

**COUNTY OF CRANE
CRANE, TEXAS**

**Financial Statements
Year Ended September 30, 2019
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, 2019, 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, 2019, 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
April 30, 2020

FINANCIAL STATEMENTS

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2019

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
GOVERNMENTAL FUND TYPES			
General Fund	\$ 9,244,165	8,837,277	(116,975)
Special Revenue Funds			
Juvenile Probation Fund	76,092	75,127	-
Lateral Road	6,290	6,290	-
Restricted	158,935	-	-
Law Library	2,800	1,911	-
County Attorney Check Processing	582	2,201	-
Constable	-	1,079	-
Records Management	43,850	999	-
Courthouse Security	6,590	109,214	-
Justice of the Peace Technology	5,203	2,396	-
County / District Court Technology Fund	1,314	2,554	-
Community Supervision and Corrections Department	62,046	53,750	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	36,248	6,859	-
County Attorney Pre-Trial Fund	12,749	-	-
District Attorney Pre-Trial Fund	500	-	-
Debt Service Fund	5	-	-
Capital Projects Fund			
Permanent Improvement	-	40,975	40,975
Airport Improvement	39,037	68,210	5,500
Totals	<u>9,696,406</u>	<u>9,208,842</u>	<u>(70,500)</u>
PROPRIETARY FUND TYPES			
Internal Service Fund			
Employee Medical Benefit	114,614	182,867	-
Golf Course Country Club	52,422	148,241	100,500
4-H Club	42,060	50,155	-
Totals	<u>209,096</u>	<u>381,263</u>	<u>100,500</u>
FIDUCIARY FUND TYPES			
Trust and Agency Fund			
State of Texas Fee	152,653	134,949	-
Totals	<u>152,653</u>	<u>134,949</u>	<u>-</u>
Grand Total (Memorandum Only)	<u>\$ 10,058,155</u>	<u>9,725,054</u>	<u>30,000</u>
(Note 1)			

The accompanying notes are an integral part of these financial statements

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
289,913	13,466,900	13,756,813	1,200	13,755,613
965	4,561	5,526	-	5,526
-	-	-	-	-
158,935	129,409	288,344	-	288,344
889	32,885	33,774	-	33,774
(1,619)	2,056	437	-	437
(1,079)	6,293	5,214	-	5,214
42,851	131,179	174,030	-	174,030
(102,624)	107,992	5,368	-	5,368
2,807	11,680	14,487	-	14,487
(1,240)	8,297	7,057	-	7,057
8,296	38,098	46,394	-	46,394
-	400	400	-	400
29,389	56,317	85,706	-	85,706
12,749	7,902	20,651	-	20,651
500	1,000	1,500	-	1,500
5	6,019	6,024	-	6,024
-	1,250,000	1,250,000	-	1,250,000
(23,673)	25,472	1,799	-	1,799
<u>417,064</u>	<u>15,286,460</u>	<u>15,703,524</u>	<u>1,200</u>	<u>15,702,324</u>
(68,253)	484,682	416,429	-	416,429
4,681	52,831	57,512	-	57,512
(8,095)	10,150	2,055	-	2,055
<u>(71,667)</u>	<u>547,663</u>	<u>475,996</u>	<u>-</u>	<u>475,996</u>
<u>17,704</u>	<u>108,752</u>	<u>126,456</u>	<u>126,456</u>	<u>-</u>
<u>17,704</u>	<u>108,752</u>	<u>126,456</u>	<u>126,456</u>	<u>-</u>
<u>363,101</u>	<u>15,942,875</u>	<u>16,305,976</u>	<u>127,656</u>	<u>16,178,320</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 7,552,442	7,545,860	6,582
Delinquent Taxes	81,591	50,000	31,591
Alcoholic Beverage License	474	-	474
Marriage License	702	400	302
Gross Weight and Axle Weight	14,762	9,000	5,762
Probate - Adverse Probate A	440	-	440
Photo / Certified Copy Fees	12,352	14,000	(1,648)
Birth Certificate Fees	6,146	3,000	3,146
District/County Miscellaneous Clerk Fees	64,358	35,000	29,358
District Attorney Fees	3,230	2,000	1,230
County Attorney Fees	1,405	1,000	405
County Attorney State Supplement	35,000	35,000	-
Election Services Contract Fees	4,074	-	4,074
District / County Criminal Court Costs	2,439	2,500	(61)
District / County Civil Court Costs	14,152	10,000	4,152
County Judge State Supplement	25,453	25,200	253
Juror Payment	340	-	340
Court - Init Guardianship Fees	274	-	274
Transaction Administrative Fee	1,086	-	1,086
Sheriff Fees	5,202	4,000	1,202
Tax Assessor - Collector Fee	49,031	31,000	18,031
License / Registration Fee	199,820	180,000	19,820
Park Fees	33,950	20,000	13,950
Cemetery Fees	18,589	20,000	(1,411)
Parks and Wildlife	75	-	75
Senior Citizens - State	44,303	35,000	9,303
Senior Citizens - Private	22,939	17,000	5,939
Constable Fees	675	500	175
County Portion of State Fees	15,417	10,000	5,417
District / County Court Fines	30,035	32,000	(1,965)
Justice Court Fines	174,933	65,000	109,933
Libriary Fines	774	400	374
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	28,887	20,000	8,887
Horse Pen Rentals	7,469	12,000	(4,531)
Interest Earnings	382,539	80,000	302,539
Capital Lease Proceeds	21,100	15,000	6,100
County RV Rental	145,405	80,000	65,405

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Summer Youth Program Fees	2,635	85	2,550
Boarding Prisoners	-	-	-
SCAAP Grant	1,184	1,184	-
Swimming Pool Fees	6,426	5,000	1,426
Aviation Fuel Sales	2,604	1,000	1,604
Pay Phone Revenue	2,171	-	2,171
Concession Revenue	(38)	500	(538)
Grant - Rural Addressing	1,115	1,000	115
Miscellaneous Revenue	184,133	152,181	31,952
Miscellaneous Grant Funds	11,462	-	11,462
Indigent Defense - SB7GR	7,522	7,522	-
JP Attorney Collection Fees	(198)	-	(198)
Youth Center	9,202	8,000	1,202
Restitution Due to County	440	-	440
City Arrest Fees	(30)	-	(30)
Insurance on Damage	13,674	-	13,674
Transfer from Fund Balance	-	1,455,000	(1,455,000)
Total Receipts	<u>9,244,165</u>	<u>9,986,332</u>	<u>(742,167)</u>

DISBURSEMENTS

COUNTY JUDGE

Salary - County Judge	69,056	69,060	4
Salary - State Supplement	25,200	25,200	-
Employment Taxes	7,066	7,315	249
Retirement Contribution	17,785	17,805	20
Group Insurance	22,860	23,400	540
Education / Travel	5,097	5,100	3
Office Supplies	373	400	27
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	500	500
Telephone	1,375	1,375	-
Total	<u>150,612</u>	<u>151,955</u>	<u>1,343</u>

Commissioners' Court

Salary - Commissioners	197,878	197,880	2
Employment Taxes - Commissioners	15,680	15,950	270
Retirement Contribution - Commissioners	39,795	39,810	15
Group Insurance - Commissioners	96,861	101,520	4,659
Education / Travel	3,497	3,500	3

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court (Continued)			
Education / Travel (1)	1,431	1,500	69
Education / Travel (2)	3,243	3,255	12
Education / Travel (3)	2,902	2,970	68
Education / Travel (4)	3,147	3,150	3
Office Supplies	8,627	8,630	3
Motor Vehicle Fuel and Repair	7,364	7,365	1
Dues and Subscriptions	4,974	6,840	1,866
Telephone	3,375	3,600	225
Salary - Administrative	41,000	41,080	80
Employment Taxes - Administrative	2,803	3,145	342
Retirement Contribution - Administrative	7,807	7,825	18
Group Insurance - Administrative	23,154	25,380	2,226
Total	463,538	473,400	9,862
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	30,259	30,260	1
District Judge Secretary Supplement	16,006	17,000	994
Employment Taxes	306	310	4
Retirement Contribution	762	765	3
Group Insurance	5,810	7,550	1,740
Court Reporter Expense and Travel	6,066	6,100	34
Office Supplies	999	1,000	1
Jury Supplies and Expenses	280	300	20
7th Administrative District	587	590	3
Jury Commissioner	-	150	150
Visiting Judges Expense	-	1,000	1,000
Court Reporter Fees	-	1,000	1,000
Court Appointed Attorney	31,165	33,150	1,985
Jury Services	5,250	5,250	-
Grand Jury Expense	2,000	2,000	-
Witness Expense	-	1,000	1,000
Total	103,490	111,425	7,935
District Attorney			
District Attorney Supplement	52,448	52,500	52
Telephone	-	-	-
Total	52,448	52,500	52

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County Court at Law			
Salary - Juvenile Board Member	1,200	1,200	-
Salary - Administrative Assistant	39,000	39,000	-
Employment Taxes	3,075	3,080	5
Retirement Contribution	7,653	7,655	2
Group Insurance	23,402	25,380	1,978
Education / Travel	-	750	750
Court Reporter Fees	870	6,000	5,130
Attorney Fees - Adult	4,650	9,872	5,222
Attorney Fees - Juveniles	236	7,500	7,264
Office Supplies	72	500	428
Jury Services	-	750	750
County Court Interpreter	720	720	-
Total	80,878	102,407	21,529
County / District Clerk			
Salary - County / District Clerk	66,789	66,799	10
Salary - Deputy Clerks	133,177	138,180	5,003
Employment Taxes	14,442	15,685	1,243
Retirement Contribution	38,052	39,025	973
Group Insurance	91,277	101,520	10,243
Education / Travel	10,737	10,785	48
Office Supplies	13,447	13,580	133
Election Expense	111,036	111,050	14
Copier Rental / Maintenance	4,617	4,620	3
Computer Maintenance	29,614	29,615	1
Telephone	2,762	2,930	168
Total	515,950	533,789	17,839
County Attorney			
Salary - County Attorney	46,477	48,680	2,203
Salary - State Supplement	35,005	35,006	1
Employment Taxes	6,122	6,410	288
Retirement Contribution	15,597	15,855	258
Group Insurance	23,579	25,380	1,801
Education / Travel	2,832	3,439	607
Education / Travel - Administrative	829	1,136	307
Office Supplies	3,485	3,600	115
Dues and Subscriptions	125	125	-
Computer Maintenance	5,558	7,000	1,442

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County / Attorney (Continued)			
Law Library	1,592	2,492	900
Investigation	-	108	108
Telephone	1,590	2,900	1,310
Total	<u>142,791</u>	<u>152,131</u>	<u>9,340</u>
Justice Court			
Salary - Justices of the Peace	66,789	66,799	10
Salary - Assistant Justice of the Peace	37,701	41,080	3,379
Employment Taxes	7,318	8,400	1,082
Retirement Contribution	20,099	20,715	616
Group Insurance	40,820	50,760	9,940
Education / Travel - JP	3,293	4,250	957
Office Supplies	3,431	3,500	69
Dues	135	250	115
Jury Services	-	500	500
Computer Maintenance	2,710	4,808	2,098
Telephone	1,270	1,270	-
Autopsy Fees	16,018	16,050	32
Total	<u>199,584</u>	<u>218,382</u>	<u>18,798</u>
County Auditor			
Salary - County Auditor	73,112	73,112	-
Salary - Assistant Auditor	42,560	42,640	80
Employment Taxes	8,103	8,855	752
Retirement Contribution	22,023	22,040	17
Group Insurance	46,498	50,760	4,262
Education / Travel	3,560	3,565	5
Education / Travel - CIO	2,242	2,250	8
Office Supplies	1,932	2,000	68
Dues and Subscriptions	220	500	280
Computer Maintenance	10,892	16,610	5,718
Total	<u>211,142</u>	<u>222,332</u>	<u>11,190</u>
County Treasurer			
Salary - County Treasurer	66,789	66,799	10
Salary - Assistant Treasurer	39,214	40,560	1,346
Employment Taxes	7,360	8,215	855
Retirement Contribution	19,302	20,450	1,148
Group Insurance	46,594	50,760	4,166

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County Treasurer (Continued)			
Education / Travel	4,854	4,900	46
Office Supplies	4,447	4,450	3
Dues and Subscriptions	177	200	23
Equipment Maintenance	(32)	-	32
Computer Maintenance	4,975	4,975	-
Telephone	1,005	2,400	1,395
Total	194,685	203,709	9,024
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	66,789	66,799	10
Salary - Deputy Tax Collectors	81,120	81,120	-
Salary - Extra Help	574	2,000	1,426
Employment Taxes	10,835	11,470	635
Retirement Contribution	28,159	28,165	6
Group Insurance	70,719	76,140	5,421
Education / Travel	6,265	6,965	700
Office Supplies	15,075	15,080	5
Dues and Subscriptions	125	400	275
Equipment Maintenance	18	200	182
Software Maintenance	-	2,500	2,500
Telephone	539	1,000	461
Computer Lease	19,800	29,520	9,720
Total	300,018	321,359	21,341
County Sheriff			
Salary - Sheriff	79,492	80,390	898
Salary - Deputies	322,867	377,645	54,778
Overtime - Deputies	10,423	15,000	4,577
Employment Taxes	30,849	35,580	4,731
Retirement Contribution	77,604	88,670	11,066
Group Insurance	166,026	203,050	37,024
Educational Travel	7,091	8,000	909
Law Enforcement Travel	4,259	4,260	1
Extradition	1,000	2,500	1,500
Office Supplies	3,704	4,605	901
Law Enforcement Supplies	128,522	128,523	1
Motor Vehicles Fuel and Lubrication	17,993	24,800	6,807
Motor Vehicles Tires	4,951	5,000	49
Equipment Maintenance	3,593	3,600	7

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County Sheriff (Continued)			
Motor Vehicle Repair and Maintenance	15,993	15,995	2
Telephone	9,741	9,815	74
Special Department Equipment	63,221	67,215	3,994
Investigation / Informant	7,193	10,000	2,807
Capital Outlay - Sheriff	72,000	72,000	-
Total	<u>1,026,522</u>	<u>1,156,648</u>	<u>130,126</u>
Department of Public Safety			
Telephone	2,785	3,000	215
Utilities	2,940	4,000	1,060
DPS - Equipment	-	-	-
Total	<u>5,725</u>	<u>7,000</u>	<u>1,275</u>
County Constables			
Salary - Constables	11,773	11,780	7
Employment Taxes	962	971	9
Retirement Contribution	2,413	2,413	-
Group Insurance	23,508	25,380	1,872
Education / Travel	-	750	750
Supplies	-	300	300
Dues and Subscriptions	60	100	40
Telephone	900	900	-
Total	<u>39,616</u>	<u>42,594</u>	<u>2,978</u>
County Jail			
Salary - Jail Administrator	52,976	55,000	2,024
Salary - Jailers	158,973	159,000	27
Salary - Extra Help	27,039	30,000	2,961
Employment Taxes	17,384	18,035	651
Retirement Contribution	40,382	42,605	2,223
Group Insurance	96,522	101,520	4,998
Jail Supplies	6,483	6,800	317
Medical and Evaluation Supplies	5,404	7,940	2,536
Clinic and Hospital Visits	18,223	28,000	9,777
Computer Maintenance	8,256	8,260	4
Boarding Prisoners	31,673	33,500	1,827
SCAAP Grant Expenditures	260	1,444	1,184
Telephone	413	900	487
Total	<u>463,988</u>	<u>493,004</u>	<u>29,016</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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Community Supervision and Corrections Department			
Salary - Probation Officer	70,242	70,242	-
Salary - State Supplement - Probation Officer	-	-	-
Salary - Probation Secretary	21,280	21,320	40
Salary - Extra Help	-	-	-
Employment Taxes	6,647	7,075	428
Retirement Contribution	18,112	18,115	3
Group Insurance	34,961	38,070	3,109
Education / Travel	980	2,000	1,020
Motor Vehicle Fuel and Repair	-	10	10
Telephone	900	900	-
Total	<u>153,122</u>	<u>157,732</u>	<u>4,610</u>
Juvenile Probation			
Salary - Juvenile Probation	38,522	38,535	13
Salary State Supplement	-	-	-
Salary - Probation Secretary	21,280	21,320	40
Employment Taxes	7,071	7,071	-
Retirement Contribution	18,617	18,620	3
Group Insurance	34,686	38,070	3,384
Education / Travel	2,270	4,000	1,730
Office Supplies	-	1,000	1,000
Motor Vehicle Fuel and Repair	1,481	3,000	1,519
Contracted Juvenile Detention	1,441	17,000	15,559
Non-Residential Services	672	1,500	828
Psychological Reports	-	500	500
Telephone	270	500	230
Community Service Supervision	28	250	222
Total	<u>126,338</u>	<u>151,366</u>	<u>25,028</u>
County Health			
Transfer to Hospital	89,166	-	(89,166)
Total	<u>89,166</u>	<u>-</u>	<u>(89,166)</u>
County Welfare			
Medical Fees	-	-	-
Burial Expense	-	450	450
Utilities	50	500	450
Total	<u>50</u>	<u>950</u>	<u>900</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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Historical Committee			
Salary - Extra Labor	7,200	7,490	290
Employment Taxes	551	575	24
Office Supplies	207	250	43
Telephone	2,249	2,250	1
Total	<u>10,207</u>	<u>10,565</u>	<u>358</u>
Golf Course			
Salary - Greenskeeper	44,519	44,525	6
Salary - Extra Labor	14,767	32,100	17,333
Employment Taxes	4,604	5,580	976
Retirement Contribution	8,648	13,015	4,367
Group Insurance	23,703	25,380	1,677
Telephone	900	900	-
Utilities	446	450	4
Youth Programs	17,133	17,135	2
Total	<u>114,720</u>	<u>139,085</u>	<u>24,365</u>
Youth Center			
Salary - Director	37,925	38,000	75
Salary - Extra Labor	7,734	13,000	5,266
Employment Taxes	3,280	3,820	540
Retirement Contribution	8,145	9,505	1,360
Group Insurance	25,072	25,380	308
Education / Travel	1,020	1,025	5
Utilities	1,923	2,000	77
Motor Vehicle Fuel and Lubrication	20	250	230
Dues and Subscriptions	-	300	300
Repair and Maintenance	-	500	500
Office Supplies	1,098	1,200	102
Supplies and Equipment Repairs	2,252	2,260	8
Telephone	2,227	2,250	23
Special Events	10,594	13,500	2,906
Recreation Equipment	2,018	3,265	1,247
Total	<u>103,308</u>	<u>116,255</u>	<u>12,947</u>
County Library			
Salary - Librarian	44,550	44,550	-
Salary - Extra Labor	37,581	47,040	9,459
Salary - Extra Labor Maintenance	26,691	27,898	1,207

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library (Continued)			
Employment Taxes	8,377	8,580	203
Retirement Contribution	19,008	21,350	2,342
Group Insurance	23,717	25,380	1,663
Educational Travel	429	750	321
Maintenance Supplies	1,968	3,000	1,032
Supplies	4,629	4,800	171
Library Books	12,536	14,572	2,036
Film and Software	7,183	10,000	2,817
Dues and Subscriptions	1,259	1,300	41
Repairs and Maintenance	1,375	2,000	625
Copier Rental	4,226	4,230	4
Computer Maintenance	13,908	13,910	2
Telephone	4,269	4,450	181
Utilities	9,953	10,000	47
Capital / Equipment	8,901	26,516	17,615
Total	230,560	270,326	39,766
Parks, Cemetary, and Buildings			
Salary - Supervisor	59,883	59,884	1
Salary - Operator	176,544	176,544	-
Salary - Labor II	38,400	38,480	80
Salary - Labor	28,732	40,560	11,828
Salary - Extra Summer Labor	27,851	33,780	5,929
Salary - Extra Maintenance	14,195	25,305	11,110
Employment Taxes	24,295	28,850	4,555
Retirement Contribution	60,682	69,650	8,968
Group Insurance	157,383	166,795	9,412
Educational Travel	175	500	325
Office Supplies	-	100	100
Supplies	25,829	25,900	71
Motor Vehicle Fuel and Lubrication	13,287	15,000	1,713
Botanical Supplies	46,670	49,000	2,330
Equipment Repairs	10,548	10,600	52
Repairs and Maintenance	6,494	10,000	3,506
Pond Maintenance	4,117	4,200	83
Vehicle Repairs	3,787	7,525	3,738
Welding supplies	3,638	3,650	12
Telephone	1,838	2,700	862
Utilities	7,210	7,800	590

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Parks, Cemetary, and Buildings (Continued)			
Capital Outlay	46,624	47,150	526
Total	<u>758,182</u>	<u>823,973</u>	<u>65,791</u>
Sports Complex			
Supplies	-	-	-
Repairs and Maintenance	1,154	1,155	1
Utilities	11,925	12,000	75
Baseball Equipment	-	-	-
Equipment Rental	-	-	-
Capital	-	50,000	50,000
Total	<u>13,079</u>	<u>63,155</u>	<u>50,076</u>
Swimming Pool			
Salary - Extra Summer Labor	34,895	44,375	9,480
Salary - Extra Maintenance	-	-	-
Employment Taxes	2,749	3,500	751
Supplies	1,501	2,000	499
Concession Supplies	809	3,000	2,191
Pool Chemicals	7,389	8,000	611
Repairs and Maintenance	1,683	3,000	1,317
Lifeguard Certifications	1,497	1,500	3
Telephone	372	375	3
Utilities	6,526	6,530	4
Equipment	904	3,000	2,096
Total	<u>58,325</u>	<u>75,280</u>	<u>16,955</u>
County Cemetery			
Supplies	5,585	5,585	-
Repairs and Maintenance	8,041	8,050	9
Fire Ant Control	4,452	4,455	3
Telephone	557	1,000	443
Utilities	1,469	2,500	1,031
Capital Outlay	15,399	15,400	1
Total	<u>35,503</u>	<u>36,990</u>	<u>1,487</u>
Building Maintenance			
Supplies	17,496	20,000	2,504
Repairs and Maintenance	16,285	20,000	3,715
Fire and Safety	2,789	3,000	211

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Building Maintenance (Continued)			
Telephone	-	-	-
Utilities	75,209	75,225	16
Equipment Lease	17,618	17,650	32
Total	<u>129,397</u>	<u>135,875</u>	<u>6,478</u>
Courthouse			
Salary - Extra Maintenance	23,539	23,540	1
Employment Taxes	1,801	1,801	-
Retirement Contribution	4,488	4,490	2
Janitorial Supplies	4,697	4,700	3
Supplies	468	500	32
Repairs and Maintenance	32,343	32,350	7
Utilities	32,371	33,000	629
Total	<u>99,707</u>	<u>100,381</u>	<u>674</u>
Airport			
Repairs and Maintenance	3,362	7,000	3,638
Utilities	3,905	5,000	1,095
Capital Outlay	-	14,000	14,000
Total	<u>7,267</u>	<u>26,000</u>	<u>18,733</u>
Rodeo Arena			
Repairs and Maintenance	23,742	72,380	48,638
Capital Outlay	127,617	127,620	3
Total	<u>151,359</u>	<u>200,000</u>	<u>48,641</u>
County Extension Service			
Salary - County Agent	17,000	17,000	-
Salary - Secretary	55,352	55,432	80
Employment Taxes	5,320	5,610	290
Retirement Contribution	10,711	10,730	19
Group Insurance	23,268	25,380	2,112
Travel - Agricultural Agent	8,548	8,550	2
Office Supplies	4,832	4,850	18
Home Demonstation Supplies	507	1,000	493
Result Demonstration Supplies	1,955	2,000	45
Motor Vehicle Fuel	4,383	5,500	1,117
Postage	315	750	435
Repairs - Pens and Trap Range	2,776	3,115	339

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
County Extension Service (Continued)			
Equipment Maintenance	4,567	4,575	8
Pick-Up and Equipment Repairs	4,885	4,885	-
Trapper Expense	38,400	38,400	-
Telephone	5,528	5,700	172
Utilities	20,021	21,275	1,254
Soil Conservation	2,500	2,500	-
Capital Outlay	-	-	-
Total	210,868	217,252	6,384
Road and Bridge			
Salary - Supervisors	59,883	59,883	-
Salary - Drivers / Operators	208,920	208,920	-
Employment Taxes	19,819	23,200	3,381
Retirement Contribution	51,412	58,080	6,668
Group Insurance	149,231	172,074	22,843
Travel - Educational	1,498	1,500	2
Office Supplies	1,293	1,300	7
Gas, Oil, and Diesel Fuel	45,206	49,675	4,469
Tires and Tubes	11,230	13,000	1,770
Dues and Subscriptions	61	61	-
Parts and Repairs	54,888	60,000	5,112
Caliche, Premix, and Emulsion	50,119	50,125	6
Cattleguard Supplies	4,714	4,725	11
Welding Supplies	1,153	1,300	147
Telephone	900	1,800	900
Utilities	3,291	5,000	1,709
Capital Outlay	108,907	133,825	24,918
Total	772,525	844,468	71,943
Senior Citizens			
Salary - Supervisor	36,309	44,365	8,056
Salary - Dietary	38,818	46,819	8,001
Salary - Transportation	41,088	41,124	36
Employment Taxes	8,811	10,885	2,074
Retirement Contribution	21,429	27,125	5,696
Group Insurance	25,415	25,420	5
Education / Travel	726	2,000	1,274
Office Supplies	1,179	1,500	321
Dietary Supplies	71,938	78,500	6,562

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Senior Citizens (Continued)			
Kitchen Supplies	(2,235)	2,000	4,235
Gas, Oil, and Tires	675	1,500	825
Paper Supplies	11,439	11,450	11
Maintenance Equipment	1,886	2,500	614
Vehicle Repairs	428	1,000	572
Area Agency Supervisor	-	600	600
Telephone	1,128	1,500	372
Total	259,034	298,288	39,254
Non-Departmental			
Employee Retirement Reward	1,268	3,000	1,732
Retirees County Group Insurance	446,001	465,950	19,949
TCDRS SDB Insurance	19,690	20,000	310
TCDRS Retirement Correction	-	20,585	20,585
Workers Compensation Insurance	18,012	25,000	6,988
Unemployment Taxes / Claims	-	3,000	3,000
Aviation Fuel Sales Expenditures	2,241	2,245	4
Dues and Subscriptions	-	-	-
Advertising	1,732	1,750	18
County Promotion and Development	27,150	30,000	2,850
Advertising / Required By Law	2,505	2,525	20
Auditing Fees	33,050	36,000	2,950
Lawsuit Costs	-	1,500	1,500
Telephone	20,460	20,650	190
COBRA Insurance	-	1,500	1,500
Official and Employees Bond	2,600	3,500	900
Insurance	61,414	66,850	5,436
Drug Policy Compliance	1,730	2,000	270
Safety Program	5,161	5,500	339
ADA Compliance	13,508	13,550	42
MH/MR Center	-	-	-
Rural Addressing - 911	-	1,500	1,500
Appraisal District	107,508	108,685	1,177
COLA	-	-	-
Paper and Supplies	2,537	3,000	463
Postage	6,806	7,000	194
Copier Rental / Maintenance	2,168	2,500	332
Postage Maching Rental / Maintenance	696	3,375	2,679
Fax Phone Line	705	705	-

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Emergency Management Coordinator	24,602	24,614	12
Fire Department Equipment	5,120	9,000	3,880
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	117,955	118,000	45
Total	<u>932,119</u>	<u>1,010,984</u>	<u>78,865</u>
Capital Outlay			
Paving Urban	114,329	200,000	85,671
Paving	276,000	276,000	-
Courthouse Computers	161,199	161,200	1
Security Enhancements	79,926	80,000	74
Total	<u>631,454</u>	<u>717,200</u>	<u>85,746</u>
Total Disbursements	8,837,277	9,638,760	801,483
Transfers Out			
Golf Course Fund	100,500	100,500	-
Airport Improvement Fund	5,500	6,000	500
Permanent Improvement Fund	10,975	241,072	230,097
Courthouse Security Fund	-	-	-
Total Transfers Out	<u>116,975</u>	<u>347,572</u>	<u>230,597</u>
Total Disbursements and Transfers Out	8,954,252	9,986,332	1,032,080
Excess Receipts (Disbursements)	289,913	-	(289,913)
Beginning Balance	13,466,900	13,466,900	-
Ending Balance	13,756,813	13,466,900	289,913
<hr/>			
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	<u>13,755,613</u>		
	\$ 13,756,813		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
TJJJ Funding - State Aid	\$ 25,524	26,355	(831)
TJJJ Funding - Commitment Reduction	28,704	29,950	(1,246)
TJJJ Funding - Mental Health	7,392	7,392	-
Interest Earnings	7	-	7
TJJJ Funding - Pre and Post Adjudication	10,000	9,148	852
TJJJ Funding - Commit Diversion	3,944	3,446	498
TJJJ Funding - Regionalization	521	-	521
Total Receipts	76,092	76,291	(199)
Disbursements			
Salary - State Supplement	37,205	37,205	-
Education / Travel	5,711	6,000	289
Office Supplies	2,978	3,000	22
Motor Vehicle Fuel and Lubrication	2,343	3,500	1,157
Medical, Dental or Lab Fee	300	300	-
Equipment Maintenance	1,490	500	(990)
Non-Residential Services	7,392	7,392	-
Auditing Fees	2,750	2,750	-
Telephone	1,764	2,800	1,036
Community Service Expenses	250	250	-
Mental Health Assessment	-	-	-
Pre / Post Adjudication	12,944	12,594	(350)
Total Disbursements	75,127	76,291	1,164
Excess Receipts (Disbursements)	965	-	965
Beginning Balance	4,561	4,561	-
Ending Balance	\$ 5,526	4,561	965
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,526		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 6,290	-	6,290
Total Receipts	<u>6,290</u>	<u>-</u>	<u>6,290</u>
Disbursements			
Equipment Repairs	1,600	1,600	-
Caliche, Premix, Emulsion	4,690	4,690	-
Total Disbursements	<u>6,290</u>	<u>6,290</u>	<u>-</u>
Excess Receipts (Disbursements)	-	(6,290)	6,290
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ -	(6,290)	6,290
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ -		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
FYE Carryover Projects	224,367	-	224,367
FYE Carryover Grants	26,894	-	26,894
FYE Carryover State Supplement	37,083	-	37,083
County Judge State Supplement	(12,600)	(12,600)	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	(32,083)	(32,083)	-
Insurance on Damage	(12,500)	(12,500)	-
Miscellaneous Revenue	(28,418)	(28,418)	-
Deputy	(12,363)	(12,363)	-
Youth Center	\$ (1,445)	(1,445)	-
Capital Outlay	(30,000)	(3,000)	(27,000)
	Total Receipts	(102,409)	261,344
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-	-	-
	Total Disbursements	-	-
Excess Receipts (Disbursements)	158,935	(102,409)	261,344
Beginning Balance	129,409	129,409	-
Ending Balance	\$ 288,344	27,000	261,344
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 288,344		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ <u>2,800</u>	<u>-</u>	<u>2,800</u>
Total Receipts	<u>2,800</u>	<u>-</u>	<u>2,800</u>
Disbursements			
Law Library Expenditures	<u>1,911</u>	<u>32,885</u>	<u>30,974</u>
Total Disbursements	<u>1,911</u>	<u>32,885</u>	<u>30,974</u>
Excess Receipts (Disbursements)	889	(32,885)	33,774
Beginning Balance	<u>32,885</u>	<u>32,885</u>	<u>-</u>
Ending Balance	\$ 33,774	-	33,774
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 33,774		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ 85	2,000	(1,915)
Check Restitution	497	4,000	(3,503)
Total Receipts	582	6,000	(5,418)
Disbursements			
Check Restitution	1,947	2,955	1,008
Employment Taxes	15	185	170
Retirement Contribution	39	460	421
Support Staff Salary	200	2,400	2,200
Total Disbursements	2,201	6,000	3,799
Excess Receipts (Disbursements)	(1,619)	-	(1,619)
Beginning Balance	2,056	2,056	-
Ending Balance	\$ 437	2,056	(1,619)
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 437		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ <u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Constable PCT. 4 Expenditures	<u>1,079</u>	<u>6,293</u>	<u>5,214</u>
Total Disbursements	<u>1,079</u>	<u>6,293</u>	<u>5,214</u>
Excess Receipts (Disbursements)	(1,079)	(6,293)	5,214
Beginning Balance	<u>6,293</u>	<u>6,293</u>	<u>-</u>
Ending Balance	\$ <u>5,214</u>	<u>-</u>	<u>5,214</u>
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>5,214</u>		

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 20,019	-	20,019
County Record Management Revenue	3,975	-	3,975
Vital Statistics Records	394	-	394
Records Archive Fee	19,462	-	19,462
	<hr/>	<hr/>	<hr/>
Total Receipts	43,850	-	43,850
	<hr/>	<hr/>	<hr/>
Disbursements			
Records Management Expenditures	-	130,179	130,179
Education / Travel	999	1,000	1
	<hr/>	<hr/>	<hr/>
Total Disbursements	999	131,179	130,180
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements)	42,851	(131,179)	174,030
Beginning Balance	131,179	131,179	-
	<hr/>	<hr/>	<hr/>
Ending Balance	\$ 174,030	-	174,030
	<hr/>	<hr/>	<hr/>
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 174,030		
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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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 2,683	1,000	1,683
Courthouse Security JP Fee	<u>3,907</u>	<u>1,500</u>	<u>2,407</u>
Total Receipts	<u>6,590</u>	<u>2,500</u>	<u>4,090</u>
Disbursements			
Courthouse Security Expenditures	<u>109,214</u>	<u>110,492</u>	<u>1,278</u>
Total Disbursements	<u>109,214</u>	<u>110,492</u>	<u>1,278</u>
Excess Receipts (Disbursements) and Transfer In	(102,624)	(107,992)	5,368
Beginning Balance	<u>107,992</u>	<u>107,992</u>	<u>-</u>
Ending Balance	\$ 5,368	-	5,368
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,368		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Justice Court - Tech Fund	\$ 5,203	-	5,203
Total Receipts	5,203	-	5,203
Disbursements			
Technology Expenditures	2,396	11,680	9,284
Total Disbursements	2,396	11,680	9,284
Excess Receipts (Disbursements)	2,807	(11,680)	14,487
Beginning Balance	11,680	11,680	-
Ending Balance	\$ 14,487	-	14,487
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 14,487		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ <u>1,314</u>	<u>-</u>	<u>1,314</u>
Total Receipts	<u>1,314</u>	<u>-</u>	<u>1,314</u>
Disbursements			
Technology Expenditures	<u>2,554</u>	<u>8,297</u>	<u>5,743</u>
Total Disbursements	<u>2,554</u>	<u>8,297</u>	<u>5,743</u>
Excess Receipts (Disbursements)	(1,240)	(8,297)	7,057
Beginning Balance	<u>8,297</u>	<u>8,297</u>	<u>-</u>
Ending Balance	\$ <u>7,057</u>	<u>-</u>	<u>7,057</u>
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>7,057</u>		
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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, 2019

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 13,908	12,818	1,090
Adult Probation Fees	40,053	25,000	15,053
Carry Over From Previous Year	-	33,864	(33,864)
Interest Earnings	722	400	322
TDCJ-CJAD Funding - Community Program	7,363	7,372	(9)
Total Receipts	<u>62,046</u>	<u>79,454</u>	<u>(17,408)</u>
Disbursements			
Salary - CSCD Director	15,158	15,158	-
Salary - Administrative Support	10,745	10,745	-
Salary - Community Services Support	-	6,569	6,569
Salary - Cost of Living Increases	4,000	4,200	200
Employment Taxes	2,288	3,030	742
State Retirement Contribution	5,162	5,547	385
Trans - Maintenance	175	2,500	2,325
Trans - Fuel	482	2,500	2,018
Office Supplies	1,391	9,802	8,411
Internet Services	711	1,200	489
Computer Maintenance	5,720	6,000	280
Equipment Maintenance	-	500	500
Auditing Fees	3,500	5,000	1,500
Fiscal Service Fee	162	153	(9)
Telephone	974	1,500	526
Volunteer Insurance	240	500	260
Other - Licenses / Memberships	42	50	8
Other Bonds and Insurance	3,000	4,000	1,000
Urinalysis Supplies	-	500	500
Total Disbursements	<u>53,750</u>	<u>79,454</u>	<u>25,704</u>
Excess Receipts (Disbursements)	8,296	-	8,296
Beginning Balance	<u>38,098</u>	<u>38,098</u>	<u>-</u>
Ending Balance	\$ 46,394	38,098	8,296
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 46,394		

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, 2019

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

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 HOTEL OCCUPANCY TAX FUND
 YEAR ENDED SEPTEMBER 30, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 36,248	-	36,248
Total Receipts	<u>36,248</u>	<u>-</u>	<u>36,248</u>
Disbursements			
Tax Expenditure	6,859	56,317	49,458
Total Disbursements	<u>6,859</u>	<u>56,317</u>	<u>49,458</u>
Excess Receipts (Disbursements)	29,389	(56,317)	85,706
Beginning Balance	<u>56,317</u>	<u>56,317</u>	<u>-</u>
Ending Balance	\$ 85,706	-	85,706
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 85,706		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 12,749	-	12,749
Restitution	-	-	-
Total Receipts	12,749	-	12,749
Disbursements			
Program Expenditures	-	7,902	7,902
Restitution	-	-	-
Total Disbursements	-	7,902	7,902
Excess Receipts (Disbursements)	12,749	(7,902)	20,651
Beginning Balance	7,902	7,902	-
Ending Balance	\$ 20,651	-	20,651
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 20,651		

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 500	-	500
Total Receipts	500	-	500
Disbursements			
Program Expenditures	-	1,000	1,000
Total Disbursements	-	1,000	1,000
Excess Receipts (Disbursements)	500	(1,000)	1,500
Beginning Balance	1,000	1,000	-
Ending Balance	\$ 1,500	-	1,500
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,500		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
1998 General Obligation Refunding Bond	5	-	5
Miscellaneous Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Receipts	5	-	5
	<hr/>	<hr/>	<hr/>
Disbursements			
Principal :			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	-	-	-
	<hr/>	<hr/>	<hr/>
Total Disbursements	-	-	-
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements)	5	-	5
Beginning Balance	<hr/> 6,019	<hr/> 6,019	<hr/> -
Ending Balance	\$ 6,024	6,019	5
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,024		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Revenues	\$ -		-
Total Receipts	-	-	-
Disbursements			
Permanent Improvements	40,975	533,722	492,747
Total Disbursements	40,975	533,722	492,747
Transfer In			
General Fund	40,975	533,722	(492,747)
Excess Receipts (Disbursements) and Transfer In	-	-	-
Beginning Balance	1,250,000	1,250,000	-
Ending Balance	\$ 1,250,000	1,250,000	-
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,250,000		
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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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 5,700	3,300	2,400
Refund Airport Project	33,337	33,462	(125)
Total Receipts	<u>39,037</u>	<u>36,762</u>	<u>2,275</u>
Disbursements			
Airport Project Participation	66,924	66,948	24
Repairs and Maintenance	1,286	1,286	-
Total Disbursements	<u>68,210</u>	<u>68,234</u>	<u>24</u>
Transfer In			
General Fund	5,500	6,000	(500)
Excess Receipts (Disbursements) and Transfer In	(23,673)	(25,472)	1,799
Beginning Balance	<u>25,472</u>	<u>25,472</u>	<u>-</u>
Ending Balance	\$ 1,799	-	1,799
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,799		
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$ 74,640	-	74,640
Interest	8,667	3,000	5,667
Retiree Drug Subsidy	31,307	-	31,307
	Total Receipts	3,000	111,614
Disbursements			
Medical Claims	178,796	-	(178,796)
Plan Expenses	3,230	3,600	370
Medicare Subsidy	-	-	-
Wellness Center Expenses	841	3,000	2,159
	Total Disbursements	6,600	(176,267)
Transfer In			
Transfer from Fund Balance	-	3,600	(3,600)
	Excess Receipts (Disbursements) and Transfer In	-	(68,253)
	Beginning Balance	484,682	-
	Ending Balance	484,682	(68,253)
<hr/>			
<u>Summary of Ending Balance</u>			
	Cash, Interest Bearing	\$ 416,429	
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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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 34,058	31,000	3,058
Cart Shed Rentals	7,186	7,000	186
Green Fees	3,920	5,000	(1,080)
Initiation Fees	-	-	-
Tournament Revenue	6,000	-	6,000
Interest Earnings	1,258	500	758
Total Receipts	<u>52,422</u>	<u>43,500</u>	<u>8,922</u>
Disbursements			
Contract Labor	18,500	31,575	13,075
Office Supplies	434	750	316
Supplies	8,595	8,600	5
Motor Vehicle Fuel and Lubrication	5,171	5,175	4
Botanical Supplies	10,459	10,600	141
Repairs and Maintenance	20,627	20,700	73
Equipment Repairs	12,991	16,725	3,734
Grounds Maintenance	48,308	49,500	1,192
Sales Tax Expense	2,993	3,500	507
Telephone	1,201	1,225	24
Utilities	9,443	14,500	5,057
Equipment Lease	9,399	12,000	2,601
Property Lease	120	250	130
Total Disbursements	<u>148,241</u>	<u>175,100</u>	<u>26,859</u>
Transfer In			
Transfer from Fund Balance	-	31,100	(31,100)
Transfer From General Fund	100,500	100,500	-
Total Transfers In	<u>100,500</u>	<u>131,600</u>	<u>(31,100)</u>
Excess Receipts (Disbursements) and Transfer In	4,681	-	(49,037)
Beginning Balance	<u>52,831</u>	<u>52,831</u>	<u>-</u>
Ending Balance	\$ 57,512	52,831	(49,037)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 57,512		

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, 2019

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 42,060	42,060	-
Donations	-	-	-
Total Receipts	42,060	42,060	-
Disbursements			
Supplies	7,147	7,200	53
Registrations	3,899	3,900	1
Awards	909	1,000	91
Events	17,716	17,800	84
Repairs and Maintenance	2,054	2,135	81
Uniforms	2,066	2,100	34
Promotions	9,640	9,645	5
Equipment	6,724	6,780	56
Total Disbursements	50,155	50,560	405
Transfer In			
Transfer from Fund Balance	-	8,500	(8,500)
Total Transfers In	-	8,500	(8,500)
Excess Receipts (Disbursements)	(8,095)	-	(8,905)
Beginning Balance	10,150	10,150	-
Ending Balance	\$ 2,055	10,150	(8,905)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,055		

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, 2019

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 4,185
Criminal / Civil Judge's Supplement Salary	6,492
Consolidated Court Costs	4,926
Indigent Fees	1,065
State Traffic Fee	36
State Marriage License Fees	678
Informal Marriage Licenses	12
DPS Lab Tests	615
Birth Certificate	581
Time Payment	289
EMS Trauma Fund	1,164
Department of Public Safety	40
Civil Judicial and Court Personnel Training	600
State Civil Justice Data Rep Fund	2
Drug Court Program	1,406
Indigent Defense Representation Fund	122
Family Protection Fees	487
Probation Fees	255
Jury Service Fees	243
E-File System Fund	4,010
Sheriff Fees	2,820
DNA Testing Fees	-
Appellate Judicial Fund	520
Total	<u>30,548</u>
Justice of the Peace Fees:	
Consolidated Court Costs	51,762
Compensation to Victims of Crime	210
Child Safety / Seat Belt	4,609
Fugitive Apprehension	70
Department of Public Safety	5,915
Judicial and Court Personnel Training	28
Time Payment	3,263
Juvenile Crime and Delinquency	7
Correctional Management Institute	7
Indigent Fees	474
Indigent Defense Representation Fund	2,478
Traffic Law Failure to Appear	5,998
Jury Services Fees	5,175
E-File System Fund	790
State Traffic Fees	30,750

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, 2019

Receipts	<u>Actuals</u>
Justice of the Peace Fees (Continued):	
Criminal / Civil Judge's Supplement Salary	7,745
Failure to Secure Child Fee	\$ -
State Civil Data Representation Fund	101
Truancy Prevention and Diversion Fund	2,328
Judicial and Court Training	<u>395</u>
Total	<u>122,105</u>
Total Receipts	<u>152,653</u>
 Disbursements	
State Treasurer:	
Consolidated Court Costs	46,371
Compensation to Victims of Crime	157
Fugitive Apprehension	52
Judicial and Court Training	21
Civil Judicial and Court Training	865
Time Payments	1,669
Indigent Fees	1,244
Department of Public Safety	1,039
Juvenile Crime and Delinquency	5
Correctional Management Institute	5
Birth Certificates	387
Child Safety Seat / Seat Belts	826
State Marriage License	630
EMS Trauma Fund	1,114
Indigent Defense Representation Fund	2,122
Drug Court Program	1,405
State Traffic Fees	25,568
Criminal / Civil Judges Supplement Salary	12,758
Traffic Law Failure to Appear	3,992
DNA Testing Fees	13
Sherriff Fees - Bail Bonds	2,295
Probation Fees - Sexual Assault	200
Jury Services Fees	4,383
E-File System Fund	4,065
State Civil Justice Data Representation Fund	83
Failure to Secure Child Fee	2
District Court Filing Fee	3,465
Clerk, 8th Court of Appeals	445
Truancy Prevention and Diversion Fund	<u>2,043</u>
Total	<u>117,224</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, 2019

Disbursements	<u>Actuals</u>
Crane County's Share of State of Texas Fees:	
Consolidated Court Costs	\$ 5,152
Compensation to Victims of Crime	17
Time Payments	1,669
Fugitive Apprehension	6
Judicial and Court Training	2
Juvenile Crime and Delinquency	1
Correctional Management Institute	1
EMS Trauma Fund	124
Indigent Fees	65
Indigent Defense Representation Fund	236
Drug Court Program	156
Criminal / Civil Judges Supplement Salary	39
Child Safety Seat / Seat Belt	826
Traffic Law Failure to Appear	798
State Traffic Fees	1,346
Jury Service Fees	487
Sherriff Fee	255
State Civil Justice Data Representation Fund	9
District Court Filing Fee	30
DNA Testing Fees	1
Department of Public Safety	<u>4,157</u>
Total	<u>15,377</u>
Disbursements	
Other:	
Omnibase - Traffic Failure to Appear	1,197
The Crisis Center - Family Protection Fees	512
DPS Lab Tests	<u>639</u>
Total	<u>2,348</u>
Total Disbursements	<u>134,949</u>
Excess Receipts (Disbursements)	<u>17,704</u>
Beginning Balance	<u>108,752</u>
Ending Balance	<u>126,456</u>
<u>Summary of Ending Balance</u>	
Cash, Non-interest Bearing	<u>\$ 126,456</u>

The accompanying notes are an integral part of these financial statements

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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, 2019**

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, 2019**

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.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$921,241 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$15,621,471. 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 \$683,305 and the cash equivalents investment pool totaling \$15,621,471. The County has selected departments which maintain cash funds outside the County Treasurer's office. At September 30, the Bank balance and the carrying balance totaled \$653,522 and \$415,864 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	<u>3,431,802</u>
Total Balance at Bank	<u>\$ 3,681,802</u>

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, 2019, 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:

Operating Leases	
Year Ending September 30,	
2020	\$ 24,757
2021	9,985
2022	6,010
2023	696
2024	-
Thereafter	<u>-</u>
	<u>\$ 41,448</u>

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 5: Retirement Plan

Plan Description

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

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

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

Benefit 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 17.84% for the months of the accounting year in 2018, and 19.48% for the months of the accounting year in 2019.

The contribution rate payable by all employee members for the calendar years 2018 and 2019 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.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 5: Retirement Plan (Continued)

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

The County's net pension liability of \$2,603,832, was measured as of December 31, 2018, 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, 2018 are as follows:

Balance at December 31, 2017	\$	1,093,796
<hr/>		
Changes for the year:		
Service cost		388,584
Interest on total pension liability		1,921,958
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		(558,497)
Effect of assumptions changes or inputs		-
Employer contributions		(506,582)
Member contributions		(198,773)
Net Investment Income		431,903
Administrative Expenses		17,551
Other		13,892
Balance at December 31, 2018	\$	2,603,832

At the measurement date, December 31, 2018, pension expense was as follows:

Service cost	\$	388,584
Interest on total pension liability		1,921,958
Effect of plan changes		-
Administrative expenses		17,551
Member contributions		(198,773)
Expected investment return net of investment expenses		(1,828,647)
Recognition of economic/demographic gains or losses		(213,759)
Recognition of assumption changes or inputs		64,175
Recognition of investment gains or losses		579,278
Other		13,892
Pension expense	\$	744,259

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 5: Retirement Plan (Continued)

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

As of September 30, 2019, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows Resources	of	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience		\$ 399,924	-
Net difference between projected and actual earnings		-	1,376,600
Changes of assumptions		-	64,174
Contributions made subsequent to measurement date		-	420,981

\$420,981 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2019	\$ 380,842
2020	23,173
2021	184,725
2022	452,110
2023	-
Thereafter	-
Total	\$ 1,040,850

Plan Information

At December 31, 2018, the County had 63 current and 91 former employees and 92 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2018, 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, 2017	December 31, 2018
Measurement Date	December 31, 2017	December 31, 2018
Reporting Date	October 1, 2018	September 30, 2019

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 5: Retirement Plan (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age 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. 3.25% 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.
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 110% 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, 2019**

NOTE 5: 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 2019 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	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	2.00%	7.20%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	13.00%	3.90%

(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 1.70%, per Cliffwater's 2019 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, 2019**

NOTE 5: 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	\$ 27,145,587	24,454,815	22,149,424
Fiduciary net position	21,850,983	21,850,983	21,850,983
Net pension liability/(asset)	\$ 5,294,604	2,603,832	298,441

NOTE 6: Post Employment Healthcare Benefits

Plan Description

The County participates in the Texas Association of Counties Health and Employee Benefit Pool for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee's total of County service years and age are at least 75 years, the employee had a minimum of 10 service years, the employee was at least 60 years of age, and the employee was an active employee at time of retirement.

The following shows the number of participants in the plan as of the September 30, 2019 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, 2019 employees and retirees paid premiums of \$207 and \$200 for dependent coverage, respectively.

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

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 6: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.732417
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	3.580%
Discount Rate	3.580%
Measurement Date	9/30/2019
Prior Measurement Date	9/30/2018
Prior Year Discount Rate	2.750%
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, 2019**

NOTE 6: Post Employment Healthcare Benefits (Continued)

Schedule of Changes in OPEB Liability and OPEB Expense

Changes in the net OPEB liability at September 30, 2019 are as follows:

<u>Balance at October 1, 2018</u>	<u>\$</u>	<u>14,830,614</u>
Changes for the year:		
Service cost		621,476
Interest on total OPEB liability		418,708
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		1,667,025
Effect of assumptions changes or inputs		(1,594,294)
Benefit payments		-
Employer contributions		(455,801)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
<u>Balance at September 30, 2019</u>	<u>\$</u>	<u>15,487,728</u>

At the measurement date, September 30, 2019, pension expense was as follows:

Service cost	\$	621,476
Interest on total OPEB liability		418,708
Effect of plan changes		-
Administrative expenses		-
Employee contributions		-
Expected investment return net of investment expenses		-
Recognition of economic/demographic gains or losses		1,667,025
Recognition of effect of assumption changes or inputs		(1,594,294)
<u>OPEB expense</u>	<u>\$</u>	<u>1,112,915</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 3.580% 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 - 2.580%	Current Discount Rate -3.580%	1% Increase - 4.580%
<u>\$</u>	<u>17,443,660</u>	<u>15,487,728</u>	<u>13,864,720</u>

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 6: 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%
\$	13,580,150	15,487,720	178,111,790

NOTE 7: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all of the County's employees and permits them to defer a portion of their salaries until future years. Participation in the plan is optional. The deferred compensation 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 8: 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	\$	187
Probation Officer		2,552
County Clerk and District Clerk		21,473
Tax Office		-
Total	\$	24,212

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	\$	12,817
Museum Building Fund		143
Sheriff Accounts		9,424
Probation Accounts		29,793
County Clerk and District Clerk		221,138
Tax Office		37,961
Total	\$	311,276

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE 9: Litigation

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

NOTE 10: Subsequent Events

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate material impact to the County's operations. Future potential impacts may include disruptions or restrictions on our employees' ability to work. Operating functions that may be changed include maintenance and County programs such as 4-H and the County Club. Changes to the operating environment may increase operating costs. Additional impacts may include the ability of residents to continue making tax payments as a result of job loss or other pandemic related issues. The future effects of these issues are unknown.

On March 27, 2020 the price of oil decreased \$35.52 from the calendar year 2019 average of \$57.03 to \$21.51 and averaged \$18.76 between March 27, 2020 and April 30, 2020. The decline in the price of oil and the resulting decline in the local oil and gas economy is expected to reduce the County's next operating budget as the County's tax base is related to the oil and gas industry.

SUPPLEMENTARY INFORMATION

COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CASH INVESTED
YEAR ENDED SEPTEMBER 30, 2019

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	1.68%	Open	\$ (1,595,502)
Tex Pool	2.16%	Open	3,297,590
Tex Star	2.04%	Open	1,765,128
Tex Class	2.17%	Open	8,181,359
Certificate of Deposit #10405	1.00%	6/20/2021	1,051,288
Certificate of Deposit #10386	1.00%	1/26/2020	1,055,750
Special Revenue Funds			
Time Open Account	1.68%	Open	636,969
Business Checking	0.03%	Open	5,526
Public Fund NOW	1.68%	Open	46,394
Debt Service Fund			
Time Open Account	1.68%	Open	6,024
Capital Projects Funds			
Time Open Account	1.68%	Open	1,251,799
			\$ 15,702,325
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	1.68%	Open	2,055
Public Fund NOW	0.74%	Open	203,585
Tex Pool	2.16%	Open	270,356
			\$ 475,996

COUNTY OF CRANE
 CRANE, TEXAS
 TAXING HISTORY
 YEAR ENDED SEPTEMBER 30, 2019

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
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
2019	1,196,476,615	0.682733	7,028,922	533,917

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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
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%
2018	506,582	506,582	-	2,839,609	17.8%

- (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, 2019**

	Year Ended December 31									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability										
Service Cost	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204	N/A	N/A	N/A	N/A	N/A
Interest on total pension liability	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607	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
Effect of assumption changes or inputs	-	192,524	-	263,434	-	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	503,317	(1,219,821)	1,129,628	924,675	907,239	N/A	N/A	N/A	N/A	N/A
Total pension liability beginning	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136	N/A	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 24,454,815	\$ 23,951,498	\$ 22,731,677	\$ 21,602,049	\$ 20,677,374	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer Contributions	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970	N/A	N/A	N/A	N/A	N/A
Member Contributions	198,773	202,233	210,021	208,098	184,921	N/A	N/A	N/A	N/A	N/A
Investment income net of investment expenses	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802	N/A	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)	N/A	N/A	N/A	N/A	N/A
Administrative expenses	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)	N/A	N/A	N/A	N/A	N/A
other	(13,893)	(6,581)	(29,521)	(204,693)	61,086	N/A	N/A	N/A	N/A	N/A
Net change in fiduciary Net position	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position, beginning	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position, ending (2)	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967	N/A	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	89.35%	95.43%	89.70%	89.02%	95.49%	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730	N/A	N/A	N/A	N/A	N/A
Net pension liability/(asset) as a % of covered payroll	91.70%	37.86%	78.01%	79.79%	35.30%	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, 2019**

	Year Ended September 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB Liability										
Service Cost	\$ 621,476	\$ 1,449,610	N/A							
Interest on total OPEB liability	418,708	754,540	N/A							
Effect of plan changes	-	-	N/A							
Effect of assumption changes or inputs	1,667,025	(13,639,077)	N/A							
Effect of economic/demographic (gains) or losses	(1,594,294)	(2,091,098)	N/A							
Employer Contributions	(455,801)	(746,435)	N/A							
Net change in total pension liability	657,114	(14,272,460)	N/A							
Total pension liability beginning	14,830,610	29,103,070	N/A							
Total Pension liability ending (a)	\$ 15,487,724	\$ 14,830,610	N/A							
Covered-Employee Payroll	\$ 2,297,939	\$ 2,297,939	N/A							
Total OPEB Liability as a percentage of covered-employee payroll	15%	15%	N/A							
OPEB Liability										
Ending OPEB Liability	15,487,724	14,830,614	N/A							
Fiduciary Net Position	-	-	N/A							
NET OPEB Liability	15,487,724	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.