

**COUNTY OF CRANE
CRANE, TEXAS**

**Financial Statements
Year Ended September 30, 2020
And Additional Information**

**COUNTY OF CRANE
CRANE, TEXAS**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS – SUMMARY	1
STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS	
<i>Governmental Fund Types</i>	
General Fund	3
Special Revenue Funds	
Juvenile Probation Fund	18
Lateral Road Fund	19
Restricted Fund	20
Law Library Fund	21
County Attorney Check Processing Fund	22
Constable Fund	23
Records Management Fund	24
Courthouse Security Fund	25
Justice of the Peace Technology Fund	26
County / District Court Technology Fund	27
Community Supervision and Corrections Department	28
Child Abuse Prevention Fund	29
Hotel Occupancy Tax Fund	30
County Attorney Pre-Trial Fund	31
District Attorney Pre-Trial Fund	32
Assist District Fund	33
Jury Fund	34
County Special Court Fund	35
Court Reporter SVC Fund	36
Local Truancy Prev & Div Fund	37
Debt Service Funds	
Debt Service Fund	38
Capital Projects Funds	
Permanent Improvement Fund	39
Airport Improvement Fund	40
<i>Proprietary Fund Types</i>	
Internal Service Fund	
Employee Medical Benefit Fund	41
Golf Course Country Club Fund	42
4-H Club Fund	43
<i>Fiduciary Fund Types</i>	
Trust and Agency Fund	
State of Texas Fee Fund	44
NOTES TO THE FINANCIAL STATEMENTS	47
SUPPLEMENTARY INFORMATION	
Schedule of Cash Invested	60
Taxing History	61
Schedule of Employer Contributions	62
Schedule of Changes in Net Pension Liability and Related Ratios	63
Schedule of Changes in Other Post-Employment Benefit Liability and Related Ratios	64

DAVID A. BORING, CPA
CERTIFIED PUBLIC ACCOUNTANT & CONSULTANT
7302 93RD STREET
LUBBOCK, TEXAS 79424

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, 2020, 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, 2020, 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

March 5, 2021

FINANCIAL STATEMENTS

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
 YEAR ENDED SEPTEMBER 30, 2020

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 10,518,184	9,211,955	(205,464)
Special Revenue Funds			
Juvenile Probation Fund	133,477	127,214	-
Lateral Road	6,287	6,287	-
Restricted	(53,944)	-	-
Law Library	2,555	752	-
County Attorney Check Processing	5,166	5,513	-
Constable	-	-	-
Records Management	29,929	75,622	-
Courthouse Security	6,592	1,110	-
Justice of the Peace Technology	5,005	6,489	-
County / District Court Technology Fund	1,082	-	-
Community Supervision and Corrections Department	36,612	50,533	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	21,781	13,000	-
County Attorney Pre-Trial Fund	4,250	17,103	-
District Attorney Pre-Trial Fund	1,000	-	-
Assist District Fund	1,031,265	-	-
Jury Fund	67	-	-
County Special Court Fund	294	-	-
Court Reporter SVC Fund	35	-	-
Local Truancy Prev & Div Fund	2,633	-	-
Debt Service Fund	391	-	-
Capital Projects Fund			
Permanent Improvement	-	131,134	131,134
Airport Improvement	18,182	-	-
Totals	<u>11,770,843</u>	<u>9,646,712</u>	<u>(74,330)</u>

The accompanying notes are an integral part of these financial statements

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
1,100,765	13,756,813	14,857,578	1,200	14,856,378
6,263	5,526	11,789	-	11,789
-	-	-	-	-
(53,944)	288,344	234,400	-	234,400
1,803	33,775	35,578	-	35,578
(347)	437	90	-	90
-	5,214	5,214	-	5,214
(45,693)	174,030	128,337	-	128,337
5,482	5,368	10,850	-	10,850
(1,484)	14,487	13,003	-	13,003
1,082	7,057	8,139	-	8,139
(13,921)	46,394	32,473	-	32,473
-	400	400	-	400
8,781	85,706	94,487	-	94,487
(12,853)	20,651	7,798	-	7,798
1,000	1,500	2,500	-	2,500
1,031,265	2,368,613	3,399,878	-	3,399,878
67	-	67	-	67
294	-	294	-	294
35	-	35	-	35
2,633	-	2,633	-	2,633
391	6,024	6,415	-	6,415
-	1,250,000	1,250,000	-	1,250,000
18,182	1,799	19,981	-	19,981
<u>2,049,801</u>	<u>18,072,138</u>	<u>20,121,939</u>	<u>1,200</u>	<u>20,120,739</u>

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
 YEAR ENDED SEPTEMBER 30, 2020

PROPRIETARY FUND TYPES

Internal Service Fund

Employee Medical Benefit	147,821	5,378	-
Golf Course Country Club	69,729	147,422	74,330
4-H Club	54,034	37,895	-
	<u>271,584</u>	<u>190,695</u>	<u>74,330</u>
Totals	<u>271,584</u>	<u>190,695</u>	<u>74,330</u>

FIDUCIARY FUND TYPES

Trust and Agency Fund

State of Texas Fee	160,814	169,889	-
	<u>160,814</u>	<u>169,889</u>	<u>-</u>
Totals	<u>160,814</u>	<u>169,889</u>	<u>-</u>

Grand Total (Memorandum Only) (Note 1)	\$ 12,203,241	10,007,296	-
	<u>\$ 12,203,241</u>	<u>10,007,296</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements

142,443	416,429	558,872	-	558,872
(3,363)	57,512	54,149	-	54,149
<u>16,139</u>	<u>2,055</u>	<u>18,194</u>	<u>-</u>	<u>18,194</u>
<u>155,219</u>	<u>475,996</u>	<u>631,215</u>	<u>-</u>	<u>631,215</u>
<u>(9,075)</u>	<u>126,456</u>	<u>117,381</u>	<u>117,381</u>	<u>-</u>
<u>(9,075)</u>	<u>126,456</u>	<u>117,381</u>	<u>117,381</u>	<u>-</u>
<u>2,195,945</u>	<u>18,674,590</u>	<u>20,870,535</u>	<u>118,581</u>	<u>20,751,954</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 9,040,577	8,167,850	872,727
Delinquent Taxes	69,848	50,000	19,848
Tax Abatement Pilot Program	55,512	-	55,512
Alcoholic Beverage License	462	-	462
Mixed Beverage Taxes	590	-	590
Marriage License	560	500	60
Gross Weight and Axle Weight	14,001	10,000	4,001
Probate - Adverse Probate A	520	-	520
Photo / Certified Copy Fees	5,095	13,000	(7,905)
Birth Certificate Fees	7,177	3,000	4,177
District/County Miscellaneous Clerk Fees	40,302	40,000	302
District Attorney Fees	2,545	2,500	45
County Attorney Fees	325	1,000	(675)
County Attorney State Supplement	32,083	35,000	(2,917)
Election Services Contract Fees	-	-	-
District / County Criminal Court Costs	1,495	2,500	(1,005)
District / County Civil Court Costs	10,881	10,000	881
County Judge State Supplement	25,538	25,200	338
Juror Payment	-	-	-
Time Payment Reimbursement	1,084	-	1,084
Court - Init Guardianship Fees	1,934	-	1,934
Transaction Administrative Fee	2,106	-	2,106
Sheriff Fees	2,688	4,000	(1,312)
Tax Assessor - Collector Fee	39,419	28,000	11,419
License / Registration Fee	193,073	180,000	13,073
Park Fees	16,350	25,000	(8,650)
Cemetery Fees	13,900	17,000	(3,100)
Parks and Wildlife	103	-	103
Senior Citizens - State	46,753	41,000	5,753
Senior Citizens - Private	30,031	19,000	11,031
Constable Fees	1,025	500	525
County Portion of State Fees	19,771	10,000	9,771
District / County Court Fines	20,266	32,000	(11,734)
Local CCC - Felony	94	-	94
Local CCC - Misdemeanor	705	-	705
Local CCC - Justice Court	-	-	-
Justice Court Fines	200,127	100,000	100,127
Library Fines	-	700	(700)
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	14,795	23,000	(8,205)
Horse Pen Rentals	8,358	12,000	(3,642)
Interest Earnings	209,664	125,000	84,664
Capital Lease Proceeds	40,450	15,000	25,450
County RV Rental	124,025	100,000	24,025

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Summer Youth Program Fees	1,908	-	1,908
Boarding Prisoners	-	-	-
SCAAP Grant	1,021	885	136
Swimming Pool Fees	2,313	5,000	(2,687)
Aviation Fuel Sales	4,337	750	3,587
Pay Phone Revenue	5,878	500	5,378
Concession Revenue	603	500	103
Grant - Rural Addressing	1,322	1,000	322
Miscellaneous Revenue	111,633	82,866	28,767
Miscellaneous Grant Funds	65,467	60,348	5,119
Indigent Defense - SB7GR	17,677	-	17,677
JP Attorney Collection Fees	3,191	-	3,191
Youth Center	8,582	3,950	4,632
Restitution Due to County	-	-	-
City Arrest Fees	20	-	20
Insurance on Damage	-	-	-
Transfer from Fund Balance	-	1,925,254	(1,925,254)
Total Receipts	<u>10,518,184</u>	<u>11,173,803</u>	<u>(655,619)</u>
DISBURSEMENTS			
COUNTY JUDGE			
Salary - County Judge	69,056	69,060	4
Salary - State Supplement	25,200	25,200	-
Employment Taxes	7,353	7,354	1
Retirement Contribution	18,475	18,500	25
Group Insurance	23,611	23,800	189
Education / Travel	2,772	4,000	1,228
Office Supplies	2,600	2,885	285
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	500	500
Computer Maintenance	7,500	7,500	-
Telephone	1,270	1,380	110
Total	<u>159,637</u>	<u>161,979</u>	<u>2,342</u>
Commissioners' Court			
Salary - Commissioners	213,603	214,224	621
Employment Taxes - Commissioners	16,245	17,250	1,005
Retirement Contribution - Commissioners	41,730	42,900	1,170
Group Insurance - Commissioners	87,324	94,600	7,276
Education / Travel	575	5,000	4,425

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court (Continued)			
Education / Travel (1)	382	1,500	1,118
Education / Travel (2)	757	2,500	1,743
Education / Travel (3)	877	1,500	623
Education / Travel (4)	1,587	2,500	913
Office Supplies	4,631	4,635	4
Motor Vehicle Fuel and Repair	3,600	7,200	3,600
Dues and Subscriptions	5,887	7,000	1,113
Telephone	2,452	4,600	2,148
Salary - Administrative	45,726	47,320	1,594
Employment Taxes - Administrative	3,266	3,620	354
Retirement Contribution - Administrative	8,964	9,020	56
Group Insurance - Administrative	22,903	23,600	697
Total	460,509	488,969	28,460
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	30,501	30,505	4
District Judge Secretary Supplement	16,633	16,635	2
Employment Taxes	306	306	0
Retirement Contribution	762	765	3
Group Insurance	-	-	-
Court Reporter Expense and Travel	1,811	3,000	1,189
Office Supplies	1,157	1,251	94
Jury Supplies and Expenses	245	300	55
7th Administrative District	736	740	4
Computer Maintenance	-	8,750	8,750
Jury Commissioner	-	150	150
Visiting Judges Expense	-	1,000	1,000
Court Reporter Fees	5,208	5,325	117
Court Appointed Attorney	35,135	35,285	150
Jury Services	2,000	4,700	2,700
Grand Jury Expense	-	2,000	2,000
Witness Expense	-	850	850
Total	98,494	115,562	17,068
District Attorney			
District Attorney Supplement	67,860	67,860	-
Computer Maintenance	-	31,250	31,250
Telephone	-	-	-
Total	67,860	99,110	31,250

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
County Court at Law			
Salary - Juvenile Board Member	1,200	1,200	-
Salary - Administrative Assistant	-	-	-
Employment Taxes	69	92	23
Retirement Contribution	171	230	59
Group Insurance	-	-	-
Education / Travel	-	750	750
Court Reporter Fees	1,305	6,000	4,695
Attorney Fees - Adult	5,400	8,000	2,600
Attorney Fees - Juveniles	1,000	7,500	6,500
Office Supplies	-	-	-
Jury Services	-	750	750
County Court Interpreter	1,425	2,000	575
MHMR Commitments	481	481	-
Investigations	-	3,519	3,519
Total	11,051	30,522	19,471
County / District Clerk			
Salary - County / District Clerk	68,789	68,879	90
Salary - Deputy Clerks	143,550	143,550	-
Employment Taxes	15,911	16,200	289
Retirement Contribution	40,460	40,460	-
Group Insurance	94,407	94,407	-
Education / Travel	2,686	14,600	11,914
Office Supplies	19,575	19,575	-
Election Expense	32,088	115,125	83,037
Copier Rental / Maintenance	3,924	5,770	1,846
Computer Maintenance	29,795	31,779	1,984
Telephone	1,365	2,400	1,035
Total	452,550	552,745	100,195
County Attorney			
Salary - County Attorney	73,735	75,000	1,265
Salary - State Supplement	35,006	35,006	-
Salary/Admin Assistant	30,480	44,200	13,720
Employment Taxes	10,541	11,800	1,259
Retirement Contribution	26,755	30,050	3,295
Group Insurance	45,987	47,250	1,263
Education / Travel	1,584	2,000	416
Education / Travel - Administrative	-	1,500	1,500
Office Supplies	-	5	5
Dues and Subscriptions	-	5	5
Computer Maintenance	6,595	7,000	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, 2020

County / Attorney (Continued)	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Law Library	-	5	5
Investigation	-	800	800
Telephone	900	900	-
Offsite Office Rent/Utilities	9,000	9,000	-
Total	<u>240,583</u>	<u>264,521</u>	<u>23,938</u>
Justice Court			
Salary - Justices of the Peace	68,789	68,879	90
Salary - Assistant Justice of the Peace	42,552	42,640	88
Salary - Extra Labor	9,048	10,000	952
Employment Taxes	8,728	9,400	672
Retirement Contribution	21,388	23,400	2,012
Group Insurance	46,526	47,300	774
Education / Travel - JP	950	950	-
Office Supplies	3,792	4,000	208
Dues	267	267	-
Jury Services	-	500	500
Computer Maintenance	6,310	6,313	3
Telephone	1,344	1,380	36
JP Court Interpreter	300	300	-
Autopsy Fees	27,631	27,635	4
Total	<u>237,625</u>	<u>242,964</u>	<u>5,339</u>
County Auditor			
Salary - County Auditor	75,112	75,189	77
Salary - Assistant Auditor	44,632	44,720	88
Employment Taxes	8,364	9,175	811
Retirement Contribution	22,818	22,900	82
Group Insurance	45,998	47,300	1,302
Education / Travel	636	3,500	2,864
Education / Travel - CIO	-	2,500	2,500
Office Supplies	2,565	2,566	1
Dues and Subscriptions	297	434	137
Computer Maintenance	2,400	4,200	1,800
Total	<u>202,822</u>	<u>212,484</u>	<u>9,662</u>
County Treasurer			
Salary - County Treasurer	68,789	68,879	90
Salary - Assistant Treasurer	42,552	42,640	88
Salary - Extra Help	4,461	5,200	739
Employment Taxes	7,914	8,950	1,036
Retirement Contribution	21,217	22,300	1,083
Group Insurance	46,148	47,300	1,152

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
County Treasurer (Continued)			
Education / Travel	300	4,000	3,700
Office Supplies	3,697	4,000	303
Dues and Subscriptions	177	200	23
Equipment Maintenance	-	-	-
Computer Maintenance	7,129	7,200	71
Telephone	327	1,500	1,173
Total	<u>202,711</u>	<u>212,169</u>	<u>9,458</u>
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	68,789	68,879	90
Salary - Deputy Tax Collectors	84,422	85,280	858
Salary - Extra Help	24	2,000	1,976
Employment Taxes	11,155	11,950	795
Retirement Contribution	29,196	29,400	204
Group Insurance	72,989	72,990	1
Education / Travel	1,674	5,200	3,526
Office Supplies	22,387	22,387	-
Dues and Subscriptions	215	400	185
Equipment Maintenance	-	-	-
Software Maintenance	2,800	2,800	-
Telephone	365	1,000	635
Computer Lease	19,800	20,000	200
Total	<u>313,816</u>	<u>322,286</u>	<u>8,470</u>
County Sheriff			
Salary - Sheriff	82,392	82,470	78
Salary - Deputies	543,949	543,953	4
Overtime - Deputies	31,081	31,127	46
Employment Taxes	47,698	48,863	1,165
Retirement Contribution	123,367	123,372	5
Group Insurance	231,322	235,600	4,278
Educational Travel	10,326	11,250	924
Law Enforcement Travel	236	1,500	1,264
Extradition	-	-	-
Office Supplies	9,563	9,715	152
Law Enforcement Supplies	62,704	71,394	8,690
Motor Vehicles Fuel and Lubrication	30,864	31,330	466
Motor Vehicles Tires	4,214	5,000	786
Equipment Maintenance	440	440	-

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
County Sheriff (Continued)			
Motor Vehicle Repair and Maintenance	29,340	29,341	1
Telephone	13,945	14,220	275
Special Department Equipment	54,010	54,010	-
Drug Interdiction Expense	15,200	15,200	-
Investigation / Informant	10,657	11,524	867
Capital Outlay - Sheriff	39,476	39,476	-
Total	<u>1,340,784</u>	<u>1,359,785</u>	<u>19,001</u>
Department of Public Safety			
Telephone	3,294	3,295	1
Utilities	2,380	3,705	1,325
DPS - Equipment	-	-	-
Total	<u>5,674</u>	<u>7,000</u>	<u>1,326</u>
County Constables			
Salary - Constables	13,773	13,860	87
Employment Taxes	1,115	1,150	35
Retirement Contribution	2,796	2,850	54
Group Insurance	23,243	23,400	157
Education / Travel	-	750	750
Supplies	20	300	280
Dues and Subscriptions	60	100	40
Telephone	900	900	-
Total	<u>41,907</u>	<u>43,310</u>	<u>1,403</u>
County Jail			
Salary - Jail Administrator	59,993	60,000	7
Salary - Jailers	272,074	272,345	271
Salary - Extra Help	35,290	35,295	5
Employment Taxes	26,522	27,000	478
Retirement Contribution	61,506	62,800	1,294
Group Insurance	130,735	132,935	2,200
Jail Supplies	8,270	8,500	230
Medical and Evaluation Supplies	7,073	8,000	927
Clinic and Hospital Visits	18,591	18,595	4
Computer Maintenance	9,316	10,000	684
Boarding Prisoners	45,308	45,350	42
SCAAP Grant Expenditures	225	885	660
Telephone	900	900	-
Total	<u>675,803</u>	<u>682,605</u>	<u>6,802</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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Community Supervision and Corrections Department			
Salary - Probation Officer	72,242	72,319	77
Salary - State Supplement - Probation Secretary	-	-	-
Salary - Probation Secretary	22,316	22,360	44
Salary - Extra Help	-	-	-
Employment Taxes	6,811	7,350	539
Retirement Contribution	18,187	18,250	63
Group Insurance	34,541	35,500	959
Education / Travel	-	2,000	2,000
Motor Vehicle Fuel and Repair	-	10	10
Computer Maintenance	2,283	5,000	2,717
Telephone	-	900	900
Total	<u>156,380</u>	<u>163,689</u>	<u>7,309</u>
Juvenile Probation			
Salary - Juvenile Probation	40,522	40,615	93
Salary State Supplement	-	-	-
Salary - Probation Secretary	22,316	22,360	44
Employment Taxes	7,234	7,665	431
Retirement Contribution	19,072	19,100	28
Group Insurance	34,357	35,300	943
Education / Travel	400	4,000	3,600
Office Supplies	575	1,000	425
Motor Vehicle Fuel and Repair	-	3,000	3,000
Contracted Juvenile Detention	11,726	17,000	5,274
Non-Residential Services	1,472	1,500	28
Psychological Reports	500	500	-
Telephone	262	500	238
Community Service Supervision	225	250	25
Total	<u>138,661</u>	<u>152,790</u>	<u>14,129</u>
County Health			
Transfer to Hospital	1,780	-	(1,780)
Total	<u>1,780</u>	<u>-</u>	<u>(1,780)</u>
County Welfare			
Medical Fees	-	-	-
Burial Expense	1,800	1,800	-
Utilities	50	500	450
Total	<u>1,850</u>	<u>2,300</u>	<u>450</u>
Historical Committee			
Salary - Extra Labor	8,088	8,450	362
Employment Taxes	619	650	31
Office Supplies	481	500	19
Telephone	2,979	2,980	1
Total	<u>12,167</u>	<u>12,580</u>	<u>413</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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Golf Course			
Salary - Greenskeeper	46,287	46,380	93
Salary - Extra Labor	25,851	25,880	29
Employment Taxes	5,588	5,950	362
Retirement Contribution	8,991	9,000	9
Group Insurance	23,439	23,600	161
Telephone	900	900	-
Utilities	950	955	5
Youth Programs	4,771	5,000	229
Capital Outlay	1,465	75,000	73,535
Total	<u>118,242</u>	<u>192,665</u>	<u>74,423</u>
Youth Center			
Salary - Director	39,994	40,080	86
Salary - Extra Labor	8,508	9,000	492
Employment Taxes	3,324	4,150	826
Retirement Contribution	7,792	8,300	508
Group Insurance	22,882	23,550	668
Education / Travel	-	300	300
Utilities	1,984	2,000	16
Motor Vehicle Fuel and Lubrication	-	250	250
Dues and Subscriptions	-	300	300
Repair and Maintenance	-	500	500
Office Supplies	1,666	1,900	234
Supplies and Equipment Repairs	322	2,000	1,678
Telephone	2,273	2,275	2
Special Events	9,438	9,450	12
Recreation Equipment	2,661	3,800	1,139
Total	<u>100,844</u>	<u>107,855</u>	<u>7,011</u>
County Library			
Salary - Librarian	45,913	46,080	167
Salary - Assistant Librarian	31,840	33,280	1,440
Salary - Extra Labor	20,989	23,650	2,661
Salary - Extra Labor Maintenance	28,093	29,410	1,317
Employment Taxes	9,356	9,600	244
Retirement Contribution	23,477	23,900	423
Group Insurance	46,444	47,100	656
Educational Travel	-	750	750
Maintenance Supplies	2,080	3,000	920
Supplies	4,457	4,800	343
Library Books	11,626	14,000	2,374
Film and Software	6,012	10,000	3,988

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library (Continued)			
Dues and Subscriptions	1,274	1,300	26
Repairs and Maintenance	1,843	2,500	657
Copier Rental	2,960	3,825	865
Computer Maintenance	13,213	13,260	47
Telephone	5,197	5,300	103
Utilities	10,255	10,260	5
Capital / Equipment	11,453	22,950	11,497
Total	<u>276,482</u>	<u>304,965</u>	<u>28,483</u>
Parks, Cemetary, and Buildings			
Salary - Supervisor	61,875	61,962	87
Salary - Operator	183,564	185,224	1,660
Salary - Labor II	42,032	42,035	3
Salary - Labor	30,476	33,760	3,284
Salary - Extra Summer Labor	43,835	43,835	-
Salary - Extra Maintenance	8,982	16,588	7,606
Employment Taxes	26,516	29,500	2,984
Retirement Contribution	60,743	61,719	976
Group Insurance	162,819	164,900	2,081
Educational Travel	75	500	425
Office Supplies	-	100	100
Supplies	29,540	29,540	-
Motor Vehicle Fuel and Lubrication	12,264	15,000	2,736
Botanical Supplies	50,807	55,000	4,193
Equipment Repairs	4,673	8,000	3,327
Repairs and Maintenance	5,656	6,460	804
Pond Maintenance	1,157	4,000	2,843
Vehicle Repairs	3,136	10,000	6,864
Welding supplies	1,695	4,000	2,305
Telephone	974	2,700	1,726
Utilities	6,908	7,800	892
Capital Outlay	128,750	130,000	1,250
Total	<u>866,477</u>	<u>912,623</u>	<u>46,146</u>
Sports Complex			
Supplies	1,288	2,000	712
Repairs and Maintenance	1,765	3,000	1,235
Utilities	15,672	15,675	3
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	-	-
Capital	-	50,000	50,000
Total	<u>18,725</u>	<u>71,675</u>	<u>52,950</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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Swimming Pool			
Salary - Extra Summer Labor	21,054	47,520	26,466
Salary - Extra Maintenance	-	-	-
Employment Taxes	1,603	3,700	2,097
Supplies	1,568	2,000	432
Concession Supplies	1,060	3,000	1,940
Pool Chemicals	6,796	10,000	3,204
Repairs and Maintenance	454	3,000	2,546
Lifeguard Certifications	2,640	2,640	-
Telephone	398	400	2
Utilities	7,496	11,000	3,504
Equipment	-	3,000	3,000
Total	<u>43,069</u>	<u>86,260</u>	<u>43,191</u>
County Cemetery			
Supplies	4,695	5,500	805
Repairs and Maintenance	6,462	8,000	1,538
Fire Ant Control	87	4,100	4,013
Telephone	525	1,000	475
Utilities	1,498	2,500	1,002
Capital Outlay	16,482	16,500	18
Total	<u>29,749</u>	<u>37,600</u>	<u>7,851</u>
Building Maintenance			
Supplies	14,860	18,000	3,140
Repairs and Maintenance	23,610	26,000	2,390
Fire and Safety	2,944	3,000	56
Telephone	-	-	-
Internet Services	6,406	6,410	4
Utilities	76,211	76,250	39
Equipment Lease	17,812	17,850	38
Total	<u>141,843</u>	<u>147,510</u>	<u>5,667</u>
Courthouse			
Salary - Extra Maintenance	22,424	24,128	1,704
Employment Taxes	1,861	1,861	-
Retirement Contribution	4,267	4,600	333
Janitorial Supplies	6,037	7,000	963
Supplies	192	500	308
Repairs and Maintenance	50,212	50,250	38
Internet Services	5,877	5,900	23
Utilities	36,280	36,395	115
Total	<u>127,150</u>	<u>130,634</u>	<u>3,484</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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Airport			
Repairs and Maintenance	5,518	7,000	1,482
Utilities	3,800	5,000	1,200
Capital Outlay	-	29,865	29,865
Total	<u>9,318</u>	<u>41,865</u>	<u>32,547</u>
Rodeo Arena			
Repairs and Maintenance	8,381	20,000	11,619
Capital Outlay	-	-	-
Total	<u>8,381</u>	<u>20,000</u>	<u>11,619</u>
County Extension Service			
Salary - County Agent	19,000	19,080	80
Salary - Secretary	57,424	57,512	88
Employment Taxes	5,688	5,950	262
Retirement Contribution	11,114	11,150	36
Group Insurance	23,502	23,600	98
Travel - Agricultural Agent	7,905	8,500	595
Office Supplies	5,379	5,383	4
Home Demonstation Supplies	250	1,000	750
Result Demonstration Supplies	820	1,250	430
Motor Vehicle Fuel	3,559	4,265	706
Postage	662	750	88
Repairs - Pens and Trap Range	25,467	25,470	3
Equipment Maintenance	3,445	4,700	1,255
Pick-Up and Equipment Repairs	3,110	3,110	-
Trapper Expense	38,400	38,400	-
Telephone	6,586	6,590	4
Utilities	21,173	24,022	2,849
Soil Conservation	2,500	2,500	-
Capital Outlay	-	-	-
Total	<u>235,984</u>	<u>243,232</u>	<u>7,248</u>
Road and Bridge			
Salary - Supervisors	61,875	61,962	87
Salary - Drivers / Operators	255,312	255,840	528
Employment Taxes	23,464	24,350	886
Retirement Contribution	60,612	60,950	338
Group Insurance	162,295	165,500	3,205
Travel - Educational	996	1,200	204
Office Supplies	1,709	1,715	6
Gas, Oil, and Diesel Fuel	54,388	55,800	1,412
Tires and Tubes	24,922	24,950	28
Dues and Subscriptions	45	45	-
Parts and Repairs	61,045	61,050	5

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Road and Bridge (Continued)			
Caliche, Premix, and Emulsion	44,923	45,850	927
Cattleguard Supplies	-	-	-
Welding Supplies	2,062	2,100	38
Telephone	900	1,200	300
Utilities	3,456	3,500	44
Capital Outlay	58,361	229,670	171,309
Total	<u>816,365</u>	<u>995,682</u>	<u>179,317</u>
Senior Citizens			
Salary - Supervisor	47,444	47,444	-
Salary - Dietary	61,303	61,753	450
Salary - Transportation	14,109	14,200	91
Employment Taxes	9,176	11,250	2,074
Retirement Contribution	17,227	26,650	9,423
Group Insurance	22,941	23,600	659
Education / Travel	25	750	725
Office Supplies	1,251	1,500	249
Dietary Supplies	83,667	88,000	4,333
Kitchen Supplies	3,201	3,215	14
Gas, Oil, and Tires	1,001	1,500	499
Paper Supplies	8,476	10,000	1,524
Maintenance Equipment	1,076	2,500	1,424
Vehicle Repairs	851	1,085	234
Area Agency Supervisor	-	-	-
Telephone	1,299	1,300	1
Capital Outlay	24,846	24,850	4
Total	<u>297,893</u>	<u>319,597</u>	<u>21,704</u>
Non-Departmental			
Employee Retirement Reward	359	3,000	2,641
Employment Tax Correction	574	575	1
Retirees County Group Insurance	417,607	420,350	2,743
TCDRS SDB Insurance	22,688	23,057	369
TCDRS Retirement Correction	-	-	-
Workers Compensation Insurance	30,829	30,850	21
Unemployment Taxes / Claims	10,823	13,000	2,177
Aviation Fuel Sales Expenditures	2,855	3,000	145
Dues and Subscriptions	-	-	-
Advertising	135	1,500	1,365
County Promotion and Development	30,995	31,000	5
Advertising / Required By Law	1,249	1,500	251
Districting SVC Prof Fees	5,000	5,000	-
Auditing Fees	30,250	30,345	95

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Lawsuit Costs	4,173	4,200	27
Telephone	49,057	51,200	2,143
COBRA Insurance	-	-	-
Official and Employees Bond	3,219	3,500	281
Insurance	63,902	67,533	3,631
Drug Policy Compliance	3,179	3,200	21
Safety Program	12,372	13,000	628
ADA Compliance	164	1,000	836
MH/MR Center	-	-	-
Rural Addressing - 911	1,322	1,500	178
Appraisal District	111,959	112,000	41
COLA	-	-	-
Paper and Supplies	2,435	2,500	65
Postage	7,605	8,900	1,295
Copier Rental / Maintenance	2,002	2,500	498
Postage Maching Rental / Maintenance	5,492	5,495	3
Fax Phone Line	406	700	294
Emergency Management Coordinator	25,338	25,700	362
Fire Department Equipment	5,000	7,500	2,500
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	119,414	119,500	86
Total	<u>977,903</u>	<u>1,000,605</u>	<u>22,702</u>
Capital Outlay			
Paving Urban	-	230,000	230,000
Paving	-	303,230	303,230
Courthouse Computers	208,987	208,995	8
Security Enhancements	111,879	117,110	5,231
Total	<u>320,866</u>	<u>859,335</u>	<u>538,469</u>
Total Disbursements	<u>9,211,955</u>	<u>10,599,473</u>	<u>1,387,518</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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Transfers Out			
Golf Course Fund	74,330	74,330	-
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	131,134	500,000	368,866
Courthouse Security Fund	-	-	-
Total Transfers Out	205,464	574,330	368,866
Total Disbursements and Transfers Out	9,417,419	11,173,803	1,756,384
Excess Receipts (Disbursements)	1,100,765	-	(1,100,765)
Beginning Balance	13,756,813	13,756,813	-
Ending Balance	14,857,578	13,756,813	1,100,765
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	14,856,378		
	\$ 14,857,578		

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, 2020

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TJJJ Funding - State Aid	\$ 23,605	23,605	-
TJJJ Funding - Commitment Reduction	29,950	29,950	-
TJJJ Funding - Mental Health	7,392	7,392	-
Interest Earnings	35	-	35
TJJJ Funding - Pre and Post Adjudication	68,635	68,635	-
TJJJ Funding - Commit Diversion	3,446	3,446	-
TJJJ Funding - Regionalization	414	414	-
Total Receipts	<u>133,477</u>	<u>133,442</u>	<u>35</u>
Disbursements			
Salary - State Supplement	37,205	37,205	-
Education / Travel	4,470	6,000	1,530
Office Supplies	3,191	3,000	(191)
Motor Vehicle Fuel and Lubrication	2,950	3,500	550
Medical, Dental or Lab Fee	-	300	300
Equipment Maintenance	316	500	184
Non-Residential Services	8,233	7,806	(427)
Auditing Fees	-	-	-
Telephone	2,739	2,800	61
Community Service Expenses	250	250	-
Mental Health Assessment	-	-	-
Pre / Post Adjudication	67,860	72,081	4,221
Total Disbursements	<u>127,214</u>	<u>133,442</u>	<u>6,228</u>
Excess Receipts (Disbursements)	6,263	-	6,263
Beginning Balance	<u>5,526</u>	<u>5,526</u>	<u>-</u>
Ending Balance	\$ 11,789	5,526	6,263
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 11,789		

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 6,287	-	6,287
Total Receipts	<u>6,287</u>	<u>-</u>	<u>6,287</u>
Disbursements			
Equipment Repairs	1,600	1,600	-
Caliche, Premix, Emulsion	4,687	4,687	-
Total Disbursements	<u>6,287</u>	<u>6,287</u>	<u>-</u>
Excess Receipts (Disbursements)	-	(6,287)	6,287
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ -	(6,287)	6,287
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ -		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RESTRICTED FUND
YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
FYE Carryover Projects	(145,040)	(224,367)	79,327
FYE Carryover Grants	128,179	(26,894)	155,073
FYE Carryover State Supplement	(37,083)	(37,083)	-
County Judge State Supplement	-	-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	\$ -	-	-
Capital Outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total Receipts	(53,944)	(288,344)	234,400
	<hr/>	<hr/>	<hr/>
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-	-	-
	<hr/>	<hr/>	<hr/>
Total Disbursements	-	-	-
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements)	(53,944)	(288,344)	234,400
Beginning Balance	288,344	288,344	-
	<hr/>	<hr/>	<hr/>
Ending Balance	\$ 234,400	-	234,400
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 234,400		
<hr/>			

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ <u>2,555</u>	<u>-</u>	<u>2,555</u>
Total Receipts	<u>2,555</u>	<u>-</u>	<u>2,555</u>
Disbursements			
Law Library Expenditures	<u>752</u>	<u>33,775</u>	<u>33,023</u>
Total Disbursements	<u>752</u>	<u>33,775</u>	<u>33,023</u>
Excess Receipts (Disbursements)	1,803	(33,775)	35,578
Beginning Balance	<u>33,775</u>	<u>33,775</u>	<u>-</u>
Ending Balance	\$ <u>35,578</u>	<u>-</u>	<u>35,578</u>
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>35,578</u>		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ATTORNEY CHECK PROCESSING FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ 270	2,000	(1,730)
Check Restitution	4,896	4,896	-
Total Receipts	5,166	6,896	(1,730)
Disbursements			
Check Restitution	5,132	5,132	-
Employment Taxes	23	185	162
Retirement Contribution	58	460	402
Support Staff Salary	300	1,119	819
Total Disbursements	5,513	6,896	1,383
Excess Receipts (Disbursements)	(347)	-	(347)
Beginning Balance	437	437	-
Ending Balance	\$ 90	437	(347)
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 90		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Constable PCT. 4 Expenditures	-	5,214	5,214
Total Disbursements	-	5,214	5,214
Excess Receipts (Disbursements)	-	(5,214)	5,214
Beginning Balance	5,214	5,214	-
Ending Balance	\$ 5,214	-	5,214
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,214		
<hr style="border: 1px solid black;"/>			

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 13,908	-	13,908
County Record Management Revenue	3,653	-	3,653
Vital Statistics Records	446	-	446
Records Archive Fee	11,570	-	11,570
Local CC-Felony	59	-	59
Local CC-Misdemeanor A/B	293	-	293
	Total Receipts	-	29,929
Disbursements			
Records Management Expenditures	75,622	174,030	98,408
Education / Travel	-	-	-
	Total Disbursements	174,030	98,408
Excess Receipts (Disbursements)	(45,693)	(174,030)	128,337
Beginning Balance	174,030	174,030	-
Ending Balance	\$ 128,337	-	128,337
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 128,337		

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 1,690	-	1,690
Courthouse Security JP Fee	2,181	-	2,181
Local CCC-Felony	23	-	23
Local CCC-Misdemeanor A/B	118	-	118
Local CCC-Justice Court	<u>2,580</u>	<u>-</u>	<u>2,580</u>
Total Receipts	<u>6,592</u>	<u>-</u>	<u>6,592</u>
Disbursements			
Courthouse Security Expenditures	<u>1,110</u>	<u>5,368</u>	<u>4,258</u>
Total Disbursements	<u>1,110</u>	<u>5,368</u>	<u>4,258</u>
Excess Receipts (Disbursements) and Transfer In	5,482	(5,368)	10,850
Beginning Balance	<u>5,368</u>	<u>5,368</u>	<u>-</u>
Ending Balance	\$ 10,850	-	10,850
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 10,850		
<hr/>			

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Justice Court - Tech Fund	\$ 2,899	-	2,899
Local CCC-Justice Court	2,106	-	2,106
Total Receipts	<u>5,005</u>	<u>-</u>	<u>5,005</u>
Disbursements			
Technology Expenditures	<u>6,489</u>	<u>14,487</u>	<u>7,998</u>
Total Disbursements	<u>6,489</u>	<u>14,487</u>	<u>7,998</u>
Excess Receipts (Disbursements)	(1,484)	(14,487)	13,003
Beginning Balance	<u>14,487</u>	<u>14,487</u>	<u>-</u>
Ending Balance	\$ 13,003	-	13,003
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 13,003		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ 1,026	-	1,026
Local CCC-Felony	9	-	9
Local CCC-Misdemeanor A/B	47	-	47
Total Receipts	<u>1,082</u>	<u>-</u>	<u>1,082</u>
Disbursements			
Technology Expenditures	-	7,057	7,057
Total Disbursements	<u>-</u>	<u>7,057</u>	<u>7,057</u>
Excess Receipts (Disbursements)	1,082	(7,057)	8,139
Beginning Balance	<u>7,057</u>	<u>7,057</u>	<u>-</u>
Ending Balance	\$ 8,139	-	8,139
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 8,319		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2020

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 7,658	12,818	(5,160)
Adult Probation Fees	30,034	25,000	5,034
Carry Over From Previous Year	(8,621)	33,864	(42,485)
Interest Earnings	251	400	(149)
TDCJ-CJAD Funding - Community Program	7,290	7,372	(82)
Total Receipts	36,612	79,454	(42,842)
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	5,535	5,547	12
Trans - Maintenance	299	2,500	2,201
Trans - Fuel	352	2,500	2,148
Office Supplies	2,265	9,802	7,537
Internet Services	823	1,200	377
Computer Maintenance	5,280	6,000	720
Equipment Maintenance	-	500	500
Auditing Fees	-	5,000	5,000
Fiscal Service Fee	151	153	2
Telephone	355	1,500	1,145
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	50,533	79,454	28,921
Excess Receipts (Disbursements)	(13,921)	-	(13,921)
Beginning Balance	46,394	46,394	-
Ending Balance	\$ 32,473	46,394	(13,921)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 32,473		

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, 2020

	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		
<hr style="border: 1px solid black;"/>			

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 21,781	-	21,781
Total Receipts	21,781	-	21,781
Disbursements			
Tax Expenditure	13,000	85,706	72,706
Total Disbursements	13,000	85,706	72,706
Excess Receipts (Disbursements)	8,781	(85,706)	94,487
Beginning Balance	85,706	85,706	-
Ending Balance	\$ 94,487	-	94,487
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 94,487		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 4,250	11,880	(7,630)
Restitution	-	1,200	(1,200)
Total Receipts	4,250	13,080	(8,830)
Disbursements			
Program Expenditures	-	20,651	20,651
Restitution	-	1,200	1,200
Support Staff Salary	13,500	14,040	540
Employment Taxes	1,033	1,075	42
County Share - Retirement	2,570	2,680	110
Total Disbursements	17,103	39,646	22,543
Excess Receipts (Disbursements)	(12,853)	(26,566)	13,713
Beginning Balance	20,651	20,651	-
Ending Balance	\$ 7,798	(5,915)	13,713
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 7,798		

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 1,000	-	1,000
Total Receipts	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Disbursements			
Program Expenditures	-	1,500	1,500
Total Disbursements	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Excess Receipts (Disbursements)	1,000	(1,500)	2,500
Beginning Balance	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Ending Balance	\$ 2,500	-	2,500
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,500		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ASSIST DISTRICT FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Tax Collections	\$ 1,016,747	-	1,016,747
Interest Earnings	14,518	-	14,518
Total Receipts	<u>1,031,265</u>	<u>-</u>	<u>1,031,265</u>
Disbursements			
	<u>-</u>	<u>-</u>	<u>-</u>
Transfer In			
General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	1,031,265	-	1,031,265
Beginning Balance	<u>2,368,613</u>	<u>2,368,613</u>	<u>-</u>
Ending Balance	\$ 3,399,878	2,368,613	1,031,265
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,399,878		
<hr/>			

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 JURY FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 2	-	2
Local CCC - Misdemeanor	12	-	12
Local CCC - Justice Court	53	-	53
Total Receipts	67	-	67
Disbursements			
	-	-	-
Excess Receipts (Disbursements) and Transfer In	67	-	67
Beginning Balance	-	-	-
Ending Balance	\$ 67	-	67
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 67		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY SPECIAL COURT FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 59	-	59
Local CCC - Misdemeanor	235	-	235
Total Receipts	294	-	294
Disbursements			
	-	-	-
Excess Receipts (Disbursements) and Transfer In	294	-	294
Beginning Balance	-	-	-
Ending Balance	\$ 294	-	294
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 294		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COURT REPORTER SVC FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Misdemeanor	35	-	35
Total Receipts	35	-	35
Disbursements			
	-	-	-
Excess Receipts (Disbursements) and Transfer In	35	-	35
Beginning Balance	-	-	-
Ending Balance	\$ 35	-	35
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 35		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LOCAL TRUANCY PREV & DIV FUND
 YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Justice Court	<u>2,633</u>	<u>-</u>	<u>2,633</u>
Total Receipts	<u>2,633</u>	<u>-</u>	<u>2,633</u>
Disbursements			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	2,633	-	2,633
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ 2,633	-	2,633
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,633		

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, 2020

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
1998 General Obligation Refunding Bond	-	-	-
Delinquent Ad Valorem Tax	<u>391</u>	<u>-</u>	<u>391</u>
Total Receipts	<u>391</u>	<u>-</u>	<u>391</u>
Disbursements			
Principal :			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	391	-	391
Beginning Balance	<u>6,024</u>	<u>6,024</u>	<u>-</u>
Ending Balance	\$ 6,415	6,024	391
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,415		
<hr/>			

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
CAPITAL PROJECTS FUNDS**

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
PERMANENT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Revenues	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Permanent Improvements	78,344	446,550	368,206
Law Enforcement CTR Const	19,340	20,000	660
Exhibition BLDG Improvements	33,450	33,450	-
Total Disbursements	131,134	500,000	368,866
Transfer In			
General Fund	131,134	500,000	(368,866)
Excess Receipts (Disbursements) and Transfer In	-	-	-
Beginning Balance	1,250,000	1,250,000	-
Ending Balance	\$ 1,250,000	1,250,000	-
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,250,000		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 4,000	-	4,000
Refund Airport Project	14,182	-	14,182
Total Receipts	<u>18,182</u>	<u>-</u>	<u>18,182</u>
Disbursements			
Airport Project Participation	-	1,799	1,799
Repairs and Maintenance	-	-	-
Total Disbursements	<u>-</u>	<u>1,799</u>	<u>1,799</u>
Transfer In			
General Fund	-	-	-
Excess Receipts (Disbursements) and Transfer In	18,182	(1,799)	19,981
Beginning Balance	<u>1,799</u>	<u>1,799</u>	<u>-</u>
Ending Balance	<u>\$ 19,981</u>	<u>-</u>	<u>19,981</u>
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 19,981</u>		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$ 144,064	-	144,064
Interest	3,757	5,000	(1,243)
Retiree Drug Subsidy	-	30,000	(30,000)
Total Receipts	147,821	35,000	112,821
Disbursements			
Medical Claims	2,370	-	(2,370)
Plan Expenses	347	24,150	23,803
Education Travel	836	850	14
Medicare Subsidy	-	5,000	5,000
Wellness Center Expenses	1,825	5,000	3,175
Total Disbursements	5,378	35,000	29,622
Transfer In			
Transfer from Fund Balance	-	-	-
Excess Receipts (Disbursements) and Transfer In	142,443	-	142,443
Beginning Balance	416,429	416,429	-
Ending Balance	\$ 558,872	416,429	142,443
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 558,872		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 44,694	34,000	10,694
Cart Shed Rentals	11,606	7,000	4,606
Green Fees	11,251	4,000	7,251
Initiation Fees	-	-	-
Tournament Revenue	1,500	3,000	(1,500)
Interest Earnings	678	1,000	(322)
Total Receipts	<u>69,729</u>	<u>49,000</u>	<u>20,729</u>
Disbursements			
Contract Labor	6,110	11,000	4,890
Advertising	-	500	500
Office Supplies	777	788	11
Supplies	11,282	11,875	593
Motor Vehicle Fuel and Lubrication	2,751	3,150	399
Botanical Supplies	14,023	15,555	1,532
Repairs and Maintenance	29,489	30,375	886
Equipment Repairs	19,631	19,635	4
Grounds Maintenance	15,526	17,640	2,114
Sales Tax Expense	3,949	3,950	1
Telephone	1,276	1,300	24
Utilities	11,686	12,225	539
Equipment Lease	7,389	9,600	2,211
Property Lease	120	262	142
Capital Outlay	23,413	45,475	22,062
Total Disbursements	<u>147,422</u>	<u>183,330</u>	<u>35,908</u>
Transfer In			
Transfer from Fund Balance	-	60,000	(60,000)
Transfer From General Fund	74,330	74,330	-
Total Transfers In	<u>74,330</u>	<u>134,330</u>	<u>(60,000)</u>
Excess Receipts (Disbursements) and Transfer In	<u>(3,363)</u>	<u>-</u>	<u>(3,363)</u>
Beginning Balance	<u>57,512</u>	<u>57,512</u>	<u>-</u>
Ending Balance	<u>\$ 54,149</u>	<u>57,512</u>	<u>(3,363)</u>
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 54,149</u>		

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, 2020

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 53,865	43,000	10,865
Donations	169	-	169
Total Receipts	<u>54,034</u>	<u>43,000</u>	<u>11,034</u>
Disbursements			
Supplies	4,754	4,930	176
Registrations	2,381	3,385	1,004
Awards	596	1,000	404
Events	18,702	19,000	298
Repairs and Maintenance	3,518	5,000	1,482
Uniforms	466	1,000	534
Promotions	6,280	6,285	5
Equipment	1,198	2,400	1,202
Total Disbursements	<u>37,895</u>	<u>43,000</u>	<u>5,105</u>
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	<u>16,139</u>	<u>-</u>	<u>5,929</u>
Beginning Balance	<u>2,055</u>	<u>2,055</u>	<u>-</u>
Ending Balance	<u>\$ 18,194</u>	<u>2,055</u>	<u>5,929</u>
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 18,194</u>		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES
TRUST AND AGENCY FUND**

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2020

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 3,480
Criminal / Civil Judge's Supplement Salary	4,997
Consolidated Court Costs	4,101
Indigent Fees	820
State Traffic Fee	33
State Marriage License Fees	560
Informal Marriage Licenses	-
DPS Lab Tests	294
Birth Certificate	697
Time Payment	90
EMS Trauma Fund	710
Department of Public Safety	60
Civil Judicial and Court Personnel Training	530
State Civil Justice Data Rep Fund	1
Drug Court Program	636
Indigent Defense Representation Fund	34
Family Protection Fees	415
Probation Fees	152
Jury Service Fees	64
E-File System Fund	3,320
Sheriff Fees	2,115
DNA Testing Fees	-
Appellate Judicial Fund	455
Total	<u>23,564</u>
Justice of the Peace Fees:	
Consolidated Court Costs	61,379
Compensation to Victims of Crime	180
Child Safety / Seat Belt	5,020
Fugitive Apprehension	60
Department of Public Safety	5,803
Judicial and Court Personnel Training	24
Time Payment	2,037
Juvenile Crime and Delinquency	6
Correctional Management Institute	6
Indigent Fees	342
Indigent Defense Representation Fund	1,425
Traffic Law Failure to Appear	4,767
Jury Services Fees	2,942
E-File System Fund	570
State Traffic Fees	46,841

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, 2020

	Actuals
Receipts	
Justice of the Peace Fees (Continued):	
Criminal / Civil Judge's Supplement Salary	\$ 4,243
Failure to Secure Child Fee	-
State Civil Data Representation Fund	56
Truancy Prevention and Diversion Fund	1,264
Judicial and Court Training	285
Total	137,250
Total Receipts	160,814
Disbursements	
State Treasurer:	
Consolidated Court Costs	59,275
Compensation to Victims of Crime	194
Fugitive Apprehension	65
Judicial and Court Training	26
Civil Judicial and Court Training	900
Time Payments	1,215
Indigent Fees	1,245
Department of Public Safety	1,296
Juvenile Crime and Delinquency	6
Correctional Management Institute	6
Birth Certificates	729
Child Safety Seat / Seat Belts	2,304
State Marriage License	668
EMS Trauma Fund	776
Indigent Defense Representation Fund	1,885
Drug Court Program	748
State Traffic Fees	44,414
Criminal / Civil Judges Supplement Salary	11,657
Traffic Law Failure to Appear	3,182
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	2,592
Probation Fees - Sexual Assault	222
Jury Services Fees	3,897
E-File System Fund	4,371
State Civil Justice Data Representation Fund	76
Failure to Secure Child Fee	-
District Court Filing Fee	4,035
Clerk, 8th Court of Appeals	495
Truancy Prevention and Diversion Fund	1,923
Total	148,202

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, 2020

Disbursements	<u>Actuals</u>
Crane County's Share of State of Texas Fees:	
Consolidated Court Costs	\$ 6,586
Compensation to Victims of Crime	22
Time Payments	1,934
Fugitive Apprehension	7
Judicial and Court Training	2
Juvenile Crime and Delinquency	1
Correctional Management Institute	1
EMS Trauma Fund	86
Indigent Fees	66
Indigent Defense Representation Fund	209
Drug Court Program	83
Criminal / Civil Judges Supplement Salary	14
Child Safety Seat / Seat Belt	2,304
Traffic Law Failure to Appear	656
State Traffic Fees	2,007
Jury Service Fees	433
Sherriff Fee	288
State Civil Justice Data Representation Fund	8
District Court Filing Fee	35
DNA Testing Fees	-
Department of Public Safety	<u>5,202</u>
Total	<u>19,944</u>
Disbursements	
Other:	
Omnibase - Traffic Failure to Appear	1,094
The Crisis Center - Family Protection Fees	445
DPS Lab Tests	<u>204</u>
Total	<u>1,743</u>
Total Disbursements	<u>169,889</u>
Excess Receipts (Disbursements)	<u>(9,075)</u>
Beginning Balance	<u>126,456</u>
Ending Balance	<u>117,381</u>
<u>Summary of Ending Balance</u>	
Cash, Non-interest Bearing	<u>\$ 117,381</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, 2020**

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, 2020**

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. Sheriff Deputies and Jailers can sell 40 hours of vacation time on their anniversary of service with the County.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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, 2020**

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$905,807 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$20,188,720. 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 \$630,544 and the cash equivalents investment pool totaling \$20,238,791. 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 \$570,313 and \$352,416 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>2,300,211</u>
Total Balance at Bank	<u>\$ 2,550,211</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, 2020, 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	\$ 103,162
2021	18,872
2022	15,964
2023	12,738
2024	10,650
Thereafter	<u>5,472</u>
	<u>\$ 166,858</u>

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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 19.48% for the months of the accounting year in 2019, and 18.90% for the months of the accounting year in 2020.

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, 2020**

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 \$621,176, was measured as of December 31, 2019, 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, 2019 are as follows:

Balance at December 31, 2018	\$	2,603,832
<hr/>		
Changes for the year:		
Service cost		387,206
Interest on total pension liability		1,955,060
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		41,336
Effect of assumptions changes or inputs		-
Employer contributions		(598,842)
Member contributions		(215,239)
Net Investment Income		(3,589,002)
Administrative Expenses		18,882
Other		17,943
Balance at December 31, 2019	\$	621,176

At the measurement date, December 31, 2019, pension expense was as follows:

Service cost	\$	387,206
Interest on total pension liability		1,955,060
Effect of plan changes		-
Administrative expenses		18,882
Member contributions		(215,239)
Expected investment return net of investment expenses		(1,743,652)
Recognition of economic/demographic gains or losses		(199,980)
Recognition of assumption changes or inputs		64,174
Recognition of investment gains or losses		161,357
Other		17,943
Pension expense	\$	445,751

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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, 2020, 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	\$	186,165	27,557
Net difference between projected and actual earnings		630,107	-
Changes of assumptions		-	-
Contributions made subsequent to measurement date	N/A		481,760

\$481,760 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2020	\$	(332,118)
2021		(170,567)
2022		83,040
2023		(369,070)
2024		-
Thereafter		-
Total	\$	(788,715)

Plan Information

At December 31, 2019, the County had 73 current and 83 former employees and 97 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2019, 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, 2018	December 31, 2019
Measurement Date	December 31, 2018	December 31, 2019
Reporting Date	October 1, 2019	September 30, 2020

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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 900% 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, 2020**

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	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	7.00%	5.20%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

(1) Target asset allocation adopted at the June 2020 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.80%, per Cliffwater's 2020 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, 2020**

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	\$ 28,177,939	25,399,444	23,016,003
Fiduciary net position	24,778,268	24,778,268	24,778,268
Net pension liability/(asset)	\$ 3,399,671	621,176	(1,762,265)

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, 2020 measurement date:

Active	44
Retired	35
Terminated	-
Deceased *	-
Total Participants	79

* 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, 2020 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, 2020**

NOTE 6: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.607932
Average Retirement Age	60
Employer Future Premium Contribution	Remain a level % of the total cost over time
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Assets Backing OPEB Liability	\$0
Plan Asset Return	0.000%
Bond Yield	2.140%
Discount Rate	2.140%
Measurement Date	9/30/2020
Prior Measurement Date	9/30/2019
Prior Year Discount Rate	3.580%
Projected Salary Increases	1.20%
Amortization Period	20
Percentage Participation	100%
NOL and ADC	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	PUB-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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, 2020 are as follows:

<u>Balance at October 1, 2019</u>	<u>\$</u>	<u>15,487,724</u>
Changes for the year:		
Service cost		621,476
Interest on total OPEB liability		569,154
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		(3,118,674)
Effect of assumptions changes or inputs		2,820,747
Benefit payments		-
Employer contributions		(425,807)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
<u>Balance at September 30, 2020</u>	<u>\$</u>	<u>15,954,620</u>

At the measurement date, September 30, 2020, pension expense was as follows:

Service cost	\$	621,476
Interest on total OPEB liability		569,154
Effect of plan changes		-
Administrative expenses		-
Employee contributions		-
Expected investment return net of investment expenses		-
Recognition of economic/demographic gains or losses		(3,118,670)
Recognition of effect of assumption changes or inputs		2,820,747
<u>OPEB expense</u>	<u>\$</u>	<u>892,707</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:

		<u>1% Decrease -</u>	<u>Baseline Rate -</u>	<u>1% Increase -</u>
Discount Rate		1.140%	2.140%	3.140%
Net OPEB Liability	\$	18,504,170	15,954,620	13,905,770
Change		2,549,550	-	(2,048,854)

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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%
Net OPEB Liability	\$	13,760,750	15,954,620	18,695,790
Change		(2,193,878)	-	2,741,164

NOTE 7: 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

NOTE 8: 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 9: Subsequent Events

On February 25, 2021, The County received the closing of proceeds from the certificates in the amount of \$8,300,000 to be delivered into the construction fund. The County received an A plus bond rating from S&P Global Inc. The County has committed \$7,500,000 of general funds reserves for the new law enforcement center construction which will be combined with the bond proceeds.

SUPPLEMENTARY INFORMATION

COUNTY OF CRANE
 CRANE, TEXAS
 SCHEDULE OF CASH INVESTED
 YEAR ENDED SEPTEMBER 30, 2020

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	0.09%	Open	\$ (1,529,646)
Tex Pool	0.15%	Open	1,018,575
Tex Star	0.13%	Open	1,780,646
Tex Class	3.01%	Open	12,512,712
Certificate of Deposit #10405	2.16%	6/20/2021	1,074,091
Special Revenue Funds			
Time Open Account	0.09%	Open	399,559
Business Checking	0.09%	Open	11,789
Public Fund NOW	0.09%	Open	32,473
Debt Service Fund			
Time Open Account	0.09%	Open	6,415
Capital Projects Funds			
Time Open Account	0.09%	Open	1,269,981
			\$ 16,576,595
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	0.09%	Open	18,194
Public Fund NOW	0.09%	Open	100,005
Tex Pool	0.15%	Open	513,016
			\$ 631,215

COUNTY OF CRANE
 CRANE, TEXAS
 TAXING HISTORY
 YEAR ENDED SEPTEMBER 30, 2020

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
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
2020	1,461,688,321	0.682733	9,273,900	704,650

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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
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%
2019	598,842	598,842	-	3,074,850	19.5%

(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, 2020**

	Year Ended December 31									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204	N/A	N/A	N/A	N/A
Interest on total pension liability	1,955,060	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	(35,207)	-	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
Effect of economic/demographic (gains) or losses	41,336	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)	N/A	N/A	N/A	N/A
Net change in total pension liability	944,629	503,317	(1,219,821)	1,129,628	924,675	907,239	N/A	N/A	N/A	N/A
Total pension liability beginning	24,454,810	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 25,399,444	\$ 24,454,815	\$ 23,951,498	\$ 22,731,677	\$ 21,602,049	\$ 20,677,374	N/A	N/A	N/A	N/A
Fiduciary Net Position										
Employer Contributions	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970	N/A	N/A	N/A	N/A
Member Contributions	215,239	198,773	202,233	210,021	208,098	184,921	N/A	N/A	N/A	N/A
Investment income net of investment expenses	3,589,002	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)	N/A	N/A	N/A	N/A
Administrative expenses	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)	N/A	N/A	N/A	N/A
other	(17,943)	(13,893)	(6,581)	(29,521)	(204,693)	61,086	N/A	N/A	N/A	N/A
Net change in fiduciary Net position	2,927,285	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899	N/A	N/A	N/A	N/A
Fiduciary Net Position, beginning	21,850,983	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068	N/A	N/A	N/A	N/A
Fiduciary Net Position, ending (2)	24,778,268	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967	N/A	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ 621,176	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	97.55%	89.35%	95.43%	89.70%	89.02%	95.49%	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730	N/A	N/A	N/A	N/A
Net pension liability/(asset) as a % of covered payroll	20.20%	91.70%	37.86%	78.01%	79.79%	35.30%	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, 2020**

	Year Ended September 30									
	2019	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB Liability										
Service Cost	\$ 621,476	\$ 621,476	\$ 1,449,610	N/A						
Interest on total OPEB liability	569,154	418,708	754,540	N/A						
Effect of plan changes	-	-	-	N/A						
Effect of assumption changes or inputs	(3,118,670)	1,667,025	(13,639,077)	N/A						
Effect of economic/demographic (gains) or losses	2,820,747	(1,594,294)	(2,091,098)	N/A						
Employer Contributions	(425,807)	(455,801)	(746,435)	N/A						
Net change in total pension liability	466,896	657,114	(14,272,460)	N/A						
Total pension liability beginning	15,487,724	14,830,610	29,103,070	N/A						
Total Pension liability ending (a)	\$ 15,954,620	\$ 15,487,724	\$ 14,830,610	N/A						
Covered-Employee Payroll	\$ 2,297,939	\$ 2,297,939	\$ 2,297,939	N/A						
Total OPEB Liability as a percentage of covered-employee payroll	14%	15%	15%	N/A						
OPEB Liability										
Ending OPEB Liability	15,954,620	15,487,724	14,830,614	N/A						
Fiduciary Net Position	-	-	-	N/A						
NET OPEB Liability	15,954,620	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.