

**County of Crane  
Crane, Texas**

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**Financial Statements**  
Year Ended September 30, 2014



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

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# County of Crane Crane, Texas

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# JOHNSON MILLER & CO., CPA's PC

*Certified Public Accountants*

*A Professional Corporation*

*An Independent Member of BDO USA Alliance*

Odessa, Texas  
Midland, Texas  
Hobbs, New Mexico

## **Independent Auditors' Report**

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

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities and each major fund of Crane County, Texas (the "County") as of and for the year ended September 30, 2014 and the related notes to the financial statement, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2014, and revenues it received and expenditures it paid for the year then ended, in accordance with the cash basis of accounting described in Note 1.

## ***Basis of Accounting***

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

## ***Supplementary Information***

Our audit of the financial statements referred to above were conducted for the purpose of forming an opinion on those statements as a whole. The supplementary information presented in the following section of this report is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Johnson Miller & Co., CPA's PC*

Odessa, Texas  
March 10, 2015

# **Financial Statements**



**Year Ended September 30, 2014**

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
<b>GOVERNMENTAL FUND TYPES</b>			
General Fund	\$ 9,192,644	8,568,001	(739,395)
Special Revenue Funds			
Juvenile Probation Fund	73,834	60,657	-
Lateral Road	6,500	6,500	-
Restricted	435,745	-	458,769
Law Library	2,310	-	-
County Attorney Check Processing	5,397	5,279	-
Constable	586	302	-
Records Management	33,279	722	-
Courthouse Security	4,252	6,040	-
Justice of the Peace Technology	2,322	1,615	-
County/District Court Technology Fund	1,006	-	-
Community Supervision and Corrections Department	78,407	61,527	-
Debt Service Fund	52	-	-
Capital Projects Funds			
Permanent Improvement	-	189,354	189,450
Airport Improvement	6,208	200	-
Totals	<u>9,842,542</u>	<u>8,900,197</u>	<u>(91,176)</u>
<b>PROPRIETARY FUND TYPES</b>			
Internal Service Fund			
Employee Medical Benefit	1,741,978	2,351,187	-
Golf Course Country Club	58,589	119,773	91,176
4-H Club	43,340	37,462	-
Totals	<u>1,843,907</u>	<u>2,508,422</u>	<u>91,176</u>
<b>FIDUCIARY FUND TYPES</b>			
Trust and Agency Fund			
State of Texas Fee	78,041	83,158	-
Totals	<u>78,041</u>	<u>83,158</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 11,764,490	11,491,777	-

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – Summary

*Year Ended September 30, 2014*

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
(114,752)	8,868,952	8,754,200	1,200	8,753,000
13,177	18,711	31,888	-	31,888
-	-	-	-	-
894,514	123,547	1,018,061	-	1,018,061
2,310	20,005	22,315	-	22,315
118	220	338	-	338
284	5,080	5,364	-	5,364
32,557	15,905	48,462	-	48,462
(1,788)	22,485	20,697	-	20,697
707	10,939	11,646	-	11,646
1,006	3,608	4,614	-	4,614
16,880	39,331	56,211	-	56,211
52	4,369	4,421	-	4,421
96	2	98	-	98
6,008	16,774	22,782	-	22,782
851,169	9,149,928	10,001,097	1,200	9,999,897
(609,209)	3,079,788	2,470,579	-	2,470,579
29,992	14	30,006	30,006	-
5,878	32,873	38,751	-	38,751
(573,339)	3,112,675	2,539,336	30,006	2,509,330
(5,117)	108,425	103,308	103,308	-
(5,117)	108,425	103,308	103,308	-
272,713	12,371,028	12,643,741	134,514	12,509,227

*See accompanying notes to financial statements.*



**Governmental Fund Types**  
**General Fund**





# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes	\$ 7,749,995	7,604,221	145,774
Delinquent Taxes	39,387	20,000	19,387
Marriage License	938	700	238
Gross Weight and Axle Weight	9,761	3,000	6,761
Probate – Adverse Probate A	80	-	80
Photo/Certified Copy Fees	22,298	15,000	7,298
Birth Certificate Fees	4,679	2,500	2,179
District/County Miscellaneous Clerk Fees	46,318	31,000	15,318
District Attorney Fees	2,870	1,500	1,370
County Attorney Fees	1,025	1,000	25
County Attorney State Supplement	35,000	35,000	-
Election Services Contract Fees	1,595	635	960
District/County Criminal Court Costs	2,866	1,500	1,366
District/County Civil Court Costs	8,412	6,000	2,412
County Judge State Supplement	15,265	15,000	265
Juror Payment	1,972	-	1,972
Court – Init Guardianship Fees	220	-	220
Sheriff Fees	2,156	2,000	156
Tax Assessor-Collector Fee	32,417	15,000	17,417
License/Registration Fee	218,716	180,000	38,716
Park Fees	12,650	12,000	650
Cemetery Fees	32,244	10,000	22,244
Parks and Wildlife	(100)	300	(400)
Senior Citizens – State	43,366	35,000	8,366
Senior Citizens – Private	20,593	17,000	3,593
Constable Fees	770	500	270
County Portion of State Fees	9,817	10,000	(183)
District/County Court Fines	45,283	28,000	17,283
Justice Court Fines	70,824	60,000	10,824
Library Fines	581	1,000	(419)
Cobra Insurance Premiums	-	3,500	(3,500)
Bulk Data/Public Records	32,223	-	32,223
Horse Pen Rentals	21,285	15,000	6,285
Transaction Administrative	4	-	4

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

*Year Ended September 30, 2014*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts – Continued</b>			
Interest Earnings	\$ 14,975	15,000	(25)
Capital Lease Proceeds	19,800	4,000	15,800
County RV Rental	81,133	45,000	36,133
Scaap Grant	4,001	5,524	(1,523)
Swimming Pool Fees	7,229	2,500	4,729
Aviation Fuel Sales	1,108	1,000	108
Pay Phone Revenue	1,256	1,200	56
Concession Revenue	(140)	500	(640)
Grant – Rural Addressing	929	1,000	(71)
Miscellaneous Revenue	108,475	47,466	61,009
Tdhca Grant	431,465	431,465	-
Indigent Defense – SB7GR	9,728	8,000	1,728
Miscellaneous Grant Revenue	-	-	-
JP Attorney Collection Fees	(2,699)	-	(2,699)
Youth Center	20,737	18,320	2,417
Boarding Prisoners	7,046	-	7,046
Restitution Due To County	1,956	-	1,956
City Arrest Fees	135	-	135
Transfer From Fund Balance	-	2,000,000	(2,000,000)
Total Receipts	9,192,644	10,707,331	(1,514,687)
<b>Disbursements</b>			
<b>County Judge</b>			
Salary – County Judge	63,066	63,066	-
Salary – State Supplement	15,000	15,000	-
Employment Taxes	6,019	6,090	71
Retirement Contribution	17,161	17,350	189
Group Insurance	15,517	15,517	-
Educational/Travel	1,250	2,000	750
Office Supplies	75	500	425
Equipment Maintenance	2,102	6,000	3,898
Telephone	1,673	2,000	327
Motor Vehicle Fuel and Lube	-	1,800	1,800
Total	121,863	129,323	7,460

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Commissioners' Court</b>			
Salary - Commissioners	\$ 190,278	190,278	-
Employment Taxes – Commissioners	14,907	15,310	403
Retirement Contribution – Commissioners	42,725	42,985	260
Group Insurance – Commissioners	61,645	61,656	11
Educational Travel	4,101	6,000	1,899
Education/Travel (1)	1,462	1,500	38
Education/Travel (2)	1,400	1,500	100
Education/Travel (3)	1,500	1,500	-
Education/Travel (4)	1,500	1,500	-
Office Supplies	2,193	2,700	507
Motor Vehicle Fuel and Repair	9,272	32,575	23,303
Dues and Subscriptions	6,475	6,475	-
Telephone	3,929	3,930	1
Salary – Administrative	39,999	40,768	769
Employment Taxes – Administrative	2,978	3,120	142
Retirement Contribution – Administrative	8,662	8,760	98
Group Insurance – Administrative	15,368	15,368	-
Education/Travel – Administrative	1,645	1,750	105
Office Supplies – Administrative	1,213	2,000	787
Telephone – Administrative	-	500	500
Postage	-	-	-
Total	411,252	440,175	28,923
<b>109th Judicial District Court</b>			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	25,174	25,175	1
District Judge Secretary Supplement	15,035	15,040	5
Employment Taxes	295	320	25
Retirement Contribution	850	895	45
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	2,409	3,000	591
Office Supplies	-	100	100
Jury Supplies and Expenses	160	300	140
7 <sup>th</sup> Administrative District	480	700	220
Jury Commissioner	-	150	150
Court Report Fees	2,583	2,600	17
Court Appointed Attorney	15,381	16,000	619
Jury Services	4,500	5,725	1,225
Grand Jury Expense	-	885	885
Telephone	269	600	331
Witness Expenses	672	675	3
Total	86,904	91,416	4,512

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>District Attorney</b>			
District Attorney Supplement	\$ 40,000	40,000	-
Telephone	316	324	8
Total	40,316	40,324	8
<b>County Court at Law</b>			
Salary – Juvenile Board Member	1,200	1,246	46
Salary – Administrative Assistant	42,494	42,494	-
Employment Taxes	3,173	3,345	172
Retirement Contribution	9,284	9,390	106
Group Insurance	15,356	15,356	-
Education/Travel	-	1,000	1,000
Court Reporter Fees	4,901	5,000	99
Attorney Fees – Adult	4,975	6,000	1,025
Attorney Fees – Juveniles	5,850	6,500	650
MHMR Commitments	-	3,000	3,000
Jury Services	-	1,500	1,500
Office Supplies	-	600	600
Total	87,233	95,431	8,198
<b>County/District Clerk</b>			
Salary – County/District Clerk	60,798	60,799	1
Salary – Deputy Clerks	113,214	113,214	-
Salary – Extra Help	2,172	2,172	-
Employment Taxes	13,102	13,470	368
Retirement Contribution	36,972	37,380	408
Group Insurance	61,499	61,499	-
Education/Travel	6,083	8,250	2,167
Office Supplies	10,861	11,000	139
Election Expense	18,029	18,030	1
Copier Rental/Maintenance	4,877	4,900	23
Computer Maintenance	23,365	29,725	6,360
Telephone	1,781	2,400	619
Records Management Expense	-	2,250	2,250
Total	352,753	365,089	12,336

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Attorney</b>			
Salary – County Attorney	\$ 60,798	60,799	1
Salary – State Supplement	35,000	35,000	-
Employment Taxes	7,231	7,231	-
Retirement Contribution	20,354	20,354	-
Group Insurance	15,502	15,502	-
Education/Travel	2,055	2,055	-
Education/Travel Admin	1,387	1,580	193
Office Supplies	580	1,000	420
Dues and Subscriptions	360	500	140
Computer Maintenance	2,250	19,490	17,240
Law Library	1,574	2,500	926
Investigation	21	505	484
Telephone	865	2,000	1,135
Total	147,977	168,516	20,539
<b>Justice Court</b>			
Salary – Justices of the Peace	60,798	60,799	1
Salary – Assistant Justice of the Peace	32,328	32,760	432
Salary – Extra Labor	264	1,000	736
Employment Taxes	7,108	7,230	122
Retirement Contribution	19,934	20,290	356
Group Insurance	30,815	30,815	-
Education/Travel – JP	1,689	3,000	1,311
Office Supplies	1,005	3,500	2,495
Dues	40	250	210
Computer Maintenance	3,056	3,500	444
Jury Services	-	500	500
Telephone	1,899	3,000	1,101
Autopsy Fees	11,175	11,175	-
Total	170,111	177,819	7,708
<b>County Auditor</b>			
Salary – County Auditor	67,122	67,122	-
Salary – Assistant Auditor	34,320	34,320	-
Employment Taxes	7,298	7,760	462
Retirement Contribution	21,553	21,790	237
Group Insurance	30,843	30,843	-
Education Travel	3,240	3,250	10

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Auditor – Continued</b>			
Education Travel – CIO	\$ 1,033	1,750	717
Office Supplies	1,734	3,000	1,266
Dues and Subscriptions	175	500	325
Computer Maintenance	2,400	2,400	-
Legal Fees	-	500	500
Telephone	546	750	204
Total	170,264	173,985	3,721
<b>County Treasurer</b>			
Salary – County Treasurer	60,799	60,799	-
Salary – Assistant Treasurer	34,320	34,320	-
Salary – Extra Help	326	2,600	2,274
Employment Taxes	6,803	7,545	742
Retirement Contribution	20,401	21,190	789
Group Insurance	30,830	30,830	-
Education Travel	2,943	4,000	1,057
Office Supplies	2,361	3,000	639
Dues and Subscriptions	177	200	23
Equipment Maintenance	-	1,000	1,000
Computer Maintenance	2,400	2,400	-
Telephone	1,955	2,400	445
Total	163,315	170,284	6,969
<b>Tax Assessor – Collector</b>			
Salary – Tax Assessor – Collector	60,799	60,799	-
Salary – Deputy Tax Collectors	76,814	76,815	1
Employment Taxes	9,971	10,530	559
Retirement Contribution	29,239	29,560	321
Group Insurance	46,199	46,199	-
Educational Travel	8,467	8,525	58
Office Supplies	15,217	15,220	3
Dues and Subscriptions	250	500	250
Equipment Maintenance	-	350	350
Software Maintenance	390	1,170	780
Telephone	2,374	2,460	86
Computer Lease	43,591	43,591	-
Total	293,311	295,719	2,408

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Sheriff</b>			
Salary – Sheriff	\$ 74,402	74,402	-
Salary – Deputies	237,960	268,527	30,567
Overtime – Deputies	47,988	47,988	-
Employment Taxes	27,187	28,975	1,788
Retirement Contribution	76,976	80,940	3,964
Group Insurance	89,004	98,000	8,996
Educational Travel	3,101	5,750	2,649
Law Enforcement Travel	(286)	1,600	1,886
Office Supplies	4,650	6,000	1,350
Law Enforcement Supplies	13,325	13,600	275
Motor Vehicle Fuel and Lubrication	24,943	28,000	3,057
Motor Vehicle Tires	3,156	3,160	4
Radio-Teletype	7,015	9,000	1,985
Equipment Maintenance	4,535	5,200	665
Motor Vehicle Repair and Maintenance	2,753	3,540	787
Telephone	11,274	13,750	2,476
Special Departmental Equipment	18,116	18,150	34
Investigation/Informant	6,245	9,500	3,255
Capital Outlay-Sheriff	32,121	32,350	229
Total	684,465	748,432	63,967
<b>Department of Public Safety</b>			
Telephone	3,175	6,000	2,825
Utilities	3,783	3,785	2
Total	6,958	9,785	2,827
<b>County Constables</b>			
Salary – Constables	10,296	10,296	-
Employment Taxes	751	790	39
Retirement Contribution	2,379	2,379	-
Group Insurance	15,166	15,166	-
Education Travel	-	1,745	1,745
Supplies	-	750	750
Motor Vehicle Fuel & Lubrication	-	250	250
Dues and Subscriptions	-	100	100
Telephone	900	900	-
Total	29,492	32,376	2,884

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Jail</b>			
Salary – Jailers	\$ 184,477	184,477	-
Salary – Extra Help	5,959	11,698	5,739
Employment Taxes	13,957	16,540	2,583
Retirement Contribution	39,307	46,505	7,198
Group Insurance	55,492	60,000	4,508
Jail Supplies	4,993	5,550	557
Medical and Evaluation Supplies	6,085	6,550	465
Clinic and Hospital	7,873	8,000	127
Computer Maintenance	6,339	6,450	111
Boarding Prisoners	32,443	32,900	457
SCAAP Grant Expenditures	4,001	5,524	1,523
Total	360,926	384,194	23,268
<b>Community Supervision and Corrections Department</b>			
Salary – Probation Officer	64,251	64,251	-
Salary – Probation Secretary	20,477	20,977	500
Salary – State Supplement	-	-	-
Employment Taxes	6,302	6,590	288
Retirement Contribution	18,282	18,500	218
Group Insurance	23,215	23,215	-
Education travel	1,109	1,245	136
Telephone	1,039	1,040	1
Office Supplies	755	755	-
Motor Vehicle Fuel and Repairs	199	200	1
Total	135,629	136,773	1,144
<b>Juvenile Probation</b>			
Salary – Juvenile Probation	32,531	32,565	34
Salary – Probation Secretary	21,477	21,477	-
Salary – Extra Labor	1,400	1,400	-
Employment Taxes	6,417	6,623	206
Retirement Contribution	18,364	18,460	96
Group Insurance	22,994	22,994	-
Education Travel	4,543	4,545	2
Office Supplies	622	955	333
Motor Vehicle Fuel and Repair	3,944	4,000	56
Contracted Juvenile Detention	312	20,000	19,688
Non-Residential Services	501	6,000	5,499
Psychological reports	-	500	500
Total	113,105	139,519	26,414



# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Health</b>	\$		
Transfer to Hospital	526	-	(526)
Total	<u>526</u>	<u>-</u>	<u>(526)</u>
<b>County Welfare</b>			
Travel Assistance	-	250	250
Food and Grocery Supplies	-	750	750
Medical Fees	-	1,000	1,000
Burial Expense	-	1,500	1,500
Utilities	48	2,000	1,952
Total	<u>48</u>	<u>5,500</u>	<u>5,452</u>
<b>Historical Committee</b>			
Salary – Museum Conservator	12,018	12,909	891
Salary – Extra	1,769	3,265	1,496
Employment Taxes	1,055	1,440	385
Retirement Contribution	2,554	4,030	1,476
Education Travel	373	750	377
Office Supplies	3,779	4,085	306
Dues and Subscriptions	326	500	174
Computer Maintenance	150	500	350
Telephone	822	1,000	178
Capital Outlay	565	5,000	4,435
Total	<u>23,411</u>	<u>33,479</u>	<u>10,068</u>
<b>Golf Course</b>			
Salary – Greenskeeper	14,307	14,350	43
Employment Taxes	1,095	1,100	5
Retirement Contribution	3,076	3,100	24
Group Insurance	5,166	5,250	84
Capital Outlay	-	56,405	56,405
Total	<u>23,644</u>	<u>80,205</u>	<u>56,561</u>
<b>Youth Center</b>			
Salary – Director	24,428	24,428	-
Salary - Extra Labor	6,823	7,800	977
Employment Taxes	2,380	2,825	445
Retirement Contribution	5,288	7,930	2,642
Group Insurance	9,562	15,000	5,438
Education Travel	-	305	305
Utilities	1,473	1,475	2

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Youth Center - Continued</b>			
Dues and Subscriptions	\$ -	100	100
Office Supplies	501	501	-
Supplies and Equipment Repairs	1,752	1,950	198
Motor Vehicle Fuel and Lubrication	-	250	250
Telephone	1,402	1,600	198
Special Events	28,291	28,295	4
Recreation Equipment	780	780	-
Total	82,680	93,239	10,559
<b>County Library</b>			
Salary – Librarian	52,291	52,291	-
Salary – Extra Labor	16,244	53,787	37,543
Salary – Extra Labor Maintenance	17,980	17,980	-
Employment Taxes	6,469	9,880	3,411
Retirement Contributions	17,834	27,830	9,996
Group Insurance	15,444	15,444	-
Educational Travel	-	-	-
Maintenance Supplies	3,338	3,340	2
Supplies	4,546	4,765	219
Library Books	18,438	18,550	112
Film and Software	6,500	8,380	1,880
Dues and Subscriptions	1,097	2,500	1,403
Repairs and Maintenance	1,537	2,500	963
Copier Rental	2,228	2,230	2
Telephone	1,186	1,500	314
Utilities	11,424	12,000	576
Capital / Equipment	1,440	1,500	60
Total	177,996	234,477	56,481
<b>Parks, Cemetery &amp; Buildings</b>			
Salary – Supervisor	53,893	53,893	-
Salary – Operator	146,644	147,680	1,036
Salary – Labor II	24,696	36,774	12,078
Salary – Labor	32,217	32,240	23
Salary – Extra Summer Labor	18,205	36,990	18,785
Salary – Extra Maintenance	16,995	19,835	2,840
Employment Taxes	21,889	24,935	3,046
Retirement Contribution	60,226	66,560	6,334
Group Insurance	104,290	105,000	710
Educational Travel	12	1,500	1,488
Office Supplies	120	400	280

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

Disbursements - Continued	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Parks, Cemetery &amp; Buildings – Continued</b>			
Supplies	\$ 19,512	19,550	38
Motor Vehicle Fuel and Lubrication	18,120	18,150	30
Botanical Supplies	34,486	49,190	14,704
Equipment Repairs	5,730	8,000	2,270
Repairs and Maintenance	6,867	12,000	5,133
Pond Maintenance	978	1,500	522
Vehicle Repairs	9,039	11,000	1,961
Welding Supplies	1,990	3,000	1,010
Telephone	1,950	5,000	3,050
Utilities	7,194	7,800	606
Capital Outlay	46,537	49,000	2,463
Total	631,590	709,997	78,407
<b>Sports Complex</b>			
Supplies	180	3,000	2,820
Repairs and Maintenance	2,983	4,200	1,217
Utilities	17,231	17,250	19
Equipment Rental	-	1,600	1,600
Capital	-	1,500	1,500
Baseball Equipment	-	1,000	1,000
Total	20,394	28,550	8,156
<b>Swimming Pool</b>			
Salary – Extra Summer Labor	21,744	33,750	12,006
Salary – Extra Maintenance	-	5,198	5,198
Employment Taxes	1,663	2,980	1,317
Supplies	862	2,000	1,138
Concession Supplies	1,896	3,000	1,104
Pool Chemicals	5,116	10,000	4,884
Repairs and Maintenance	3,680	5,000	1,320
Lifeguard Certifications	175	1,500	1,325
Telephone	263	350	87
Utilities	7,047	11,000	3,953
Equipment	973	5,000	4,027
Total	43,419	79,778	36,359
<b>County Cemetery</b>			
Supplies	1,559	3,500	1,941
Repairs and Maintenance	7,001	9,000	1,999
Fire Art Control	-	3,100	3,100
Telephone	116	1,000	884
Utilities	3,346	4,200	854
Capital Outlay	10,250	14,000	3,750
Total	22,272	34,800	12,528

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

*Year Ended September 30, 2014*

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Building Maintenance</b>			
Supplies	\$ 15,674	20,000	4,326
Repairs and Maintenance	16,174	26,250	10,076
Fire and Safety	93	7,000	6,907
Telephone	316	2,000	1,684
Utilities	63,631	63,635	4
Equipment Lease	14,179	16,035	1,856
Total	<u>110,067</u>	<u>134,920</u>	<u>24,853</u>
<b>Courthouse</b>			
Salary – Extra Maintenance	14,749	20,138	5,389
Employment Taxes	1,099	1,545	446
Retirement Contribution	3,039	4,330	1,291
Janitorial Supplies	4,890	5,000	110
Supplies	-	500	500
Repairs and Maintenance	28,499	36,000	7,501
Utilities	34,503	44,000	9,497
Total	<u>86,779</u>	<u>111,513</u>	<u>24,734</u>
<b>Airport</b>			
Repairs and Maintenance	4,767	20,000	15,233
Telephone	521	1,000	479
Utilities	5,292	6,500	1,208
Total	<u>10,580</u>	<u>27,500</u>	<u>16,920</u>
<b>County Extension Service</b>			
Salary – County Agent	2,417	16,583	14,166
Salary – Secretary	47,112	47,112	-
Employment Taxes	3,562	5,335	1,773
Retirement Contribution	10,179	10,315	136
Group Insurance	15,411	15,411	-
Travel – Agricultural Agent	2,608	6,500	3,892
Office Supplies	4,921	5,000	79
Home Demonstration Supplies	1,051	1,055	4
Result Demonstration Supplies	40	1,500	1,460
Motor Vehicle Fuel	944	2,000	1,056
Postage	230	600	370
Repairs – Pens and Traps	1,896	1,900	4
Equipment Maintenance	2,062	2,065	3
Pick-Up and Equipment Repairs	1,461	2,000	539
Trapper Expense	32,400	32,400	-
Telephone	4,623	4,625	2

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>County Extension Service – Continued</b>			
Utilities	\$ 22,540	22,550	10
Soil Conservation	-	2,000	2,000
Capital Outlay	3,095	3,100	5
Total	<u>156,552</u>	<u>182,051</u>	<u>25,499</u>
<b>Road and Bridge</b>			
Salary – Supervisors	53,893	53,893	-
Salary – Drivers/Operator	181,987	210,392	28,405
Employment Taxes	17,128	20,220	3,092
Retirement Contribution	50,498	57,150	6,652
Group Insurance	92,747	105,000	12,253
Travel – Educational	1,402	1,405	3
Office Supplies	2,316	2,600	284
Gas, Oil and Diesel Fuel	52,783	64,295	11,512
Tires and Tubes	12,273	13,000	727
Parts and Repairs	34,726	40,000	5,274
Caliche, Premix and Emulsion	30,537	35,000	4,463
Cattleguard Supplies	28	1,000	972
Welding Supplies	2,796	2,800	4
Telephone	1,911	2,100	189
Utilities	3,858	8,000	4,142
Capital Outlay	79,285	79,300	15
Total	<u>618,168</u>	<u>696,155</u>	<u>77,987</u>
<b>Senior Citizens</b>			
Salary – Supervisor	41,454	41,454	-
Salary – Administration	14,405	16,354	1,949
Salary – Dietary	32,263	38,067	5,804
Salary – Transportation	17,303	17,460	157
Employment Taxes	7,925	8,670	745
Retirement Contribution	17,134	24,340	7,206
Group Insurance	15,370	15,371	1
Education Travel	-	750	750
Office Supplies	1,951	2,000	49
Dietary Supplies	57,267	60,000	2,733
Kitchen Supplies	3,783	3,785	2
Gas, Oil and Tires	1,043	2,000	957
Paper Supplies	7,373	8,315	942
Maintenance Equipment	2,073	3,000	927
Vehicle Repairs	93	1,000	907
Area Agency Supervisor	-	2,400	2,400
Telephone	277	1,000	723
Capital Outlay	21,870	24,000	2,130
Total	<u>241,584</u>	<u>269,966</u>	<u>28,382</u>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>Non-Departmental</b>			
Employee Retirement Reward	\$ 366	6,000	5,634
Retirees County Group Insurance	612,249	880,000	267,751
TCDRS SDB Insurance	20,401	20,401	-
TCDRS Retirement Correction	1,000,000	1,108,000	108,000
Workers Compensation Insurance	26,210	50,000	23,790
Unemployment Taxes/Claims	-	10,000	10,000
Aviation Fuel Sales Expenditures	1,463	2,000	537
Dues and Subscriptions	130	1,400	1,270
Advertising	5,239	5,240	1
County Promotion and Development	23,893	27,000	3,107
Districting Service Professional Fees	-	15,000	15,000
Auditing Fees	40,541	45,000	4,459
Lawsuit Costs	-	10,000	10,000
Law Library Expense	-	2,000	2,000
Telephone	3,808	4,000	192
COBRA Insurance	-	16,000	16,000
Official and Employees Bond	3,036	3,500	464
Insurance	57,364	188,075	130,711
Drug Policy Compliance	1,658	1,850	192
Safety Program	2,293	4,250	1,957
ADA Compliance	1,057	10,000	8,943
MH/MR Center	-	5,000	5,000
Rural Addressing – 911	1,109	2,000	891
Appraisal District	55,895	57,000	1,105
COLA	57,695	57,695	-
Tax Expense on Rental Property	-	600	600
Paper and Supplies	2,994	3,000	6
Postage	5,017	10,000	4,983
Copier Rental/Maintenance	2,934	2,935	1
Postage Machine Rental/Maintenance	2,248	3,375	1,127
Fax Phone Line	284	650	366
Animal Control Services	-	6,820	6,820
Emergency Management Coordinator	21,977	21,989	12
Fire Department Equipment	9,000	9,000	-
Fire Department Replacement			
Depreciation	7,500	7,500	-
Fire Department Operating Expense	93,473	93,478	5
Total	<u>2,059,834</u>	<u>2,690,758</u>	<u>630,924</u>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>Disbursements - Continued</b>			
<b>Capital Outlay</b>			
Paving/Urban	\$ 150,000	150,000	-
Paving	276,000	276,000	-
Courthouse Computers	28,588	28,610	22
Total	<u>454,588</u>	<u>454,610</u>	<u>22</u>
<b>TDHCA Grant</b>			
TDHCA Grant Expenditures	427,995	431,465	3,470
Total	<u>427,995</u>	<u>431,465</u>	<u>3,470</u>
<b>Total Disbursements</b>	<u>8,568,001</u>	<u>9,898,123</u>	<u>1,330,122</u>
<b>Transfers Out</b>			
Golf Course Fund	91,176	91,176	-
Permanent Improvement Fund	648,219	718,032	69,813
<b>Total Transfers Out</b>	<u>739,395</u>	<u>809,208</u>	<u>69,813</u>
<b>Total Disbursements and Transfers Out</b>	<u>9,307,396</u>	<u>10,707,331</u>	<u>1,399,935</u>
<b>Excess Receipts (Disbursements)</b>	(114,752)	-	(114,752)
<b>Beginning Balance</b>	8,868,952	8,868,952	-
<b>Ending Balance</b>	\$ <u>8,754,200</u>	<u>8,868,952</u>	<u>(114,752)</u>
<b>Summary of Ending Balance</b>			
Cash, Non-Interest Bearing	\$ 1,200		
Cash, Interest Bearing	<u>8,753,000</u>		
	\$ 8,754,200		

*See accompanying notes to financial statements.*



**Governmental Fund Types  
Special Revenue Funds**

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# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Juvenile Probation Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
TJJD Funding-State Aid	\$ 59,072	54,591	4,481
TJJD Funding-Commitment Reduction	8,334	12,500	(4,166)
TJJD Funding-Mental Health	6,416	7,699	(1,283)
Interest Earnings	12	-	12
<b>Total Receipts</b>	<b>73,834</b>	<b>74,790</b>	<b>(956)</b>
<b>Disbursements</b>			
Salary-State Supplement	31,605	31,605	-
Education-Travel	2,110	2,500	390
Office Supplies	3,694	2,000	(1,694)
Motor Vehicle Fuel & Lubrication	1,000	1,000	-
Medical Dental or Lab Fee	375	500	125
Equipment Maintenance	500	500	-
Contracted Juvenile Retention	8,129	23,336	15,207
Non-Residential Services	7,563	7,699	136
Auditing Fees	3,600	3,600	-
Telephone	1,831	1,800	(31)
Communication Service Expenses	250	250	-
<b>Total Disbursements</b>	<b>60,657</b>	<b>74,790</b>	<b>14,133</b>
<b>Excess Receipts (Disbursements)</b>	<b>13,177</b>	<b>-</b>	<b>13,177</b>
<b>Beginning Balance</b>	<b>18,711</b>	<b>18,711</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 31,888</b>	<b>18,711</b>	<b>13,177</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 31,888		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Lateral Road Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
State Lateral Road	\$ 6,500	6,500	-
<b>Total Receipts</b>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
<b>Disbursements</b>			
Caliche, Premix and Emulsion	4,900	4,900	-
Equipment Repairs	1,600	1,600	-
<b>Total Disbursements</b>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
<b>Excess Receipts (Disbursements)</b>	-	-	-
<b>Beginning Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Balance</b>	\$ -	-	-
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ -	-	-

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Restricted Fund

**Year Ended September 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Miscellaneous Grant Revenues	\$ 1,523	16,650	(15,127)
County Judge State Supplemental Election Services	-	5,000	(5,000)
County Attorney State Supplement	-	32,083	(32,083)
Juvenile Grant Probation	-	-	-
Library Lone Star Grant	-	-	-
Youth Center	-	-	-
District Attorney Supplement	8,222	-	8,222
Grant Proceeds for Capital Improvement	426,000	69,814	356,186
<b>Total Receipts</b>	<u>435,745</u>	<u>123,547</u>	<u>312,198</u>
<b>Disbursements</b>			
Youth Center	-	-	-
Insurance on Damages	-	-	-
County Attorney State Supplement	-	-	-
<b>Total Disbursements</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Transfers</b>			
Transfer In	458,769	-	458,769
<b>Total Transfers In</b>	<u>458,769</u>	<u>-</u>	<u>458,769</u>
<b>Excess Receipts (Disbursements)</b>	894,514	123,547	770,967
<b>Beginning Balance</b>	<u>123,547</u>	<u>123,547</u>	<u>-</u>
<b>Ending Balance</b>	\$ 1,018,061	247,094	770,967
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 1,018,061		

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Law Library Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Law Library Revenue	\$ 2,310	-	2,310
<b>Total Receipts</b>	<u>2,310</u>	<u>-</u>	<u>2,310</u>
<b>Disbursements</b>			
Law Library Expenditures	-	20,005	20,005
<b>Total Disbursements</b>	<u>-</u>	<u>20,005</u>	<u>20,005</u>
<b>Excess Receipts (Disbursements)</b>	2,310	(20,005)	22,315
<b>Beginning Balance</b>	<u>20,005</u>	<u>20,005</u>	<u>-</u>
<b>Ending Balance</b>	\$ 22,315	-	22,315
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 22,315		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements County Attorney Check Processing Fund

***Year Ended September 30, 2014***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Check Restitution	\$ 4,767	11,000	(6,233)
County Attorney Fees	<u>630</u>	<u>2,500</u>	<u>(1,870)</u>
<b>Total Receipts</b>	<u>5,397</u>	<u>13,500</u>	<u>(8,103)</u>
<b>Disbursements</b>			
Check Restitution	4,762	10,210	5,448
Miscellaneous	-	200	200
Employment Taxes	31	185	154
Retirement Contribution	86	505	419
Support Staff Salary	<u>400</u>	<u>2,400</u>	<u>2,000</u>
<b>Total Disbursements</b>	<u>5,279</u>	<u>13,500</u>	<u>8,221</u>
<b>Excess Receipts (Disbursements)</b>	118	-	118
<b>Beginning Balance</b>	<u>220</u>	<u>220</u>	<u>-</u>
<b>Ending Balance</b>	\$ 338	220	118
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 338		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Constable Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Constable Pct. 4 Education Grant	\$ 586	-	586
<b>Total Receipts</b>	<u>586</u>	<u>-</u>	<u>586</u>
<b>Disbursements</b>			
Constable Pct. 4 Expenditures	302	5,080	4,778
<b>Total Disbursements</b>	<u>302</u>	<u>5,080</u>	<u>4,778</u>
<b>Excess Receipts (Disbursements)</b>	284	(5,080)	5,364
<b>Beginning Balance</b>	<u>5,080</u>	<u>5,080</u>	<u>-</u>
<b>Ending Balance</b>	\$ 5,364	-	5,364
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 5,364		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Records Management Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Records Management	\$ 15,882	-	15,882
County Records	2,040	-	2,040
Vital Statistics Records	302	-	302
Record Archive Fees	15,055	-	15,055
<b>Total Receipts</b>	33,279	-	33,279
<b>Disbursements</b>			
Records Management Expenditures	-	15,180	15,180
Educational Travel	722	725	3
<b>Total Disbursements</b>	722	15,905	15,183
<b>Excess Receipts (Disbursements)</b>	32,557	(15,905)	48,462
<b>Beginning Balance</b>	15,905	15,905	-
<b>Ending Balance</b>	\$ 48,462	-	48,462
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 48,462		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Courthouse Security Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Courthouse Security – Clerk	\$ 2,473	-	2,473
Courthouse Security – JP Fee	1,779	-	1,779
<b>Total Receipts</b>	<b>4,252</b>	<b>-</b>	<b>4,252</b>
<b>Disbursements</b>			
Courthouse Security Expense	6,040	22,485	16,445
<b>Total Disbursements</b>	<b>6,040</b>	<b>22,485</b>	<b>16,445</b>
<b>Excess Receipts (Disbursements)</b>	<b>(1,788)</b>	<b>(22,485)</b>	<b>20,697</b>
<b>Beginning Balance</b>	<b>22,485</b>	<b>22,485</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 20,697</b>	<b>-</b>	<b>20,697</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 20,697		

*See accompanying notes to financial statements.*



# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Justice of the Peace Tech Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Justice Court – Tech Fund	2,322	-	2,322
<b>Total Receipts</b>	2,322	-	2,322
<b>Disbursements</b>			
Technology Expenditures	1,615	10,939	9,324
<b>Total Disbursements</b>	1,615	10,939	9,324
<b>Excess Receipts (Disbursements)</b>	707	(10,939)	11,646
<b>Beginning Balance</b>	10,939	10,939	-
<b>Ending Balance</b>	\$ 11,646	-	11,646
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 11,646		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements County/District Court Technology Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
County/District Technology Fund	1,006	-	1,006
<b>Total Receipts</b>	1,006	-	1,006
<b>Disbursements</b>			
Technology Expenditures	-	3,608	3,608
<b>Total Disbursements</b>	-	3,608	3,608
<b>Excess Receipts (Disbursements)</b>	1,006	(3,608)	4,614
<b>Beginning Balance</b>	3,608	3,608	-
<b>Ending Balance</b>	\$ 4,614	-	4,614
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 4,614		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Community Supervision and Corrections Department Fund

***Year Ended September 30, 2014***

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Receipts</b>			
TDCJ-CJAD Funding – Basic Supervision	\$ 18,522	16,658	1,864
Probation Restitution Fees	53,613	48,000	5,613
TDCJ-CJAD Funding – Community Program	6,201	8,042	(1,841)
Interest Earnings	72	52	20
Carryover from Previous Fiscal Year	(1)	31,121	(31,122)
<b>Total Receipts</b>	<u>78,407</u>	<u>103,873</u>	<u>(25,466)</u>
<b>Disbursements</b>			
Salary – CSCD Director	15,158	15,158	-
Salary – Admin Support	10,745	10,745	-
Salary – Comm Svc Sup	2,605	7,214	4,609
Salary – Cost of Living Increase	4,200	4,200	-
Employment Taxes	2,502	2,856	354
State Retirement Contribution	6,212	6,241	29
Trans-Maintenance	106	1,260	1,154
Trans-Fuel	2,392	3,500	1,108
Office Supplies	1,028	1,885	857
Equipment Maintenance	855	2,500	1,645
Internet Services	510	600	90
Computer Maintenance	5,720	5,280	(440)
Auditing Fees	3,600	3,600	-
Fiscal Service Fee	224	178	(46)
Telephone	998	1,000	2
Volunteer Insurance	230	230	-
Other – Licenses/Memberships	42	42	-
Other Bonds and Insurance	2,612	2,612	-
Urinalysis Supplies	591	591	-
Prior Year refund to State	1,197	1,197	-
<b>Total Disbursements</b>	<u>61,527</u>	<u>70,889</u>	<u>9,362</u>
<b>Excess Receipts (Disbursements)</b>	16,880	32,984	(16,104)
<b>Beginning Balance</b>	<u>39,331</u>	<u>39,331</u>	<u>-</u>
<b>Ending Balance</b>	\$ 56,211	72,315	(16,014)
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 56,211		

*See accompanying notes to financial statements.*

**Governmental Fund Types**  
**Debt Service Fund**

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Debt Service Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes:	\$ -	-	-
1998 General Obligation	-	-	-
Refunding Bonds	52	-	52
<b>Total Transfers In</b>	-	-	-
<b>Total Receipts and Transfers In</b>	52	-	52
<b>Disbursements</b>			
Principal:			
1998 General Obligation Refunding			
Bond	-	-	-
Interest:			
1998 General Obligation Refunding			
Bond	-	-	-
Agent Fees	-	-	-
<b>Total Disbursements</b>	-	-	-
<b>Excess Receipts (Disbursements)</b>	52	-	52
<b>Beginning Balance</b>	4,369	4,369	-
<b>Ending Balance</b>	\$ 4,421	4,369	52
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 4,421		

*See accompanying notes to financial statements.*



**Governmental Fund Types  
Capital Projects Funds**



# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Permanent Improvement Fund

***Year Ended September 30, 2014***

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts</b>	\$ <u>-</u>	<u>-</u>	<u>-</u>
<b>Disbursements</b>			
Permanent Improvements	<u>189,354</u>	<u>774,937</u>	<u>585,583</u>
<b>Total Disbursements</b>	<u>189,354</u>	<u>774,937</u>	<u>585,583</u>
<b>Transfer In</b>			
General Fund	<u>189,450</u>	<u>774,937</u>	<u>(585,487)</u>
<b>Excess Receipts (Disbursements)</b>	96	-	96
<b>Beginning Balance</b>	<u>2</u>	<u>2</u>	<u>-</u>
<b>Ending Balance</b>	\$ 98	2	96
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 98		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Airport Improvement Fund

***Year Ended September 30, 2014***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Hanger Fees	\$ 6,208	-	6,208
<b>Total Receipts</b>	<u>6,208</u>	<u>-</u>	<u>6,208</u>
<b>Disbursements</b>			
Airport Project Participation	200	16,774	16,574
<b>Total Disbursements</b>	<u>200</u>	<u>16,774</u>	<u>16,574</u>
<b>Excess Receipts (Disbursements)</b>	6,008	16,774	22,782
<b>Beginning Balance</b>	<u>16,774</u>	<u>16,774</u>	<u>-</u>
<b>Ending Balance</b>	\$ 22,782	-	22,782
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 22,782		





**Proprietary Fund Types**  
**Internal Service Fund**



# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Employee Medical Benefit Fund

*Year Ended September 30, 2014*

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Billings to Other Funds	\$ 1,704,508	-	1,704,508
Interest	1,447	4,000	(2,553)
Retiree Drug Subsidy	36,023	30,000	6,023
<b>Total Receipts</b>	<u>1,741,978</u>	<u>34,000</u>	<u>1,707,978</u>
<b>Disbursements</b>			
Medical Claims	2,347,762	-	(2,347,762)
Investment Expense	3,000	5,000	2,000
Wellness Center Expenses	425	29,000	28,575
<b>Total Disbursements</b>	<u>2,351,187</u>	<u>34,000</u>	<u>(2,317,187)</u>
<b>Excess Receipts (Disbursements)</b>	(609,209)	-	(609,209)
<b>Beginning Balance</b>	<u>3,079,788</u>	<u>3,079,788</u>	-
<b>Ending Balance</b>	\$ 2,470,579	3,079,788	(609,209)
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 2,470,579		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Golf Course Country Club Fund

***Year Ended September 30, 2014***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Membership Dues	\$ 35,970	28,924	7,046
Cart Shed Rental	9,241	7,070	2,171
Green Fees	7,515	4,600	2,915
Tournament Revenues	4,500	1,500	3,000
Building Rental Revenue	1,327	1,177	150
Interest Earnings	36	-	36
<b>Total Receipts</b>	<u>58,589</u>	<u>43,271</u>	<u>15,318</u>
<b>Disbursements</b>			
Contract labor	28,791	28,847	56
Office Supplies	142	500	358
Supplies	5,548	6,000	452
Motor Vehicle Fuel and Lubrication	1,488	4,000	2,512
Botanical Supplies	405	4,725	4,320
Repairs and Maintenance	35,102	35,110	8
Equipment Repairs	1,719	4,630	2,911
Grounds Maintenance	20,431	22,000	1,569
Fiscal Service Fee	2,250	3,000	750
Sales Tax Expense	3,142	3,145	3
Telephone	902	1,025	123
Utilities	11,661	11,665	4
Property Leases	120	200	80
Equipment Leases	875	2,400	1,525
Capital Outlay	7,197	7,200	3
<b>Total Disbursements</b>	<u>119,773</u>	<u>134,447</u>	<u>14,674</u>
<b>Transfers In</b>			
Transfer from General Fund	91,176	91,176	-
<b>Total Transfers In</b>	<u>91,176</u>	<u>91,176</u>	<u>-</u>
<b>Excess Receipts (Disbursements) and Transfer In</b>	29,992	-	29,992
<b>Beginning Balance</b>	14	14	-
<b>Ending Balance</b>	\$ 30,006	14	29,992
<b><u>Summary of Ending Balance</u></b>			
Cash, Non-interest Bearing	\$ 30,006		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements 4-H Club Fund

*Year Ended September 30, 2014*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
RV Park Revenues	\$ 42,380	37,500	4,880
Steer Pen Revenue	960	1,000	(40)
<b>Total Receipts</b>	<b>43,340</b>	<b>38,500</b>	<b>4,840</b>
<b>Disbursements</b>			
Uniforms	49	500	451
Repairs and Maintenance	16,506	16,673	167
Promotions	1,759	2,000	241
Supplies	8,396	10,000	1,604
Registrations	1,217	3,000	1,783
Equipment	419	3,750	3,331
Events	6,756	6,950	194
Awards	2,360	2,500	140
<b>Total Disbursements</b>	<b>37,462</b>	<b>45,373</b>	<b>7,911</b>
<b>Excess Receipts (Disbursements)</b>	5,878	(6,873)	12,751
<b>Beginning Balance</b>	32,873	32,873	-
<b>Ending Balance</b>	\$ 38,751	26,000	12,751
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 38,751		

*See accompanying notes to financial statements.*



**Fiduciary Fund Types  
Trust and Agency Fund**

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements State of Texas Fee Fund

**Year Ended September 30, 2014**

<b>Receipts</b>	<u>Actual</u>
<b>Clerk Fees:</b>	
District Clerk Filing Fees	\$ 2,300
Criminal/Civil Judge's Supplement Salary	4,601
Consolidated Court Cost	5,000
Indigent Fees	605
State Marriage License Fees	938
Lab Tests	496
Birth Certificate	455
Time Payment	1,125
EMS Trauma Fund	842
Department of Public Safety	25
State civil Justice Data Rep Fund	1
Drug Court Program	960
Indigent Defense Representation Fund	110
Family Protection Fees	1,442
Probation Fees	1,556
Jury Service Fees	220
E-File System Fund	1,670
Sheriff Fees	1,425
Appellate Judicial Fund	270
County Attorney Fees	30
Total	<u>24,071</u>
<b>Justice of the Peace Fees:</b>	
Consolidated Court Costs	21,913
Compensation to Victims of Crime	855
Child Safety Seat/Seat Belt	2,326
Fugitive Apprehension	285
Department of Public Safety Warrants	2,013
Judicial and Court Personnel Training	116
Time Payment	200
Juvenile Crime and Delinquency	29
Correctional Management Institute	29
Indigent Fees	115
Indigent Defense Representation Fun	1,056
Traffic Law Failure to Appear	7,818
Jury Service Fees	2,269
E-File System Fund	155
State Traffic Fees	11,418
Failure to Secure Child Fee	1
Criminal/Civil Judge's Supplement Salary	3,289
State Civil Justice Data Representation Fund	33
Warrants	50
Total	<u>53,970</u>
Total Receipts	<u>78,041</u>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2014**

<b>Disbursements</b>	<u>Actual</u>
<b>State Treasurer:</b>	
Consolidated Court Costs	\$ 25,629
Compensation to Victims of Crime	743
Fugitive Apprehension	247
Judicial and Court Personnel Training	101
Time Payments	681
Indigent Fees	737
Department of Public Safety Arrest	458
Juvenile Crime and Delinquency	24
Correctional Management Institute	24
Birth Certificates	473
Child Safety Seat	1,678
State Marriage License Fees	955
EMS Trauma Fund	685
Indigent Defense Representation Fund	1,147
Drug Court Program	849
State Traffic Fees	11,830
Non Disclosure Fees	-
Criminal/Civil Judges Supplement Salary	8,480
Traffic Law Failure to Appear	5,932
Sherriff Fees – Bail Bonds	1,661
Probation Fees – Sexual Assault	1,110
Jury Service Fees	2,419
E-File System Fund	1,466
DNA Testing Fees	-
State Civil Justice Data Representation Fund	33
Failure to Secure Child Fee	1
District Court Filing Fee	2,395
Clerk, 8 <sup>th</sup> Court of Appeals	290
	<hr/>
Total	70,048
<b>Crane County's Share of State of Texas Fees:</b>	
Consolidated Court Costs	2,847
Compensation to Victims of Crime	83
Time Payments	681
Fugitive Apprehension	27
Judicial and Court Training	11
Juvenile Crime and Delinquency	2
DNA Testing Fees	-

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2014***

<b>Disbursements</b>	<b>Actual</b>
<b>Crane County's Share of State of Texas Fees (Continued):</b>	
Correctional Management Institute	\$ 2
EMS Trauma Fund	76
Indigent Fees	39
Indigent Defense Representation Fund	127
Drug Court Program	94
Criminal/Civil Judges Supplement Salary	32
Child Safety Seat	1,678
Traffic Failure to Appear	1,186
State Traffic Fees	622
Law Enforcement – Arrest Fees	1,832
Jury Service Fees	269
Sherriff Fee	185
State Civil Justice Data Representation Fund	4
District Court Filing Fee	17
	9,814
<b>Total</b>	<b>9,814</b>
<b>Other:</b>	
Omnibase – Traffic Failure to Appear	1,848
The Crisis Center – Family Protection Fees	1,448
	3,296
<b>Total</b>	<b>3,296</b>
<b>Total Disbursements</b>	<b>83,158</b>
<b>Excess Receipts (Disbursements)</b>	(5,117)
<b>Beginning Balance</b>	108,425
<b>Ending Balance</b>	\$ 103,308
<b><u>Summary of Ending Balance</u></b>	
Cash, Non-interest Bearing	\$ 103,308

*See accompanying notes to financial statements.*



# County of Crane Crane, Texas

## Notes to Financial Statements

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

The County of Crane 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 the County Commissioner from each of the four precincts. Services provided by the County include public safety, judicial, health, welfare, agriculture, recreation, and culture as well as general administrative and support services.

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

#### *Reporting Entity*

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

#### *Fund Accounting*

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its receipts, disbursements, and cash balances. Receipts are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds used by the County are as follows:

#### a. **Governmental Fund Types**

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

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

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Fund Accounting (Continued)*

##### a. Governmental Fund Types (Continued)

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.

##### c. Fiduciary Fund Types

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

#### *Basis of Accounting*

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

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

#### *Budgets and Budgetary Accounting*

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *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.

#### *Property Taxes*

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

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

#### *Compensated Absences*

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

#### *Interfund Transactions*

Interfund transactions have not been eliminated in the financial statements.

### 2. Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$836,808 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$12,221,381. 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 \$922,360 and the cash equivalents investment pool totaling \$11,721,381. The County has selected departments which maintain cash funds outside the County Treasures office. At September 30, the Bank balance and the carrying balance totaled \$402,158 and \$159,001 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letter of credit		<u>586,808</u>
Total balance at bank	\$	<u>836,808</u>

# County of Crane Crane, Texas

## Notes to Financial Statements

- 3. Lease Commitments** The following is a schedule of the future minimum lease payments on operating lease obligations:

Year ending September 30,		
2015	\$	15,146
2016		11,796
2017		9,203
2018		6,276
Thereafter		5,045
	\$	47,466

The following schedule shows the future payments required for the capital lease having an initial or remaining noncancellable lease term in excess of one year.

Year ending September 30,		
2015	\$	57,780
2016		57,780
2017		57,780
2018		57,780
Thereafter		38,520
		269,640
Less: Amount representing interest costs		(41,460)
Present value of minimum lease payments	\$	228,180

- 4. Employee Medical Benefits** The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2014. The Fund's estimated liability for incurred but unreported claims is approximately \$551,975 at September 30, 2014.

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

*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.

# County of Crane Crane, Texas

## Notes to Financial Statements

### 5. Retirement Plan *Plan Description (Continued)*

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 20.56% for the months of the accounting year in 2013, and 21.50% for the months of the accounting year in 2014.

The contribution rate payable by all employee members for the calendar years 2014 and 2013 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

#### *Annual Pension Costs*

For the County's accounting year ending September 30, 2014, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$775,543.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2013 and 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

# County of Crane Crane, Texas

## Notes to Financial Statements

### 5. Retirement Plan (Continued)

#### *Annual Pension Costs (Continued)*

#### Actuarial Valuation Information

Actuarial valuation date	12/31/2013
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 5 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	4.9%
Inflation	3.0%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2012
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2011
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%

(1) Includes inflation at stated rate.

# County of Crane Crane, Texas

## Notes to Financial Statements

**5. Retirement Plan  
(Continued)**

*Annual Pension Costs (Continued)*

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/12	\$ 605,068	100%	\$ -
9/30/13	758,606	100%	-
9/30/14	775,543	100%	-

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

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
12/31/11	9,519,313	12,669,580	3,150,267
12/31/12	9,491,387	12,690,415	3,199,028
12/31/13	11,568,865	13,771,814	2,202,949
Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/11	75.14%	2,459,529	128.08%
12/31/12	74.79%	2,413,824	132.53%
12/31/13	84.00%	2,839,408	77.58%

**6. Post Employment  
Healthcare Benefits**

**Plan Description**—In addition to providing pension benefits, the County provides certain healthcare benefits for qualified retired employees. An employee is eligible for this benefit if the employees' total of the 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.

**Funding Policy**—The County is obligated to pay for all the employee/retiree's healthcare benefits and all but \$100 of the retirees' dependents and \$107 of current employee dependents. Although obligated, the County has adopted a pay as you go policy.

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Post Employment  
Healthcare Benefits  
(Continued)**

In June 2004, the GASB issued Statement No. 45, creating accounting standards for other postemployment benefits (OPEB) provided by governmental entities separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and if applicable required supplemental information (RSI) in the financial reports of state and local governments. The County has not implemented the requirements of GASB Statement No. 45 during the fiscal year ended September 30, 2014. However, the County is providing all required disclosures related to other postemployment benefits.

Annual OPEB Cost and Net OPEB Obligation—The County’s annual other OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC). The County has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County’s net OPEB obligation to the Retiree Health Plan:

Annual required contribution	\$	1,724,377
Interest on net OPEB obligation		89,363
Adjustment to annual required contribution		(105,385)
Annual OPEB cost (expense)		1,708,355
Contributions made		(614,633)
Increase in net OPEB obligation		1,093,722
Net OPEB obligation-beginning of year		3,574,519
Net OPEB obligation-end of year	\$	4,668,241

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ending September 30, 2014 and the preceding fiscal year were as follows:

Fiscal Year Ending	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2014	\$ 1,708,355	\$ 614,633	36.0%	\$ 4,668,241
September 30, 2013	1,658,043	592,789	35.8%	3,574,519
September 30, 2012	1,468,511	661,620	45.1%	2,509,265



# County of Crane Crane, Texas

## Notes to Financial Statements

- 6. Post Employment Healthcare Benefits (Continued)** Funded Status and Funding Progress—The funded status of the County’s retiree health care plan, under GASB Statement No. 45 as of September 30, is as follows:

Actuarial Valuation Date as of September 30	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2013	-	\$ 15,609,390	15,609,390	0.00%	\$ 2,770,437	563.43%
2010	-	13,791,740	13,791,740	0.00%	2,474,743	557.30%

Note: This is the third year of required implementation of GASB 45, which requires three years of data in this table. Additional years will be added to the disclosure as they become available.

Actuarial Methods and Assumptions—The Alternative Measurement Method is used to calculate the GASB ARC for the County’s retiree health care plan. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Description	Value
Actual Contribution	\$614,633
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	\$1,669,290
Payroll Growth Rate	3.3%
Discount Rate	2.5%
Net OPEB Obligation (NOO)	\$3,574,519
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$15,609,390
Fiscal Year End Date	9/30/2013
Valuation Date	9/30/2013
Amortization Method	Level Percent of Payroll Amortization

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Post Employment Healthcare Benefits (Continued)** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

**8. Amounts Due From County Officials and Amounts Paid After Year End** The County does not recognize receipts collected by the various County officials until those receipts are physically remitted to the County Treasurer. Receipts collected by the various County officials which had not been remitted to the County Treasurer at the yearend were as follows:

Justice of the Peace	\$	11,120
Building Fund		600
Museum		3
Sheriff Accounts		3,305
Probation Officer		10,494
County Clerk and District Clerk		23,153
Tax Office		<u>212,768</u>
Total	\$	<u>261,443</u>

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

**10. Subsequent Events** Management of the County has performed an evaluation of the County's activity through March 10, 2015, the date these financial statements were available for issuance and noted no significant event that would require recording or disclosure.

# **Supplementary Information**

# County of Crane Crane, Texas

## Schedule of Cash Invested

***Year Ended September 30, 2014***

Description	Interest Rate (%)	Maturity Date	Amount
			\$
<b><u>Governmental Fund Types</u></b>			
General Fund			
Time Open Account	.15%	Open	(665,005)
Tex Pool	.0281%	Open	3,636,442
Tex Star	.0219%	Open	3,739,820
Certificate of Deposit #10405	.50%	6/20/15	505,785
Certificate of Deposit #10386	.85%	01/26/17	515,447
Certificate of Deposit #10374	.60%	04/22/16	1,020,511
Special Revenue Funds			
Time Open Account	.15%	Open	1,131,497
Business checking	.10%	Open	31,888
Public Fund NOW	.15%	Open	56,211
Debt Service Fund			
Time Open Account	.15%	Open	4,421
Capital Projects Funds			
Time Open Account	.15%	Open	<u>22,880</u>
			\$ 9,999,897
<b><u>Proprietary Fund Types</u></b>			
<b>Internal Service Funds</b>			
Time Open Account	.15%	Open	38,751
Public Fund NOW	.15%	Open	167,203
Tex Pool	.0281%	Open	<u>2,303,376</u>
			\$ 2,509,330

# County of Crane Crane, Texas

## Taxing History

### *Year Ended September 30, 2014*

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

<u>Year</u>	<u>Assessed Valuation</u>	<u>Tax Rate</u>	<u>County Tax</u>	<u>Road Tax</u>
2004	924,986,869	0.67162	5,459,578	572,395
2005	1,399,400,928	0.47670	5,616,681	587,154
2006	1,833,258,024	0.38940	6,080,102	635,959
2007	1,936,095,390	0.392970	6,493,859	689,200
2008	2,318,302,436	0.312580	6,888,507	727,309
2009	2,122,089,800	0.312580	6,533,442	718,741
2010	2,319,517,191	0.284590	6,006,782	660,619
2011	2,239,717,322	0.294530	5,943,486	653,594
2012	2,668,056,887	0.266544	5,936,798	652,463
2013	2,571,0546,977	0.298736	6,410,056	702,055