

**COUNTY OF CRANE
CRANE, TEXAS**

**Financial Statements
Year Ended September 30, 2018
And Additional Information**

**COUNTY OF CRANE
CRANE, TEXAS**

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INDEPENDENT AUDITOR'S REPORT

Commissioners' Court
County of Crane
Crane, Texas

We have audited the accompanying financial statements of Crane County, Texas, which comprise the statement of Cash Receipts and Disbursements as of September 30, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's 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.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the 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, 2018, 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 are 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 opinions are not modified with respect to this matter.

Supplementary Information

Our audit was 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.

David A. Boring, CPA

Lubbock, Texas
June 27, 2019

FINANCIAL STATEMENTS

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2018

| | <u>Receipts</u> | <u>Disbursements</u> | <u>Transfers</u> |
|--|----------------------|----------------------|------------------|
| GOVERNMENTAL FUND TYPES | | | |
| General Fund | \$ 8,431,195 | 8,251,769 | (288,822) |
| Special Revenue Funds | | | |
| Juvenile Probation Fund | 60,442 | 75,977 | - |
| Lateral Road | 6,296 | 6,783 | - |
| Restricted | 1,947 | - | - |
| Law Library | 2,870 | - | - |
| County Attorney Check Processing | 2,087 | 256 | - |
| Constable | - | - | - |
| Records Management | 39,839 | 27,533 | - |
| Courthouse Security | 5,749 | 73,940 | 165,000 |
| Justice of the Peace Technology | 4,529 | 3,601 | - |
| County / District Court Technology Fund | 1,187 | - | - |
| Community Supervision and Corrections Department | 57,770 | 63,412 | - |
| Child Abuse Prevention Fund | 100 | - | - |
| Hotel Occupancy Tax Fund | 34,324 | - | - |
| County Attorney Pre-Trial Fund | 9,011 | 2,109 | - |
| District Attorney Pre-Trial Fund | 1,000 | - | - |
| Debt Service Fund | 772 | - | - |
| Capital Projects Fund | | | |
| Permanent Improvement | - | 76,822 | 76,822 |
| Airport Improvement | 3,815 | 1,134 | - |
| Totals | <u>8,662,933</u> | <u>8,583,336</u> | <u>(47,000)</u> |
| PROPRIETARY FUND TYPES | | | |
| Internal Service Fund | | | |
| Employee Medical Benefit | 2,566,455 | 2,189,392 | - |
| Golf Course Country Club | 45,536 | 93,828 | 47,000 |
| 4-H Club | 39,165 | 44,327 | - |
| Totals | <u>2,651,156</u> | <u>2,327,547</u> | <u>47,000</u> |
| FIDUCIARY FUND TYPES | | | |
| Trust and Agency Fund | | | |
| State of Texas Fee | 130,096 | 133,641 | - |
| Totals | <u>130,096</u> | <u>133,641</u> | <u>-</u> |
| Grand Total (Memorandum Only) | <u>\$ 11,444,185</u> | <u>11,044,524</u> | <u>-</u> |
| (Note 1) | | | |

| Excess Receipts Disbursements | Balances | | Ending Balances | |
|-------------------------------------|----------------------|-------------------------|------------------------------|--------------------------|
| | Beginning of Year | End of Year (Note 2) | Non-interest Bearing Cash | Interest Bearing Cash |
| (109,396) | 13,576,296 | 13,466,900 | 1,200 | 13,465,700 |
| (15,535) | 20,096 | 4,561 | - | 4,561 |
| (487) | 487 | - | - | - |
| 1,947 | 127,462 | 129,409 | - | 129,409 |
| 2,870 | 30,015 | 32,885 | - | 32,885 |
| 1,831 | 225 | 2,056 | - | 2,056 |
| - | 6,293 | 6,293 | - | 6,293 |
| 12,306 | 118,873 | 131,179 | - | 131,179 |
| 96,809 | 11,183 | 107,992 | - | 107,992 |
| 928 | 10,752 | 11,680 | - | 11,680 |
| 1,187 | 7,110 | 8,297 | - | 8,297 |
| (5,642) | 43,740 | 38,098 | - | 38,098 |
| 100 | 300 | 400 | - | 400 |
| 34,324 | 21,993 | 56,317 | - | 56,317 |
| 6,902 | 1,000 | 7,902 | - | 7,902 |
| 1,000 | - | 1,000 | - | 1,000 |
| 772 | 5,247 | 6,019 | - | 6,019 |
| - | 1,250,000 | 1,250,000 | - | 1,250,000 |
| 2,681 | 22,791 | 25,472 | - | 25,472 |
| 32,597 | 15,253,863 | 15,286,460 | 1,200 | 15,285,260 |
| 377,063 | 107,619 | 484,682 | - | 484,682 |
| (1,292) | 54,123 | 52,831 | - | 52,831 |
| (5,162) | 15,312 | 10,150 | - | 10,150 |
| 370,609 | 177,054 | 547,663 | - | 547,663 |
| (3,545) | 112,297 | 108,752 | 108,752 | - |
| (3,545) | 112,297 | 108,752 | 108,752 | - |
| 399,661 | 15,543,214 | 15,942,875 | 109,952 | 15,832,923 |

The accompanying notes are an integral part of these financial statements

GOVERNMENTAL FUND TYPES
GENERAL FUND

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|--------------|-----------|--|
| Receipts | | | |
| Ad Valorem Taxes | \$ 6,971,267 | 7,080,170 | (108,903) |
| Delinquent Taxes | 118,258 | 35,000 | 83,258 |
| Alcoholic Beverage License | 951 | - | 951 |
| Marriage License | 673 | 400 | 273 |
| Gross Weight and Axle Weight | 12,118 | 9,000 | 3,118 |
| Probate - Adverse Probate A | 680 | - | 680 |
| Photo / Certified Copy Fees | 11,495 | 14,000 | (2,505) |
| Birth Certificate Fees | 3,338 | 3,000 | 338 |
| District/County Miscellaneous Clerk Fees | 58,624 | 35,000 | 23,624 |
| District Attorney Fees | 3,920 | 2,000 | 1,920 |
| County Attorney Fees | 1,216 | 1,000 | 216 |
| County Attorney State Supplement | 29,840 | 35,000 | (5,160) |
| Election Services Contract Fees | 1,339 | 1,339 | - |
| District / County Criminal Court Costs | 2,558 | 2,500 | 58 |
| District / County Civil Court Costs | 16,015 | 10,000 | 6,015 |
| County Judge State Supplement | 12,600 | 25,200 | (12,600) |
| Juror Payment | 1,904 | - | 1,904 |
| Court - Init Guardianship Fees | 391 | - | 391 |
| Transaction Administrative Fee | 10 | - | 10 |
| Sheriff Fees | 5,234 | 3,000 | 2,234 |
| Tax Assessor - Collector Fee | 31,886 | 31,000 | 886 |
| License / Registration Fee | 203,442 | 180,000 | 23,442 |
| Park Fees | 32,654 | 15,000 | 17,654 |
| Cemetery Fees | 17,010 | 20,000 | (2,990) |
| Parks and Wildlife | 73 | - | 73 |
| Senior Citizens - State | 38,384 | 35,000 | 3,384 |
| Senior Citizens - Private | 25,103 | 17,000 | 8,103 |
| Constable Fees | 1,050 | 500 | 550 |
| County Portion of State Fees | 14,494 | 10,000 | 4,494 |
| District / County Court Fines | 30,633 | 32,000 | (1,367) |
| Justice Court Fines | 135,208 | 65,000 | 70,208 |
| Libriary Fines | 709 | 400 | 309 |
| Bond Forfeitures | - | - | - |
| COBRA Insurance Premiums | 210 | - | 210 |
| Bulk Data / Public Records | 28,390 | 20,000 | 8,390 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|-----------------------------|------------------|------------------|--|
| Receipts (Continued) | | | |
| Horse Pen Rentals | 11,958 | 15,000 | (3,042) |
| Interest Earnings | 258,312 | 80,000 | 178,312 |
| Capital Lease Proceeds | 19,000 | 15,000 | 4,000 |
| County RV Rental | 150,262 | 70,000 | 80,262 |
| Boarding Prisoners | 720 | - | 720 |
| SCAAP Grant | - | - | - |
| Swimming Pool Fees | 6,504 | 2,500 | 4,004 |
| Aviation Fuel Sales | 1,288 | 1,300 | (12) |
| Pay Phone Revenue | 886 | - | 886 |
| Concession Revenue | (100) | 500 | (600) |
| Grant - Rural Addressing | 763 | 1,000 | (237) |
| Miscellaneous Revenue | 141,287 | 100,498 | 40,789 |
| Miscellaneous Grant Funds | 1,636 | 1,343 | 293 |
| Indigent Defense - SB7GR | 11,227 | - | 11,227 |
| JP Attorney Collection Fees | (410) | - | (410) |
| Youth Center | 9,062 | 8,321 | 741 |
| Restitution Due to County | 3,314 | - | 3,314 |
| City Arrest Fees | 30 | - | 30 |
| Insurance on Damage | 3,779 | 3,779 | - |
| Transfer from Fund Balance | - | 1,231,476 | (1,231,476) |
| Total Receipts | <u>8,431,195</u> | <u>9,213,226</u> | <u>(782,031)</u> |

DISBURSEMENTS

COUNTY JUDGE

| | | | |
|-----------------------------|---------------|----------------|---------------|
| Salary - County Judge | 45,230 | 45,250 | 20 |
| Salary - State Supplement | 4,464 | 25,200 | 20,736 |
| Employment Taxes | 1,288 | 7,315 | 6,027 |
| Retirement Contribution | 8,341 | 16,605 | 8,264 |
| Group Insurance | 9,937 | 19,734 | 9,797 |
| Education / Travel | - | 1,500 | 1,500 |
| Office Supplies | 5,890 | 6,030 | 140 |
| Motor Vehicle Fuel and Lube | 900 | 1,800 | 900 |
| Equipment Maintenance | - | 500 | 500 |
| Telephone | 833 | 900 | 67 |
| Total | <u>76,883</u> | <u>124,834</u> | <u>47,951</u> |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|---------|---------|--|
| Commissioners' Court | | | |
| Salary - Commissioners | 214,240 | 214,240 | - |
| Employment Taxes - Commissioners | 16,671 | 17,215 | 544 |
| Retirement Contribution - Commissioners | 39,545 | 39,545 | - |
| Group Insurance - Commissioners | 98,700 | 98,705 | 5 |
| Education / Travel | (43) | - | 43 |
| Education / Travel (1) | 822 | 1,500 | 678 |
| Education / Travel (2) | - | - | - |
| Education / Travel (3) | 939 | 1,500 | 561 |
| Education / Travel (4) | 1,424 | 1,500 | 76 |
| Office Supplies | 2,218 | 2,700 | 482 |
| Motor Vehicle Fuel and Repair | 7,440 | 7,443 | 3 |
| Dues and Subscriptions | 5,386 | 7,000 | 1,614 |
| Telephone | 3,162 | 3,200 | 38 |
| Salary - Administrative | 46,578 | 47,008 | 430 |
| Employment Taxes - Administrative | 3,321 | 3,600 | 279 |
| Retirement Contribution - Administrative | 7,952 | 8,205 | 253 |
| Group Insurance - Administrative | 21,226 | 24,000 | 2,774 |
| Education and Travel - Administrative | 262 | 1,000 | 738 |
| Office Supplies - Administrative | 480 | 1,500 | 1,020 |
| Total | 470,323 | 479,861 | 9,538 |
| 109th Judicial District Court | | | |
| District Judge Supplement | 4,000 | 4,155 | 155 |
| Court Reporter Supplement | 29,774 | 29,775 | 1 |
| District Judge Secretary Supplement | 16,512 | 16,515 | 3 |
| Employment Taxes | 306 | 318 | 12 |
| Retirement Contribution | 698 | 725 | 27 |
| Group Insurance | 23,687 | 24,000 | 313 |
| Court Reporter Expense and Travel | 1,751 | 3,000 | 1,249 |
| Office Supplies | 999 | 1,000 | 1 |
| Jury Supplies and Expenses | 87 | 300 | 213 |
| 7th Administrative District | 586 | 590 | 4 |
| Jury Commissioner | - | 150 | 150 |
| Visiting Judges Expense | 247 | 1,000 | 753 |
| Court Reporter Fees | 508 | 1,000 | 492 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|----------------|----------------|--|
| 109th Judicial District Court (Continued) | | | |
| Court Appointed Attorney | 22,040 | 27,500 | 5,460 |
| Jury Services | 6,000 | 6,000 | - |
| Grand Jury Expense | - | 1,000 | 1,000 |
| Telephone | (15) | - | 15 |
| Witness Expense | - | 1,000 | 1,000 |
| Total | <u>107,180</u> | <u>118,028</u> | <u>10,848</u> |
| District Attorney | | | |
| District Attorney Supplement | 47,716 | 48,223 | 507 |
| Telephone | (16) | - | 16 |
| Total | <u>47,700</u> | <u>48,223</u> | <u>523</u> |
| County Court at Law | | | |
| Salary - Juvenile Board Member | 613 | 1,200 | 587 |
| Salary - Administrative Assistant | 19,050 | 20,000 | 950 |
| Employment Taxes | 1,282 | 3,080 | 1,798 |
| Retirement Contribution | 3,353 | 7,020 | 3,667 |
| Group Insurance | 12,357 | 13,000 | 643 |
| Education / Travel | - | 750 | 750 |
| Court Reporter Fees | 6,837 | 6,850 | 13 |
| Attorney Fees - Adult | 2,800 | 8,000 | 5,200 |
| Attorney Fees - Juveniles | 700 | 7,500 | 6,800 |
| Office Supplies | - | 300 | 300 |
| Jury Services | - | 150 | 150 |
| County Court Interpreter | 200 | 250 | 50 |
| Total | <u>47,192</u> | <u>68,100</u> | <u>20,908</u> |
| County / District Clerk | | | |
| Salary - County / District Clerk | 66,789 | 66,799 | 10 |
| Salary - Deputy Clerks | 131,934 | 131,940 | 6 |
| Employment Taxes | 14,493 | 15,205 | 712 |
| Retirement Contribution | 34,682 | 34,685 | 3 |
| Group Insurance | 97,848 | 97,850 | 2 |
| Education / Travel | 7,134 | 7,200 | 66 |
| Office Supplies | 10,041 | 11,500 | 1,459 |
| Election Expense | 14,103 | 16,039 | 1,936 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|---------|---------|--|
| County / District Clerk (Continued) | | | |
| Corpier Rental / Maintenance | 3,552 | 4,270 | 718 |
| Computer Maintenance | 28,124 | 28,890 | 766 |
| Telephone | 2,283 | 3,013 | 730 |
| Total | 410,983 | 417,391 | 6,408 |
| County Attorney | | | |
| Salary - County Attorney | 66,853 | 66,854 | 1 |
| Salary - State Supplement | 25,984 | 35,000 | 9,016 |
| Employment Taxes | 6,050 | 7,790 | 1,740 |
| Retirement Contribution | 11,874 | 17,770 | 5,896 |
| Group Insurance | 20,949 | 24,000 | 3,051 |
| Education / Travel | - | 2,000 | 2,000 |
| Education / Travel - Administrative | 1,180 | 1,500 | 320 |
| Office Supplies | 453 | 1,000 | 547 |
| Dues and Subscriptions | 279 | 500 | 221 |
| Computer Maintenance | 5,000 | 7,000 | 2,000 |
| Law Library | 1,882 | 2,500 | 618 |
| Investigation | - | 800 | 800 |
| Telephone | 752 | 1,075 | 323 |
| Total | 141,256 | 167,789 | 26,533 |
| Justice Court | | | |
| Salary - Justices of the Peace | 66,789 | 66,799 | 10 |
| Salary - Assistant Justice of the Peace | 39,000 | 39,000 | - |
| Salary - Extra Labor | - | - | - |
| Employment Taxes | 7,602 | 8,240 | 638 |
| Retirement Contribution | 18,620 | 18,625 | 5 |
| Group Insurance | 49,000 | 49,000 | - |
| Education / Travel - JP | 3,095 | 3,095 | - |
| Office Supplies | 5,251 | 5,254 | 3 |
| Dues | 246 | 246 | - |
| Jury Services | - | - | - |
| Computer Maintenance | 3,060 | 3,154 | 94 |
| Telephone | 901 | 902 | 1 |
| Autopsy Fees | 23,152 | 23,160 | 8 |
| Total | 216,716 | 217,475 | 759 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|-----------------------------------|----------------|----------------|--|
| County Auditor | | | |
| Salary - County Auditor | 73,112 | 73,114 | 2 |
| Salary - Assistant Auditor | 40,560 | 40,560 | - |
| Employment Taxes | 8,040 | 8,700 | 660 |
| Retirement Contribution | 19,838 | 19,850 | 12 |
| Group Insurance | 48,973 | 48,975 | 2 |
| Education / Travel | 3,793 | 3,795 | 2 |
| Education / Travel - CIO | 2,402 | 2,405 | 3 |
| Office Supplies | 1,871 | 2,000 | 129 |
| Dues and Subscriptions | 220 | 220 | - |
| Computer Maintenance | 2,400 | 2,400 | - |
| Telephone | (8) | - | 8 |
| Total | <u>201,201</u> | <u>202,019</u> | <u>818</u> |
| County Treasurer | | | |
| Salary - County Treasurer | 66,789 | 66,799 | 10 |
| Salary - Assistant Treasurer | 36,216 | 38,630 | 2,414 |
| Salary - Extra Help | 1,930 | 1,930 | - |
| Employment Taxes | 7,521 | 8,215 | 694 |
| Retirement Contribution | 18,119 | 18,750 | 631 |
| Group Insurance | 45,914 | 48,000 | 2,086 |
| Education / Travel | 1,264 | 4,000 | 2,736 |
| Office Supplies | 2,979 | 3,000 | 21 |
| Dues and Subscriptions | - | 200 | 200 |
| Equipment Maintenance | - | 921 | 921 |
| Computer Maintenance | 2,478 | 2,479 | 1 |
| Telephone | 1,444 | 1,445 | 1 |
| Total | <u>184,654</u> | <u>194,369</u> | <u>9,715</u> |
| Tax Assessor - Collector | | | |
| Salary - Tax Assessor - Collector | 66,789 | 66,799 | 10 |
| Salary - Deputy Tax Collectors | 92,766 | 92,770 | 4 |
| Salary - Extra Help | - | - | - |
| Employment Taxes | 11,488 | 11,950 | 462 |
| Retirement Contribution | 27,499 | 27,500 | 1 |
| Group Insurance | 74,430 | 74,435 | 5 |
| Education / Travel | 7,184 | 7,185 | 1 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|---------|---------|--|
| Tax Assessor - Collector (Continued) | | | |
| Office Supplies | 8,277 | 8,279 | 2 |
| Dues and Subscriptions | 195 | 400 | 205 |
| Equipment Maintenance | 95 | 200 | 105 |
| Software Maintenance | 2,830 | 3,501 | 671 |
| Telephone | 569 | 575 | 6 |
| Computer Lease | 28,449 | 28,900 | 451 |
| Total | 320,571 | 322,494 | 1,923 |
| County Sheriff | | | |
| Salary - Sheriff | 79,492 | 80,390 | 898 |
| Salary - Deputies | 303,854 | 304,780 | 926 |
| Overtime - Deputies | 13,778 | 15,000 | 1,222 |
| Employment Taxes | 29,566 | 33,615 | 4,049 |
| Retirement Contribution | 69,560 | 76,770 | 7,210 |
| Group Insurance | 162,928 | 163,000 | 72 |
| Educational Travel | 8,836 | 9,100 | 264 |
| Law Enforcement Travel | (365) | 898 | 1,263 |
| Extradition | 1,167 | 1,200 | 33 |
| Office Supplies | 5,927 | 6,500 | 573 |
| Law Enforcement Supplies | 19,828 | 20,482 | 654 |
| Motor Vehicles Fuel and Lubrication | 24,263 | 30,000 | 5,737 |
| Motor Vehicles Tires | 3,000 | 3,000 | - |
| Radio - Teletype | - | - | - |
| Equipment Maintenance | 1,719 | 1,900 | 181 |
| Motor Vehicle Repair and Maintenance | 8,501 | 8,502 | 1 |
| Telephone | 9,718 | 10,100 | 382 |
| Special Department Equipment | 47,872 | 47,875 | 3 |
| Investigation / Informant | 6,841 | 9,400 | 2,559 |
| Capital Outlay - Sheriff | 36,000 | 36,000 | - |
| Total | 832,485 | 858,512 | 26,027 |
| Department of Public Safety | | | |
| Telephone | 2,872 | 3,000 | 128 |
| Utilities | 4,113 | 4,115 | 2 |
| DPS - Equipment | - | - | - |
| Total | 6,985 | 7,115 | 130 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|---------|---------|--|
| County Constables | | | |
| Salary - Constables | 11,773 | 11,780 | 7 |
| Employment Taxes | 962 | 971 | 9 |
| Retirement Contribution | 2,212 | 2,215 | 3 |
| Group Insurance | 24,202 | 24,205 | 3 |
| Education / Travel | - | 750 | 750 |
| Supplies | - | 300 | 300 |
| Motor Vehicle Fuel and Lubrication | - | - | - |
| Dues and Subscriptions | 60 | 100 | 40 |
| Telephone | 900 | 900 | - |
| Total | 40,109 | 41,221 | 1,112 |
| County Jail | | | |
| Salary - Jailers | 210,630 | 210,630 | - |
| Salary - Extra Help | 11,921 | 12,500 | 579 |
| Employment Taxes | 16,297 | 16,720 | 423 |
| Retirement Contribution | 36,467 | 36,470 | 3 |
| Group Insurance | 97,182 | 97,185 | 3 |
| Jail Supplies | 6,086 | 7,000 | 914 |
| Medical and Evaluation Supplies | 3,996 | 6,000 | 2,004 |
| Clinic and Hospital Visits | 11,604 | 11,605 | 1 |
| Computer Maintenance | 4,704 | 5,500 | 796 |
| Boarding Prisoners | 30,434 | 31,000 | 566 |
| SCAAP Grant Expenditures | - | - | - |
| Total | 429,321 | 434,610 | 5,289 |
| Community Supervision and Corrections Department | | | |
| Salary - Probation Officer | 70,242 | 70,244 | 2 |
| Salary - State Supplement - Probation Officer | - | - | - |
| Salary - Probation Secretary | 24,801 | 24,805 | 4 |
| Salary - Extra Help | - | - | - |
| Employment Taxes | 6,831 | 7,290 | 459 |
| Retirement Contribution | 16,762 | 16,765 | 3 |
| Group Insurance | 33,865 | 36,000 | 2,135 |
| Education / Travel | 913 | 1,000 | 87 |
| Office Supplies | 3,831 | 3,850 | 19 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|-----------------|----------------|--|
| Community Supervision and Corrections Department (Continued) | | | |
| Motor Vehicle Fuel and Repair | 8 | 8 | - |
| Telephone | 900 | 900 | - |
| Total | <u>158,153</u> | <u>160,862</u> | <u>2,709</u> |
| Juvenile Probation | | | |
| Salary - Juvenile Probation | 38,522 | 38,535 | 13 |
| Salary State Supplement | - | 1 | 1 |
| Salary - Probation Secretary | 25,046 | 25,050 | 4 |
| Employment Taxes | 7,553 | 7,555 | 2 |
| Retirement Contribution | 17,698 | 17,700 | 2 |
| Group Insurance | 33,512 | 36,000 | 2,488 |
| Education / Travel | 1,791 | 4,000 | 2,209 |
| Office Supplies | 234 | 1,000 | 766 |
| Motor Vehicle Fuel and Repair | 1,672 | 3,000 | 1,328 |
| Contracted Juvenile Detention | 16,747 | 17,000 | 253 |
| Non-Residential Services | 1,096 | 1,500 | 404 |
| Psychological Reports | - | 500 | 500 |
| Telephone | 26 | 500 | 474 |
| Community Service Supervision | 6 | 250 | 244 |
| Total | <u>143,903</u> | <u>152,591</u> | <u>8,688</u> |
| County Health | | | |
| Transfer to Hospital | (14,349) | - | 14,349 |
| Total | <u>(14,349)</u> | <u>-</u> | <u>14,349</u> |
| County Welfare | | | |
| Travel Assistance | - | - | - |
| Food and Grocery Supplies | - | - | - |
| Medical Fees | - | - | - |
| Burial Expense | - | 1,800 | 1,800 |
| Utilities | 48 | 500 | 452 |
| Total | <u>48</u> | <u>2,300</u> | <u>2,252</u> |
| Historical Committee | | | |
| Salary - Museum Conservator | 647 | 647 | - |
| Employment Taxes | 49 | 50 | 1 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|--------|---------|--|
| Historical Committee (Continued) | | | |
| Retirement Contribution | 106 | 107 | 1 |
| Office Supplies | - | - | - |
| Dues and Subscriptions | - | - | - |
| Computer Maintenance | - | - | - |
| Telephone | 1,962 | 1,965 | 3 |
| Total | 2,764 | 2,769 | 5 |
| Golf Course | | | |
| Salary - Greenskeeper | 37,995 | 46,000 | 8,005 |
| Salary - Extra Labor | 7,805 | 28,380 | 20,575 |
| Employment Taxes | 3,936 | 5,760 | 1,824 |
| Retirement Contribution | 6,815 | 12,340 | 5,525 |
| Group Insurance | 20,991 | 24,000 | 3,009 |
| Telephone | 750 | 900 | 150 |
| Total | 78,292 | 117,380 | 39,088 |
| Youth Center | | | |
| Salary - Director | 35,005 | 36,000 | 995 |
| Salary - Extra Labor | 5,860 | 7,800 | 1,940 |
| Employment Taxes | 2,882 | 3,420 | 538 |
| Retirement Contribution | 6,441 | 7,655 | 1,214 |
| Group Insurance | 24,370 | 24,370 | - |
| Education / Travel | 1,143 | 1,145 | 2 |
| Utilities | 1,863 | 1,865 | 2 |
| Motor Vehicle Fuel and Lubrication | 25 | 250 | 225 |
| Dues and Subscriptions | 130 | 300 | 170 |
| Repair and Maintenance | - | 500 | 500 |
| Office Supplies | 1,257 | 1,260 | 3 |
| Supplies and Equipment Repairs | 2,856 | 2,856 | - |
| Telephone | 2,253 | 2,255 | 2 |
| Special Events | 9,578 | 13,515 | 3,937 |
| Recreation Equipment | 330 | 2,140 | 1,810 |
| Total | 93,993 | 105,331 | 11,338 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---------------------------------------|---------|---------|--|
| County Library | | | |
| Salary - Librarian | 41,995 | 42,000 | 5 |
| Salary - Extra Labor | 37,728 | 41,794 | 4,066 |
| Salary - Extra Labor Maintenance | 23,991 | 24,885 | 894 |
| Employment Taxes | 7,681 | 7,890 | 209 |
| Retirement Contribution | 16,627 | 17,990 | 1,363 |
| Group Insurance | 24,412 | 24,415 | 3 |
| Educational Travel | - | 750 | 750 |
| Maintenance Supplies | 2,870 | 3,000 | 130 |
| Supplies | 5,550 | 5,594 | 44 |
| Library Books | 12,793 | 14,000 | 1,207 |
| Film and Software | 24,640 | 24,660 | 20 |
| Dues and Subscriptions | 1,181 | 1,200 | 19 |
| Repairs and Maintenance | 1,243 | 2,000 | 757 |
| Copier Rental | 4,459 | 4,590 | 131 |
| Telephone | 3,800 | 3,800 | - |
| Utilities | 11,765 | 11,765 | - |
| capital / Equipment | 38,150 | 38,160 | 10 |
| Total | 258,885 | 268,493 | 9,608 |
| Parks, Cemetary, and Buildings | | | |
| Salary - Supervisor | 59,883 | 59,887 | 4 |
| Salary - Operator | 144,864 | 167,544 | 22,680 |
| Salary - Labor II | 36,400 | 36,400 | - |
| Salary - Labor | 37,704 | 38,480 | 776 |
| Salary - Extra Summer Labor | 8,831 | 15,230 | 6,399 |
| Salary - Extra Maintenance | 21,258 | 22,290 | 1,032 |
| Employment Taxes | 22,723 | 27,480 | 4,757 |
| Retirement Contribution | 52,727 | 60,620 | 7,893 |
| Group Insurance | 154,612 | 168,000 | 13,388 |
| Educational Travel | 175 | 500 | 325 |
| Office Supplies | 27 | 100 | 73 |
| Supplies | 22,293 | 22,300 | 7 |
| Motor Vehicle Fuel and Lubrication | 12,681 | 15,000 | 2,319 |
| Botanical Supplies | 39,357 | 51,415 | 12,058 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|---------|---------|--|
| Parks, Cemetary, and Buildings (Continued) | | | |
| Equipment Repairs | 22,328 | 22,350 | 22 |
| Repairs and Maintenance | 7,907 | 10,000 | 2,093 |
| Pond Maintenance | 1,679 | 2,600 | 921 |
| Vehicle Repairs | 10,322 | 10,325 | 3 |
| Welding supplies | 2,557 | 3,000 | 443 |
| Telephone | 2,700 | 2,700 | - |
| Utilities | 6,943 | 7,800 | 857 |
| Capital Outlay | - | - | - |
| Total | 667,971 | 744,021 | 76,050 |
| Sports Complex | | | |
| Supplies | 2,684 | 2,685 | 1 |
| Repairs and Maintenance | 1,985 | 3,000 | 1,015 |
| Utilities | 12,505 | 15,000 | 2,495 |
| Baseball Equipment | 1,000 | 1,000 | - |
| Equipment Rental | - | - | - |
| Capital | - | - | - |
| Total | 18,174 | 21,685 | 3,511 |
| Swimming Pool | | | |
| Salary - Extra Summer Labor | 41,280 | 41,280 | - |
| Salary - Extra Maintenance | - | - | - |
| Employment Taxes | 2,675 | 3,155 | 480 |
| Supplies | 1,096 | 2,000 | 904 |
| Concession Supplies | 1,416 | 3,000 | 1,584 |
| Pool Chemicals | 6,655 | 9,940 | 3,285 |
| Repairs and Maintenance | 3,284 | 3,500 | 216 |
| Lifeguard Certifications | 1,269 | 1,500 | 231 |
| Telephone | 364 | 365 | 1 |
| Utilities | 6,689 | 11,000 | 4,311 |
| Equipment | 36 | 3,000 | 2,964 |
| Total | 64,764 | 78,740 | 13,976 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|-----------------------------|----------------|----------------|--|
| County Cemetery | | | |
| Supplies | 3,854 | 3,855 | 1 |
| Repairs and Maintenance | 1,754 | 7,370 | 5,616 |
| Fire Ant Control | 4,373 | 4,375 | 2 |
| Telephone | 482 | 1,000 | 518 |
| Utilities | 1,357 | 2,500 | 1,143 |
| Capital Outlay | 10,280 | 15,000 | 4,720 |
| Total | <u>22,100</u> | <u>34,100</u> | <u>12,000</u> |
| Building Maintenance | | | |
| Supplies | 13,522 | 18,630 | 5,108 |
| Repairs and Maintenance | 18,016 | 20,000 | 1,984 |
| Fire and Safety | 580 | 6,000 | 5,420 |
| Telephone | 83 | 83 | - |
| Utilities | 76,323 | 76,325 | 2 |
| Equipment Lease | 17,866 | 17,870 | 4 |
| Total | <u>126,390</u> | <u>138,908</u> | <u>12,518</u> |
| Courthouse | | | |
| Salary - Extra Maintenance | 17,615 | 19,604 | 1,989 |
| Employment Taxes | 1,348 | 1,500 | 152 |
| Retirement Contribution | 3,067 | 3,425 | 358 |
| Janitorial Supplies | 3,514 | 3,515 | 1 |
| Supplies | 488 | 500 | 12 |
| Repairs and Maintenance | 19,930 | 29,985 | 10,055 |
| Utilities | 29,302 | 38,900 | 9,598 |
| Total | <u>75,264</u> | <u>97,429</u> | <u>22,165</u> |
| Airport | | | |
| Repairs and Maintenance | 4,153 | 7,000 | 2,847 |
| Telephone | 13 | 15 | 2 |
| Utilities | 4,026 | 5,000 | 974 |
| Capital Outlay | 55,500 | 66,000 | 10,500 |
| Total | <u>63,692</u> | <u>78,015</u> | <u>14,323</u> |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---------------------------------|---------|---------|--|
| County Extension Service | | | |
| Salary - County Agent | 16,381 | 26,978 | 10,597 |
| Salary - Secretary | 53,352 | 53,355 | 3 |
| Employment Taxes | 4,992 | 6,270 | 1,278 |
| Retirement Contribution | 9,147 | 9,470 | 323 |
| Group Insurance | 24,462 | 24,465 | 3 |
| Travel - Agricultural Agent | 5,232 | 7,000 | 1,768 |
| Office Supplies | 3,025 | 3,025 | - |
| Home Demonstation Supplies | 1,239 | 1,240 | 1 |
| Result Demonstration Supplies | 1,007 | 1,500 | 493 |
| Motor Vehicle Fuel | 3,959 | 5,000 | 1,041 |
| Postage | 250 | 500 | 250 |
| Repairs - Pens and Tarps | 2,989 | 3,000 | 11 |
| Equipment Maintenance | 3,271 | 3,275 | 4 |
| Pick-Up and Equipment Repairs | 1,699 | 1,700 | 1 |
| Trapper Expense | 33,200 | 36,610 | 3,410 |
| Telephone | 4,310 | 4,310 | - |
| Utilities | 21,809 | 25,000 | 3,191 |
| Soil Conservation | 2,500 | 2,500 | - |
| Capital Outlay | 42,813 | 42,815 | 2 |
| Total | 235,637 | 258,013 | 22,376 |
| Road and Bridge | | | |
| Salary - Supervisors | 59,883 | 59,887 | 4 |
| Salary - Drivers / Operators | 144,248 | 207,135 | 62,887 |
| Employment Taxes | 14,903 | 22,725 | 7,822 |
| Retirement Contribution | 35,729 | 52,150 | 16,421 |
| Group Insurance | 114,015 | 168,000 | 53,985 |
| Travel - Educational | 1,126 | 1,130 | 4 |
| Office Supplies | 1,369 | 1,500 | 131 |
| Gas, Oil, and Diesel Fuel | 46,929 | 51,055 | 4,126 |
| Tires and Tubes | 10,672 | 12,000 | 1,328 |
| Parts and Repairs | 41,064 | 41,500 | 436 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|------------------------------------|----------------|----------------|--|
| Road and Bridge (Continued) | | | |
| Caliche, Premix, and Emulsion | 37,921 | 38,500 | 579 |
| Cattleguard Supplies | 120 | 1,000 | 880 |
| Welding Supplies | 1,378 | 1,600 | 222 |
| Telephone | 914 | 1,000 | 86 |
| Utilities | 3,415 | 5,000 | 1,585 |
| Capital Outlay | 180,959 | 180,960 | 1 |
| Total | <u>694,645</u> | <u>845,142</u> | <u>150,497</u> |
| Senior Citizens | | | |
| Salary - Supervisor | 27,334 | 36,072 | 8,738 |
| Salary - Dietary | 28,344 | 58,240 | 29,896 |
| Salary - Transportation | 36,792 | 39,888 | 3,096 |
| Employment Taxes | 6,943 | 11,140 | 4,197 |
| Retirement Contribution | 15,172 | 25,405 | 10,233 |
| Group Insurance | 11,394 | 24,000 | 12,606 |
| Education / Travel | 25 | 300 | 275 |
| Office Supplies | 1,028 | 1,500 | 472 |
| Dietary Supplies | 62,240 | 62,245 | 5 |
| Kitchen Supplies | 2,338 | 2,340 | 2 |
| Gas, Oil, and Tires | 814 | 815 | 1 |
| Paper Supplies | 9,254 | 10,000 | 746 |
| Maintenance Equipment | 1,283 | 2,250 | 967 |
| Vehicle Repairs | 1,112 | 1,150 | 38 |
| Telephone | 454 | 600 | 146 |
| Total | <u>204,527</u> | <u>275,945</u> | <u>71,418</u> |
| Non-Departmental | | | |
| Employee Retirement Reward | 1,721 | 3,000 | 1,279 |
| Retirees County Group Insurance | 735,735 | 736,000 | 265 |
| TCDRS SDB Insurance | 18,391 | 20,000 | 1,609 |
| TCDRS Retirement Correction | - | 80 | 80 |
| Workers Compensation Insurance | 25,766 | 25,770 | 4 |
| Unemployment Taxes / Claims | - | - | - |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|-----------|-----------|--|
| Non-Departmental (Continued) | | | |
| Aviation Fuel Sales Expenditures | 1,499 | 1,500 | 1 |
| Dues and Subscriptions | - | - | - |
| Advertising | 1,908 | 3,000 | 1,092 |
| County Promotion and Development | 22,888 | 26,000 | 3,112 |
| Auditing Fees | 30,250 | 30,555 | 305 |
| Lawsuit Costs | - | 1,500 | 1,500 |
| Telephone | 17,101 | 17,102 | 1 |
| COBRA Insurance | 5 | 1,245 | 1,240 |
| Official and Employees Bond | 2,257 | 3,500 | 1,243 |
| Insurance | 58,403 | 58,566 | 163 |
| Drug Policy Compliance | 1,259 | 2,000 | 741 |
| Safety Program | 4,386 | 4,390 | 4 |
| ADA Compliance | - | - | - |
| MH/MR Center | - | - | - |
| Rural Addressing - 911 | 771 | 1,500 | 729 |
| Appraisal District | 102,482 | 102,685 | 203 |
| COLA | 69,304 | 70,235 | 931 |
| Paper and Supplies | 1,230 | 2,845 | 1,615 |
| Postage | 7,000 | 7,000 | - |
| Copier Rental / Maintenance | 1,987 | 2,500 | 513 |
| Postage Maching Rental / Maintenance | 3,294 | 3,375 | 81 |
| Fax Phone Line | 715 | 755 | 40 |
| Emergency Management Coordinator | 29,325 | 29,339 | 14 |
| Fire Department Equipment | - | - | - |
| Fire Department Replacement Depreciation | 7,500 | 7,500 | - |
| Fire Department Operating Expense | 104,439 | 104,444 | 5 |
| Total | 1,249,616 | 1,266,386 | 16,770 |
| Capital Outlay | | | |
| Paving Urban | 150,000 | 150,000 | - |
| Paving | 327,944 | 328,000 | 56 |
| Courthouse Computers | 50,078 | 50,080 | 2 |
| Horse Pen | 30,000 | 30,000 | - |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|-------------------|----------------|--|
| Capital Outlay (Continued) | | | |
| Hail Damage - Insured | 3,446 | 3,779 | 333 |
| Security Enhancements | 12,272 | 12,275 | 3 |
| Total | <u>573,740</u> | <u>574,134</u> | <u>394</u> |
| | | | |
| Total Disbursements | 8,251,769 | 8,924,285 | 672,516 |
| | | | |
| Transfers Out | | | |
| Golf Course Fund | 47,000 | 47,000 | - |
| Permanent Improvement Fund | 76,822 | 76,941 | 119 |
| Courthouse Security Fund | 165,000 | 165,000 | - |
| Total Transfers Out | <u>288,822</u> | <u>288,941</u> | <u>119</u> |
| | | | |
| Total Disbursements and Transfers Out | 8,540,591 | 9,213,226 | 672,635 |
| | | | |
| Excess Receipts (Disbursements) | (109,396) | - | 109,396 |
| | | | |
| Beginning Balance | 13,576,296 | 13,576,296 | - |
| | | | |
| Ending Balance | 13,466,900 | 13,576,296 | (109,396) |
| <hr/> | | | |
| Summary of Ending Balance | | | |
| Cash, Non-Interest Bearing | \$ 1,200 | | |
| Cash, Interest Bearing | <u>13,465,700</u> | | |
| | \$ 13,466,900 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS**

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 JUVENILE PROBATION FUND
 YEAR ENDED SEPTEMBER 30, 2018

| Receipts | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|-----------------|---------------|--|
| TJJD Funding - State Aid | \$ 19,990 | 25,524 | (5,534) |
| TJJD Funding - Commitment Reduction | 21,029 | 28,704 | (7,675) |
| TJJD Funding - Mental Health | 4,934 | 7,392 | (2,458) |
| Interest Earnings | 2 | - | 2 |
| TJJD Funding - Pre and Post Adjudication | 9,878 | 10,000 | (122) |
| TJJD Funding - Commit Diversion | 3,946 | 3,944 | 2 |
| TJJD Funding - Regionalization | 663 | 521 | 142 |
| Total Receipts | 60,442 | 76,085 | (15,643) |
| Disbursements | | | |
| Salary - State Supplement | 37,636 | 37,205 | (431) |
| Education / Travel | 4,945 | 5,754 | 809 |
| Office Supplies | 3,313 | 3,169 | (144) |
| Motor Vehicle Fuel and Lubrication | 2,157 | 2,500 | 343 |
| Meidcal, Dental or Lab Fee | 300 | 300 | - |
| Equipment Maintenance | 510 | 500 | (10) |
| Non-Residential Services | 5,351 | 7,913 | 2,562 |
| Auditing Fees | - | 2,750 | 2,750 |
| Telephone | 1,880 | 1,800 | (80) |
| Community Service Expenses | 250 | 250 | - |
| Mental Health Assessment | 2,000 | - | (2,000) |
| Pre / Post Adjudication | 17,635 | 13,944 | (3,691) |
| Total Disbursements | 75,977 | 76,085 | 108 |
| Excess Receipts (Disbursements) | (15,535) | - | (15,535) |
| Beginning Balance | 20,096 | 20,096 | - |
| Ending Balance | \$ 4,561 | 20,096 | (15,535) |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 4,561 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LATERAL ROAD FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Receipts | | | |
| State Lateral Road | \$ 6,296 | - | 6,296 |
| Total Receipts | <u>6,296</u> | <u>-</u> | <u>6,296</u> |
| Disbursements | | | |
| Equipment Repairs | 6,783 | 6,783 | - |
| Caliche, Premix, Emulsion | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Disbursements | <u>6,783</u> | <u>6,783</u> | <u>-</u> |
| Excess Receipts (Disbursements) | (487) | (6,783) | 6,296 |
| Beginning Balance | <u>487</u> | <u>487</u> | <u>-</u> |
| Ending Balance | \$ - | (6,296) | 6,296 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ - | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RESTRICTED FUND
YEAR ENDED SEPTEMBER 30, 2018

| Receipts | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|-------------------|------------------|--|
| County Judge State Supplement | 12,600 | - | 12,600 |
| District Attorney State Supplement | - | - | - |
| County Attorney State Supplement | (12,340) | (44,423) | 32,083 |
| Insurance on Damage | - | (12,500) | 12,500 |
| Miscellaneous Revenue | (39,624) | (68,042) | 28,418 |
| Deputy | 10,885 | (1,477) | 12,362 |
| Youth Center | \$ 426 | (1,020) | 1,446 |
| Capital Outlay | 30,000 | - | 30,000 |
| Total Receipts | 1,947 | (127,462) | 129,409 |
| Disbursements | | | |
| Insurance on Damages | - | - | - |
| State Supplement | - | - | - |
| Total Disbursements | - | - | - |
| Excess Receipts (Disbursements) | 1,947 | (127,462) | 129,409 |
| Beginning Balance | 127,462 | 127,462 | - |
| Ending Balance | \$ 129,409 | - | 129,409 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 129,409 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LAW LIBRARY
 YEAR ENDED SEPTEMBER 30, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Receipts | | | |
| Law Library Revenue | \$ 2,870 | - | 2,870 |
| Total Receipts | <u>2,870</u> | <u>-</u> | <u>2,870</u> |
| Disbursements | | | |
| Law Library Expenditures | - | 30,015 | 30,015 |
| Total Disbursements | <u>-</u> | <u>30,015</u> | <u>30,015</u> |
| Excess Receipts (Disbursements) | 2,870 | (30,015) | 32,885 |
| Beginning Balance | <u>30,015</u> | <u>30,015</u> | <u>-</u> |
| Ending Balance | \$ 32,885 | - | 32,885 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 32,885 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ATTORNEY CHECK PROCESSING FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|----------|--------|--|
| Receipts | | | |
| County Attorney Fees | \$ 145 | 2,000 | (1,855) |
| Check Restitution | 1,942 | 4,000 | (2,058) |
| Total Receipts | 2,087 | 6,000 | (3,913) |
| Disbursements | | | |
| Check Restitution | 256 | 2,995 | 2,739 |
| Employment Taxes | - | 185 | 185 |
| Retirement Contribution | - | 420 | 420 |
| Support Staff Salary | - | 2,400 | 2,400 |
| Total Disbursements | 256 | 6,000 | 5,744 |
| Excess Receipts (Disbursements) | 1,831 | - | 1,831 |
| Beginning Balance | 225 | 225 | - |
| Ending Balance | \$ 2,056 | 225 | 1,831 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 2,056 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 CONSTABLE FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|----------|---------|--|
| Receipts | | | |
| Constable PCT. 4 Education Grant | \$ - | - | - |
| Total Receipts | - | - | - |
| Disbursements | | | |
| Constable PCT. 4 Expenditures | - | 6,293 | 6,293 |
| Total Disbursements | - | 6,293 | 6,293 |
| Excess Receipts (Disbursements) | - | (6,293) | 6,293 |
| Beginning Balance | 6,293 | 6,293 | - |
| Ending Balance | \$ 6,293 | - | 6,293 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 6,293 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 RECORDS MANAGEMENT FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|---------------|----------------|--|
| Receipts | | | |
| Records Management Revenue | \$ 18,330 | - | 18,330 |
| County Record Management Revenue | 3,708 | - | 3,708 |
| Vital Statistics Records | 256 | - | 256 |
| Records Archive Fee | 17,545 | - | 17,545 |
| Total Receipts | 39,839 | - | 39,839 |
| Disbursements | | | |
| Records Management Expenditures | 26,092 | 117,428 | 91,336 |
| Education / Travel | 1,441 | 1,445 | 4 |
| Total Disbursements | 27,533 | 118,873 | 91,340 |
| Excess Receipts (Disbursements) | 12,306 | (118,873) | 131,179 |
| Beginning Balance | 118,873 | 118,873 | - |
| Ending Balance | \$ 131,179 | - | 131,179 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 131,179 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COURTHOUSE SECURITY FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|----------------|---------------|--|
| Receipts | | | |
| Courthouse Security Clerk | \$ 2,494 | 2,491 | 3 |
| Courthouse Security JP Fee | 3,255 | 2,769 | 486 |
| Total Receipts | <u>5,749</u> | <u>5,260</u> | <u>489</u> |
| Disbursements | | | |
| Courthouse Security Expenditures | 73,940 | 73,943 | 3 |
| Total Disbursements | <u>73,940</u> | <u>73,943</u> | <u>3</u> |
| Transfer In | | | |
| Transfer from General Fund | 165,000 | 57,500 | 107,500 |
| Total Transfers In | <u>165,000</u> | <u>57,500</u> | <u>107,500</u> |
| Excess Receipts (Disbursements) and Transfer In | 96,809 | (11,183) | 492 |
| Beginning Balance | <u>11,183</u> | <u>11,183</u> | <u>-</u> |
| Ending Balance | \$ 107,992 | - | 492 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 107,992 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 JUSTICE OF THE PEACE TECHNOLOGY FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Receipts | | | |
| Justice Court - Tech Fund | \$ 4,529 | - | 4,529 |
| Total Receipts | <u>4,529</u> | <u>-</u> | <u>4,529</u> |
| Disbursements | | | |
| Technology Expenditures | <u>3,601</u> | <u>10,752</u> | <u>7,151</u> |
| Total Disbursements | <u>3,601</u> | <u>10,752</u> | <u>7,151</u> |
| Excess Receipts (Disbursements) | 928 | (10,752) | 11,680 |
| Beginning Balance | <u>10,752</u> | <u>10,752</u> | <u>-</u> |
| Ending Balance | \$ 11,680 | - | 11,680 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 11,680 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Receipts | | | |
| County / District Technology Fund | \$ 1,187 | - | 1,187 |
| Total Receipts | <u>1,187</u> | <u>-</u> | <u>1,187</u> |
| Disbursements | | | |
| Technology Expenditures | - | 7,110 | 7,110 |
| Total Disbursements | <u>-</u> | <u>7,110</u> | <u>7,110</u> |
| Excess Receipts (Disbursements) | 1,187 | (7,110) | 8,297 |
| Beginning Balance | <u>7,110</u> | <u>7,110</u> | <u>-</u> |
| Ending Balance | \$ 8,297 | - | 8,297 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 8,297 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2018

| Receipts | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|------------------|---------------|--|
| TDCJ-CJAD Funding - Basic Supervision | \$ 14,784 | 14,992 | (208) |
| Adult Probation Fees | 42,282 | 25,000 | 17,282 |
| Carry Over From Previous Year | (7,401) | 27,745 | (35,146) |
| Interest Earnings | 454 | 52 | 402 |
| TDCJ-CJAD Funding - Community Program | 7,651 | - | 7,651 |
| Total Receipts | 57,770 | 67,789 | (10,019) |
| Disbursements | | | |
| Salary - CSCD Director | 15,158 | 15,158 | - |
| Salary - Administrative Support | 10,745 | 10,745 | - |
| Salary - Community Services Support | 8,850 | 6,943 | (1,907) |
| Salary - Cost of Living Increases | 4,100 | 4,200 | 100 |
| Employment Taxes | 2,972 | 2,834 | (138) |
| State Retirement Contribution | 5,206 | 5,130 | (76) |
| Trans - Maintenance | 392 | 1,260 | 868 |
| Trans - Fuel | 412 | 2,500 | 2,088 |
| Office Supplies | 1,290 | 1,885 | 595 |
| Internet Services | 480 | 600 | 120 |
| Computer Maintenance | 5,720 | 5,280 | (440) |
| Equipment Maintenance | - | 500 | 500 |
| Auditing Fees | 3,500 | 5,000 | 1,500 |
| Fiscal Service Fee | 171 | 172 | 1 |
| Telephone | 544 | 1,700 | 1,156 |
| Volunteer Insurance | 240 | 240 | - |
| Other - Licenses / Memberships | 42 | 42 | - |
| Other Bonds and Insurance | 3,000 | 3,000 | - |
| Urinalysis Supplies | 590 | 600 | 10 |
| Total Disbursements | 63,412 | 67,789 | 4,377 |
| Excess Receipts (Disbursements) | (5,642) | - | (5,642) |
| Beginning Balance | 43,740 | 43,740 | - |
| Ending Balance | \$ 38,098 | 43,740 | (5,642) |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 38,098 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 CHILD ABUSE PREVENTION FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|--------|--------|--|
| Receipts | | | |
| Child Abuse Prevention Revenues | \$ 100 | - | 100 |
| Total Receipts | 100 | - | 100 |
| Disbursements | | | |
| Child Abuse Prevention Expenditures | - | 300 | 300 |
| Total Disbursements | - | 300 | 300 |
| Excess Receipts (Disbursements) | 100 | (300) | 400 |
| Beginning Balance | 300 | 300 | - |
| Ending Balance | \$ 400 | - | 400 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 400 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 HOTEL OCCUPANCY TAX FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|---|---------------|---------------|--|
| Receipts | | | |
| Hotel Tax Revenue | \$ 34,324 | - | 34,324 |
| Total Receipts | <u>34,324</u> | <u>-</u> | <u>34,324</u> |
| Disbursements | | | |
| Tax Expenditure | - | 21,993 | 21,993 |
| Total Disbursements | <u>-</u> | <u>21,993</u> | <u>21,993</u> |
| Excess Receipts (Disbursements) | 34,324 | (21,993) | 56,317 |
| Beginning Balance | <u>21,993</u> | <u>21,993</u> | <u>-</u> |
| Ending Balance | \$ 56,317 | - | 56,317 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 56,317 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ATTORNEY PRE-TRIAL FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|----------|---------|--|
| Receipts | | | |
| Pre-Trial Intervention Fees | \$ 6,900 | - | 6,900 |
| Restitution | 2,111 | 2,109 | 2 |
| Total Receipts | 9,011 | 2,109 | 6,902 |
| Disbursements | | | |
| Program Expenditures | - | 1,000 | 1,000 |
| Restitution | 2,109 | 2,109 | - |
| Total Disbursements | 2,109 | 3,109 | 1,000 |
| Excess Receipts (Disbursements) | 6,902 | (1,000) | 7,902 |
| Beginning Balance | 1,000 | 1,000 | - |
| Ending Balance | \$ 7,902 | - | 7,902 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 7,902 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DISTRICT ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|----------|--------|--|
| Receipts | | | |
| Pre-Trial Intervention Fees | \$ 1,000 | - | 1,000 |
| Total Receipts | 1,000 | - | 1,000 |
| Disbursements | | | |
| Program Expenditures | - | - | - |
| Total Disbursements | - | - | - |
| Excess Receipts (Disbursements) | 1,000 | - | 1,000 |
| Beginning Balance | - | - | - |
| Ending Balance | \$ 1,000 | - | 1,000 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 1,000 | | |

The accompanying notes are an integral part of these 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, 2018

| Receipts | <u>Actual</u> | <u>Budget</u> | <u>Variance - Favorable (Unfavorable)</u> |
|---|---------------|---------------|---|
| Ad Valorem Taxes: | \$ | | |
| 1998 General Obligation Refunding Bond | 772 | - | 772 |
| Miscellaneous Revenue | - | - | - |
| Total Receipts | <u>772</u> | <u>-</u> | <u>772</u> |
| Disbursements | | | |
| Principal : | | | |
| 1998 General Obligation Refunding Bond | - | - | - |
| Interest: | | | |
| 1998 General Obligation Refunding Bond | - | - | - |
| Total Disbursements | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess Receipts (Disbursements) | 772 | - | 772 |
| Beginning Balance | <u>5,247</u> | <u>5,247</u> | <u>-</u> |
| Ending Balance | \$ 6,019 | 5,247 | 772 |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 6,019 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these 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, 2018

| | <u>Actual</u> | <u>Budget</u> | Variance - Favorable (Unfavorable) |
|--|---------------------|------------------|--|
| Receipts | | | |
| Revenues | \$ - | | - |
| Total Receipts | <u>-</u> | <u>-</u> | <u>-</u> |
| Disbursements | | | |
| Permanent Improvements | <u>76,822</u> | <u>168,191</u> | <u>91,369</u> |
| Total Disbursements | <u>76,822</u> | <u>168,191</u> | <u>91,369</u> |
| Transfer In | | | |
| General Fund | <u>76,822</u> | <u>168,191</u> | <u>(91,369)</u> |
| Excess Receipts (Disbursements) and Transfer In | <u>-</u> | <u>-</u> | <u>-</u> |
| Beginning Balance | <u>1,250,000</u> | <u>1,250,000</u> | <u>-</u> |
| Ending Balance | \$ <u>1,250,000</u> | <u>1,250,000</u> | <u>-</u> |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ <u>1,250,000</u> | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
AIRPORT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|-----------|----------|--|
| Receipts | | | |
| Hangar Fees | \$ 3,300 | - | 3,300 |
| Refund Airport Project | 515 | 515 | - |
| Total Receipts | 3,815 | 515 | 3,300 |
| Disbursements | | | |
| Airport Project Participation | 1,134 | 23,306 | 22,172 |
| Total Disbursements | 1,134 | 23,306 | 22,172 |
| Excess Receipts (Disbursements) | 2,681 | (22,791) | 25,472 |
| Beginning Balance | 22,791 | 22,791 | - |
| Ending Balance | \$ 25,472 | - | 25,472 |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 25,472 | | |

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
EMPLOYEE MEDICAL BENEFIT FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|-------------------|----------------|--|
| Receipts | | | |
| Billings to Other Funds | \$ 2,525,944 | - | 2,525,944 |
| Interest | 9,423 | 3,000 | 6,423 |
| Retiree Drug Subsidy | 31,088 | 30,000 | 1,088 |
| Total Receipts | <u>2,566,455</u> | <u>33,000</u> | <u>2,533,455</u> |
| Disbursements | | | |
| Medical Claims | 2,165,085 | - | (2,165,085) |
| Plan Expenses | 23,580 | 23,583 | 3 |
| Medicare Subsidy | - | 5,000 | 5,000 |
| Wellness Center Expenses | 727 | 4,417 | 3,690 |
| Total Disbursements | <u>2,189,392</u> | <u>33,000</u> | <u>(2,156,392)</u> |
| Excess Receipts (Disbursements) | <u>377,063</u> | <u>-</u> | <u>377,063</u> |
| Beginning Balance | <u>107,619</u> | <u>107,619</u> | <u>-</u> |
| Ending Balance | <u>\$ 484,682</u> | <u>107,619</u> | <u>377,063</u> |
| <hr/> | | | |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 484,682 | | |
| <hr/> | | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GOLF COURSE COUNTRY CLUB FUND
YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|--|------------------|----------------|--|
| Receipts | | | |
| Membership Dues | \$ 28,112 | 31,000 | (2,888) |
| Cart Shed Rentals | 7,110 | 7,000 | 110 |
| Green Fees | 4,452 | 6,000 | (1,548) |
| Initiation Fees | 3 | - | 3 |
| Tournament Revenue | 5,000 | - | 5,000 |
| Interest Earnings | 859 | 300 | 559 |
| Total Receipts | 45,536 | 44,300 | 1,236 |
| Disbursements | | | |
| Office Supplies | 361 | 750 | 389 |
| Supplies | 3,304 | 5,500 | 2,196 |
| Motor Vehicle Fuel and Lubrication | 2,881 | 3,000 | 119 |
| Bontanical Supplies | 8,496 | 8,600 | 104 |
| Repairs and Maintenance | 32,911 | 36,210 | 3,299 |
| Equipment Repairs | 4,262 | 12,950 | 8,688 |
| Grounds Maintenance | 17,997 | 18,000 | 3 |
| Sales Tax Expense | 2,648 | 3,500 | 852 |
| Telephone | 634 | 1,000 | 366 |
| Utilities | 10,816 | 18,550 | 7,734 |
| Equipment Lease | 9,398 | 12,000 | 2,602 |
| Property Lease | 120 | 250 | 130 |
| Total Disbursements | 93,828 | 120,310 | 26,482 |
| Transfer In | | | |
| Transfer from Fund Balance | - | 29,010 | (29,010) |
| Transfer From General Fund | 47,000 | 47,000 | - |
| Total Transfers In | 47,000 | 76,010 | (29,010) |
| Excess Receipts (Disbursements) and Transfer In | (1,292) | - | (54,256) |
| Beginning Balance | 54,123 | 54,123 | - |
| Ending Balance | \$ 52,831 | 54,123 | (54,256) |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | \$ 52,831 | | |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 4-H CLUB FUND
 YEAR ENDED SEPTEMBER 30, 2018

| | Actual | Budget | Variance - Favorable (Unfavorable) |
|---|------------------|---------------|--|
| Receipts | | | |
| RV Park Revenue | \$ 39,165 | 40,000 | (835) |
| Donations | - | - | - |
| Total Receipts | <u>39,165</u> | <u>40,000</u> | <u>(835)</u> |
| Disbursements | | | |
| Supplies | 4,937 | 5,000 | 63 |
| Registrations | 1,508 | 1,510 | 2 |
| Awards | 497 | 500 | 3 |
| Events | 13,307 | 13,310 | 3 |
| Repairs and Maintenance | 6,021 | 6,025 | 4 |
| Uniforms | 1,915 | 1,920 | 5 |
| Promotions | 8,070 | 8,070 | - |
| Equipment | 8,072 | 8,100 | 28 |
| Total Disbursements | <u>44,327</u> | <u>44,435</u> | <u>108</u> |
| Transfer In | | | |
| Transfer from Fund Balance | - | 4,435 | (4,435) |
| Total Transfers In | <u>-</u> | <u>4,435</u> | <u>(4,435)</u> |
| Excess Receipts (Disbursements) | <u>(5,162)</u> | <u>-</u> | <u>(5,378)</u> |
| Beginning Balance | <u>15,312</u> | <u>15,312</u> | <u>-</u> |
| Ending Balance | <u>\$ 10,150</u> | <u>15,312</u> | <u>(5,378)</u> |
| <u>Summary of Ending Balance</u> | | | |
| Cash, Interest Bearing | <u>\$ 10,150</u> | | |

The accompanying notes are an integral part of these 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, 2018

| Receipts | <u>Actuals</u> |
|---|----------------|
| Clerk Fees: | |
| District Clerk Filing Fees | \$ 4,010 |
| Criminal / Civil Judge's Supplement Salary | 6,446 |
| Consolidated Court Costs | 5,210 |
| Indigent Fees | 1,050 |
| State Marriage License Fees | 660 |
| Informal Marriage Licenses | 13 |
| DPS Lab Tests | 758 |
| Birth Certificate | 320 |
| Time Payment | 1,042 |
| EMS Trauma Fund | 1,204 |
| Department of Public Safety | 40 |
| Civil Judicial and Court Personnel Training | 555 |
| State Civil Justice Data Rep Fund | 2 |
| Drug Court Program | 1,431 |
| Indigent Defense Representation Fund | 115 |
| Family Protection Fees | 770 |
| Probation Fees | 339 |
| Jury Service Fees | 236 |
| E-File System Fund | 3,890 |
| Sheriff Fees | 1,725 |
| DNA Testing Fees | 250 |
| Appellate Judicial Fund | 525 |
| | 30,591 |
| Total | 30,591 |
| Justice of the Peace Fees: | |
| Consolidated Court Costs | 43,115 |
| Compensation to Victims of Crime | 225 |
| Child Safety / Seat Belt | 1,652 |
| Fugitive Apprehension | 75 |
| Department of Public Safety | 4,807 |
| Judicial and Court Personnel Training | 30 |
| Time Payment | 1,499 |
| Juvenile Crime and Delinquency | 7 |
| Correctional Management Institute | 7 |
| Indigent Fees | 402 |
| Indigent Defense Representation Fund | 2,054 |
| Traffic Law Failure to Appear | 6,855 |
| Jury Services Fees | 4,312 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 STATE OF TEXAS FEE FUND
 YEAR ENDED SEPTEMBER 30, 2018

| Receipts | <u>Actuals</u> |
|--|----------------|
| Justice of the Peace Fees (Continued): | |
| E-File System Fund | 670 |
| State Traffic Fees | 25,066 |
| Criminal / Civil Judge's Supplement Salary | 6,445 |
| Failure to Secure Child Fee | \$ 2 |
| State Civil Data Representation Fund | 84 |
| Truancy Prevention and Diversion Fund | 1,863 |
| Judicial and Court Training | <u>335</u> |
| Total | <u>99,505</u> |
| Total Receipts | <u>130,096</u> |
| Disbursements | |
| State Treasurer: | |
| Consolidated Court Costs | 45,623 |
| Compensation to Victims of Crime | 243 |
| Fugitive Apprehension | 81 |
| Judicial and Court Training | 32 |
| Civil Judicial and Court Training | 775 |
| Time Payments | 912 |
| Indigent Fees | 1,304 |
| Department of Public Safety | 1,050 |
| Juvenile Crime and Delinquency | 8 |
| Correctional Management Institute | 8 |
| Birth Certificates | 346 |
| Child Safety Seat / Seat Belts | 710 |
| State Marriage License | 715 |
| EMS Trauma Fund | 1,115 |
| Indigent Defense Representation Fund | 2,089 |
| Drug Court Program | 1,149 |
| State Traffic Fees | 25,779 |
| Criminal / Civil Judges Supplement Salary | 12,702 |
| Traffic Law Failure to Appear | 4,558 |
| DNA Testing Fees | 128 |
| Sherriff Fees - Bail Bonds | 1,458 |
| Probation Fees - Sexual Assault | 454 |
| Jury Services Fees | 4,427 |
| E-File System Fund | 4,335 |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 STATE OF TEXAS FEE FUND
 YEAR ENDED SEPTEMBER 30, 2018

| Disbursements | <u>Actuals</u> |
|---|----------------|
| State Treasurer: (Continued) | |
| State Civil Justice Data Representation Fund | 82 |
| Failure to Secure Child Fee | 2 |
| District Court Filing Fee | 3,683 |
| Clerk, 8th Court of Appeals | 485 |
| Truancy Prevention and Diversion Fund | <u>1,995</u> |
| Total | <u>116,248</u> |
| Crane County's Share of State of Texas Fees: | |
| Consolidated Court Costs | \$ 5,069 |
| Compensation to Victims of Crime | 27 |
| Time Payments | 912 |
| Fugitive Apprehension | 9 |
| Judicial and Court Training | 4 |
| Juvenile Crime and Delinquency | 1 |
| Correctional Management Institute | 1 |
| EMS Trauma Fund | 124 |
| Indigent Fees | 69 |
| Indigent Defense Representation Fund | 232 |
| Drug Court Program | 127 |
| Criminal / Civil Judges Supplement Salary | 34 |
| Child Safety Seat / Seat Belt | 710 |
| Traffic Law Failure to Appear | 912 |
| State Traffic Fees | 1,357 |
| Jury Service Fees | 482 |
| Sherriff Fee | 162 |
| State Civil Justice Data Representation Fund | 9 |
| District Court Filing Fee | 32 |
| DNA Testing Fees | 24 |
| Department of Public Safety | <u>4,198</u> |
| Total | <u>14,495</u> |

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 STATE OF TEXAS FEE FUND
 YEAR ENDED SEPTEMBER 30, 2018

Disbursements

Other:

| | |
|--|-------|
| Omnibase - Traffic Failure to Appear | 1,368 |
| The Crisis Center - Family Protection Fees | 700 |
| DPS Lab Tests | 830 |

| | |
|--------------|-------|
| Total | 2,898 |
|--------------|-------|

| | |
|----------------------------|---------|
| Total Disbursements | 133,641 |
|----------------------------|---------|

| | |
|--|---------|
| Excess Receipts (Disbursements) | (3,545) |
|--|---------|

| | |
|--------------------------|---------|
| Beginning Balance | 112,297 |
|--------------------------|---------|

| | |
|-----------------------|---------|
| Ending Balance | 108,752 |
|-----------------------|---------|

Summary of Ending Balance

| | |
|------------------------|------------|
| Cash, Interest Bearing | \$ 108,752 |
|------------------------|------------|

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

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

b. Proprietary Fund Types

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

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

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

Fund Accounting (Continued)

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

Cash

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

Property Taxes

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

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

Compensated Absences

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

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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

Interfund Transactions

Interfund Transactions have not been eliminated in the financial statements.

Recent Accounting Pronouncements

Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.”

The requirements of this statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This statement also will enhance fair value application guidance and related disclosures to provide information to financial statement users about the impact of fair value measurements on a government’s financial position. The requirements of this statement are effective for financial statements for fiscal years beginning after June 15, 2015 – except for those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 74, “Financial reporting for postemployment benefit plans other than pension plans.”

The requirements of this statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by other postemployment benefits (OPEB) plans that are administered through trusts that meet the specified criteria. The new information will enhance the usefulness of financial reports of those OPEB plans, their value for assessing accountability, and their transparency by providing information about measures of net OPEB liabilities and explanations of how and why those liabilities changed from year to year.

The net OPEB liability information, including ratios, will offer an up-to-date indication of the extent to which the total OPEB liability is covered by the fiduciary net position of the OPEB plan. The comparability of the reported information for similar types of OPEB plans will be improved by the changes related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison with actuarially determined rates, if such rates are determined. In addition, new information about rates of return on OPEB plan investments will inform financial report users about the effects of market conditions on the OPEB plan’s assets over time and provide information for users to assess the relative success of the OPEB plan’s investment strategy and the relative contribution that investment earnings provide to the OPEB plan’s ability to pay benefits to plan members when they come due. The provisions of this statement are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.”

The requirements of this statement will improve the usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter period equity by requiring recognition of the OPEB liability and a more comprehensive measure of OPEB expense. The requirements of this statement are effective for financial statements for fiscal years beginning after June 15, 2017.

Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.”

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$808,108 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$16,052,852. 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 \$488,822 and the cash equivalents investment pool totaling \$16,052,852. 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 \$378,971 and \$177,287 for their departments. The balance at the bank is categorized as follows:

| | | |
|---|-----------|------------------|
| Amount insured by the FDIC | \$ | 250,000 |
| Amount collateralized by FHLB letters of credit | | 4,072,230 |
| Total Balance at Bank | \$ | 4,322,230 |

NOTE 3: Fair Value of Financial Instruments

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

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

At September 30, 2018, all investments (as listed in Note 2) are level 1.

NOTE 4: Lease Commitments

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

| | | |
|---------------------------|-----------|---------------|
| Year Ending September 30, | | |
| 2019 | \$ | 28,065 |
| 2020 | | 22,312 |
| 2021 | | 5,900 |
| 2022 | | 3,019 |
| 2023 | | 696 |
| Thereafter | | - |
| | \$ | 59,992 |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 4: Lease Commitments (Continued)

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

| Capital Leases Year Ending September 30, | |
|---|-----------|
| 2019 | \$ 28,890 |
| 2020 | - |
| 2021 | - |
| 2022 | - |
| 2023 | - |
| Thereafter | - |
| | \$ 28,890 |

NOTE 5: Employee Medical Benefits

The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal year 2018. The Fund's estimated liability for incurred but unreported claims is approximately \$245,326 at September 30, 2018.

The County contributed an average of \$2,000 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.

NOTE 6: Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 79768-2034.

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

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

Plan Description (Continued)

Benefit amount 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 16.40% for the months of the accounting year in 2017, and 17.84% for the months of the accounting year in 2018.

The contribution rate payable by all employee members for the calendar years 2017 and 2018 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.

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

The County's net pension liability of \$1,093,796, was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2017 are as follows:

| | |
|--|--------------|
| Balance at December 31, 2016 | \$ 2,340,502 |
| Changes for the year: | |
| Service cost | 435,829 |
| Interest on total pension liability | 1,830,646 |
| Effect of plan changes | - |
| Effect of economic/demographic (gains) or losses | (82,779) |
| Effect of assumptions changes or inputs | 192,524 |
| Employer contributions | (473,800) |
| Member contributions | (202,233) |
| Investment income net of investment expenses | (2,968,674) |
| Administrative Expenses | 15,201 |
| Other | 6,580 |
| Balance at December 31, 2017 | \$ 1,093,796 |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

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

At the measurement date, December 31, 2017, pension expense was as follows:

| | | |
|---|-----------|----------------|
| Service cost | \$ | 435,829 |
| Interest on total pension liability | | 1,830,646 |
| Effect of plan changes | | - |
| Administrative expenses | | 15,201 |
| Member contributions | | (202,233) |
| Expected investment return net of investment expenses | | (1,631,744) |
| Recognition of economic/demographic gains or losses | | (186,935) |
| Recognition of assumption changes or inputs | | 151,986 |
| Recognition of investment gains or losses | | 127,169 |
| Other | | 6,580 |
| Pension expense | \$ | 546,499 |

As of September 30, 2018, the deferred inflows and outflows of resources are as follows:

| Deferred Inflows/Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources |
|--|--|---|
| Differences between expected and actual experience | \$ 55,186 | - |
| Net difference between projected and actual earnings | 304,673 | - |
| Changes of assumptions | | 128,349 |
| Contributions made subsequent to measurement date | - | 363,677 |

\$363,677 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| | | |
|--------------|-----------|------------------|
| 2018 | \$ | 163,750 |
| 2019 | | 114,898 |
| 2020 | | (242,773) |
| 2021 | | (267,386) |
| 2022 | | - |
| Thereafter | | - |
| Total | \$ | (231,511) |

Plan Information

At December 31, 2017, the County had 59 current and 93 former employees and 85 retirees participating in the plan.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2017, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

| | | |
|------------------|-------------------|--------------------|
| Valuation Date | December 31, 2016 | December 31, 2017 |
| Measurement Date | December 31, 2016 | December 31, 2017 |
| Reporting Date | October 1, 2017 | September 30, 2018 |

The Following are key assumptions used in the valuation:

| | |
|---|--|
| Valuation Timing | Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported. |
| Actuarial Cost Method | Entry age normal |
| Amortization Method | |
| Recognition of economic/demographic gains or losses | Straight-Line amortization over Expected Working Life |
| Recognition of assumptions changes or inputs | Straight-Line amortization over Expected Working Life |
| Asset Valuation Method | |
| Smoothing period | 5 years |
| Recognition Method | Non-asymptotic |
| Corridor | None |
| Inflation | 2.75% |
| Salary Increases | Varies by age and service. 4.85% average over career including inflation |
| Investment Rate of Return | 8.10% (Gross of administrative expenses) |
| Cost of Living Adjustments | Cost-of-Living Adjustments for Crane County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation. |
| Retirement Age | Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. |
| Turnover | New Employees are assumed to replace any terminated members and have similar entry ages. |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

The Following are key assumptions used in the valuation: (Continued)

Mortality

| | |
|--|---|
| Depositing Members | 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate Scale after 2014. |
| Service Retirees, beneficiaries and non-depositing members | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 130% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014. |
| Disabled retirees | 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 115% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014. |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

Long-term rate of investment return and target allocation

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2018 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013 – December 31, 2016 for more details.

| Asset Class | Benchmark | Target Allocation (1) | Geometric Real Rate of Return (2) |
|------------------------------------|---|-----------------------|-----------------------------------|
| U.S. Equities | Dow Jones U.S. Total Stock Market Index | 11.50% | 4.55% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index (3) | 16.00% | 7.55% |
| Global Equities | MSCI World (net) Index | 1.50% | 4.85% |
| Int'l Equities - Developed Markets | MSCI World Ex USA (net) | 11.00% | 4.55% |
| Int'l Equities - Emerging Markets | MSCI EM Standard (net) Index | 8.00% | 5.55% |
| Investment-Grade Bonds | Bloomberg Barclays U.S. Aggregate Bond Index | 3.00% | 0.75% |
| Strategic Credit | FTSE High-Yield Cash-Pay Capped Index | 8.00% | 4.12% |
| Direct Lending | S&P/LSTA Leveraged Loan Index | 10.00% | 8.06% |
| Distressed Debt | Cambridge Associates Distressed Securities Index (4) | 2.00% | 6.30% |
| REIT Equities | 67% FTSE NAREIT Equity REIT's Index + 33% FTSE EPRA/NAREIT Global Real Estate Index | 2.00% | 4.05% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 3.00% | 6.00% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index (5) | 6.00% | 6.25% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 18.00% | 4.10% |

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

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

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

Discount Rate

The discount rate used to measure the total pension liability was 8.10 percent.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 6: Retirement Plan (Continued)

Sensitivity Analysis

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

| | 1% Decrease 7.10% | Current Discount Rate 8.10% | 1% Increase 9.10% |
|-------------------------------|-------------------------|-----------------------------------|-------------------------|
| Total pension liability | \$ 26,646,481 | 23,951,498 | 21,644,189 |
| Fiduciary net position | 22,857,702 | 22,857,702 | 22,857,702 |
| Net pension liability/(asset) | \$ 3,788,779 | 1,093,796 | (1,213,513) |

NOTE 7: Post Employment Healthcare Benefits

Plan Description

The County is self insured for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee's total of County service years and age are at least 75 years, the employee had a minimum of 10 service years, the employee was at least 60 years of age, and the employee was an active employee at time of retirement.

The following shows the number of participants in the plan as of the September 30, 2018 measurement date:

| | |
|--------------------|----|
| Active | 56 |
| Retired | 37 |
| Terminated | - |
| Deceased * | - |
| Total Participants | 93 |

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

Funding Policy

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

At September 30, 2018 retirees paid premiums of \$200 and \$207 for retiree and dependent coverage, respectively.

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

The County's self funded plan has an insurance policy through Comerica to cover all costs incurred by the plan in excess of \$50,000.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 7: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

| | |
|--------------------------------------|---|
| Age Adjustment Factor | 1.794205 |
| Average Retirement Age | 59 |
| Employer Future Premium Contribution | Remain a level % of the total cost over time |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll |
| Assets Backing OPEB Liability | \$0 |
| Plan Asset Return | 0.000% |
| Bond Yield | 3.640% |
| Discount Rate | 3.640% |
| Measurement Date | 9/30/2018 |
| Prior Measurement Date | 9/30/2017 |
| Prior Year Discount Rate | 2.500% |
| Projected Salary Increases | 2.34% |
| Amortization Period | 20 |
| Percentage Participation | 100% |
| NOL and ADC | Calculated using the Alternative Measurement Method in accordance with GASB methodology |
| Maturity Table | RP2000 Mortality Table for Males and Females Projected 18 years; this assumption does not include a margin for future improvements in longevity |
| Turnover Assumption | Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 7: Post Employment Healthcare Benefits (Continued)

Schedule of Changes in OPEB Liability and OPEB Expense

Changes in the net OPEB liability at September 30, 2018 are as follows:

| | |
|--|----------------------|
| <u>Balance at September 31, 2017</u> | <u>\$ 29,103,070</u> |
| Changes for the year: | |
| Service cost | 1,449,610 |
| Interest on total OPEB liability | 754,544 |
| Effect of plan changes | - |
| Effect of economic/demographic (gains) or losses | (13,639,077) |
| Effect of assumptions changes or inputs | (2,091,098) |
| Benefit payments | - |
| Employer contributions | (746,435) |
| Investment income net of investment expenses | - |
| Administrative Expenses | - |
| Other | - |
| <u>Balance at September 30, 2018</u> | <u>\$ 14,830,614</u> |

At the measurement date, September 30, 2018, pension expense was as follows:

| | |
|---|------------------------|
| Service cost | \$ 1,449,610 |
| Interest on total OPEB liability | 754,544 |
| Effect of plan changes | - |
| Administrative expenses | - |
| Employee contributions | - |
| Expected investment return net of investment expenses | - |
| Recognition of economic/demographic gains or losses | (13,639,077) |
| Recognition of effect of assumption changes or inputs | (2,091,098) |
| <u>OPEB expense</u> | <u>\$ (13,526,021)</u> |

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 3.640% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate one percent lower or higher:

| 1% Decrease - 2.640% | Current Discount Rate -3.640% | 1% Increase - 4.640% |
|-------------------------|----------------------------------|-------------------------|
| <u>\$ 16,642,630</u> | <u>14,830,610</u> | <u>13,317,540</u> |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 7: Post Employment Healthcare Benefits (Continued)

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

| | Baseline Trend - 1% | Baseline Trend | Baseline Trend + 1% |
|----|---------------------|----------------|---------------------|
| \$ | 13,179,460 | 14,830,610 | 16,815,590 |

NOTE 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 plan 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.

NOTE 9: Amounts Due From County Officials

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

| | | |
|---------------------------------|----|--------|
| Justice of the Peace | \$ | 352 |
| Probation Officer | | 3,796 |
| County Clerk and District Clerk | | 23,672 |
| Tax Office | | 312 |
| Total | \$ | 28,132 |

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

| | | |
|---------------------------------|----|---------|
| Building Fund | \$ | 16,617 |
| Museum Building Fund | | 141 |
| Sheriff Accounts | | 5,418 |
| Probation Accounts | | 47,597 |
| County Clerk and District Clerk | | 46,255 |
| Tax Office | | 18,980 |
| Total | \$ | 135,008 |

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 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 statements.

NOTE 11: Subsequent Events

Management of the County has performed an evaluation of the County's activity through June 27, 2019, 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, 2018

| Description | Interest Rate % | Maturity Date | Amount |
|--------------------------------|-----------------------|------------------|----------------|
| <u>Governmental Fund Types</u> | | | |
| General Fund | | | |
| Time Open Account | 1.68% | Open | \$ (1,622,726) |
| Tex Pool | 2.04% | Open | 3,405,444 |
| Tex Star | 2.10% | Open | 3,399,103 |
| Tex Class | 2.26% | Open | 5,148,728 |
| Certificate of Deposit #10405 | 1.00% | 6/20/2021 | 1,035,192 |
| Certificate of Deposit #10374 | 1.00% | 4/22/2019 | 1,054,700 |
| Certificate of Deposit #10386 | 1.00% | 1/26/2020 | 1,045,259 |
| Special Revenue Funds | | | |
| Time Open Account | 1.68% | Open | 495,410 |
| Business Checking | 0.03% | Open | 4,561 |
| Public Fund NOW | 1.68% | Open | 38,098 |
| Debt Service Fund | | | |
| Time Open Account | 1.68% | Open | 6,019 |
| Capital Projects Funds | | | |
| Time Open Account | 1.68% | Open | 1,275,472 |
| | | | \$ 15,285,260 |
| <u>Proprietary Fund Types</u> | | | |
| Internal Service Funds | | | |
| Time Open Account | 1.68% | Open | 10,150 |
| Public Fund NOW | 0.74% | Open | 173,087 |
| Tex Pool | 1.97% | Open | 364,426 |
| | | | \$ 547,663 |

COUNTY OF CRANE
 CRANE, TEXAS
 TAXING HISTORY
 YEAR ENDED SEPTEMBER 30, 2018

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

| Year | Assessed Valuation | Tax Rate | County Tax | Road Tax |
|-------------|-------------------------------|-----------------|-----------------------|---------------------|
| 2009 | 2,122,089,800 | 0.312580 | 6,533,442 | 718,741 |
| 2010 | 2,319,547,191 | 0.284590 | 6,006,782 | 660,619 |
| 2011 | 2,239,717,322 | 0.294530 | 5,943,486 | 653,594 |
| 2012 | 2,668,056,877 | 0.266544 | 5,936,798 | 652,463 |
| 2013 | 2,571,056,977 | 0.298736 | 6,410,056 | 702,055 |
| 2014 | 2,367,786,325 | 0.353370 | 7,544,209 | 822,845 |
| 2015 | 1,491,716,530 | 0.558979 | 7,517,241 | 820,042 |
| 2016 | 904,710,450 | 0.830000 | 7,009,977 | 498,060 |
| 2017 | 872,303,300 | 0.780000 | 6,322,725 | 480,183 |
| 2018 | 976,659,705 | 0.772729 | 7,013,227 | 532,619 |

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| Year Ending December 31 | Actuarially Determined Contribution (1) | Actual Employer Contribution (1) | Contribution Deficiency (Excess) | Pensionable Covered Payroll (2) | Actual Contribution as a % of Covered Payroll |
|----------------------------|---|--|--|---------------------------------------|---|
| 2008 | 191,199 | 191,199 | - | 3,216,059 | 6.0% |
| 2009 | 123,234 | 123,234 | - | 2,228,454 | 5.5% |
| 2010 | 183,873 | 183,873 | - | 2,304,171 | 8.0% |
| 2011 | 184,218 | 184,218 | - | 2,459,529 | 7.5% |
| 2012 | 508,592 | 508,592 | - | 2,413,824 | 21.1% |
| 2013 | 583,782 | 1,583,781 | (999,999) | 2,839,408 | 55.8% |
| 2014 | 567,970 | 567,970 | - | 2,641,730 | 21.5% |
| 2015 | 496,757 | 496,757 | - | 2,972,833 | 16.7% |
| 2016 | 519,949 | 519,949 | - | 3,000,304 | 17.3% |
| 2017 | 473,800 | 473,800 | - | 2,889,048 | 16.4% |

- (1) TCDRS calculates actuarially determined contributions on a calendar basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal basis.
- (2) Payroll is calculated based on contributions as reported to TCDRS.

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | Year Ended December 31 | | | | | | | | | |
|--|------------------------|--------------|---------------|--------------|------|------|------|------|------|------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Total Pension Liability | | | | | | | | | | |
| Service Cost | \$ 435,829 | \$ 476,289 | \$ 400,420 | \$ 425,204 | N/A | N/A | N/A | N/A | N/A | N/A |
| Interest on total pension liability | 1,830,646 | 1,728,691 | 1,660,555 | 1,576,607 | N/A | N/A | N/A | N/A | N/A | N/A |
| Effect of plan changes | - | - | (35,207) | - | N/A | N/A | N/A | N/A | N/A | N/A |
| Effect of assumption changes or inputs | 192,524 | - | 263,434 | - | N/A | N/A | N/A | N/A | N/A | N/A |
| Effect of economic/demographic (gains) or losses | (82,779) | (68,362) | (375,483) | (45,515) | N/A | N/A | N/A | N/A | N/A | N/A |
| Benefit payments/refunds of contributions | (1,156,399) | (1,006,990) | (989,045) | (1,049,057) | N/A | N/A | N/A | N/A | N/A | N/A |
| Net change in total pension liability | (1,219,821) | 1,129,628 | 924,675 | 907,239 | N/A | N/A | N/A | N/A | N/A | N/A |
| Total pension liability beginning | 22,731,677 | 21,602,049 | 20,677,374 | 19,770,136 | N/A | N/A | N/A | N/A | N/A | N/A |
| Total Pension liability ending (a) | \$23,951,498 | \$22,731,677 | \$ 21,602,049 | \$20,677,374 | N/A | N/A | N/A | N/A | N/A | N/A |
| Fiduciary Net Position | | | | | | | | | | |
| Employer Contributions | \$ 473,800 | \$ 519,949 | \$ 496,757 | \$ 567,970 | N/A | N/A | N/A | N/A | N/A | N/A |
| Member Contributions | 202,233 | 210,021 | 208,098 | 184,921 | N/A | N/A | N/A | N/A | N/A | N/A |
| Investment income net of investment expenses | 2,968,674 | 1,424,122 | (12,057) | 1,276,802 | N/A | N/A | N/A | N/A | N/A | N/A |
| Benefit payments/refunds of contributions | (1,156,399) | (1,006,990) | (989,045) | (104,057) | N/A | N/A | N/A | N/A | N/A | N/A |
| Administrative expenses | (15,201) | (15,455) | (14,018) | (14,822) | N/A | N/A | N/A | N/A | N/A | N/A |
| other | (6,581) | (29,521) | (204,693) | 61,086 | N/A | N/A | N/A | N/A | N/A | N/A |
| Net change in fiduciary Net position | 2,466,527 | 1,161,167 | (514,958) | 1,026,899 | N/A | N/A | N/A | N/A | N/A | N/A |
| Fiduciary Net Position, beginning | 20,391,176 | 1,923,009 | 19,744,967 | 18,718,068 | N/A | N/A | N/A | N/A | N/A | N/A |
| Fiduciary Net Position, ending (2) | 22,857,702 | 20,391,176 | 19,230,009 | 19,744,967 | N/A | N/A | N/A | N/A | N/A | N/A |
| Net pension liability / (asset), ending = (a) - (b) | \$ 1,093,796 | \$ 2,340,502 | \$ 2,372,040 | \$ 932,408 | N/A | N/A | N/A | N/A | N/A | N/A |
| Fiduciary net position as a % of total pension liability | 95.43% | 89.70% | 89.02% | 95.49% | N/A | N/A | N/A | N/A | N/A | N/A |
| Pensionable covered payroll | \$ 2,889,048 | \$ 3,000,304 | \$ 2,972,833 | \$ 2,641,730 | N/A | N/A | N/A | N/A | N/A | N/A |
| Net pension liability/(asset) as a % of covered payroll | 37.86% | 78.01% | 79.79% | 35.30% | N/A | N/A | N/A | N/A | N/A | N/A |

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

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

| | Year Ended September 30 | | | | | | | | | |
|---|-------------------------|------|------|------|------|------|------|------|------|------|
| | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
| Total OPEB Liability | | | | | | | | | | |
| Service Cost | \$ 1,449,610 | N/A |
| Interest on total OPEB liability | 754,544 | N/A |
| Effect of plan changes | - | N/A |
| Effect of assumption changes or inputs | (13,639,077) | N/A |
| Effect of economic/demographic (gains) or losses | (2,091,098) | N/A |
| Employer Contributions | (746,435) | N/A |
| Net change in total pension liability | (14,272,456) | N/A |
| Total pension liability beginning | 29,103,070 | N/A |
| Total Pension liability ending (a) | \$14,830,614 | N/A |
| Covered-Employee Payroll | \$ 2,297,939 | N/A |
| Total OPEB Liability as a percentage of covered-employee payroll | 15% | N/A |
| OPEB Liability | | | | | | | | | | |
| Ending OPEB Liability | 14,830,614 | N/A |
| Fiduciary Net Position | - | N/A |
| NET OPEB Liability | 14,830,614 | N/A |
| Fiduciary net position as a % of total OPEB liability | - | N/A |

Note to Schedule:

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