the year:	
Service cost	545,026
Interest on total OPEB liability	394,375
Effect of plan changes	-
Effect of economic/demographic (gains) or losses	(3,489,680)
Effect of assumptions changes or inputs	(3,228,098)
Benefit payments	-
Employer contributions	(379,688)
Investment income net of investment expenses	-
Administrative Expenses	-
Other	-
Balance at September 30, 2022	\$ 9,715,035

At the measurement date, September 30, 2022, pension expense was as follows:

Service cost	\$ 545,026
Interest on total OPEB liability	394,375
Effect of plan changes	-
Administrative expenses	-
Employee contributions	-
Expected investment return net of investment expenses	-
Recognition of economic/demographic gains or losses	(3,489,680)
Recognition of effect of assumption changes or inputs	(3,228,098)
OPEB expense	\$ (5,778,377)

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 4.770% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate one percent lower or higher:

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	3.770%	4.770%	5.770%
Net OPEB Liability	\$ 18,372,140	15,873,100	13,858,820
Change	2,499,042	-	(2,014,277)

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NOTE 8: Post Employment Healthcare Benefits (Continued)

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

The following presents the plan's total OPEB liability sensitivity to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability calculated using the assumed trend rate 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 higher:

		Baseline Trend - 1%	Baseline Trend	Baseline Trend + 1%
Net OPEB Liability	\$	10,912,030	9,715,035	8,723,796
Change		1,196,994	-	(991,239)

NOTE 9: Amounts Due From County Officials

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	\$	-
Commissioners Court Fee Account		4,647
County Clerk and District Clerk		-
Tax Office		-
		-
Total	\$	4,647

Additionally, the County acts in an agency capacity for the following funds. These funds are not maintained on the County's general ledger.

Building Fund	\$	19,917
Museum Building Fund		145
Sheriff Accounts		27,810
Probation Accounts		16,017
County Clerk and District Clerk		133,119
Tax Office		14,672
		14,672
Total	\$	211,680

NOTE 10: Tax Abatements

The County has entered into property tax abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. The abatements may be granted to any business located within or promising to relocate to the service area of Crane County. The County currently has three abatements that have been granted but have not commenced.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 10: Tax Abatements (Continued)

For the fiscal year ended September 30, 2022, the County abated property taxes totaling \$186,812 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A. CED Crane Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$186,812 during the fiscal year 2022.

NOTE 11: 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 statements.

NOTE 12: Subsequent Events

The County has performed an evaluation of the County's activity through April 18, 2023, the date these financial statements were available for issuance, and noted no significant events that would require recording or disclosure.

SUPPLEMENTARY INFORMATION

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LUBBOCK, TEXAS 79410

**INDEPENDENT AUDITOR'S 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***

Commissioners' Court
Crane County, Texas

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, Statement of Cash Receipts and Disbursements in Summary and by Fund of Crane County, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise Crane County Texas' basic financial statements, and have issued our report thereon dated April 18, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crane County, Texas' internal control over financial reporting (internal control) as a basis for designing 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 Crane County Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Crane County, Texas' internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crane County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

David A. Boring, CPA

Lubbock, Texas
April 18, 2023

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**CRANE COUNTY, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

PROGRAM	DESCRIPTION
SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS	
Financial Statements:	
Type of Report	Unmodified opinion
Internal Control over Financial Reporting:	
Material Weaknesses Identified	None Noted
Significant Deficiencies not Considered to be Material Weaknesses	None Noted
Noncompliance Material to the Financial Statements	None Noted
Federal Awards:	
Internal Control over Major Programs:	
Material Weaknesses Identified	N/A – No Single Audit
Significant Deficiencies not Considered to be Material Weaknesses	N/A – No Single Audit
Type of Report on Compliance with Major Programs	N/A – No Single Audit
Findings and Questioned Costs for Federal Awards in accordance with 2 CFR 200.516(a)	N/A – No Single Audit
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Low Risk Auditee Statements	N/A – No Single Audit
Identification of Major Federal Programs	N/A – No Single Audit
Oversight Agency	N/A – No Single Audit
SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS – GAGAS:	
Significant Deficiencies in Internal Control	None Noted
Compliance Findings	None Noted
SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS	
	N/A – No Single Audit

**CRANE COUNTY, TEXAS
SUMMARY OF STATUS OF PRIOR YEAR FINDINGS & RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The prior audit report for the year ended September 30, 2021, contained one finding.

The following is a summary of those findings and current status:

<u>FINDING</u>	<u>STATUS</u>
2021-001	Finding Closed

CRANE COUNTY, TEXAS
SCHEDULE OF CASH INVESTED
YEAR ENDED SEPTEMBER 30, 2022

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	2.31%	Open	\$ (788,903)
Tex Pool	2.58%	Open	1,547,559
Tex Star	2.26%	Open	1,792,905
Tex Class	2.68%	Open	6,789,569
Special Revenue Funds			
Time Open Account	2.31%	Open	1,479,445
Tex Pool	2.58%	Open	1,938,301
Business Checking	2.31%	Open	1,981
Public Fund NOW	2.31%	Open	172,424
Debt Service Fund			
Time Open Account	2.31%	Open	6,734
Capital Projects Funds			
Time Open Account	2.31%	Open	19,865
Tex Pool	2.58%	Open	564,398
			\$ 13,524,278
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	2.31%	Open	12,793
Public Fund NOW	2.31%	Open	25,823
			\$ 38,616

CRANE COUNTY, TEXAS
TAXING HISTORY
YEAR ENDED SEPTEMBER 30, 2022

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

Year	Assessed Valuation	Tax Rate	County Tax	Road Tax
2012	2,668,056,877	0.266544	5,936,798	652,463
2013	2,571,056,977	0.298736	6,410,056	702,055
2014	2,367,786,325	0.353370	7,544,209	822,845
2015	1,491,716,530	0.558979	7,517,241	820,042
2016	904,710,450	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183
2018	976,659,705	0.772729	7,013,227	532,619
2019	1,196,476,615	0.682733	7,028,922	533,917
2020	1,461,688,321	0.682733	9,273,900	704,650
2021	1,343,356,257	0.785010	9,835,249	710,232

**CRANE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2012	508,592	508,592	-	2,413,824	21.1%
2013	583,782	1,583,781	(999,999)	2,839,408	55.8%
2014	567,970	567,970	-	2,641,730	21.5%
2015	496,757	496,757	-	2,972,833	16.7%
2016	519,949	519,949	-	3,000,304	17.3%
2017	473,800	473,800	-	2,889,048	16.4%
2018	506,582	506,582	-	2,839,609	17.8%
2019	598,842	598,842	-	3,074,850	19.5%
2020	661,621	661,621	-	3,500,658	18.9%
2021	550,665	636,159	(85,494)	3,365,923	18.9%

(1) *TCDRS calculates actuarially determined contributions on a calendar basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal basis.*

(2) *Payroll is calculated based on contributions as reported to TCDRS.*

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Year Ended December 31									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2013
Total Pension Liability										
Service Cost	\$ 543,767	\$ 495,663	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204	N/A	N/A
Interest on total pension liability	2,086,889	2,034,996	1,955,060	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	(35,207)	-	N/A	N/A
Effect of assumption changes or inputs	(152,502)	1,372,883	-	-	192,524	-	263,434	-	N/A	N/A
Effect of economic/demographic (gains) or losses	(543,508)	30,765	41,336	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)	N/A	N/A
Benefit payments/refunds of contributions	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)	N/A	N/A
Net change in total pension liability	214,326	2,360,266	944,629	503,317	(1,219,821)	1,129,628	924,675	907,239	N/A	N/A
Total pension liability beginning	27,759,710	25,399,444	24,454,810	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136	N/A	N/A
Total Pension liability ending (a)	\$ 27,974,035	\$ 27,759,710	\$ 25,399,444	\$ 24,454,815	\$ 23,951,498	\$ 22,731,677	\$ 21,602,049	\$ 20,677,374	N/A	N/A
Fiduciary Net Position										
Employer Contributions	\$ 636,159	\$ 661,621	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970	N/A	N/A
Member Contributions	235,615	245,046	215,239	198,773	202,233	210,021	208,098	184,921	N/A	N/A
Investment income net of investment expenses	5,752,322	2,558,398	3,589,002	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802	N/A	N/A
Benefit payments/refunds of contributions	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)	N/A	N/A
Administrative expenses	(17,043)	(19,487)	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)	N/A	N/A
other	(16,706)	(17,293)	(17,943)	(13,893)	(6,581)	(29,521)	(204,693)	61,086	N/A	N/A
Net change in fiduciary Net position	4,870,028	1,854,243	2,927,285	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899	N/A	N/A
Fiduciary Net Position, beginning	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068	N/A	N/A
Fiduciary Net Position, ending (2)	31,502,539	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ (3,528,503)	\$ 1,127,199	\$ 621,176	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408	N/A	N/A
Fiduciary net position as a % of total pension liability	112.61%	95.94%	97.55%	89.35%	95.43%	89.70%	89.02%	95.49%	N/A	N/A
Pensionable covered payroll	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730	N/A	N/A
Net pension liability/(asset) as a % of covered payroll	-104.83%	32.20%	20.20%	91.70%	37.86%	78.01%	79.79%	35.30%	N/A	N/A

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Year Ended September 30									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB Liability										
Service Cost	\$ 8,150	\$ 7,422	\$ 4,073	\$ 4,696	\$ 5,086	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	9,245	10,736	12,759	11,953	12,379	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	7,589	42,950	75,670	(34,528)	14,892	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(24,381)	(4,848)	(1,744)	5,945	(793)	N/A	N/A	N/A	N/A	N/A
Benefit payments	(11,444)	(14,003)	(12,914)	(10,791)	(11,556)	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	(10,641)	42,257	77,844	(34,615)	20,008	N/A	N/A	N/A	N/A	N/A
Total pension liability beginning	433,607	391,350	313,506	348,121	328,113	N/A	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 422,766	\$ 433,607	\$ 391,350	\$ 313,506	\$ 348,121	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	#####	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability/(asset) as a percentage of covered-employee payroll	13%	12%	13%	11%	12%	N/A	N/A	N/A	N/A	N/A

Note to Schedule:

1 This schedule is presented to illustrate the requirements to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore, we have shown only th years for which the new GASB statements have been implemented.

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Year Ended September 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB Liability										
Service Cost	\$ 545,026	\$ 580,939	\$ 621,476	\$ 621,476	\$ 1,449,610	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	394,375	349,212	569,154	418,708	754,540	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(3,228,098)	(668,173)	(3,118,670)	1,667,025	(13,639,077)	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(3,489,680)	93,285	2,820,747	(1,594,294)	(2,091,098)	N/A	N/A	N/A	N/A	N/A
Employer Contributions	(379,688)	(436,788)	(425,807)	(455,801)	(746,435)	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	(6,158,065)	(81,520)	466,896	657,114	(14,272,460)	N/A	N/A	N/A	N/A	N/A
Total pension liability beginning	15,873,100	15,954,620	15,487,724	14,830,610	29,103,070	N/A	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 9,715,035	\$ 15,873,100	\$ 15,954,620	\$ 15,487,724	\$ 14,830,610	N/A	N/A	N/A	N/A	N/A
Covered-Employee Payroll	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,297,939	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability as a percentage of covered-employee payroll	35%	22%	19%	18%	15%	N/A	N/A	N/A	N/A	N/A
OPEB Liability										
Ending OPEB Liability	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A
NET OPEB Liability	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total OPEB liability	-	-	-	-	-	N/A	N/A	N/A	N/A	N/A

Note to Schedule:

1 No assets are accumulated in a trust that meets the criteria in GASB No. 75 Paragraph 4, to pay related benefits.