



**County of Crane
Crane, Texas**

Financial Statements
Year Ended September 30, 2008



Johnson Miller & Co.
Certified Public Accountants
A Professional Corporation

County of Crane Crane, Texas

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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 Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

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

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

We have audited the accompanying financial statements of the County of Crane (the "County") as of September 30, 2008, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2008, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 20, 2009 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. In addition, the supplementary data presented in the Schedule of Cash Invested and Taxing History is presented for additional purposes and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPAs PC". The signature is written in a cursive, flowing style.

Odessa, Texas
February 20, 2009

Financial Statements



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary

Year Ended September 30, 2008

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
GOVERNMENTAL FUND TYPES			
General Fund	\$ 8,987,216	6,209,432	(2,453,107)
Special Revenue Funds			
Lateral Road	6,188	6,689	-
Restricted	13,270	11,049	-
Law Library	2,400	-	-
County Attorney Check Processing	8,823	9,661	-
Constable	670	560	-
Records Management	16,657	-	-
Courthouse Security	4,848	-	-
Justice of the Peace Technology	3,257	-	-
Community Supervision and Corrections Department	69,378	72,304	-
Debt Service Fund	321,345	320,530	-
Capital Projects Funds			
Permanent Improvement	-	765,809	766,107
Airport Improvement	<u>1,860</u>	<u>3,530</u>	<u>-</u>
Totals	<u>9,435,912</u>	<u>7,399,564</u>	<u>(1,687,000)</u>
PROPRIETARY FUND TYPES			
Enterprise Fund			
Hospital General	3,247,845	4,225,791	1,687,000
Internal Service Fund			
Employee Medical Benefit	<u>2,026,635</u>	<u>1,422,081</u>	<u>-</u>
Totals	<u>5,274,480</u>	<u>5,647,872</u>	<u>1,687,000</u>
FIDUCIARY FUND TYPES			
Trust and Agency Fund			
State of Texas Fee	<u>90,356</u>	<u>90,011</u>	<u>-</u>
Totals	<u>90,356</u>	<u>90,011</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 14,800,748	13,137,447	-

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary (Continued)

Year Ended September 30, 2008

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
324,677	4,550,706	4,875,383	1,000	4,874,383
(501)	501	-	-	-
2,221	12,157	14,378	-	14,378
2,400	7,118	9,518	-	9,518
(838)	1,068	230	-	230
110	4,058	4,168	-	4,168
16,657	33,915	50,572	-	50,572
4,848	12,853	17,701	-	17,701
3,257	8,107	11,364	32,524	11,364
(2,926)	35,450	32,524		
815	20,418	21,233	-	21,233
298	-	298	-	298
(1,670)	38,942	37,272	-	37,272
<u>349,348</u>	<u>4,725,293</u>	<u>5,074,641</u>	<u>33,524</u>	<u>5,041,117</u>
709,054	285	709,339	-	709,339
<u>604,554</u>	<u>2,164,275</u>	<u>2,768,829</u>	<u>-</u>	<u>2,768,829</u>
<u>1,313,608</u>	<u>2,164,560</u>	<u>3,478,168</u>	<u>-</u>	<u>3,478,168</u>
<u>345</u>	<u>94,702</u>	<u>95,047</u>	<u>95,047</u>	<u>-</u>
<u>345</u>	<u>94,702</u>	<u>95,047</u>	<u>95,047</u>	<u>-</u>
<u>1,663,301</u>	<u>6,984,555</u>	<u>8,647,856</u>	<u>128,571</u>	<u>8,519,285</u>

See accompanying notes to financial statements.

Governmental Fund Types
General Fund

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Ad Valorem Taxes	\$ 7,292,505	7,224,486	68,019
Delinquent Taxes	31,892	22,000	9,892
Stradus Fee	-	50	(50)
Alcoholic Beverage License	-	100	(100)
Marriage License	535	200	335
Gross Weight and Axle Weight	2,338	1,000	1,338
Photo/Certified Copy Fees	12,677	3,500	9,177
Birth Certificate Fees	5,990	1,000	4,990
District/County Miscellaneous Clerk Fees	61,211	25,000	36,211
District Attorney Fees	1,690	500	1,190
County Attorney Fees	1,462	300	1,162
County Attorney State Supplement	31,250	31,250	-
Election Services Contract Fees	-	1,585	(1,585)
District/County Criminal Court Costs	1,019	650	369
District/County Civil Court Costs	8,979	6,000	2,979
County Judge State Supplement	15,354	15,000	354
Juror Payment	1,088	-	1,088
Sheriff Fees	2,430	1,000	1,430
Tax Assessor-Collector Fee	38,941	20,000	18,941
License/Registration Fee	235,984	155,000	80,984
TJPC Entitlement - State	51,003	45,747	5,256
TJPC Entitlement - Commissioners	-	-	-
Juvenile Probation Title IV –E	391	2,607	(2,216)
Park Fees	13,850	7,000	6,850
Cemetery Fees	9,295	8,000	1,295
Parks and Wildlife	114	600	(486)
Senior Citizens – State	44,814	41,384	3,430
Senior Citizens – Private	11,807	10,000	1,807
Constable Fees	840	500	340
County Portion of State Fees	10,753	5,000	5,753
District/County Court Fines	42,474	30,000	12,474
Justice Court Fines	74,033	45,000	29,033
JP Overpayment	31	-	31
Library Fines	1,286	500	786
Cobra Insurance Premiums	1,590	1,500	90

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts – Continued			
Interest Earnings	\$ 195,219	250,000	(54,781)
Capital Lease Proceeds	1,300	1,000	300
SCAAP Grant	1,032	381	651
Insurance on Damages	10,208	10,207	1
Miscellaneous Refunds	-	75	(75)
Swimming Pool Fees	2,571	2,500	71
Aviation Fuel Sales	1,742	2,000	(258)
Pay Phone Revenue	4,232	-	4,232
Concession Revenue	1,062	500	562
Grant – Rural Addressing	2,726	1,800	926
Miscellaneous Revenue	1,188	25	1,163
TDHCA Grant	702,942	508,750	194,192
Library – Lone Star Grant	4,868	4,876	(8)
Indigent Defense – SB7GR	6,794	3,500	3,294
Miscellaneous Grant Revenue	6,739	6,739	-
JP Attorney Collection Fees	916	-	916
Youth Center	726	-	726
Guardianship	220	-	220
Boarding Prisoners	35,105	-	35,105
Transfer from Fund Balance	-	1,000,000	(1,000,000)
Total Receipts	<u>8,987,216</u>	<u>9,498,812</u>	<u>(511,596)</u>
Disbursements			
County Judge			
Salary – County Judge	48,060	48,060	-
Salary – State Supplement	15,000	15,000	-
Employment Taxes	4,659	4,825	166
Retirement Contribution	3,891	3,891	-
Group Insurance	15,000	15,000	-
Educational/Travel	689	2,000	1,311
Office Supplies	351	600	249
Equipment Maintenance	-	400	400
Telephone	894	2,000	1,106
Total	<u>88,544</u>	<u>91,776</u>	<u>3,232</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Commissioners' Court			
Salary – Commissioners	\$ 140,224	140,224	-
Employment Taxes – Commissioners	10,465	10,728	263
Retirement Contribution – Commissioners	8,639	8,640	1
Group Insurance – Commissioners	60,000	60,000	-
Educational Travel	965	4,505	3,540
Education/Travel (1)	566	1,000	434
Education/Travel (2)	762	1,000	238
Educational/Travel (3)	584	1,000	416
Educational/Travel (4)	1,493	1,495	2
Office Supplies	1,965	2,400	435
Motor Vehicle	479	28,600	28,121
Dues and Subscriptions	2,042	3,500	1,458
Telephone	360	1,000	640
Salary – Administrative	28,960	29,120	160
Employment Taxes – Administrative	2,045	2,228	183
Retirement Contribution – Administrative	1,783	1,795	12
Group Insurance – Administrative	15,000	15,000	-
Education/Travel – Administrative	593	1,500	907
Office Supplies – Administrative	1,590	2,000	410
Telephone – Administrative	-	1,000	1,000
Total	<u>278,515</u>	<u>316,735</u>	<u>38,220</u>
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	17,779	17,800	21
District Judge Secretary Supplement	10,302	11,000	698
Employment Taxes	-	306	306
Retirement Contribution	247	247	-
Group Insurance	15,000	15,000	-
Court Reporter Expense and Travel	1,513	3,000	1,487
Jury Supplies and Expenses	136	300	164
7 th Administrative District	410	450	40
Law Library Expense	400	1,000	600
Jury Commissioner	-	200	200
Visiting Judges Expense	2,939	2,939	-
Court Reporter Fees	261	2,000	1,739
Court Appointed Attorney	14,277	14,277	-
Jury Services	1,000	5,700	4,700
Grand Jury Expense	-	1,500	1,500
Telephone	285	900	615
Total	<u>68,549</u>	<u>80,619</u>	<u>12,070</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
District Attorney			
District Attorney Supplement	\$ 13,399	36,969	23,570
District Attorney's Secretary Supplement	1,444	1,450	6
Employment Taxes	111	111	-
Retirement Contribution	104	105	1
Group Insurance	<u>1,365</u>	<u>1,365</u>	-
Total	<u>16,423</u>	<u>40,000</u>	<u>23,577</u>
County Court at Law			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	30,520	30,680	160
Employment Taxes	2,412	2,439	27
Retirement Contribution	1,949	1,965	16
Group Insurance	15,000	15,000	-
Education/Travel	(130)	358	488
Office Supplies	242	242	-
County Court Interpreter	105	600	495
Court Reporter Fees	1,859	2,500	641
Attorney Fees – Adult	6,400	6,400	-
Attorney Fees – Juveniles	3,900	5,000	1,100
MHMR Commitments	253	4,000	3,747
Jury Services	<u>1,000</u>	<u>1,500</u>	<u>500</u>
Total	<u>64,710</u>	<u>71,884</u>	<u>7,174</u>
County/District Clerk			
Salary – County/District Clerk	45,799	45,799	-
Salary – Deputy Clerks	87,880	87,880	-
Employment Taxes	9,886	10,187	301
Retirement Contribution	8,233	8,233	-
Group Insurance	60,000	60,000	-
Education/Travel	5,486	5,490	4
Office Supplies	11,965	11,965	-
Election Expense	15,860	22,000	6,140
Election Services	-	-	-
Copier Rental/Maintenance	4,432	6,400	1,968
Computer Maintenance	13,880	15,500	1,620
Records Management	225	750	525
Telephone	<u>927</u>	<u>945</u>	<u>18</u>
Total	<u>264,573</u>	<u>275,149</u>	<u>10,576</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Attorney			
Salary – County Attorney	\$ 45,799	45,799	-
Salary – State Supplement	31,250	31,250	-
Employment Taxes	5,894	5,895	1
Retirement Contribution	4,747	4,748	1
Group Insurance	15,000	15,000	-
Education/Travel	1,742	1,784	42
Education/Travel Admin	773	1,066	293
Office Supplies	388	1,000	612
Dues and Subscriptions	360	500	140
Computer Maintenance	2,898	3,000	102
Law Library	579	2,500	1,921
Investigation	220	400	180
Telephone	1,008	2,000	992
Total	<u>110,658</u>	<u>114,942</u>	<u>4,284</u>
Justice Court-			
Salary – Justices of the Peace	45,799	45,799	-
Salary – Assistant Justice of the Peace	25,287	27,560	2,273
Employment Taxes	5,195	5,617	422
Retirement Contribution	4,346	4,520	174
Group Insurance	30,000	30,000	-
Education/Travel – JP	2,090	2,500	410
Office Supplies	2,628	3,000	372
Dues	170	200	30
Computer Maintenance	2,957	3,000	43
Jury Services	-	500	500
Telephone	1,352	1,500	148
Autopsy Fees	18,099	20,700	2,601
Total	<u>137,923</u>	<u>144,896</u>	<u>6,973</u>
County Auditor			
Salary – County Auditor	52,109	52,109	-
Salary – Assistant Auditor	31,560	31,720	160
Salary – Extra Help	670	670	-
Employment Taxes	6,157	6,615	458
Retirement Contribution	5,154	5,322	168
Group Insurance	29,992	30,000	8
Education Travel	411	415	4

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Auditor – Continued			
Education Travel – CIO	\$ 807	808	1
Office Supplies	10,089	10,660	571
Dues and Subscriptions	330	330	-
Computer Maintenance	2,175	2,175	-
Telephone	<u>480</u>	<u>750</u>	<u>270</u>
Total	<u>139,934</u>	<u>141,574</u>	<u>1,640</u>
County Treasurer			
Salary – County Treasurer	45,799	45,799	-
Salary – Assistant Treasurer	30,000	30,160	160
Salary – Extra Help	4,897	8,645	3,748
Employment Taxes	5,815	6,473	658
Retirement Contribution	4,971	5,213	242
Group Insurance	30,000	30,000	-
Education Travel	1,907	2,500	593
Office Supplies	4,136	4,140	4
Dues and Subscriptions	-	200	200
Equipment Maintenance	-	1,000	1,000
Computer Maintenance	2,175	2,200	25
Telephone	<u>1,076</u>	<u>1,360</u>	<u>284</u>
Total	<u>130,776</u>	<u>137,690</u>	<u>6,914</u>
Tax Assessor – Collector			
Salary – Tax Assessor – Collector	45,799	45,799	-
Salary – Deputy Tax Collectors	88,440	88,920	480
Employment Taxes	9,798	10,306	508
Retirement Contribution	8,268	8,301	33
Group Insurance	60,000	60,000	-
Educational Travel	3,936	4,000	64
Office Supplies	6,058	6,941	883
Dues and Subscriptions	285	500	215
Software Maintenance	1,292	1,409	117
Telephone	1,527	1,700	173
Computer Lease	<u>22,871</u>	<u>25,500</u>	<u>2,629</u>
Total	<u>248,274</u>	<u>253,376</u>	<u>5,102</u>
County Sheriff			
Salary – Sheriff	59,390	59,390	-
Salary – Deputies	199,508	208,048	8,540
Overtime – Deputies	7,622	8,000	378
Employment Taxes	19,773	21,123	1,350

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Sheriff – Continued			
Retirement Contribution	\$ 16,286	16,981	695
Group Insurance	105,000	105,000	-
Educational Travel	1,518	3,264	1,746
Law Enforcement Travel	2,387	4,200	1,813
Extradition	-	2,381	2,381
Office Supplies	5,337	5,340	3
Law Enforcement Supplies	8,413	8,450	37
Motor Vehicle Fuel and Lube	24,465	24,465	-
Motor Vehicle Tires	3,590	3,590	-
Equipment Maintenance	1,364	1,900	536
Motor Vehicle Repair and Maintenance	7,254	7,254	-
Radio/Teletype	2,484	2,900	416
Investigation	1,041	2,000	959
Telephone	4,862	5,800	938
Special Departmental Equipment	<u>10,782</u>	<u>10,860</u>	<u>78</u>
Total	<u>481,076</u>	<u>500,946</u>	<u>19,870</u>
Department of Public Safety			
Salary – Extra Help	8,506	9,880	1,374
Employment Taxes	651	756	105
Retirement Contribution	528	609	81
Office Supplies	941	2,602	1,661
Telephone	5,003	5,003	-
Utilities	4,893	4,895	2
DPS – Equipment	<u>841</u>	<u>2,000</u>	<u>1,159</u>
Total	<u>21,363</u>	<u>25,745</u>	<u>4,382</u>
County Constables			
Salary – Constables	8,817	8,817	-
Employment Taxes	675	675	-
Retirement Contribution	543	544	1
Group Insurance	15,000	15,000	-
Education Travel	25	500	475
Supplies	450	1,000	550
Motor Vehicle Fuel & Lubrication	-	500	500

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Constables – Continued			
Dues and Subscriptions	\$ 95	100	5
Total	25,605	27,136	1,531
County Jail			
Salary – Jailers	124,340	129,724	5,384
Salary – Extra Help	8,450	11,500	3,050
Employment Taxes	9,612	10,536	924
Retirement Contribution	7,666	7,982	316
Group Insurance	60,000	60,000	-
Jail Supplies	4,309	5,600	1,291
Medical and Evaluation Supplies	2,942	4,500	1,558
Clinic and Hospital	9,944	10,000	56
Computer Maintenance	3,070	3,100	30
Boarding Prisoners	28,221	28,225	4
SCAAP Grant Expenditures	227	381	154
Total	258,781	271,548	12,767
Community Supervision and Corrections			
Department			
Salary – Probation Officer	50,239	50,239	-
Salary - State Supplement Probation Officers	(1,000)	(1,000)	-
Salary – Probation Secretary	16,021	16,021	-
Salary - State Supplement Secretary	(5,647)	(920)	4,727
Salary - State Supplement Extra Help	(116)	-	116
Employment Taxes	4,497	4,923	426
Retirement Contribution	3,674	3,965	291
Group Insurance	21,863	22,500	637
Total	89,531	95,728	6,197
Juvenile Probation			
Salary – Juvenile Probation	17,531	17,531	-
Salary - State Supplement	25,255	25,255	-
Salary – Probation Secretary	15,021	15,101	80
Salary – Extra Labor	1,276	1,276	-
Employment Taxes	4,315	4,521	206
Retirement Contribution	3,640	3,653	13
Group Insurance	23,115	23,115	-
Education Travel	4,877	4,877	-
Office Supplies	1,842	1,842	-
Motor Vehicle Fuel and Repair	4,879	4,883	4
Medical, Dental or Lab Fee	1,234	1,234	-
Equipment Maintenance	-	-	-
Contracted Juvenile Detention	28,448	28,448	-
Non-residential Services	7,440	7,440	-

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Disbursements – Continued			
Juvenile Probation			
Auditing Fees	\$ 2,650	2,650	-
Psychological Report	300	300	-
Title IV E Program Expenses	391	2,608	2,217
Telephone	<u>974</u>	<u>974</u>	<u>-</u>
Total	<u>143,188</u>	<u>145,708</u>	<u>2,520</u>
County Welfare			
Travel Assistance	-	250	250
Food and Grocery Supplies	-	1,000	1,000
Medical Fees	-	2,000	2,000
Burial Expense	-	1,800	1,800
Utilities	<u>50</u>	<u>4,500</u>	<u>4,450</u>
Total	<u>50</u>	<u>9,550</u>	<u>9,500</u>
Historical Committee			
Salary – Museum Conservator	5,073	7,540	2,467
Salary – Extra	1,252	4,320	3,068
Employment Taxes	484	965	481
Retirement Contribution	312	777	465
Education Travel	59	750	691
Office Supplies	2,168	2,350	182
Computer Maintenance	136	700	564
Telephone	<u>1,323</u>	<u>1,500</u>	<u>177</u>
Total	<u>10,807</u>	<u>18,902</u>	<u>8,095</u>
Parks Recreation Center			
Office Supplies	-	300	300
Supplies and Equipment Repairs	-	645	645
Motor Vehicle Fuel and Lubrication	199	250	51
Telephone	-	500	500
Special Events	1,589	1,590	1
Recreation Equipment	<u>-</u>	<u>400</u>	<u>400</u>
Total	<u>1,788</u>	<u>3,685</u>	<u>1,897</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – (Continued)			
County Library			
Salary – Librarian	\$ 38,069	38,069	-
Salary – Extra Labor	22,483	37,416	14,933
Salary – Extra Labor Maintenance	13,356	13,650	294
Employment Taxes	5,504	7,033	1,529
Retirement Contribution	4,077	5,562	1,485
Group Insurance	15,000	15,000	-
Educational Travel	108	108	-
Maintenance Supplies	2,299	2,300	1
Supplies	4,557	4,560	3
Library Books	12,770	13,028	258
Film and Software	5,730	5,732	2
Dues and Subscriptions	2,624	2,625	1
Repairs and Maintenance	4,473	4,477	4
Copier Rental	1,452	1,695	243
Binding Books	-	-	-
Telephone	673	920	247
Utilities	11,583	12,675	1,092
Lone Star Grant Expenditure	4,868	4,876	8
Total	<u>149,626</u>	<u>169,726</u>	<u>20,100</u>
Parks, Cemetery & Buildings			
Salary – Supervisor	39,523	39,523	-
Salary – Operator	99,765	99,785	20
Salary – Welder	10,873	10,877	4
Salary – Labor II	25,320	25,480	160
Salary – Labor	10,120	23,920	13,800
Salary – Extra Summer Labor	10,288	12,970	2,682
Salary – Extra Maintenance	12,597	12,922	325
Employment Taxes	15,338	18,891	3,553
Retirement Contribution	11,694	12,011	317
Group Insurance	90,000	90,000	-
Contract Labor – Grounds	6,300	6,300	-
Educational Travel	(355)	-	355
Office Supplies	75	100	25
Supplies	11,035	11,035	-
Motor Vehicle Fuel and Lubrication	19,322	20,200	878
Botanical Supplies	17,405	17,500	95
Equipment Repairs	4,010	4,500	490
Repairs and Maintenance	2,410	2,415	5
Vehicle Repairs	5,002	5,002	-
Welding Supplies	2,727	3,000	273
Telephone	1,190	1,500	310

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Parks, Cemetery & Buildings – Continued			
Utilities	\$ 3,837	4,000	163
Total	<u>398,476</u>	<u>421,931</u>	<u>23,455</u>
Sports Complex			
Supplies	1,233	2,100	867
Repairs and Maintenance	2,967	4,200	1,233
Utilities	13,629	14,041	412
Equipment Rent	-	1,575	1,575
Baseball Equipment	-	1,000	1,000
Total	<u>17,829</u>	<u>22,916</u>	<u>5,087</u>
Swimming Pool			
Salary – Extra Summer Labor	18,698	20,718	2,020
Salary – Extra Maintenance	-	2,210	2,210
Employment Taxes	1,430	2,305	875
Supplies	863	1,575	712
Concession Supplies	1,561	3,000	1,439
Pool Chemicals	7,145	10,000	2,855
Repairs and Maintenance	1,078	3,150	2,072
Lifeguard Certifications	1,729	1,729	-
Telephone	311	315	4
Utilities	9,378	10,771	1,393
Equipment	-	1,680	1,680
Total	<u>42,193</u>	<u>57,453</u>	<u>15,260</u>
County Cemetery			
Supplies	2,729	3,500	771
Repairs and Maintenance	8,785	8,786	1
Telephone	1,038	1,040	2
Utilities	2,688	4,200	1,512
Total	<u>15,240</u>	<u>17,526</u>	<u>2,286</u>
Building Maintenance			
Supplies	14,346	18,900	4,554
Repairs and Maintenance	27,224	27,225	1
Termite Service Contract	2,964	3,003	39
Telephone	2,074	2,400	326
Internet Service	4,895	6,000	1,105
Utilities	54,634	57,475	2,841
Equipment Lease	2,326	2,352	26
Total	<u>108,463</u>	<u>117,355</u>	<u>8,892</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Courthouse			
Salary – Extra Maintenance	\$ 12,606	13,195	589
Employment Taxes	964	1,010	46
Retirement Contribution	778	815	37
Janitorial Supplies	10,371	10,375	4
Supplies	-	500	500
Repairs and Maintenance	29,351	30,192	841
Utilities	<u>49,379</u>	<u>49,380</u>	<u>1</u>
Total	<u>103,449</u>	<u>105,467</u>	<u>2,018</u>
Airport			
Supplies	13	13	-
Repairs and Maintenance	1,027	1,088	61
Telephone	762	1,000	238
Utilities	<u>7,678</u>	<u>7,725</u>	<u>47</u>
Total	<u>9,480</u>	<u>9,826</u>	<u>346</u>
County Extension Service			
Salary – County Agent	11,678	11,678	-
Salary – Secretary	34,722	34,882	160
Employment Taxes	3,386	3,562	176
Retirement Contribution	2,138	2,150	12
Group Insurance	15,000	15,000	-
Travel – Agricultural Agent	5,012	5,012	-
Office Supplies	1,728	1,875	147
Home Demonstration Supplies	559	600	41
Result Demonstration Supplies	716	716	-
Motor Vehicle Fuel	8,954	8,955	1
Postage	248	250	2
Repairs – Pens and Traps	36	50	14
Equipment Maintenance	1,997	2,000	3
Pick-up and Equipment Repairs	3,037	3,040	3
Trapper Expense	28,600	28,600	-
Telephone	2,852	3,000	148
Utilities	11,449	11,450	1
Soil Conservation	-	2,000	2,000
Total	<u>132,112</u>	<u>134,820</u>	<u>2,708</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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Road and Bridge			
Salary – Supervisors	\$ 39,523	39,523	-
Salary – Drivers/Operator	143,393	143,560	167
Employment Taxes	13,009	13,358	349
Retirement Contribution	11,266	12,297	1,031
Group Insurance	90,000	90,000	-
Travel – Educational	170	750	580
Office Supplies	2,903	3,000	97
Gas, Oil and Diesel Fuel	56,812	56,815	3
Tires and Tubes	10,852	12,000	1,148
Parts and Repairs	35,256	36,000	744
Caliche, Premix and Emulsion	18,678	19,500	822
Cattleguard Supplies	1,083	2,000	917
Welding Supplies	1,596	2,100	504
Telephone	781	1,200	419
Utilities	5,909	5,910	1
Total	<u>431,231</u>	<u>438,013</u>	<u>6,782</u>
Senior Citizens			
Salary – Supervisor	28,202	28,202	-
Salary – Administration	13,430	14,586	1,156
Salary – Dietary	27,162	28,897	1,735
Salary – Transportation	12,392	13,702	1,310
Employment Taxes	6,028	6,838	810
Retirement Contribution	4,825	5,507	682
Group Insurance	15,000	15,000	-
Office Supplies	1,586	2,400	814
Dietary Supplies	39,709	39,710	1
Kitchen Supplies	1,411	1,600	189
Gas, Oil and Tires	1,462	2,000	538
Paper Supplies	4,480	4,485	5
Maintenance Equipment	1,150	1,850	700
Vehicle Repairs	976	1,700	724
Area Agency Supervisor	2,991	3,000	9
Telephone	1,472	2,000	528
Total	<u>162,276</u>	<u>171,477</u>	<u>9,201</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Non-Departmental			
Employee Retirement Reward	\$ 431	6,000	5,569
Retirees County Group Insurance	800,000	800,000	-
TCDRS SDB Insurance	14,519	15,625	1,106
Workers Compensation Insurance	36,684	82,847	46,163
Aviation Fuel Sales Expenditures	1,136	2,000	864
Dues and Subscriptions	-	500	500
Advertising	3,451	7,000	3,549
County Promotion and Development	5,737	6,658	921
Districting Service Professional Fees	-	16,500	16,500
Auditing Fees	32,155	43,850	11,695
Lawsuit Costs	5,969	10,000	4,031
Law Library Expense	-	4,000	4,000
Telephone	2,716	4,000	1,284
COBRA Insurance	1,590	6,000	4,410
Official and Employees Bond Insurance	2,661	3,000	339
Insurance	121,268	129,060	7,792
Drug Policy Compliance	786	786	-
Safety Program	-	4,850	4,850
ADA Compliance	4,000	15,000	11,000
MH/MR Center	4,881	4,881	-
Rural Addressing – 911	627	3,201	2,574
Appraisal District	53,489	72,000	18,511
Tax Expense on Rental Property	250	600	350
Paper and Supplies	2,700	3,500	800
Postage	(2,504)	14,195	16,699
Copier Rental/Maintenance	3,526	3,530	4
Postage Machine Rental/Maintenance	2,187	3,375	1,188
Fax Phone Line	293	650	357
Emergency Management	14,709	15,000	291
Fire Department Replacement			
Depreciation	7,500	7,500	-
Fire Department Operating Expense	<u>82,741</u>	<u>84,426</u>	<u>1,685</u>
Total	<u>1,203,502</u>	<u>1,370,534</u>	<u>167,032</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, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Capital Outlay			
Paving/Urban	\$ -	74,425	74,425
Paving	-	16,246	16,246
Courthouse Computers	16,361	20,000	3,639
Capital Outlay – Sheriff Department	24,027	24,410	383
Capital Outlay – Historical Committee	220	1,200	980
Capital Outlay – County Library	1,496	1,500	4
Capital Outlay – Parks, Cemetery & Buildings	7,353	7,355	2
Capital Outlay – Sports Complex	540	2,000	1,460
Capital Outlay – Swimming Pool	12,729	12,733	4
Capital Outlay – Cemetery	24,355	24,355	-
Capital Outlay – County Extension Service	25,470	25,470	-
Capital Outlay – Fire Department	8,000	8,000	-
Capital Outlay – Hospital	25,575	25,575	-
Total	146,126	243,269	97,143
TDHCA Grant			
TDHCA Grant Expenditures	708,361	708,361	-
Total	708,361	708,361	-
Total Disbursements	6,209,432	6,756,263	546,831
Transfers Out-			
Hospital General Fund	1,687,000	1,688,157	1,157
Permanent Improvement Fund	766,107	1,054,392	288,285
Airport Improvement Fund	-	-	-
Total Transfers Out	2,453,107	2,742,549	289,442
Total Disbursements and Transfers Out	8,662,539	9,498,812	836,273
Excess Receipts (Disbursements)	324,677	-	324,677
Beginning Balance	4,550,706	4,747,559	(196,853)
Ending Balance	\$ 4,875,383	4,747,559	127,824
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,000		
Cash, Interest Bearing	4,874,383		
	\$ 4,875,383		

See accompanying notes to financial statements.



**Governmental Fund Types
Special Revenue Funds**

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Lateral Road Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
State Lateral Road	\$ 6,188	-	6,188
Total Receipts	<u>6,188</u>	<u>-</u>	<u>6,188</u>
Disbursements			
Caliche, Premix and Emulsion	4,989	4,989	-
Equipment Repairs	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Total Disbursements	<u>6,689</u>	<u>6,689</u>	<u>-</u>
Excess Receipts (Disbursements)	(501)	(6,689)	6.188
Beginning Balance	<u>501</u>	<u>-</u>	<u>501</u>
Ending Balance	\$ -	(6,689)	6,689
Summary of Ending Balance			
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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Miscellaneous Grant Revenues	\$ 10,492	-	10,492
Election Services	553	(1,108)	1,661
Juvenile Grant Probation	2,217	-	2,217
Library Lone Star Grant	<u>8</u>	<u>-</u>	<u>8</u>
Total Receipts	<u>13,270</u>	<u>(1,108)</u>	<u>14,378</u>
Disbursements			
Youth Center	841	841	-
Insurance on Damages	<u>10,208</u>	<u>10,208</u>	<u>-</u>
Total Disbursements	<u>11,049</u>	<u>11,049</u>	<u>-</u>
Excess Receipts (Disbursements)	2,221	(12,157)	14,378
Beginning Balance	<u>12,157</u>	<u>-</u>	<u>12,157</u>
Ending Balance	\$ 14,378	(12,157)	26,535
Summary of Ending Balance			
Cash, Interest Bearing	\$ 14,378		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Law Library Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Law Library Revenue	\$ <u>2,400</u>	<u>-</u>	<u>2,400</u>
Total Receipts	<u>2,400</u>	<u>-</u>	<u>2,400</u>
Disbursements			
Law Library Expenditures	<u>-</u>	<u>7,118</u>	<u>7,118</u>
Total Disbursements	<u>-</u>	<u>7,118</u>	<u>7,118</u>
Excess Receipts (Disbursements)	2,400	(7,118)	9,518
Beginning Balance	<u>7,118</u>	<u>-</u>	<u>7,118</u>
Ending Balance	\$ <u>9,518</u>	<u>(7,118)</u>	<u>16,636</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>9,518</u>		

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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Check Restitution	\$ 7,547	13,000	(5,453)
County Attorney Fees	<u>1,276</u>	<u>3,000</u>	<u>(1,724)</u>
Total Receipts	<u>8,823</u>	<u>16,000</u>	<u>(7,177)</u>
Disbursements			
Check Restitution	8,403	13,000	4,597
Miscellaneous	-	268	268
Employment Taxes	84	184	100
Retirement Contribution	74	148	74
Support Staff Salary	<u>1,100</u>	<u>2,400</u>	<u>1,300</u>
Total Disbursements	<u>9,661</u>	<u>16,000</u>	<u>6,339</u>
Excess Receipts (Disbursements)	(838)	-	(838)
Beginning Balance	<u>1,068</u>	<u>603</u>	<u>465</u>
Ending Balance	\$ 230	603	(373)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 230		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Constable Fund

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Constable Pct. 4 Education Grant	\$ <u>670</u>	<u>-</u>	<u>670</u>
Total Receipts	<u>670</u>	<u>-</u>	<u>670</u>
Disbursements			
Constable Pct. 4 Expenditures	<u>560</u>	<u>4,058</u>	<u>3,498</u>
Total Disbursements	<u>560</u>	<u>4,058</u>	<u>3,498</u>
Excess Receipts (Disbursements)	110	(4,058)	4,168
Beginning Balance	<u>4,058</u>	<u>-</u>	<u>4,058</u>
Ending Balance	\$ 4,168	(4,058)	8,226
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Summary of Ending Balance			
Cash, Interest Bearing	\$ 4,168		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Records Management Fund

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Records Management	\$ 8,074	-	8,074
County Records	1,107	-	1,107
Vital Statistics Records	668	-	668
Record Archive Fees	<u>6,808</u>	-	<u>6,808</u>
Total Receipts	<u>16,657</u>	-	<u>16,657</u>
Disbursements			
Records Management Expenditures	-	<u>33,916</u>	<u>33,916</u>
Total Disbursements	-	<u>33,916</u>	<u>33,916</u>
Excess Receipts (Disbursements)	16,657	(33,916)	50,573
Beginning Balance	<u>33,915</u>	-	<u>33,915</u>
Ending Balance	\$ 50,572	(33,916)	84,488
Summary of Ending Balance			
Cash, Interest Bearing	\$ 50,572		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Courthouse Security Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Courthouse Security – Clerk	\$ 1,981	-	1,981
Courthouse Security – JP Fee	<u>2,867</u>	-	<u>2,867</u>
Total Receipts	<u>4,848</u>	-	<u>4,848</u>
Disbursements			
Courthouse Security Expense	-	<u>12,853</u>	<u>12,853</u>
Total Disbursements	-	<u>12,853</u>	<u>12,853</u>
Excess Receipts (Disbursements)	4,848	(12,853)	17,701
Beginning Balance	<u>12,853</u>	-	<u>12,853</u>
Ending Balance	\$ 17,701	(12,853)	30,554
Summary of Ending Balance			
Cash, Interest Bearing	\$ 17,701		

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Justice Court – Tech Fund	\$ 3,257	-	3,257
Total Receipts	<u>3,257</u>	<u>-</u>	<u>3,257</u>
Disbursements			
Technology Expenditures	-	8,107	8,107
Total Disbursements	<u>-</u>	<u>8,107</u>	<u>8,107</u>
Excess Receipts (Disbursements)	3,257	(8,107)	11,364
Beginning Balance	<u>8,107</u>	<u>-</u>	<u>8,107</u>
Ending Balance	\$ 11,364	(8,107)	19,471
Summary of Ending Balance			
Cash, Interest Bearing	\$ 11,364		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Community Supervision & Corrections Department

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
TDCJ-CJAD Funding – Basic Supervision	\$ 18,902	18,929	(27)
Probation Restitution Fees	42,948	67,429	(24,481)
TDCJ-CJAD Funding – Community Program	7,528	8,395	(867)
Total Receipts	69,378	94,753	(25,375)
Disbursements			
Salary – Probation Officer	5,546	5,221	(325)
Salary – Probation Secretary	9,862	9,797	(65)
Employment Taxes	1,202	1,188	(14)
State Retirement Contribution	953	948	(5)
Education Travel	1,242	2,700	1,458
Office Supplies	7,442	19,727	12,285
Fuel/Lubrication	7,473	8,760	1,287
Dues and Subscriptions	42	342	300
Equipment Maintenance	-	500	500
Laboratory Fees	655	850	195
Auditing Fees	2,741	2,741	-
Fiscal Service Fee	142	142	-
Telephone	1,302	3,177	1,875
Insurance	2,626	2,626	-
Salary – Community Service Supervisor	4,541	5,924	1,383
Employment Taxes	347	454	107
State Share of Retirement	279	365	86
Capital Outlay	641	361	(280)
Salary – Extra Labor	1,640	3,200	(1,560)
Fiscal Service Fee	54	54	-
Contract services for Offenders	10,378	12,480	2,102
Prior Year Refund to State	13,196	13,196	-
Total Disbursements	72,304	94,753	(22,449)

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Community Supervision & Corrections Department (Continued)

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Excess Receipts (Disbursements)	\$ (2,926)	-	(2,926)
Beginning Balance	<u>35,450</u>	<u>36,284</u>	<u>(834)</u>
Ending Balance	\$ 32,524	36,284	(3,760)
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 32,524		

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, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:			
1998 General Obligation Refunding Bonds	\$ <u>321,345</u>	<u>320,530</u>	<u>815</u>
Total Receipts	<u>321,345</u>	<u>320,530</u>	<u>815</u>
Disbursements			
Principal:			
1998 General Obligation Refunding Bond	280,000	280,000	-
Interest:			
1998 General Obligation Refunding Bond	39,730	39,730	-
Agent Fees	<u>800</u>	<u>800</u>	<u>-</u>
Total Disbursements	<u>320,530</u>	<u>320,530</u>	<u>-</u>
Excess Receipts (Disbursements)	815	-	815
Beginning Balance	<u>20,418</u>	<u>16,211</u>	<u>4,207</u>
Ending Balance	\$ 21,233	16,211	5,022
Summary of Ending Balance			
Cash, Interest Bearing	\$ 21,233		

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, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements			
Permanent Improvements	<u>765,809</u>	<u>1,249,705</u>	<u>483,896</u>
Total Disbursements	<u>765,809</u>	<u>1,249,705</u>	<u>483,896</u>
Transfers In			
General Fund	\$ <u>766,107</u>	<u>1,249,705</u>	<u>(483,598)</u>
Total Receipts and Transfers In	<u>766,107</u>	<u>1,249,705</u>	<u>(483,598)</u>
Excess Receipts (Disbursements)	298	-	298
Beginning Balance	<u>-</u>	<u>16,903</u>	<u>(16,903)</u>
Ending Balance	\$ 298	16,903	(16,605)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 298		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Airport Improvement Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Hanger Fees	\$ <u>1,860</u>	<u>-</u>	<u>1,860</u>
Total Receipts	<u>1,860</u>	<u>-</u>	<u>1,860</u>
Disbursements			
Airport Project Participation	<u>3,530</u>	<u>38,942</u>	<u>35,412</u>
Total Disbursements	<u>3,530</u>	<u>38,942</u>	<u>35,412</u>
Excess Receipts (Disbursements)	(1,670)	(38,942)	37,272
Beginning Balance	<u>38,942</u>	<u>-</u>	<u>38,942</u>
Ending Balance	\$ <u>37,272</u>	<u>(38,942)</u>	<u>76,214</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>37,272</u>		

See accompanying notes to financial statements.



Proprietary Fund Types
Enterprise Fund



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Hospital General Fund

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Collections on Account – Hospital	\$ 2,973,789	2,714,160	259,629
Collections on Account – Clinic/Practice	274,056	426,598	(152,542)
Total Receipts	3,247,845	3,140,758	107,087
Disbursements			
Employment – Hospital			
Salaries – RN's	420,328	420,391	63
Health Insurance	385,754	392,204	6,450
Salaries – Laboratory	198,548	198,548	-
Salaries – Administration	154,122	154,124	2
Salaries – LVN's	125,428	125,507	79
Salaries – Aides	130,558	130,558	-
Hospital Share of Retirement	92,591	92,646	55
Employment Taxes	106,432	106,488	56
Salaries – Administrative Clerical	68,508	68,528	20
Salaries – Director of Nurses	63,083	63,129	46
Salaries – X-ray	115,284	115,294	10
Salaries – Housekeeping	79,899	80,048	149
Salaries – Medical Records	42,882	42,882	-
Salaries – Housekeeper Supervisor	28,689	28,690	1
Salaries – Dietary Supervisor	31,454	31,455	1
Salaries – Maintenance	48,616	48,640	24
Salaries – Dietary	922	1,000	78
Total	2,093,098	2,100,132	7,034
General Operating Expense – Hospital			
Laboratory Supplies	203,846	219,369	15,523
Drugs	70,737	76,199	5,462
Medical Supplies	46,806	50,375	3,569
Office Supplies	29,536	31,789	2,253
Raw Food Supplies	20,698	25,000	4,302
Linen Replacement	745	1,200	455
Surgical Supplies	16,368	17,619	1,251
Oxygen	18,580	19,995	1,415
Housekeeping Supplies	15,002	16,144	1,142
Dues and Subscriptions	12,146	12,375	229

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
General Operating Expense –			
Hospital – Continued			
Collection Fees	\$ 11,467	11,468	1
X-ray Supplies	16,851	18,136	1,285
Education Expense	11,903	11,905	2
Travel	6,403	6,405	2
Blood	17,053	18,355	1,302
Medical Waste Disposal	3,884	6,784	2,900
Advertising	11,226	11,228	2
CT Scan	<u>34,024</u>	<u>36,616</u>	<u>2,595</u>
Total	<u>547,275</u>	<u>590,962</u>	<u>43,687</u>
Maintenance – Hospital			
Equipment	27,929	31,667	3,738
Computer	58,172	80,684	22,512
Building and Grounds	37,919	104,738	66,819
Motor Vehicle	233	618	385
Copier	<u>3,538</u>	<u>3,540</u>	<u>2</u>
Total	<u>127,791</u>	<u>221,247</u>	<u>93,456</u>
Professional Service Contracts			
Building Equipment	15,498	15,788	290
Television Service	2,827	4,502	1,675
Medical Equipment	51,523	52,485	962
Office Equipment	<u>10,982</u>	<u>11,190</u>	<u>208</u>
Total	<u>80,830</u>	<u>83,965</u>	<u>3,135</u>
Professional Fees – Hospital			
Weekend ER Coverage	108,230	108,235	5
Anesthetist Fee	29,800	46,800	17,000
Pharmacist Consultant	17,200	18,000	800
Path Consultant	9,000	9,296	296
Cost Report Preparation	30,148	30,150	2
Dietary Consultant	5,375	6,596	1,221
Legal Fees	11,291	14,000	2,709
Medical Records Consultant	2,000	2,000	-
Medical Records Digitizing	25,781	25,785	4
Chargemaster Maintenance	2,208	15,000	12,792
Physician Review	1,000	2,000	1,000
Radiology Interpretation	6,857	14,400	7,543
Managed Care Contract	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total	<u>260,890</u>	<u>304,262</u>	<u>43,372</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Disbursements – Continued			
Utilities and Other – Hospital			
Utilities	\$ 90,280	90,282	2
Professional Liability Insurance	22,942	23,372	430
Telephone	11,076	11,076	-
Internet Services	664	1,600	936
Cost Report Settlement	-	150,000	150,000
Total	<u>124,962</u>	<u>276,330</u>	<u>151,368</u>
Capital Outlay – Hospital			
Capital Expenditure	<u>232,749</u>	<u>360,433</u>	<u>127,684</u>
Total	<u>232,749</u>	<u>360,433</u>	<u>127,684</u>
Employment – Clinic			
Salary – Contract Physician	392,091	445,000	52,909
Salary – Physician Assistant	89,522	91,285	1,763
Salary – LVN	71,208	71,210	2
Salaries – Clerical	63,790	64,043	253
Salaries – Aides	853	2,220	1,367
Health Insurance	62,590	90,000	27,410
Retirement Contribution	13,029	17,316	4,287
Employment Taxes	15,643	18,924	3,281
Physician Review	-	-	-
Total	<u>708,726</u>	<u>799,998</u>	<u>91,272</u>
General Operating Expense – Clinic			
Physician Search Expense	70	75	5
Drugs	4,427	6,412	1,985
Office Supplies	3,872	4,170	298
Medical Supplies	3,723	4,400	677
Book, Dues, Subscriptions	1,885	2,300	415
Laboratory Expense	-	570	570
Educational Travel	4,886	6,000	1,114
Copier Rental/Maintenance	2,576	3,836	1,260
Collection Fees	-	2,000	2,000
Total	<u>21,439</u>	<u>29,763</u>	<u>8,324</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Utilities & Other – Clinic			
Telephone	\$ 4,811	4,846	35
Professional Liability	1,746	20,000	18,254
Internet Service	571	571	-
Utilities	<u>14,173</u>	<u>19,449</u>	<u>5,276</u>
Total	<u>21,301</u>	<u>44,866</u>	<u>23,565</u>
Maintenance – Clinic			
Computer	5,129	14,000	8,871
Building Maintenance	<u>1,601</u>	<u>2,958</u>	<u>1,357</u>
Total	<u>6,730</u>	<u>16,958</u>	<u>10,228</u>
Total Disbursements	<u>4,225,791</u>	<u>4,828,915</u>	<u>603,124</u>
Transfers In			
General Fund	<u>1,687,000</u>	<u>1,688,157</u>	<u>(1,157)</u>
Excess Receipts (Disbursements)	709,054	-	709,054
Beginning Balance	<u>285</u>	<u>1,106</u>	<u>(821)</u>
Ending Balance	\$ 709,339	1,106	708,233
Summary of Ending Balance			
Cash, Interest Bearing	\$ 709,339		

See accompanying notes to financial statements.



Proprietary Fund Types
Internal Service Fund



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Employee Medical Benefit Fund

Year Ended September 30, 2008

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Billings to Other Funds	\$ 1,939,541	-	1,939,541
Interest	70,014	11,000	59,014
Retiree Drug Subsidy	<u>17,080</u>	<u>-</u>	<u>17,080</u>
Total Receipts	<u>2,026,635</u>	<u>11,000</u>	<u>2,015,635</u>
Disbursements			
Medical Claims	1,417,202	-	(1,417,202)
Investment Expense	-	1,000	1,000
Wellness Center Expenses	<u>4,879</u>	<u>10,000</u>	<u>5,121</u>
Total Disbursements	<u>1,422,081</u>	<u>11,000</u>	<u>(1,411,081)</u>
Excess Receipts (Disbursements)	604,554	-	604,554
Beginning Balance	<u>2,164,275</u>	<u>607,775</u>	<u>1,556,500</u>
Ending Balance	\$ 2,768,829	607,775	2,161,054
Summary of Ending Balance			
Cash, Interest Bearing	\$ 2,768,829		

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, 2008

	Actual
Receipts	
Clerk Fees:	
District Clerk Filing Fees	\$ 2,605
Criminal/Civil Judge's Supplement Salary	5,227
Consolidated Court Cost	6,088
Indigent Fees	620
Childrens Trust	558
Lab Tests	645
Probation Fees – Sexual Assault	390
Birth Certificate	585
Time Payment	1,225
Compensation to Victims of Crime	133
EMS Trauma Fund	446
County Attorney Hot Check Failure to Appear	-
Department of Public Safety	35
Fugitive Apprehension	10
Judicial and Court Personnel Training	2
Law Enforcement Office Education Fund	6
Correctional Management Institute	-
Juvenile Crime and Delinquency	1
Jury Service Fees	216
Drug Court Program	139
Sheriff Fees – Bail Bonds	1,635
Indigent Defense Representation Fund	18
Total	20,584
Justice of the Peace Fees:	
Regulating Traffic	22,105
Consolidated Court Costs	20,465
Compensation to Victims of Crime	8,040
Child Safety Seat/Seat Belt	4,192
Fugitive Apprehension	2,680
Department of Public Safety Arrest	3,230
Judicial Support – Civil	3,336
Judicial and Court Personnel Training	1,072
Time Payment	700
Juvenile Crime and Delinquency	267
Correctional Management Institute	266
Indigent Fees	44
Jury Service Fees	2,807
Indigent Defense Representation Fund	568
Total	69,772
Total Receipts	90,356

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, 2008

	Actual
Disbursements	
State Treasurer:	
Regulating Traffic	\$ 20,602
Consolidated Court Costs	22,886
Compensation to Victims of Crime	9,356
Judicial Support	6,903
Fugitive Apprehension	3,088
Judicial and Court Personnel Training	1,232
Time Payments	875
Indigent Fees	610
Department of Public Safety Arrest	649
Juvenile Crime and Delinquency	307
Correctional Management Institute	306
Birth Certificates	554
Child Safety Seat	3,640
Hot Check Failure to Appear	-
Children's Trust	481
EMS Trauma Fund	470
Indigent Defense Representation Fund	315
Jury Service Fee	3,271
Drug Court Program	68
Probation Fees – Sexual Assault	395
Sheriff Fees – Bail Bonds	1,863
Total	77,871
Crane County's Share of State of Texas Fees:	
Law Enforcement Arrest Fees	2,596
Regulating Traffic	2,443
Consolidated Court Costs	2,543
Compensation to Victims of Crime	1,040
Time Payments	875
Fugitive Apprehension	343
Judicial and Court Training	137
Juvenile Crime and Delinquency	34
Correctional Management Institute	34
Hot Check Failure to Appear	-
Judicial Support	21
EMS Trauma Fund	52
Indigent Fees	31
Jury Service Fee	363
Indigent Defense Representation Fund	35
Sheriff Fees – Bail Bonds	207
Total	10,754
Department of Public Safety:	
Lab Tests	-
Total	-

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, 2008

	<u>Actual</u>
Disbursements	
Omnibase:	
Traffic Failure to Appear	\$ 1,386
Hot Check Failure to Appear	<u>-</u>
Total	<u>1,386</u>
Total Disbursements	<u>90,011</u>
Excess Receipts (Disbursements)	345
Beginning Balance	<u>94,702</u>
Ending Balance	<u>\$ 95,047</u>
Summary of Ending Balance	
Cash, Non-Interest Bearing	<u>\$ 95,047</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

Notes to Financial Statements

1. Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

County of Crane Crane, Texas

Notes to Financial Statements

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

Fund Accounting (Continued)

b. Proprietary Fund Types

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

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

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Hospital collections on accounts are recognized as receipts by the County when they are physically remitted to the County Treasurer.

Budgets and Budgetary Accounting

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

County of Crane Crane, Texas

Notes to Financial Statements

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

Property Taxes

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

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

Compensated Absences

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

Interfund Transactions

Interfund transactions have not been eliminated in the financial statements.

2. Deposits and Investments

The County's deposits consist of bank balances, including an interest bearing time open account, totaling \$2,392,212 and cash equivalents investment pool guaranteed by the State of Texas totaling \$6,851,157. 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 \$2,004,994 and the balance at the bank was \$2,392,212. 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 \$209,294 and \$630,138 for there departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$ 100,000
Amount collateralized by FHLB letter of credit	<u>2,292,212</u>
Total balance at bank	\$ <u>2,392,212</u>

3. Long-Term Debt

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

County of Crane Crane, Texas

Notes to Financial Statements

3. Long-Term Debt (Continued)

Annual debt service requirements to maturity are as follows:

<u>Year Ending September 30,</u>	<u>General Obligation Refunding Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ <u>300,000</u>	<u>20,550</u>	<u>320,550</u>
	\$ <u>300,000</u>	<u>20,550</u>	<u>320,550</u>

Changes in long-term debt are as follows:

	<u>Beginning Balance</u>	<u>Reductions</u>	<u>Balance</u>
General Obligation Refunding Bonds, Series 1998	\$ <u>580,000</u>	<u>280,000</u>	<u>300,000</u>

4. Capital Lease Obligations

Leasing company for hospital equipment in the original amount of \$77,713 dated October 26, 2005, with an annual interest rate of 9.2% with monthly payments of \$1,521.

	\$ 35,407
Less - current portion	<u>(16,389)</u>
Long-term portion	\$ <u>19,018</u>

The following is a schedule of the future minimum lease payments on the capital lease obligations and maturities on the long-term portion together with present value of the net minimum lease payments as of September 30, 2008.

Year ending September 30,			
2009		18,252	
2010		18,252	
2011		1,522	
2012		<u>-</u>	
Total long-term capital lease obligations		38,026	
Less amount representing interest		<u>(2,619)</u>	
Principal amount of lease payments		\$ <u>35,407</u>	

County of Crane Crane, Texas

Notes to Financial Statements

5. Operating Lease Commitments

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

Year ending September 30,	
2008	\$ 27,706
2009	24,313
2010	6,414
2011	1,945
2012	<u> -</u>
	<u>\$ 60,378</u>

6. 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 2008. The Fund's estimated liability for incurred but unreported claims is approximately \$113,750 at September 30, 2008.

7. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 509 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 79768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. 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.

County of Crane Crane, Texas

Notes to Financial Statements

7. Retirement Plan (Continued)

Plan Description (Continued)

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 6.68% for the months of the accounting year in 2007, and 5.97% for the months of the accounting year in 2008.

The contribution rate payable by all employee members for the calendar year 2008 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, 2008, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$484,354.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2001 and December 31, 2002, the basis for determining the contribution rates for calendar years 2002 and 2003. The December 31, 2006 actuarial valuation is the most recent valuation.

County of Crane Crane, Texas

Notes to Financial Statements

**7. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/2007
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	15
Asset valuation method	SAF: 10 year smoothed value FSF: fund value

Assumptions:

Investment return ⁽¹⁾	8.0%
Projected salary increases ⁽¹⁾	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date	12/31/2006
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	15
Asset valuation method	SAF: 10 year smoothed value FSF: fund value

Assumptions:

Investment return ⁽¹⁾	8.0%
Projected salary increases ⁽¹⁾	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date	12/31/2005
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment

Assumptions:

Investment return ⁽¹⁾	8.0%
Projected salary increases ⁽¹⁾	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

County of Crane Crane, Texas

Notes to Financial Statements

**7. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

Actuarial valuation date	12/31/2004
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2003
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2002
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
	20
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%

(1) includes inflation at the stated rate

County of Crane Crane, Texas

Notes to Financial Statements

7. Retirement Plan (Continued)

Annual Pension Costs (Continued)

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

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

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

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
12/31/02	6,619,919	7,043,269	423,350
12/31/03	6,594,687	6,900,611	305,924
12/31/04	6,724,031	7,050,569	326,538
12/31/05	7,306,472	7,649,726	343,254
12/31/06	7,657,516	7,774,614	117,098
12/31/07	8,241,734	8,308,256	66,522
Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c)
12/31/02	93.99%	2,800,718	15.12%
12/31/03	95.56%	2,896,233	10.56%
12/31/04	95.37%	2,782,289	11.74%
12/31/05	95.51%	2,847,364	12.06%
12/31/06	98.49%	3,133,699	3.74%
12/31/07	99.20%	3,223,595	2.06%

Other Postemployment Benefits

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

County of Crane Crane, Texas

Notes to Financial Statements

7. Retirement Plan (Continued)

Other Postemployment Benefits (Continued)

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

The County contributed an average of \$1,140 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.

8. 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.

9. Amounts Due From County Officials and Amounts Paid After Year End

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

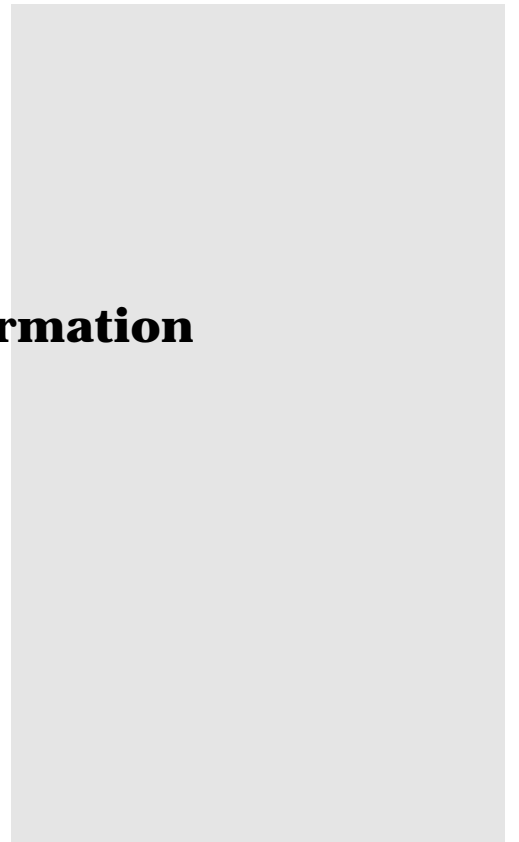
Justice of the Peace	\$ 5,237
County Clerk and District Clerk	14,705
Probation Officer	<u>4,305</u>
Total	\$ <u>24,247</u>

Each year the County records payments made in October for September obligations as September disbursements once approved by the Commissioner's Court. For 2008, the County recorded \$313,309 of October disbursements as September disbursements.

10. Litigation

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

Required Supplementary Information



County of Crane Crane, Texas

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2008

<u>Federal Grantor/Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Document/ Pass Through Grantor's Number</u>	<u>Pass Through Disbursement and Expenditures</u>
Direct Program:			
U.S. Department of Justice			
State Criminal Alien Assistance Program	16.606	2007-F3466-TX-AP	\$ 1,032
U.S. Department of Housing and Urban Development			
Pass through from:			
Texas Department of Housing And Community Affairs			
Home Investment Partnerships Program	14.239	M-O-SG48-0100	277,194
Office of Rural Community Affairs			
Community Development Block Grants/Texas Program	14.288	725175	<u>425,748</u>
Total Federal Finance Assistance			<u>\$ 703,974</u>

Note 1: FEDERAL ASSISTANCE RECONCILIATION

Federal revenues per financial statements	\$ 703,974
Adjustments to reconcile federal revenue per financial statements to the schedule of expenditures of Federal Awards	<u>-</u>
Total Federal Revenues Per Schedule of Expenditures of Federal Awards	<u>\$ 703,974</u>

Note 2: SIGNIFICANT ACCOUNTING POLICIES USED IN PREPARING THE SCHEDULE

The expenditures included in the schedule are reported for the District's fiscal year. Expenditure reports to funding agencies are prepared on the award period basis. The expenditures reported above represent funds that have been expended to the District for the purposes of the award. Some amounts reported in the schedule may differ from amounts used in the preparation of the basic financial statements imposed by the funding agencies. The District has followed all applicable guidelines issued by various entities in the preparation of the schedule.

Single Audit Reports



JOHNSON MILLER & CO., CPA's PC

Certified Public Accountants

A Professional Corporation

An Independent Member Of BDO Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

**Report 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**

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

We have audited the financial statements of the County of Crane (the "County") as of and for the year ended September 30, 2008, and have issued our report thereon dated February 20, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting and its operation that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have

Compliance and Other Matters (Continued)

a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have performed tests designed to verify the County's compliance with the requirements of the Public Funds Investment Act. During the year ended September 30, 2008, no instances of noncompliance were found.

This report is intended for the information of the County's commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Johnson Miller & Co., CPAs PC". The signature is written in a cursive, flowing style.

Odessa, Texas
February 20, 2009



JOHNSON, MILLER & CO.

Certified Public Accountants

A Professional Corporation

An Independent Member Of BDO Seidman Alliance

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

**Report of Independent Certified Public Accountants on
Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in
Accordance with OMB Circular A-133**

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

Compliance

We have audited the compliance of the County of Crane (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2008. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*. Those standards, OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material non compliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's in internal control.

Our consideration of internal control over compliance is for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended for the information of the County's commissioners, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Johnson Kelley & Co., CPA's PC

Odessa, Texas
February 20, 2009

County of Crane Crane, Texas

Schedule of Findings and Questioned Costs

Year Ended September 30, 2008

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

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Type of Auditor's Report issued Unqualified

Internal control over financial reporting:

Material Weaknesses identified? No

Significant Deficiencies Identified that are
not considered to be material weaknesses? No

Noncompliance material to financial
statements noted? No

Federal Awards

Internal control over major programs:

Material Weaknesses identified? No

Significant Deficiencies Identified that are
not considered to be material weaknesses? No

Type of Auditor's Report issued on compliance
for major programs Unqualified

Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133? No matters were reported.

County of Crane Crane, Texas

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2008

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/ Texas Program
14.239	Home Investment Partnerships Program
Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes
Section II - FINANCIAL STATEMENT FINDINGS	No matters were reported.
Section III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS	
August 31, 2008	None
August 31, 2007	N/A

Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2008

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

**County of Crane
Crane, Texas**

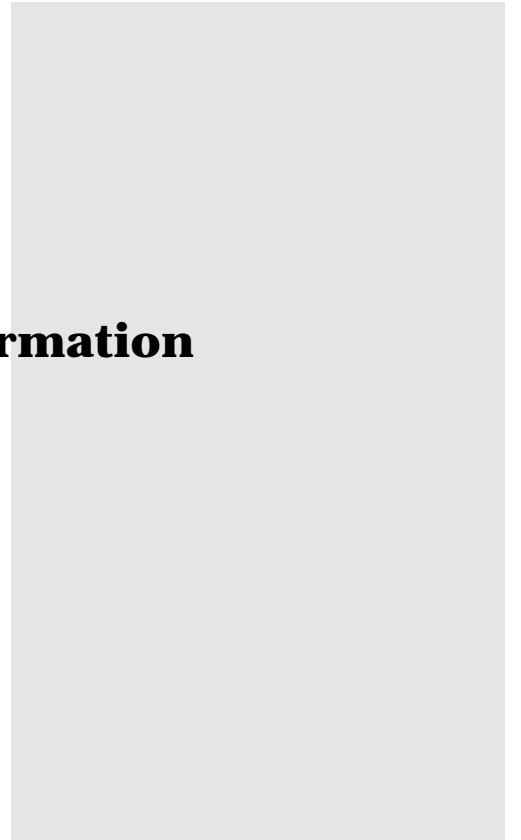
Schedule of Findings and Questioned Costs (Continued)

Year Ended September 30, 2008

Section III – Federal Award Findings and Questioned Costs

N/A

Supplementary Information



County of Crane Crane, Texas

Schedule of Cash Invested

Year Ended September 30, 2008

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Amount</u>
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	2.90%	Open	\$ 287,210
Tex Pool	5.1287%	Open	1,988,965
Tex Star	5.1165%	Open	2,598,208
Special Revenue Funds			
Time Open Account	2.90%	Open	107,931
Debt Service Fund			
Time Open Account	2.90%	Open	21,233
Capital Projects Funds			
Time Open Account	2.90%	Open	<u>37,570</u>
			\$ 5,041,117
<u>Proprietary Fund Types</u>			
Enterprise Funds			
Time Open Account	2.90%	Open	\$ 931
Deposit Account	2.90%	Open	11,464
CD	2.90%	Open	696,944
Internal Service Funds			
Time Open Account	2.90%	Open	504,845
Tex Pool	2.90%	Open	<u>2,263,984</u>
			\$ 3,478,168

County of Crane Crane, Texas

Taxing History

Year Ended September 30, 2008

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>
1996	800,372,104	0.5920	4,111,321	627,843
1997	900,816,762	0.5676	4,480,663	632,373
1998	872,092,819	0.6230	4,450,999	626,689
1999	628,187,026	0.7000	4,755,508	675,901
2000	654,397,467	0.69260	3,910,328	488,632
2001	1,047,918,714	0.51778	4,042,720	489,408
2002	906,786,344	0.61622	4,895,920	528,024
2003	853,972,796	0.704093	5,060,686	528,238
2004	924,986,869	0.67162	5,459,578	572,395
2005	1,399,400,928	0.47670	5,616,681	587,154
2006	1,833,258,024	.38940	6,080,102	635,959
2007	1,936,095,390	.392970	6,493,859	689,200