



**County of Crane  
Crane, Texas**

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**Financial Statements**  
Year Ended September 30, 2013



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

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# County of Crane Crane, Texas

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# JOHNSON MILLER & CO., CPA's PC

*Certified Public Accountants*

*A Professional Corporation*

*An Independent Member of BDO USA Alliance*

Odessa, Texas  
Midland, Texas  
Hobbs, New Mexico

## **Independent Auditors' Report**

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

We have audited the accompanying financial statements of Crane County, Texas, which comprise the statement of Cash Receipts and Disbursements as of September 30, 2013, 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 cash basis of accounting described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2013, and revenues it received and expenditures it paid for the year then ended, in accordance with the cash basis of accounting described in Note 1.

## ***Basis of Accounting***

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

## ***Supplementary Information***

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

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

Odessa, Texas  
February 25, 2014

# **Financial Statements**

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – Summary

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
<b>Year Ended September 30, 2013</b>			
<b>GOVERNMENTAL FUND TYPES</b>			
General Fund	\$ 8,171,319	7,367,370	(198,013)
Special Revenue Funds			
Juvenile Probation Fund	73,530	66,634	-
Lateral Road	6,304	6,396	-
Restricted	349	-	(390,187)
Law Library	2,240	-	-
County Attorney Check Processing	5,463	5,305	-
Constable	-	-	-
Records Management	22,862	58,984	-
Courthouse Security	5,318	1,148	-
Justice of the Peace Technology	3,631	-	-
County/District Court Technology Fund	1,138	-	-
Community Supervision and Corrections Department	73,784	64,657	-
Debt Service Fund	141	-	-
Capital Projects Funds			
Permanent Improvement	-	538,407	538,200
Airport Improvement	6,150	200	-
<b>Totals</b>	<b>8,372,229</b>	<b>8,109,101</b>	<b>(50,000)</b>
<b>PROPRIETARY FUND TYPES</b>			
Internal Service Fund			
Employee Medical Benefit	1,721,829	2,039,968	-
Golf Course Country Club	53,620	106,658	50,000
4-H Club	36,860	31,105	-
<b>Totals</b>	<b>1,812,309</b>	<b>2,177,731</b>	<b>50,000</b>
<b>FIDUCIARY FUND TYPES</b>			
Trust and Agency Fund			
State of Texas Fee	106,707	115,081	-
<b>Totals</b>	<b>106,707</b>	<b>115,081</b>	<b>-</b>
Grand Total (Memorandum Only) (Note 1)	\$ 10,291,245	10,401,913	-

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – Summary (Continued)

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
605,936	8,263,016	8,868,952	1,200	8,867,752
6,896	11,815	18,711	-	18,711
(92)	92	-	-	-
(389,838)	513,385	123,547	-	123,547
2,240	17,765	20,005	-	20,005
158	62	220	-	220
-	5,080	5,080	-	5,080
(36,122)	52,027	15,905	-	15,905
4,170	18,315	22,485	-	22,485
3,631	7,308	10,939	-	10,939
1,138	2,470	3,608	-	3,608
9,127	30,204	39,331	-	39,331
141	4,228	4,369	-	4,369
(207)	209	2	-	2
5,950	10,824	16,774	-	16,774
213,128	8,936,800	9,149,928	1,200	9,148,728
(318,139)	3,397,927	3,079,788	-	3,079,788
(3,038)	3,052	14	14	-
5,755	27,118	32,873	-	32,873
(315,422)	3,428,097	3,112,675	-	3,112,661
(8,374)	116,799	108,425	108,425	-
(8,374)	116,799	108,425	108,425	-
(110,668)	12,481,696	12,371,028	109,639	12,261,389

*See accompanying notes to financial statements.*



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

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# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes	\$ 7,098,867	7,057,128	41,739
Delinquent Taxes	24,252	22,000	2,252
Alcoholic Beverage License	-	100	(100)
Marriage License	1,010	600	410
Gross Weight and Axle Weight	7,455	2,000	5,455
Photo/Certified Copy Fees	26,410	15,000	11,410
Birth Certificate Fees	4,410	2,500	1,910
District/County Miscellaneous Clerk Fees	52,832	30,000	22,832
District Attorney Fees	2,334	500	1,834
County Attorney Fees	1,525	1,000	525
County Attorney State Supplement	31,562	31,250	312
Election Services Contract Fees	895	2,500	(1,605)
District/County Criminal Court Costs	2,488	1,500	988
District/County Civil Court Costs	7,105	6,000	1,105
County Judge State Supplement	15,000	15,000	-
Juror Payment	3,518	-	3,518
Sheriff Fees	2,775	2,000	775
Tax Assessor-Collector Fee	34,072	15,000	19,072
License/Registration Fee	216,938	175,000	41,938
TJPC Entitlement - State	-	-	-
Juvenile Probation Title IV –E	-	-	-
Park Fees	14,075	10,000	4,075
Cemetery Fees	13,829	8,000	5,829
Parks and Wildlife	(173)	600	(773)
Senior Citizens – State	60,405	36,880	23,525
Senior Citizens – Private	24,511	17,000	7,511
Constable Fees	780	500	280
County Portion of State Fees	13,973	10,000	3,973
District/County Court Fines	45,943	35,000	10,943
Justice Court Fines	94,056	55,000	39,056
JP Overpayment	-	-	-
Library Fines	1,865	650	1,215
Cobra Insurance Premiums	6,479	3,500	2,979
Bulk Data/Public Records	5,211	-	5,211
Horse Pen Rentals	22,239	10,000	12,239
Transaction Administrative	2	-	2

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

*Year Ended September 30, 2013*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts – Continued</b>			
Interest Earnings	\$ 19,241	15,000	4,241
Capital Lease Proceeds	13,300	500	12,800
County RV Rental	76,435	-	76,435
Scaap Grant	1,596	4,000	(2,404)
Insurance on damage	2,345	-	2,345
Swimming Pool Fees	3,066	2,500	566
Aviation Fuel Sales	1,750	1,000	750
Pay Phone Revenue	1,206	1,500	(294)
Concession Revenue	2,492	500	1,992
Grant – Rural Addressing	1,102	1,000	102
Miscellaneous Revenue	134,354	60,780	73,574
Tdhca Grant	17,525	17,525	-
Library – Lone Star Grant	-	-	-
Indigent Defense – SB7GR	7,193	6,000	1,193
Miscellaneous Grant Revenue	2,229	2,229	-
JP Attorney Collection Fees	2,699	-	2,699
Youth Center	42,732	41,480	1,252
Guardianship	160	-	160
Boarding Prisoners	-	5,000	(5,000)
Restitution Due To County	5,106	-	5,106
City Arrest Fees	145	-	145
Bond Forfeitures	-	-	-
Transfer From Fund Balance	-	1,000,000	(1,000,000)
Transfer From Claims Clearing	-	-	-
<b>Total Receipts</b>	<b>8,171,319</b>	<b>8,725,222</b>	<b>(553,903)</b>
<b>Disbursements</b>			
<b>County Judge</b>	<b>64,750</b>	<b>64,751</b>	<b>1</b>
Salary – County Judge	15,000	15,000	-
Salary – State Supplement	6,010	6,090	80
Employment Taxes	16,676	17,350	674
Retirement Contribution	15,483	15,483	-
Group Insurance	2,077	2,077	-
Educational/Travel	228	500	272
Office Supplies	-	1,800	1,800
Equipment Maintenance	-	300	300
Telephone	1,709	1,923	214
<b>Total</b>	<b>121,933</b>	<b>125,274</b>	<b>3,341</b>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Commissioners' Court</b>			
Salary - Commissioners	\$ 197,016	197,016	-
Employment Taxes – Commissioners	14,915	15,310	395
Retirement Contribution – Commissioners	41,474	42,985	1,511
Group Insurance – Commissioners	61,560	61,560	-
Educational Travel	2,213	5,628	3,415
Education/Travel (1)	175	1,000	825
Education/Travel (2)	1,003	1,003	-
Education/Travel (3)	1,003	1,003	-
Education/Travel (4)	1,365	1,366	1
Office Supplies	2,413	2,500	87
Motor Vehicle	827	18,659	17,832
Dues and Subscriptions	4,570	6,000	1,430
Telephone	3,914	3,915	1
Salary – Administrative	39,762	40,768	1,006
Employment Taxes – Administrative	2,972	3,120	148
Retirement Contribution – Administrative	8,413	8,760	347
Group Insurance – Administrative	15,344	15,345	1
Education/Travel – Administrative	1,177	1,250	73
Office Supplies – Administrative	2,169	2,169	-
Telephone – Administrative	-	331	331
Postage	-	-	-
Total	402,285	429,688	27,403
<b>109th Judicial District Court</b>			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	22,933	22,935	2
District Judge Secretary Supplement	14,271	14,275	4
Employment Taxes	307	320	13
Retirement Contribution	827	895	68
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	1,766	2,299	533
Office Supplies	-	100	100
Jury Supplies and Expenses	169	300	131
7 <sup>th</sup> Administrative District	474	700	226
Jury Commissioner	-	150	150
Visiting Judges Expense	79	1,000	921
Court Report Fees	513	1,000	487
Court Appointed Attorney	13,490	13,491	1
Jury Services	4,500	4,500	-
Grand Jury Expense	3,000	3,000	-
Telephone	259	600	341
Witness Expenses	-	-	-
Total	81,684	84,816	3,132

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>District Attorney</b>			
District Attorney Supplement	\$ 37,377	40,000	2,623
Telephone	313	324	11
Total	37,690	40,324	2,634
<b>County Court at Law</b>			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	42,414	42,494	80
Employment Taxes	3,232	3,345	113
Retirement Contribution	9,018	9,390	372
Group Insurance	15,356	15,356	-
Education/Travel	-	1,000	1,000
County Court Interpreter	-	600	600
Court Reporter Fees	4,332	5,000	668
Attorney Fees – Adult	2,590	4,000	1,410
Attorney Fees – Juveniles	1,050	4,500	3,450
MHMR Commitments	-	3,000	3,000
Jury Services	-	1,500	1,500
Total	79,192	91,385	12,193
<b>County/District Clerk</b>			
Salary – County/District Clerk	60,683	60,799	116
Salary – Deputy Clerks	111,936	113,214	1,278
Employment Taxes	12,971	13,315	344
Retirement Contribution	35,693	37,380	1,687
Group Insurance	61,373	61,373	-
Education/Travel	4,103	4,950	847
Office Supplies	10,452	11,000	548
Election Expense	18,105	18,105	-
Election Services Contract Expense	-	-	-
Copier Rental/Maintenance	4,877	4,900	23
Computer Maintenance	19,017	26,120	7,103
Telephone	1,395	1,595	200
Records Management Expense	2,235	2,250	15
Total	342,840	355,001	12,161

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Disbursements – Continued</b>			
<b>County Attorney</b>			
Salary – County Attorney	\$ 60,683	60,799	116
Salary – Extra Labor	3,338	3,338	-
Salary – State Supplement	31,250	31,250	-
Employment Taxes	6,959	7,045	86
Retirement Contribution	19,009	19,775	766
Group Insurance	15,468	15,468	-
Education/Travel	544	1,250	706
Education/Travel Admin	(687)	1,580	2,267
Office Supplies	170	1,000	830
Dues and Subscriptions	385	500	115
Computer Maintenance	2,800	5,000	2,200
Law Library	1,444	2,500	1,056
Investigation	-	800	800
Telephone	780	2,000	1,220
Total	<u>142,143</u>	<u>152,305</u>	<u>10,162</u>
<b>Justice Court</b>			
Salary – Justices of the Peace	60,683	60,799	116
Salary – Assistant Justice of the Peace	32,680	32,760	80
Salary – Extra Labor	586	586	-
Employment Taxes	7,151	7,250	99
Retirement Contribution	19,491	20,290	799
Group Insurance	30,758	30,758	-
Education/Travel – JP	2,973	3,000	27
Office Supplies	3,162	3,500	338
Dues	175	500	325
Computer Maintenance	3,306	3,500	194
Jury Services	500	500	-
Telephone	1,761	2,339	578
Autopsy Fees	22,068	22,070	2
Total	<u>185,294</u>	<u>187,852</u>	<u>2,558</u>
<b>County Auditor</b>			
Salary – County Auditor	67,006	67,110	104
Salary – Assistant Auditor	34,006	34,320	314
Salary – Extra Help	276	400	124
Employment Taxes	7,287	7,810	523
Retirement Contribution	20,885	21,790	905
Group Insurance	30,729	30,729	-
Education Travel	2,677	2,678	1

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Auditor – Continued</b>			
Education Travel – CIO	\$ 1,831	2,000	169
Office Supplies	3,753	4,000	247
Dues and Subscriptions	175	227	52
Computer Maintenance	2,400	2,400	-
Legal Fees	200	350	150
Telephone	452	750	298
Total	171,677	174,564	2,887
<b>County Treasurer</b>			
Salary – County Treasurer	60,683	60,799	116
Salary – Assistant Treasurer	33,085	34,320	1,235
Salary – Extra Help	-	2,600	2,600
Employment Taxes	6,745	7,545	800
Retirement Contribution	19,575	21,190	1,615
Group Insurance	30,859	30,860	1
Education Travel	2,669	3,500	831
Office Supplies	3,001	3,001	-
Dues and Subscriptions	150	200	50
Equipment Maintenance	-	1,000	1,000
Computer Maintenance	2,400	2,400	-
Telephone	1,914	2,399	485
Total	161,081	169,814	8,733
<b>Tax Assessor – Collector</b>			
Salary – Tax Assessor – Collector	59,535	60,799	1,264
Salary – Deputy Tax Collectors	76,654	76,814	160
Employment Taxes	9,926	10,530	604
Retirement Contribution	27,964	29,560	1,596
Group Insurance	45,388	45,388	-
Educational Travel	3,281	4,000	719
Office Supplies	8,070	8,500	430
Dues and Subscriptions	217	500	283
Equipment Maintenance	320	350	30
Software Maintenance	(150)	3,000	3,150
Telephone	1,638	2,000	362
Computer Lease	50,500	50,500	-
Total	283,343	291,941	8,598

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Sheriff</b>			
Salary – Sheriff	\$ 74,286	74,390	104
Salary – Deputies	295,621	295,665	44
Overtime – Deputies	29,130	29,131	1
Employment Taxes	30,312	30,360	48
Retirement Contribution	82,314	82,314	-
Group Insurance	108,245	108,246	1
Educational Travel	4,542	4,542	-
Law Enforcement Travel	4,058	4,200	142
Office Supplies	4,823	5,000	177
Law Enforcement Supplies	14,353	15,686	1,333
Motor Vehicle Fuel and Lubrication	32,683	32,685	2
Motor Vehicle Tires	3,129	3,130	1
Radio-Teletype	7,272	7,616	344
Equipment Maintenance	1,115	1,400	285
Motor Vehicle Repair and Maintenance	4,203	4,500	297
Telephone	10,863	10,864	1
Special Departmental Equipment	3,534	3,600	66
Investigation/Informant	5,116	5,116	-
Capital Outlay-Sheriff	30,707	31,000	293
Total	746,306	749,445	3,139
<b>Department of Public Safety</b>			
Office Supplies	-	-	-
Telephone	3,379	6,000	2,621
Utilities	3,309	3,500	191
DPS – Equipment	-	-	-
Total	6,688	9,500	2,812
<b>County Constables</b>			
Salary – Constables	7,524	9,535	2,011
Employment Taxes	540	790	250
Retirement Contribution	1,686	2,210	524
Group Insurance	10,755	14,100	3,345
Education Travel	1,243	1,245	2
Supplies	-	750	750
Motor Vehicle Fuel & Lubrication	-	250	250
Dues and Subscriptions	35	100	65
Telephone	675	900	225
Total	22,458	29,880	7,422

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Jail</b>			
Salary – Jailers	\$ 174,092	176,175	2,083
Salary – Extra Help	9,537	9,750	213
Employment Taxes	13,607	16,540	2,933
Retirement Contribution	36,000	46,505	10,505
Group Insurance	56,791	56,792	1
Jail Supplies	4,970	5,404	434
Medical and Evaluation Supplies	9,444	9,450	6
Clinic and Hospital	9,899	9,900	1
Computer Maintenance	7,248	7,250	2
Boarding Prisoners	30,523	30,750	227
SCAAP Grant Expenditures	1,596	1,596	-
Total	353,707	370,112	16,405
<b>Community Supervision and Corrections Department</b>			
Salary – Probation Officer	64,135	64,239	104
Salary – State Supplement Probation Officer	-	-	-
Salary – Probation Secretary	20,937	20,977	40
Salary – State Supplement	-	-	-
Salary – State Supplement Extra Help	5,947	6,590	643
Employment Taxes	17,675	18,500	825
Retirement Contribution	23,167	23,167	-
Group Insurance	1,171	2,000	829
Education travel	-	-	-
Equipment Maintenance	900	900	-
Telephone	31,660	32,000	340
Total	165,592	168,373	2,781
<b>Juvenile Probation</b>			
Salary – Juvenile Probation	32,139	32,565	426
Salary – State Supplement	-	-	-
Salary – Probation Secretary	20,937	20,977	40
Salary – Extra Labor	-	-	-
Employment Taxes	6,259	6,623	364
Retirement Contribution	17,761	18,460	699
Group Insurance	22,942	22,943	1
Education Travel	4,401	5,400	999
Office Supplies	93	1,000	907
Motor Vehicle Fuel and Repair	3,332	4,000	668
Medical, Dental or Lab Fee	-	-	-
Equipment Maintenance	-	-	-
Contracted Juvenile Detention	17,244	20,000	2,756
Non-Residential Services	430	2,030	1,600
Psychological reports	-	500	500
Telephone	(62)	-	62
Total	125,476	134,498	9,022



# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Health</b>	\$		
Transfer to Hospital	10,533	-	(10,533)
Total	10,533	-	(10,533)
<b>County Welfare</b>			
Travel Assistance	-	250	250
Food and Grocery Supplies	-	750	750
Medical Fees	-	1,000	1,000
Burial Expense	-	1,500	1,500
Utilities	-	2,000	2,000
Total	-	5,500	5,500
<b>Historical Committee</b>			
Salary – Museum Conservator	13,636	13,636	-
Salary – Extra	877	5,200	4,323
Employment Taxes	1,110	1,440	330
Retirement Contribution	2,819	4,030	1,211
Education Travel	403	710	307
Office Supplies	2,189	2,190	1
Dues and Subscriptions	183	500	317
Computer Maintenance	50	500	450
Telephone	475	1,000	525
Capital Outlay	-	5,000	5,000
Total	21,742	34,206	12,464
<b>Golf Course</b>			
Salary – Greenskeeper	5,193	20,000	14,807
Employment Taxes	397	3,130	2,733
Retirement Contribution	1,068	8,785	7,717
Group Insurance	2,543	15,000	12,457
Capital Outlay	283,588	285,000	1,412
Total	292,789	331,915	39,126
<b>Youth Center</b>			
Salary – Director	36,005	36,005	-
Salary - Extra Labor	2,760	2,925	165
Employment Taxes	2,937	3,050	113
Retirement Contribution	7,631	8,550	919
Group Insurance	15,340	15,341	1
Education Travel	1,428	1,430	2
Utilities	1,265	1,400	135

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Youth Center - Continued</b>			
Dues and Subscriptions	\$ 100	100	-
Office Supplies	(537)	300	837
Supplies and Equipment Repairs	429	1,950	1,521
Motor Vehicle Fuel and Lubrication	-	250	250
Telephone	1,623	1,625	2
Special Events	38,391	38,410	19
Recreation Equipment	8,319	8,400	81
Total	115,691	119,736	4,045
<b>County Library</b>			
Salary – Librarian	52,176	52,276	100
Salary – Extra Labor	21,072	33,432	12,360
Salary – Extra Labor Maintenance	16,194	17,940	1,746
Employment Taxes	6,696	9,880	3,184
Retirement Contributions	17,718	27,830	10,112
Group Insurance	15,410	15,411	1
Educational Travel	-	1,000	1,000
Maintenance Supplies	3,263	3,300	37
Supplies	5,465	5,466	1
Library Books	17,084	17,084	-
Film and Software	30,177	30,200	23
Dues and Subscriptions	1,715	2,500	785
Repairs and Maintenance	4,987	5,000	13
Copier Rental	1,901	1,901	-
Telephone	796	1,500	704
Utilities	9,709	10,299	590
Lone Star Grant Expenditure	-	-	-
Capital Outlay	1,257	1,500	243
Total	205,620	236,519	30,899
<b>Parks, Cemetery &amp; Buildings</b>			
Salary – Supervisor	53,777	53,875	98
Salary – Operator	141,752	147,680	5,928
Salary – Labor II	36,695	36,774	79
Salary – Labor	31,966	31,967	1
Salary – Extra Summer Labor	26,747	36,990	10,243
Salary – Extra Maintenance	16,680	19,835	3,155
Employment Taxes	22,944	24,935	1,991
Retirement Contribution	62,715	66,560	3,845
Group Insurance	107,247	107,250	3
Educational Travel	200	1,500	1,300
Office Supplies	90	400	310

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

Disbursements - Continued	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Parks, Cemetery &amp; Buildings – Continued</b>			
Supplies	\$ 16,036	17,000	964
Motor Vehicle Fuel and Lubrication	19,166	19,166	-
Botanical Supplies	35,182	55,000	19,818
Equipment Repairs	6,912	8,000	1,088
Repairs and Maintenance	9,887	12,000	2,113
Pond Maintenance	696	1,500	804
Vehicle Repairs	6,666	11,000	4,334
Welding Supplies	2,813	3,000	187
Telephone	2,663	5,000	2,337
Utilities	9,865	11,500	1,635
Capital Outlay	34,972	37,000	2,028
Total	645,671	707,932	62,261
<b>Sports Complex</b>			
Supplies	829	3,000	2,171
Repairs and Maintenance	1,995	4,200	2,205
Utilities	14,879	14,880	1
Equipment Rental	-	1,600	1,600
Capital	500	1,500	1,000
Baseball Equipment	-	1,000	1,000
Total	18,203	26,180	7,977
<b>Swimming Pool</b>			
Salary – Extra Summer Labor	19,114	33,750	14,636
Salary – Extra Maintenance	-	4,248	4,248
Employment Taxes	1,632	2,980	1,348
Supplies	3,576	3,577	1
Concession Supplies	2,636	3,000	364
Pool Chemicals	9,557	10,000	443
Repairs and Maintenance	2,467	3,150	683
Lifeguard Certifications	2,450	2,450	-
Telephone	259	350	91
Utilities	7,707	8,000	293
Equipment	2,164	3,423	1,259
Total	51,562	74,928	23,366
<b>County Cemetery</b>			
Supplies	2,005	3,500	1,495
Repairs and Maintenance	8,707	9,000	293
Telephone	115	1,000	885
Utilities	2,774	3,055	281
Capital Outlay	13,872	14,000	128
Total	27,473	30,555	3,082

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

Disbursements - Continued	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Building Maintenance</b>			
Supplies	\$ 20,526	20,527	1
Repairs and Maintenance	26,254	26,255	1
Termite Service Contract	3,100	3,103	3
Telephone	474	1,368	894
Internet Service	-	-	-
Utilities	61,470	61,475	5
Equipment Lease	10,361	10,365	4
Total	122,185	123,093	908
<b>Courthouse</b>			
Salary – Extra Maintenance	15,276	20,138	4,862
Employment Taxes	1,169	1,545	376
Retirement Contribution	3,160	4,330	1,170
Janitorial Supplies	3,968	4,000	32
Supplies	8	500	492
Repairs and Maintenance	37,791	37,795	4
Utilities	33,552	35,590	2,038
Total	94,924	103,898	8,974
<b>Airport</b>			
Repairs and Maintenance	7,615	20,000	12,385
Telephone	517	1,000	483
Utilities	5,734	6,500	766
Total	13,866	27,500	13,634
<b>County Extension Service</b>			
Salary – County Agent	21,560	21,678	118
Salary – Secretary	47,032	47,112	80
Employment Taxes	5,023	5,335	312
Retirement Contribution	9,725	10,315	590
Group Insurance	15,388	15,390	2
Travel – Agricultural Agent	5,845	5,860	15
Office Supplies	3,265	3,266	1
Home Demonstration Supplies	707	707	-
Result Demonstration Supplies	460	1,027	567
Motor Vehicle Fuel	5,035	5,040	5
Postage	397	750	353
Repairs – Pens and Traps	1,289	1,500	211
Equipment Maintenance	1,799	2,000	201
Pick-Up and Equipment Repairs	2,020	2,020	-
Trapper Expense	31,200	32,400	1,200
Telephone	2,561	2,565	4

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

<b>Disbursements - Continued</b>	Actual	Budget	Variance- Favorable (Unfavorable)
<b>County Extension Service – Continued</b>			
Utilities	\$ 19,191	19,195	4
Soil Conservation	2,000	2,000	-
Capital Outlay	1,001	5,000	3,999
Total	175,498	183,160	7,662
<b>Road and Bridge</b>			
Salary – Supervisors	53,777	53,875	98
Salary – Drivers/Operator	174,083	183,807	9,724
Employment Taxes	16,841	20,220	3,379
Retirement Contribution	47,437	57,150	9,713
Group Insurance	88,794	105,000	16,206
Travel – Educational	856	1,000	144
Office Supplies	2,485	2,600	115
Gas, Oil and Diesel Fuel	60,171	61,680	1,509
Tires and Tubes	13,318	13,320	2
Parts and Repairs	49,238	49,250	12
Caliche, Premix and Emulsion	32,767	33,000	233
Cattleguard Supplies	133	1,000	867
Welding Supplies	1,503	2,500	997
Telephone	2,072	2,100	28
Utilities	3,501	4,000	499
Capital Outlay	56,896	57,540	644
Total	603,872	648,042	44,170
<b>Senior Citizens</b>			
Salary – Supervisor	41,338	41,422	84
Salary – Administration	14,387	16,354	1,967
Salary – Dietary	35,897	39,659	3,762
Salary – Transportation	15,815	15,868	53
Employment Taxes	8,087	8,670	583
Retirement Contribution	19,229	24,340	5,111
Group Insurance	15,336	15,337	1
Education Travel	15	750	735
Office Supplies	1,589	2,000	411
Dietary Supplies	52,108	61,450	9,342
Kitchen Supplies	2,501	2,505	4
Gas, Oil and Tires	1,409	2,000	591
Paper Supplies	10,023	10,025	2
Maintenance Equipment	2,109	3,000	891
Vehicle Repairs	248	1,000	752
Area Agency Supervisor	-	2,400	2,400
Telephone	280	1,000	720
Total	220,371	247,780	27,409

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>Non-Departmental</b>			
Employee Retirement Reward	\$ 340	6,000	5,660
Retirees County Group Insurance	591,077	843,422	252,345
TCDRS SDB Insurance	19,194	20,000	806
TCDRS Retirement Correction	-	108,000	108,000
Workers Compensation Insurance	30,303	84,755	54,452
Unemployment Taxes/Claims	-	10,000	10,000
Aviation Fuel Sales Expenditures	1,587	2,000	413
Dues and Subscriptions	370	1,500	1,130
Advertising	4,222	5,000	778
County Promotion and Development	22,506	27,000	4,494
Districting Service Professional Fees	-	15,000	15,000
Auditing Fees	44,343	45,000	657
Lawsuit Costs	-	10,000	10,000
Law Library Expense	-	2,000	2,000
Telephone	2,834	4,000	1,166
COBRA Insurance	5,981	16,000	10,019
Official and Employees Bond	3,465	3,500	35
Insurance	54,634	249,406	194,772
Drug Policy Compliance	-	1,100	1,100
Safety Program	3,945	5,000	1,055
ADA Compliance	8,900	10,000	1,100
MH/MR Center	646	5,000	4,354
Rural Addressing – 911	1,192	2,000	808
Appraisal District	51,055	60,973	9,918
Tax Expense on Rental Property	-	600	600
Paper and Supplies	1,965	3,000	1,035
Postage	6,597	10,000	3,403
Copier Rental/Maintenance	2,383	2,725	342
Postage Machine Rental/Maintenance	2,992	3,375	383
Fax Phone Line	312	650	338
Animal Control Services	-	6,820	6,820
Emergency Management	20,688	20,689	1
Fire Department Equipment	9,000	9,000	-
Fire Department Replacement			
Depreciation	7,500	7,500	-
Fire Department Operating Expense	91,953	91,953	-
Total	<u>989,984</u>	<u>1,692,968</u>	<u>702,984</u>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements - Continued</b>			
<b>Capital Outlay</b>			
Paving/Urban	\$ 100,000	100,000	-
Paving	197,413	226,000	28,587
Courthouse Computers	22,359	25,000	2,641
Golf Course	-	-	-
Total	319,772	351,000	31,228
<b>TDHCA Grant</b>			
TDHCA Grant Expenditures	8,225	17,525	9,300
Total	8,225	17,525	9,300
<b>Total Disbursements</b>	7,367,370	8,527,209	1,159,839
<b>Transfers Out</b>			
Hospital General Fund	-	-	-
Golf Course Fund	50,000	50,000	-
Permanent Improvement Fund	148,013	148,013	-
Debt Service Fund	-	-	-
Airport Improvement Fund	-	-	-
<b>Total Transfers Out</b>	198,013	198,013	-
<b>Total Disbursements and Transfers Out</b>	7,565,383	8,725,222	1,159,839
<b>Excess Receipts (Disbursements)</b>	605,936	-	605,936
<b>Beginning Balance</b>	8,263,016	8,120,329	142,687
<b>Ending Balance</b>	\$ 8,868,952	8,120,239	748,623
<b>Summary of Ending Balance</b>			
Cash, Non-Interest Bearing	\$ 1,200		
Cash, Interest Bearing	8,867,752		
	\$ 8,868,952		

*See accompanying notes to 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, 2013***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
TJJJ Funding-State Aid	\$ 9,247	55,422	(46,175)
TJJJ Funding-Commitment Reduction	63,000	12,500	50,500
TJJJ Funding-Mental Health	1,283	7,699	(6,416)
<b>Total Receipts</b>	<u>73,530</u>	<u>75,621</u>	<u>(2,091)</u>
<b>Disbursements</b>			
Salary-State Supplement	31,882	31,605	(277)
Education-Travel	3,021	2,500	(521)
Office Supplies	2,253	2,000	(253)
Motor Vehicle Fuel & Lubrication	1,000	1,000	-
Medical Dental or Lab Fee	500	500	-
Equipment Maintenance	-	500	500
Contracted Juvenile Retention	17,189	24,667	7,478
Non-Residential Services	5,636	7,699	2,063
Auditing Fees	3,000	3,100	100
Telephone	1,936	1,800	(136)
Communication Service Expenses	217	250	33
<b>Total Disbursements</b>	<u>66,634</u>	<u>75,621</u>	<u>8,987</u>
<b>Excess Receipts (Disbursements)</b>	6,896	-	6,896
<b>Beginning Balance</b>	<u>11,815</u>	<u>-</u>	<u>11,815</u>
<b>Ending Balance</b>	\$ 18,711	-	18,711

**Summary of Ending Balance**

Cash, Interest Bearing	\$	18,711
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*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Lateral Road Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
State Lateral Road	\$ 6,304	-	6,304
<b>Total Receipts</b>	6,304	-	6,304
<b>Disbursements</b>			
Caliche, Premix and Emulsion	4,796	4,796	-
Equipment Repairs	1,600	1,600	-
<b>Total Disbursements</b>	6,396	6,396	-
<b>Excess Receipts (Disbursements)</b>	(92)	(6,396)	6,304
<b>Beginning Balance</b>	92	-	92
<b>Ending Balance</b>	\$ -	(6,396)	6,396
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ -		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Restricted Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Miscellaneous Grant Revenues	\$ 2,518	(14,132)	16,650
County Judge State Supplemental Election Services	-	(5,000)	5,000
County Attorney State Supplement	3,438	(28,646)	32,084
Juvenile Grant Probation	-	-	-
Library Lone Star Grant	-	-	-
Youth Center	(5,607)	(5,607)	-
<b>Total Receipts</b>	<b>349</b>	<b>(53,385)</b>	<b>53,734</b>
<b>Disbursements</b>			
Youth Center	-	-	-
Insurance on Damages	-	-	-
County Attorney State Supplement	-	-	-
<b>Total Disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>			
Transfer Out	(390,187)	(460,000)	69,813
<b>Total Transfers Out</b>	<b>(390,187)</b>	<b>(460,000)</b>	<b>69,813</b>
<b>Excess Receipts (Disbursements)</b>	<b>(389,838)</b>	<b>(513,385)</b>	<b>123,547</b>
<b>Beginning Balance</b>	<b>513,385</b>	<b>-</b>	<b>513,385</b>
<b>Ending Balance</b>	<b>\$ 123,547</b>	<b>(513,385)</b>	<b>636,932</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	<b>\$ 123,547</b>		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Law Library Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Law Library Revenue	\$ 2,240	-	2,240
<b>Total Receipts</b>	<u>2,240</u>	<u>-</u>	<u>2,240</u>
<b>Disbursements</b>			
Law Library Expenditures	-	17,765	17,765
<b>Total Disbursements</b>	<u>-</u>	<u>17,765</u>	<u>17,765</u>
<b>Excess Receipts (Disbursements)</b>	2,240	(17,765)	20,005
<b>Beginning Balance</b>	<u>17,765</u>	<u>15,560</u>	<u>2,205</u>
<b>Ending Balance</b>	\$ 20,005	(2,205)	22,210
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 20,005		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Check Restitution	\$ 4,391	11,000	(6,609)
County Attorney Fees	1,072	3,000	(1,928)
<b>Total Receipts</b>	<u>5,463</u>	<u>14,000</u>	<u>(8,537)</u>
<b>Disbursements</b>			
Check Restitution	4,407	10,695	6,288
Miscellaneous	-	200	200
Employment Taxes	54	185	131
Retirement Contribution	144	520	376
Support Staff Salary	700	2,400	1,700
<b>Total Disbursements</b>	<u>5,305</u>	<u>14,000</u>	<u>8,695</u>
<b>Excess Receipts (Disbursements)</b>	158	-	158
<b>Beginning Balance</b>	<u>62</u>	<u>69</u>	<u>(7)</u>
<b>Ending Balance</b>	\$ 220	69	151
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 220		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Constable Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Constable Pct. 4 Education Grant	\$ -	-	-
<b>Total Receipts</b>	-	-	-
<b>Disbursements</b>			
Constable Pct. 4 Expenditures	-	5,080	5,080
<b>Total Disbursements</b>	-	5,080	5,080
<b>Excess Receipts (Disbursements)</b>	-	(5,080)	5,080
<b>Beginning Balance</b>	5,080	-	5,080
<b>Ending Balance</b>	\$ 5,080	(5,080)	10,160
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 5,080		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Records Management Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Records Management	\$ 11,266	7,000	4,266
County Records	1,438	-	1,438
Vital Statistics Records	351	-	351
Record Archive Fees	9,807	-	9,807
<b>Total Receipts</b>	<b>22,862</b>	<b>7,000</b>	<b>15,862</b>
<b>Disbursements</b>			
Records Management Expenditures	57,894	57,926	32
Educational Travel	1,090	1,100	10
<b>Total Disbursements</b>	<b>58,984</b>	<b>59,026</b>	<b>42</b>
<b>Excess Receipts (Disbursements)</b>	<b>(36,122)</b>	<b>52,026</b>	<b>15,904</b>
<b>Beginning Balance</b>	<b>52,027</b>	<b>1</b>	<b>52,026</b>
<b>Ending Balance</b>	<b>\$ 15,905</b>	<b>(52,025)</b>	<b>67,930</b>
<b>Summary of Ending Balance</b>			
Cash, Interest Bearing	\$ 15,905		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Courthouse Security Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Courthouse Security – Clerk	\$ 2,563	-	2,563
Courthouse Security – JP Fee	2,755	-	2,755
<b>Total Receipts</b>	5,318	-	5,318
<b>Disbursements</b>			
Courthouse Security Expense	1,148	18,316	17,168
<b>Total Disbursements</b>	1,148	18,316	17,168
<b>Excess Receipts (Disbursements)</b>	4,170	(18,316)	22,486
<b>Beginning Balance</b>	18,315	(1)	18,316
<b>Ending Balance</b>	\$ 22,485	(18,317)	40,802
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 22,485		

*See accompanying notes to financial statements.*



# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Justice Court – Tech Fund	3,631	-	3,631
<b>Total Receipts</b>	3,631	-	3,631
<b>Disbursements</b>			
Technology Expenditures	-	7,308	7,308
<b>Total Disbursements</b>	-	7,308	7,308
<b>Excess Receipts (Disbursements)</b>	3,631	(7,308)	10,939
<b>Beginning Balance</b>	7,308	-	7,308
<b>Ending Balance</b>	\$ 10,939	(7,308)	18,247
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 10,939		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

*Year Ended September 30, 2013*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
County/District Technology Fund	1,138	-	1,138
<b>Total Receipts</b>	1,138	-	1,138
<b>Disbursements</b>			
Technology Expenditures	-	2,470	2,470
<b>Total Disbursements</b>	-	2,470	2,470
<b>Excess Receipts (Disbursements)</b>	1,138	(2,470)	3,608
<b>Beginning Balance</b>	2,470	(1,405)	3,875
<b>Ending Balance</b>	\$ 3,608	(3,875)	7,483
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 3,608		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
TDCJ-CJAD Funding – Basic Supervision	\$ 12,822	14,262	(1,440)
Probation Restitution Fees	52,232	52,000	232
TDCJ-CJAD Funding – Community Program	8,675	6,337	2,338
Interest Earnings	55	65	(10)
Carryover from Previous Fiscal Year	-	24,473	(24,473)
<b>Total Receipts</b>	<b>73,784</b>	<b>97,137</b>	<b>(23,353)</b>
<b>Disbursements</b>			
Salary – CSCD Director	15,158	15,158	-
Salary – Admin Support	10,745	10,745	-
Salary – Comm Svc Sup	-	-	-
Salary – Cost of Living Increase	4,200	4,200	-
Employment Taxes	2,737	3,053	316
State Retirement Contribution	6,290	6,418	128
Education Travel	-	-	-
Office Supplies	1,327	7,887	6,560
Fuel/Lubrication	3,008	4,000	992
Equipment Maintenance	4,405	11,260	6,855
Computer Maintenance	4,840	5,280	440
Laboratory Fees	563	600	37
Contract Services for Offenders	-	1,021	1,021
Auditing Fees	3,100	3,300	200
Fiscal Service Fee	158	155	(3)
Telephone	1,441	2,600	1,159
Insurance	973	752	-
Salary – Community Service Supervisor	5,670	9,000	4,130
Other – Licenses & Registration Fees	42	42	-
<b>Total Disbursements</b>	<b>64,657</b>	<b>85,471</b>	<b>20,814</b>
<b>Excess Receipts (Disbursements)</b>	<b>9,127</b>	<b>11,666</b>	<b>(2,539)</b>
<b>Beginning Balance</b>	<b>30,204</b>	<b>54,989</b>	<b>(24,785)</b>
<b>Ending Balance</b>	<b>\$ 39,331</b>	<b>66,655</b>	<b>(27,324)</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 39,331		

*See accompanying notes to financial statements.*

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

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Debt Service Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes:	\$ -	-	-
1998 General Obligation	-	-	-
Refunding Bonds	141	-	141
<b>Total Transfers In</b>	141	-	141
<b>Total Receipts and Transfers In</b>	141	-	141
<b>Disbursements</b>			
Principal:			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	-	-	-
Agent Fees	-	-	-
<b>Total Disbursements</b>	-	-	-
<b>Excess Receipts (Disbursements)</b>	141	-	141
<b>Beginning Balance</b>	4,228	3,876	352
<b>Ending Balance</b>	\$ 4,369	3,876	493
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 4,369		

*See accompanying notes to financial statements.*



**Governmental Fund Types  
Capital Projects Funds**



# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Permanent Improvement Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Transfers In</b>			
General Fund	\$ <u>538,200</u>	<u>608,013</u>	<u>(69,813)</u>
<b>Total Transfers In</b>	<u>538,200</u>	<u>608,013</u>	<u>(69,813)</u>
<b>Disbursements</b>			
Permanent Improvements	<u>538,407</u>	<u>608,013</u>	<u>69,606</u>
<b>Total Disbursements</b>	<u>538,407</u>	<u>608,013</u>	<u>69,606</u>
<b>Excess Receipts (Disbursements)</b>	(207)	-	(207)
<b>Beginning Balance</b>	<u>209</u>	<u>-</u>	<u>209</u>
<b>Ending Balance</b>	\$ <u>2</u>	<u>-</u>	<u>2</u>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ <u>2</u>		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Airport Improvement Fund

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Hanger Fees	\$ 6,150	-	6,150
Transfer from General Funds	-	-	-
<b>Total Receipts</b>	<b>6,150</b>	<b>-</b>	<b>6,150</b>
<b>Disbursements</b>			
Airport Project Participation	200	10,824	10,624
<b>Total Disbursements</b>	<b>200</b>	<b>10,824</b>	<b>10,624</b>
<b>Excess Receipts (Disbursements)</b>	5,950	(10,824)	16,774
<b>Beginning Balance</b>	10,824	-	10,824
<b>Ending Balance</b>	\$ 16,774	(10,824)	27,598
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 16,774		





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



# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Receipts</b>			
Billings to Other Funds	\$ 1,681,057	-	1,681,057
Interest	3,430	4,500	(1,070)
Retiree Drug Subsidy	37,342	25,000	12,342
<b>Total Receipts</b>	<u>1,721,829</u>	<u>29,500</u>	<u>1,692,329</u>
<b>Disbursements</b>			
Medical Claims	2,020,758	-	(2,020,758)
Investment Expense	2,800	5,000	2,200
Wellness Center Expenses	16,410	24,500	8,090
<b>Total Disbursements</b>	<u>2,039,968</u>	<u>29,500</u>	<u>(2,010,468)</u>
<b>Excess Receipts (Disbursements)</b>	(318,139)	-	(318,139)
<b>Beginning Balance</b>	<u>3,397,927</u>	<u>3,318,006</u>	<u>79,921</u>
<b>Ending Balance</b>	\$ 3,079,788	3,318,006	(238,218)
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 3,079,788		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Membership Dues	\$ 40,688	40,530	158
Cart Shed Rental	7,762	9,000	(1,238)
Green Fees	2,170	2,070	100
Tournament Revenues	3,000	3,000	-
Building Rental Revenue	-	500	(500)
<b>Total Receipts</b>	<b>53,620</b>	<b>55,100</b>	<b>(1,480)</b>
<b>Transfers In</b>			
Transfer from General Fund	50,000	51,563	(1,563)
<b>Total Transfers In</b>	<b>50,000</b>	<b>51,563</b>	<b>(1,563)</b>
<b>Total Receipts and Transfers In</b>	<b>103,620</b>	<b>106,663</b>	<b>(3,043)</b>
<b>Disbursements</b>			
Contract labor	27,640	27,640	-
Office Supplies	32	32	-
Supplies	2,333	2,333	-
Motor Vehicle Fuel and Lubrication	3,306	3,307	1
Repairs and Maintenance	20,741	20,742	1
Equipment Repairs	14,938	14,938	-
Grounds Maintenance	19,825	19,826	1
Fiscal Service Fee	3,500	3,500	-
Sales Tax Expense	3,123	3,124	1
Telephone	619	620	1
Utilities	8,381	8,381	-
Property Leases	120	120	-
Equipment Leases	2,100	2,100	-
<b>Total Disbursements</b>	<b>106,658</b>	<b>106,663</b>	<b>5</b>
<b>Excess Receipts (Disbursements)</b>	<b>(3,038)</b>	<b>-</b>	<b>(3,038)</b>
<b>Beginning Balance</b>	<b>3,052</b>	<b>-</b>	<b>3,052</b>
<b>Ending Balance</b>	<b>\$ 14</b>	<b>-</b>	<b>14</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Non-interest Bearing	\$ 14		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
RV Park Revenues	\$ 35,940	31,010	4,930
Steer Pen Revenue	920	1,000	(80)
<b>Total Receipts</b>	<b>36,860</b>	<b>32,010</b>	<b>4,850</b>
<b>Disbursements</b>			
Uniforms	362	500	138
Repairs and Maintenance	382	805	423
Promotions	3,821	3,821	-
Supplies	13,663	13,668	5
Registrations	2,420	2,420	-
Equipment	2,031	2,300	269
Events	7,896	7,896	-
Awards	530	600	70
<b>Total Disbursements</b>	<b>31,105</b>	<b>32,010</b>	<b>905</b>
<b>Excess Receipts (Disbursements)</b>	5,755	-	5,755
<b>Beginning Balance</b>	27,118	-	27,118
<b>Ending Balance</b>	\$ 32,873	-	32,873
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 32,873		

*See accompanying notes to financial statements.*



## **Fiduciary Fund Types Trust and Agency Fund**

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

<b>Receipts</b>	<u>Actual</u>
<b>Clerk Fees:</b>	
District Clerk Filing Fees	\$ 2,545
Criminal/Civil Judge's Supplement Salary	4,798
Consolidated Court Cost	6,293
Indigent Fees	630
State Marriage License Fees	1,010
Lab Tests	680
Birth Certificate	425
Time Payment	925
EMS Trauma Fund	711
Department of Public Safety	30
State civil Justice Data Rep Fund	1
Drug Court Program	1,500
Indigent Defense Representation Fund	132
Family Protection Fees	990
Probation Fees	206
Jury Service Fees	270
Sheriff Fees	2,295
Appellate Judicial Fund	285
	<hr/>
Total	23,726
	<hr/>
<b>Justice of the Peace Fees:</b>	
Consolidated Court Costs	35,181
Compensation to Victims of Crime	750
Child Safety Seat/Seat Belt	3,355
Fugitive Apprehension	250
Department of Public Safety Warrants	3,743
Judicial and Court Personnel Training	100
Time Payment	375
Juvenile Crime and Delinquency	25
Correctional Management Institute	25
Indigent Fees	168
Indigent Defense Representation Fun	1,720
Traffic Law Failure to Appear	7,950
Jury Service Fees	3,563
State Traffic Fees	20,438
Failure to Secure Child Fee	2
Criminal/Civil Judge's Supplement Salary	5,274
State Civil Justice Data Representation Fund	62
	<hr/>
Total	82,981
	<hr/>
Total Receipts	106,707
	<hr/>

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2013**

<b>Disbursements</b>	<u>Actual</u>
<b>State Treasurer:</b>	
Consolidated Court Costs	\$ 40,635
Compensation to Victims of Crime	1,660
Fugitive Apprehension	554
Judicial and Court Personnel Training	221
Time Payments	588
Indigent Fees	757
Department of Public Safety Arrest	866
Juvenile Crime and Delinquency	55
Correctional Management Institute	55
Birth Certificates	398
Child Safety Seat	1,798
State Marriage License Fees	1,040
EMS Trauma Fund	720
Indigent Defense Representation Fund	1,737
Drug Court Program	1,235
State Traffic Fees	22,728
Non Disclosure Fees	-
Criminal/Civil Judges Supplement Salary	10,611
Traffic Law Failure to Appear	4,633
Sherriff Fees – Bail Bonds	1,728
Probation Fees – Sexual Assault	201
Jury Service Fees	3,886
DNA Testing Fees	153
State Civil Justice Data Representation Fund	62
Failure to Secure Child Fee	3
District Court Filing Fee	2,212
Clerk, 8 <sup>th</sup> Court of Appeals	260
Total	<u>98,796</u>
<b>Crane County's Share of State of Texas Fees:</b>	
Consolidated Court Costs	4,488
Compensation to Victims of Crime	202
Judicial Efficiency	588
Fugitive Apprehension	67
Judicial and Court Training	27
Juvenile Crime and Delinquency	7
DNA Testing Fees	17

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2013***

<b>Disbursements</b>	<u>Actual</u>
<b>Crane County's Share of State of Texas Fees (Continued):</b>	
Correctional Management Institute	\$ 7
EMS Trauma Fund	80
Indigent Fees	40
Indigent Defense Representation Fund	193
Drug Court Program	137
Criminal/Civil Judges Supplement Salary	42
Child Safety Seat	1,798
Traffic Failure to Appear	927
State Traffic Fees	1,196
Law Enforcement – Arrest Fees	3,463
Jury Service Fees	432
Sherriff Fee	192
State Civil Justice Data Representation Fund	7
District Court Filing Fee	<u>18</u>
Total	<u>13,928</u>
<b>Other:</b>	
Omnibase – Traffic Failure to Appear	1,542
The Crisis Center – Family Protection Fees	<u>815</u>
Total	<u>2,357</u>
<b>Total Disbursements</b>	<u>115,081</u>
<b>Excess Receipts (Disbursements)</b>	(8,374)
<b>Beginning Balance</b>	<u>116,799</u>
<b>Ending Balance</b>	<u>\$ 108,425</u>
<b><u>Summary of Ending Balance</u></b>	
Cash, Non-interest Bearing	<u>\$ 108,425</u>

*See accompanying notes to financial statements.*



# County of Crane Crane, Texas

## Notes to Financial Statements

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

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

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

#### *Reporting Entity*

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

#### *Fund Accounting*

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

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

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

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

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

**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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Fund Accounting (Continued)*

##### b. Proprietary Fund Types

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

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

##### c. Fiduciary Fund Types

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

#### *Basis of Accounting*

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

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

#### *Budgets and Budgetary Accounting*

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

*Property Taxes*

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

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

*Compensated Absences*

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

*Interfund Transactions*

Interfund transactions have not been eliminated in the financial statements.

**2. Deposits and Investments**

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$810,757 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$11,804,195. 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 \$565,633 and the balance at the bank was \$810,757. The County has selected departments which maintain cash funds outside the County Treasures office. At September 30, the Bank balance and the carrying balance totaled \$303,673 and \$157,128 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letter of credit		<u>560,757</u>
Total balance at bank	\$	<u><u>810,757</u></u>

# County of Crane Crane, Texas

## Notes to Financial Statements

**3. Operating Lease Commitments**

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

Year ending September 30,		
2014	\$	18,358
2015		9,865
2016		6,269
2017		3,676
Thereafter		749
	\$	38,917

**4. Employee Medical Benefits**

The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2013. The Fund's estimated liability for incurred but unreported claims is approximately \$368,776 at September 30, 2013.

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

**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.

# County of Crane Crane, Texas

## Notes to Financial Statements

### 5. Retirement Plan (Continued)

#### *Plan Description (Continued)*

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

#### *Funding Policy*

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 21.07% for the months of the accounting year in 2012, and 20.56% for the months of the accounting year in 2013.

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

#### *Annual Pension Costs*

For the County's accounting year ending September 30, 2013, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$758,606.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

# County of Crane Crane, Texas

## Notes to Financial Statements

**5. Retirement Plan  
(Continued)**

*Annual Pension Costs (Continued)*

**Actuarial Valuation Information**

Actuarial valuation date	12/31/2012
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2011
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2010
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
 Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%

(1) Includes inflation at stated rate.

# County of Crane Crane, Texas

## Notes to Financial Statements

**5. Retirement Plan  
(Continued)**

*Annual Pension Costs (Continued)*

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/11	\$ 376,842	100%	\$ -
9/30/12	605,068	100%	-
9/30/13	758,606	100%	-

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

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
12/31/10	9,131,317	11,990,844	2,859,527
12/31/11	9,519,313	12,669,580	3,150,267
12/31/12	9,491,387	12,690,415	3,199,028
Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/10	76.15%	2,304,171	124.10%
12/31/11	75.14%	2,459,529	128.08%
12/31/12	74.79%	2,413,824	132.53%

**6. Post Employment  
Healthcare Benefits**

Plan Description—In addition to providing pension benefits, the County provides certain healthcare benefits for qualified retired employees. An employee is eligible for this benefit if the employees' total of the County service years and age are at least 75 years, the employee had a minimum of 10 service years, the employee was at least 60 years of age, and the employee was an active employee at time of retirement.

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

In June 2004, the GASB issued Statement No. 45, creating accounting standards for other postemployment benefits (OPEB) provided by governmental entities separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and if applicable required supplemental information (RSI) in the financial reports of state and local governments. The County has not implemented the requirements of GASB Statement No. 45 during the fiscal year ended September 30, 2013. However, the County is providing all required disclosures related to other postemployment benefits.

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

Annual required contribution	\$	1,669,290
Interest on net OPEB obligation		62,732
Adjustment to annual required contribution		(73,979)
Annual OPEB cost (expense)		1,658,043
Contributions made		(592,789)
Increase in net OPEB obligation		1,065,254
Net OPEB obligation-beginning of year		2,509,265
Net OPEB obligation-end of year		\$ 3,574,519

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ending September 30, 2013 and the preceding fiscal year were as follows:

Fiscal Year Ending	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2013	\$ 1,658,043	\$ 592,789	35.8%	\$ 3,574,519
September 30, 2012	1,468,511	661,620	45.1%	2,509,265
September 30, 2011	1,472,387	607,631	41.3%	1,702,374



# County of Crane Crane, Texas

## Notes to Financial Statements

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

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

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

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

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

Description	Value
Actual Contribution	\$592,789
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	\$1,669,290
Payroll Growth Rate	3.3%
Discount Rate	2.5%
Net OPEB Obligation (NOO)	\$2,509,265
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$15,609,390
Fiscal Year End Date	9/30/2013
Valuation Date	9/30/2013
Amortization Method	Level Percent of Payroll Amortization

# County of Crane Crane, Texas

## Notes to Financial Statements

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

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

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

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

Justice of the Peace	\$	13,028
Sheriff		767
County Clerk and District Clerk		3,643
Probation Officer		8,820
Total	\$	26,258

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

**10. Subsequent Events** Management of the County has performed an evaluation of the County's activity through February 25, 2014, the date these financial statements were available for issuance and noted no significant event that would require recording or disclosure.

# **Supplementary Information**

# County of Crane Crane, Texas

## Schedule of Cash Invested

***Year Ended September 30, 2013***

Description	Interest Rate (%)	Maturity Date	Amount
			\$
<b><u>Governmental Fund Types</u></b>			
General Fund			
Time Open Account	.15%	Open	(34,036)
Tex Pool	.0362%	Open	3,535,074
Tex Star	.0377%	Open	3,338,332
Certificate of Deposit #10405	.50%	6/20/15	503,264
Certificate of Deposit #10386	.85%	01/26/14	510,709
Certificate of Deposit #10374	.60%	04/22/16	1,014,409
Special Revenue Funds			
Time Open Account	.15%	Open	201,789
Business checking	.15%	Open	18,711
Public Fund NOW	.15%	Open	39,331
Debt Service Fund			
Time Open Account	.15%	Open	4,369
Capital Projects Funds			
Time Open Account	.15%	Open	16,776
			\$ 9,148,728
<b><u>Proprietary Fund Types</u></b>			
<b>Internal Service Funds</b>			
Time Open Account	.15%	Open	32,873
Public Fund NOW	.15%	Open	177,381
Tex Pool	.0362%	Open	2,902,407
			\$ 3,112,661

# County of Crane Crane, Texas

## Taxing History

### *Year Ended September 30, 2013*

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

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