

**County of Crane  
Crane, Texas**

**Financial Statements**  
Year Ended September 30, 2016



**JOHNSON, MILLER & CO. CPA's PC**  
*Certified Public Accountants A Professional Corporation*  
*An Independent Member of BDO Alliance USA*

# County of Crane Crane, Texas

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**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, 2016, 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, 2016, 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 14, 2017

# **Financial Statements**



**Year Ended September 30, 2016**

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
<b>GOVERNMENTAL FUND TYPES</b>			
General Fund	\$ 10,474,459	7,756,634	(804,208)
Special Revenue Funds			
Juvenile Probation Fund	72,213	71,034	-
Lateral Road	6,296	6,296	-
Restricted	-	417,852	-
Law Library	3,010	-	-
County Attorney Check Processing	1,389	1,797	-
Constable	665	-	-
Records Management	33,369	2,460	-
Courthouse Security	4,407	12,631	-
Justice of the Peace Technology	3,006	865	-
County/District Court Technology Fund	1,233	555	-
Community Supervision and Corrections Department	65,259	57,913	-
Child Abuse Prevention Fund	172	-	-
Hotel Occupancy Tax Fund	8,850	500	-
Debt Service Fund	86	-	-
Capital Projects Funds			
Permanent Improvement	-	208,393	708,358
Airport Improvement	16,571	3,542	-
Totals	<u>10,690,985</u>	<u>8,540,472</u>	<u>(95,850)</u>
<b>PROPRIETARY FUND TYPES</b>			
Internal Service Fund			
Employee Medical Benefit	1,734,857	2,505,303	-
Golf Course Country Club	50,585	109,192	95,850
4-H Club	44,130	34,644	-
Totals	<u>1,829,572</u>	<u>2,649,139</u>	<u>95,850</u>
<b>FIDUCIARY FUND TYPES</b>			
Trust and Agency Fund			
State of Texas Fee	96,437	92,426	-
Totals	<u>96,437</u>	<u>92,426</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 12,616,994	11,282,037	-

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – Summary

***Year Ended September 30, 2016***

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
1,913,617	11,018,576	12,932,193	1,200	12,930,993
1,179	16,375	17,554	-	17,554
-	-	-	-	-
(417,852)	529,759	111,907	-	111,907
3,010	24,870	27,880	-	27,880
(408)	533	125	-	125
665	5,628	6,293	-	6,293
30,909	55,648	86,557	-	86,557
(8,224)	18,752	10,528	-	10,528
2,141	8,877	11,018	-	11,018
678	5,640	6,318	-	6,318
7,346	44,800	52,146	-	52,146
172	93	265	-	265
8,350	-	8,350	-	8,350
86	5,047	5,133	-	5,133
499,965	500,035	1,000,000	-	1,000,000
13,029	10,956	23,985	-	23,985
2,054,663	12,245,589	14,300,252	1,200	14,299,052
(770,446)	1,765,664	995,218	-	995,218
37,243	24,822	62,065	-	62,065
9,486	51,413	60,899	-	60,899
(723,717)	1,841,899	1,118,182	-	1,118,182
4,011	101,184	105,195	105,195	-
4,011	101,184	105,195	105,195	-
1,334,957	14,188,672	15,523,629	106,395	15,417,234

*See accompanying notes to financial statements.*

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





# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes	\$ 8,984,098	9,041,701	(57,603)
Delinquent Taxes	32,099	25,000	7,099
Marriage License	505	700	(195)
Gross Weight and Axle Weight	10,713	8,000	2,713
Probate – Adverse Probate A	320	-	320
Photo/Certified Copy Fees	18,958	17,000	1,958
Birth Certificate Fees	3,531	2,500	1,031
District/County Miscellaneous Clerk Fees	43,039	33,000	10,039
District Attorney Fees	1,602	1,500	102
County Attorney Fees	1,487	1,000	487
County Attorney State Supplement	35,000	35,000	-
Election Services Contract Fees	2,517	-	2,517
District/County Criminal Court Costs	3,489	2,000	1,489
District/County Civil Court Costs	12,951	7,000	5,951
County Judge State Supplement	25,352	25,200	152
Juror Payment	1,412	-	1,412
Court – Init Guardianship Fees	209	-	209
Sheriff Fees	5,050	1,700	3,350
Tax Assessor-Collector Fee	36,732	28,000	8,732
License/Registration Fee	191,718	180,000	11,718
Park Fees	23,225	12,000	11,225
Cemetery Fees	42,262	18,000	24,262
Parks and Wildlife	(340)	300	(640)
Senior Citizens – State	47,553	35,000	12,553
Senior Citizens – Private	15,800	17,000	(1,200)
Constable Fees	525	500	25
County Portion of State Fees	9,631	8,000	1,631
District/County Court Fines	35,463	32,000	3,463
Justice Court Fines	81,829	60,000	21,829
Library Fines	863	300	563
Bond forfeitures	12,392	-	12,392
Cobra Insurance Premiums	5,112	6,000	(888)
Bulk Data/Public Records	12,647	20,000	(7,353)
Horse Pen Rentals	18,641	17,000	1,641

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements – General Fund

*Year Ended September 30, 2016*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts – Continued</b>			
Interest Earnings	\$ 61,356	15,000	46,356
Capital Lease Proceeds	23,711	15,000	8,711
County RV Rental	77,843	80,000	(2,157)
Scaap Grant	486	486	-
Swimming Pool Fees	8,655	2,500	6,155
Aviation Fuel Sales	1,389	1,000	389
Pay Phone Revenue	-	500	(500)
Concession Revenue	(269)	500	(769)
Grant – Rural Addressing	1,226	1,000	226
Miscellaneous Revenue	71,514	104,967	(33,453)
Indigent Defense – SB7GR	8,408	6,000	2,408
Miscellaneous Grant Revenue	14,998	14,644	354
JP Attorney Collection Fees	(808)	-	(808)
Youth Center	15,679	16,365	(686)
Boarding Prisoners	1,118	-	1,118
Restitution Due To County	-	-	-
City Arrest Fees	(668)	-	(668)
Justice of Peace Fees	-	-	-
Insurance on Damage	473,436	431,404	42,032
Total Receipts	<u>10,474,459</u>	<u>10,324,767</u>	<u>149,692</u>
<b>Disbursements</b>			
<b>County Judge</b>			
Salary – County Judge	69,056	69,060	4
Salary – State Supplement	25,200	25,200	-
Employment Taxes	7,257	7,315	58
Retirement Contribution	16,641	16,645	4
Group Insurance	15,533	15,535	2
Educational/Travel	1,439	2,000	561
Office Supplies	477	500	23
Equipment Maintenance	209	6,000	5,791
Telephone	1,740	2,000	260
Motor Vehicle Fuel and Lube	-	1,800	1,800
Total	<u>137,552</u>	<u>146,055</u>	<u>8,503</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, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Commissioners' Court</b>			
Salary - Commissioners	\$ 214,240	214,240	-
Employment Taxes – Commissioners	16,752	17,150	398
Retirement Contribution – Commissioners	38,625	38,625	-
Group Insurance – Commissioners	61,797	61,800	3
Educational Travel	(263)	6,000	6,263
Education/Travel (1)	980	1,500	520
Education/Travel (2)	980	1,500	520
Education/Travel (3)	980	1,500	520
Education/Travel (4)	980	1,500	520
Office Supplies	5,997	6,365	368
Motor Vehicle Fuel and Repair	11,060	32,475	21,415
Dues and Subscriptions	5,058	7,000	1,942
Telephone	3,938	4,000	62
Salary – Administrative	45,867	47,008	1,141
Employment Taxes – Administrative	3,432	3,600	168
Retirement Contribution – Administrative	8,068	8,070	2
Group Insurance – Administrative	15,401	15,401	-
Education/Travel – Administrative	-	1,750	1,750
Office Supplies – Administrative	1,928	2,000	72
Telephone – Administrative	-	500	500
Total	435,820	471,984	36,164
<b>109th Judicial District Court</b>			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	29,143	29,145	2
District Judge Secretary Supplement	16,084	16,085	1
Employment Taxes	306	318	12
Retirement Contribution	687	713	26
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	1,277	1,885	608
Office Supplies	999	1,000	1
Jury Supplies and Expenses	(21)	300	321
7 <sup>th</sup> Administrative District	533	850	317
Jury Commissioner	-	150	150
Visiting Judges Expense	233	250	17
Court Report Fees	827	830	3
Court Appointed Attorney	30,227	30,230	3
Jury Services	3,000	3,000	-
Grand Jury Expense	-	-	-
Telephone	287	600	313
Witness Expenses	-	40	40
Total	102,678	104,647	1,969

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>District Attorney</b>			
District Attorney Supplement	\$ 48,222	48,222	-
Telephone	318	324	6
Total	<u>48,540</u>	<u>48,546</u>	<u>6</u>
<b>County Court at Law</b>			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	48,734	48,735	1
Employment Taxes	3,618	3,820	202
Retirement Contribution	8,570	8,571	1
Group Insurance	15,513	15,515	2
Education/Travel	574	1,000	426
Commitments	10	325	315
Court Reporter Fees	6,900	6,905	5
Attorney Fees – Adult	9,060	9,060	-
Attorney Fees – Juveniles	3,925	5,440	1,515
Jury Services	-	-	-
Office Supplies	481	600	119
County Court Interpreter	175	175	-
Total	<u>98,760</u>	<u>101,346</u>	<u>2,586</u>
<b>County/District Clerk</b>			
Salary – County/District Clerk	66,789	66,799	10
Salary – Deputy Clerks	130,793	131,940	1,147
Employment Taxes	14,437	15,205	768
Retirement Contribution	33,909	34,110	201
Group Insurance	61,545	61,545	-
Education/Travel	5,456	8,500	3,044
Office Supplies	14,399	14,500	101
Election Expense	10,358	17,000	6,642
Copier Rental/Maintenance	4,262	4,900	638
Computer Maintenance	26,412	28,500	2,088
Telephone	2,654	2,655	1
Records Management Expense	-	2,250	2,250
Total	<u>371,014</u>	<u>387,904</u>	<u>16,890</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, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Attorney</b>			
Salary – County Attorney	\$ 66,789	66,800	11
Salary – State Supplement	35,000	35,000	-
Employment Taxes	7,689	7,790	101
Retirement Contribution	17,470	17,475	5
Group Insurance	15,528	15,530	2
Education/Travel	2,712	2,800	88
Education/Travel Admin	377	1,580	1,203
Office Supplies	890	1,000	110
Dues and Subscriptions	375	500	125
Computer Maintenance	1,605	5,000	3,395
Law Library	1,737	2,500	763
Investigation	-	-	-
Telephone	1,223	2,000	777
Total	151,395	157,975	6,580
<b>Justice Court</b>			
Salary – Justices of the Peace	66,789	66,799	10
Salary – Assistant Justice of the Peace	39,000	39,000	-
Employment Taxes	7,650	8,240	590
Retirement Contribution	18,311	18,315	4
Group Insurance	30,898	30,900	2
Education/Travel – JP	2,498	2,900	402
Office Supplies	3,584	3,600	16
Dues	246	250	4
Computer Maintenance	3,222	3,500	278
Jury Services	-	500	500
Telephone	2,855	3,000	145
Autopsy Fees	18,630	21,130	2,500
Total	193,683	198,134	4,451
<b>County Auditor</b>			
Salary – County Auditor	73,112	73,112	-
Salary – Assistant Auditor	40,560	40,560	-
Employment Taxes	8,098	8,700	602
Retirement Contribution	19,510	19,510	-
Group Insurance	30,894	30,895	1
Education Travel	2,950	3,000	50

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Auditor – Continued</b>			
Education Travel – CIO	\$ 1,799	3,000	1,201
Office Supplies	2,250	3,000	750
Dues and Subscriptions	175	500	325
Computer Maintenance	2,400	2,500	100
Legal Fees	-	500	500
Telephone	680	1,000	320
Total	182,428	186,277	3,849
<b>County Treasurer</b>			
Salary – County Treasurer	66,788	66,799	11
Salary – Assistant Treasurer	40,560	40,560	-
Salary – Extra Help	-	-	-
Employment Taxes	7,898	8,485	587
Retirement Contribution	18,579	19,035	456
Group Insurance	30,885	30,885	-
Education Travel	2,533	3,100	567
Office Supplies	3,345	3,345	-
Dues and Subscriptions	180	200	20
Equipment Maintenance	-	655	655
Computer Maintenance	2,400	2,400	-
Telephone	2,610	3,300	690
Total	175,778	178,764	2,986
<b>Tax Assessor – Collector</b>			
Salary – Tax Assessor – Collector	66,790	66,799	9
Salary – Deputy Tax Collectors	89,294	89,295	1
Salary – Extra Help	-	-	-
Employment Taxes	11,307	12,018	711
Retirement Contribution	26,788	26,795	7
Group Insurance	46,306	46,310	4
Educational Travel	3,218	6,500	3,282
Office Supplies	17,880	17,880	-
Dues and Subscriptions	265	500	235
Equipment Maintenance	-	350	350
Software Maintenance	240	2,365	2,125
Telephone	4,059	4,060	1
Computer Lease	20,983	28,000	7,017
Total	287,130	300,872	13,742

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Sheriff</b>			
Salary – Sheriff	\$ 80,392	80,392	-
Salary – Deputies	334,456	355,410	20,954
Overtime – Deputies	4,469	4,500	31
Employment Taxes	31,072	34,970	3,898
Retirement Contribution	71,702	78,495	6,793
Group Insurance	113,689	120,000	6,311
Educational Travel	2,503	4,500	1,997
Law Enforcement Travel	1,920	4,200	2,280
Extradition	-	2,000	2,000
Office Supplies	5,013	6,000	987
Law Enforcement Supplies	12,518	12,520	2
Motor Vehicle Fuel and Lubrication	25,290	26,250	960
Motor Vehicle Tires	3,158	3,158	-
Radio-Teletype	(320)	1,000	1,320
Equipment Maintenance	4,870	5,242	372
Motor Vehicle Repair and Maintenance	7,165	7,500	335
Telephone	14,361	14,365	4
Special Departmental Equipment	28,240	28,315	75
Investigation/Informant	6,880	7,750	870
Capital Outlay-Sheriff	31,352	31,360	8
Total	778,730	827,927	49,197
<b>Department of Public Safety</b>			
Telephone	1,740	6,000	4,260
Utilities	3,051	3,500	449
DPS - Equipment	-	1,500	1,500
Total	4,791	11,000	6,209
<b>County Constables</b>			
Salary – Constables	11,773	11,780	7
Employment Taxes	962	971	9
Retirement Contribution	2,175	2,180	5
Group Insurance	15,248	15,250	2
Education Travel	-	1,745	1,745
Supplies	-	640	640
Motor Vehicle Fuel & Lubrication	-	250	250
Dues and Subscriptions	210	210	-
Telephone	825	900	75
Total	31,193	33,926	2,733

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Jail</b>			
Salary – Jailers	\$ 195,210	195,211	1
Salary – Extra Help	27,423	30,825	3,402
Employment Taxes	16,653	17,430	777
Retirement Contribution	34,118	39,175	5,057
Group Insurance	62,774	62,775	1
Jail Supplies	5,572	5,980	408
Medical and Evaluation Supplies	2,378	2,400	22
Clinic and Hospital	28,617	28,620	3
Computer Maintenance	4,545	5,200	655
Boarding Prisoners	33,185	33,185	-
SCAAP Grant Expenditures	347	486	139
Total	410,822	421,287	10,465
<b>Community Supervision and Corrections Department</b>			
Salary – Probation Officer	70,242	70,242	-
Salary – State Supplement– Prob Officer	-	-	-
Salary – Probation Secretary	24,097	24,100	3
Salary – Extra Help	-	-	-
Employment Taxes	7,073	7,290	217
Retirement Contribution	16,346	16,350	4
Group Insurance	23,242	23,245	3
Education travel	1,017	1,700	683
Motor Vehicle Fuel and Repair	1,130	1,150	20
Alcohol Intervention	300	300	-
Telephone	900	900	-
Total	144,347	145,277	930
<b>Juvenile Probation</b>			
Salary – Juvenile Probation	38,522	38,535	13
Salary – Probation Secretary	24,097	24,100	3
Employment Taxes	6,836	7,210	374
Retirement Contribution	16,450	16,455	5
Group Insurance	23,045	23,050	5
Education Travel	2,071	4,500	2,429
Office Supplies	76	1,475	1,399
Motor Vehicle Fuel and Repair	4,022	4,025	3
Contracted Juvenile Detention	23,267	23,300	33
Non-Residential Services	2,798	3,000	202
Psychological reports	-	500	500
Telephone	-	500	500
Community Service Supervision	88	250	162
Capital Outlay	-	-	-
Total	141,272	146,900	5,628



# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>County Health</b>	\$		
Transfer to Hospital	13,479	-	(13,479)
Total	<u>13,479</u>	<u>-</u>	<u>(13,479)</u>
<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	92	2,000	1,908
Total	<u>92</u>	<u>5,500</u>	<u>5,408</u>
<b>Historical Committee</b>			
Salary – Museum Conservator	16,867	16,870	3
Salary – Extra	-	-	-
Employment Taxes	1,290	1,885	595
Retirement Contribution	2,895	4,225	1,330
Education Travel	280	500	220
Office Supplies	1,308	1,350	42
Dues and Subscriptions	427	550	123
Computer Maintenance	-	500	500
Telephone	1,589	1,590	1
Capital Outlay	21,632	25,065	3,433
Total	<u>46,288</u>	<u>52,535</u>	<u>6,247</u>
<b>Golf Course</b>			
Salary – Greenskeeper	44,240	46,000	1,760
Salary – Extra Labor	8,285	8,285	-
Employment Taxes	4,044	4,045	1
Retirement Contribution	7,749	8,050	301
Group Insurance	14,759	15,000	241
Telephone	862	900	38
Capital Outlay	-	-	-
Total	<u>79,939</u>	<u>82,280</u>	<u>2,341</u>
<b>Youth Center</b>			
Salary – Director	36,560	36,560	-
Salary - Extra Labor	7,483	7,485	2
Employment Taxes	3,042	3,420	378
Retirement Contribution	6,334	7,487	1,153
Group Insurance	15,332	15,335	3
Education Travel	58	80	22
Utilities	1,604	1,775	171

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Disbursements – Continued</b>			
<b>Youth Center - Continued</b>			
Dues and Subscriptions	\$ 72	75	3
Repair and Maintenance	-	-	-
Office Supplies	1,192	1,200	8
Supplies and Equipment Repairs	3,450	3,455	5
Telephone	1,890	1,891	1
Special Events	16,715	16,725	10
Recreation Equipment	3,800	3,800	-
Total	97,532	99,288	1,756
<b>County Library</b>			
Salary – Librarian	44,507	58,280	13,773
Salary – Extra Labor	34,368	67,180	32,812
Salary – Extra Labor Maintenance	22,569	22,620	51
Employment Taxes	7,628	11,545	3,917
Retirement Contributions	15,679	26,015	10,336
Group Insurance	15,432	15,435	3
Educational Travel	-	1,000	1,000
Maintenance Supplies	2,821	3,300	479
Supplies	5,369	5,600	231
Library Books	13,833	16,000	2,167
Film and Software	9,304	9,305	1
Dues and Subscriptions	739	2,000	1,261
Repairs and Maintenance	1,629	2,500	871
Copier Rental	4,348	4,350	2
Telephone	2,507	3,100	593
Utilities	8,030	9,400	1,370
Capital / Equipment	-	1,500	1,500
Private Grant Expenditure	1,899	44,127	42,228
Total	190,662	303,257	112,595
<b>Parks, Cemetery &amp; Buildings</b>			
Salary – Supervisor	59,884	59,884	-
Salary – Operator	167,544	167,544	-
Salary – Labor II	36,400	36,400	-
Salary – Labor	37,417	38,480	1,063
Salary – Extra Summer Labor	30,931	43,440	12,509
Salary – Extra Maintenance	17,598	25,920	8,322
Employment Taxes	27,249	28,640	1,391
Retirement Contribution	59,446	60,585	1,139
Group Insurance	118,236	118,240	4
Educational Travel	75	1,500	1,425
Office Supplies	308	400	92

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

Disbursements - Continued	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Parks, Cemetery &amp; Buildings – Continued</b>			
Supplies	\$ 24,309	24,310	1
Motor Vehicle Fuel and Lubrication	17,085	17,090	5
Botanical Supplies	58,075	58,075	-
Equipment Repairs	4,707	8,000	3,293
Repairs and Maintenance	5,708	10,835	5,127
Pond Maintenance	995	1,500	505
Vehicle Repairs	5,359	11,000	5,641
Welding Supplies	3,865	3,865	-
Telephone	2,700	4,025	1,325
Utilities	7,220	7,800	580
Capital Outlay	-	-	-
Total	685,111	727,533	42,422
<b>Sports Complex</b>			
Supplies	2,646	3,000	354
Repairs and Maintenance	4,073	4,200	127
Utilities	15,314	15,315	1
Equipment Rental	-	1,600	1,600
Capital	630	1,500	870
Baseball Equipment	-	1,000	1,000
Total	22,663	26,615	3,952
<b>Swimming Pool</b>			
Salary – Extra Summer Labor	43,026	43,026	-
Salary – Extra Maintenance	-	-	-
Employment Taxes	2,318	3,640	1,322
Supplies	2,052	2,052	-
Concession Supplies	2,415	3,000	585
Pool Chemicals	2,866	10,000	7,134
Repairs and Maintenance	176	5,000	4,824
Lifeguard Certifications	405	1,500	1,095
Telephone	272	350	78
Utilities	6,122	11,000	4,878
Equipment	2,647	5,000	2,353
Total	62,299	84,568	22,269
<b>County Cemetery</b>			
Supplies	2,236	3,500	1,264
Repairs and Maintenance	8,256	9,000	744
Fire Art Control	3,505	3,510	5
Telephone	202	1,000	798
Utilities	1,515	4,200	2,685
Capital Outlay	-	7,462	7,462
Total	15,714	28,672	12,958

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

*Year Ended September 30, 2016*

Disbursements - Continued	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Building Maintenance</b>			
Supplies	\$ 15,639	20,000	4,361
Repairs and Maintenance	23,178	26,250	3,072
Fire and Safety	2,282	7,000	4,718
Telephone	318	2,000	1,682
Utilities	51,008	58,825	7,817
Equipment Lease	17,613	17,615	2
Total	110,038	131,690	21,652
<b>Courthouse</b>			
Salary – Extra Maintenance	20,386	22,308	1,922
Employment Taxes	1,560	1,710	150
Retirement Contribution	3,498	3,830	332
Janitorial Supplies	3,361	4,000	639
Supplies	-	500	500
Repairs and Maintenance	29,032	37,000	7,968
Utilities	28,139	43,509	15,370
Total	85,976	112,857	26,881
<b>Airport</b>			
Supplies	139	150	11
Repairs and Maintenance	7,319	19,850	12,531
Telephone	524	1,000	476
Utilities	3,488	6,500	3,012
Total	11,470	27,500	16,030
<b>County Extension Service</b>			
Salary – County Agent	5,841	16,963	11,122
Salary – Secretary	53,352	53,355	3
Extra Labor	2,320	2,640	320
Employment Taxes	4,493	6,270	1,777
Retirement Contribution	9,285	9,315	30
Group Insurance	15,425	15,430	5
Travel – Agricultural Agent	12,699	12,700	1
Office Supplies	4,143	4,875	732
Home Demonstration Supplies	463	750	287
Result Demonstration Supplies	738	1,500	762
Motor Vehicle Fuel	1,748	5,000	3,252
Postage	245	750	505
Repairs – Pens and Traps	1,932	1,935	3
Equipment Maintenance	1,910	2,500	590
Pick-Up and Equipment Repairs	269	1,565	1,296
Trapper Expense	29,700	32,400	2,700
Telephone	3,003	4,000	997

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

**Year Ended September 30, 2016**

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>County Extension Service – Continued</b>			
Utilities	\$ 19,357	25,000	5,643
Soil Conservation	2,500	2,500	-
Total	<u>169,423</u>	<u>199,448</u>	<u>30,025</u>
<b>Road and Bridge</b>			
Salary – Supervisors	59,883	59,884	1
Salary – Drivers/Operator	192,758	237,120	44,362
Employment Taxes	18,789	22,725	3,936
Retirement Contribution	43,422	51,285	7,863
Group Insurance	89,106	105,000	15,894
Travel – Educational	20	1,000	980
Office Supplies	1,894	2,600	706
Gas, Oil and Diesel Fuel	11,126	40,185	29,059
Tires and Tubes	19,223	20,000	777
Parts and Repairs	57,737	60,550	2,813
Caliche, Premix and Emulsion	37,272	42,000	4,728
Cattleguard Supplies	830	1,000	170
Welding Supplies	3,411	4,320	909
Telephone	1,912	2,100	188
Utilities	2,399	8,000	5,601
Capital Outlay	108,942	108,945	3
Total	<u>648,724</u>	<u>766,714</u>	<u>117,990</u>
<b>Senior Citizens</b>			
Salary – Supervisor	47,445	47,445	-
Salary – Administration	-	-	-
Salary – Dietary	54,926	57,523	2,597
Salary – Transportation	26,233	30,996	4,763
Employment Taxes	9,716	11,515	1,799
Retirement Contribution	19,186	25,830	6,644
Group Insurance	15,405	15,405	-
Education Travel	-	250	250
Office Supplies	1,701	2,000	299
Dietary Supplies	64,247	64,275	28
Kitchen Supplies	3,042	3,100	58
Gas, Oil and Tires	892	1,750	858
Paper Supplies	9,285	10,000	715
Maintenance Equipment	1,198	1,250	52
Vehicle Repairs	230	1,000	770
Telephone	323	1,000	677
Total	<u>253,829</u>	<u>273,339</u>	<u>19,510</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, 2016**

<b>Disbursements - Continued</b>	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
<b>Non-Departmental</b>			
Employee Retirement Reward	\$ 631	3,000	2,369
Retirees County Group Insurance	592,085	818,000	225,915
TCDRS SDB Insurance	23,580	24,000	420
TCDRS Retirement Correction	-	56,690	56,690
Workers Compensation Insurance	24,753	25,000	247
Unemployment Taxes/Claims	13	6,000	5,987
Aviation Fuel Sales Expenditures	1,048	2,000	952
Dues and Subscriptions	55	1,500	1,445
Advertising	2,058	6,000	3,942
County Promotion and Development	21,214	30,000	8,786
Auditing Fees	44,551	45,500	949
Lawsuit Costs	-	500	500
Law Library Expense	-	2,000	2,000
Telephone	3,084	3,090	6
COBRA Insurance	10,344	16,000	5,656
Official and Employees Bond	2,981	3,500	519
Insurance	58,116	68,930	10,814
Drug Policy Compliance	1,651	2,000	349
Safety Program	2,459	3,000	541
ADA Compliance	1,910	7,000	5,090
MH/MR Center	-	1,000	1,000
Rural Addressing – 911	1,226	2,000	774
Appraisal District	111,018	111,025	7
Paper and Supplies	3,792	3,795	3
Postage	10,000	10,000	-
Copier Rental/Maintenance	1,810	2,725	915
Postage Machine Rental/Maintenance	3,257	3,375	118
Fax Phone Line	418	650	232
Emergency Management Coordinator	29,807	29,810	3
Fire Department Equipment	-	4,115	4,115
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	103,555	103,558	3
Total	<u>1,062,916</u>	<u>1,403,263</u>	<u>340,347</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, 2016**

<b>Disbursements - Continued</b>	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Capital Outlay</b>			
Paving Urban	\$ 150,000	150,000	-
Paving	213,353	276,000	62,647
Courthouse Computers	31,250	54,000	22,750
Hail Damage - Insured	109,943	431,404	321,461
Total	504,546	911,404	406,858
<b>Total Disbursements</b>	7,756,634	9,105,284	1,348,650
<b>Transfers Out</b>			
Golf Course Fund	95,850	95,850	-
Permanent Improvement Fund	708,358	1,123,633	415,275
<b>Total Transfers Out</b>	804,208	1,219,483	415,275
<b>Total Disbursements and Transfers Out</b>	8,560,842	10,324,767	1,763,925
<b>Excess Receipts (Disbursements)</b>	1,913,617	-	1,913,617
<b>Beginning Balance</b>	11,018,576	11,018,576	-
<b>Ending Balance</b>	\$ 12,932,193	11,018,576	1,913,617
<b>Summary of Ending Balance</b>			
Cash, Non-Interest Bearing	\$ 1,200		
Cash, Interest Bearing	12,930,993		
	\$ 12,932,193		

*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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
TJJJ Funding-State Aid	\$ 47,195	35,576	11,619
TJJJ Funding-Commitment Reduction	3,985	17,800	(13,815)
TJJJ Funding-Mental Health	7,016	7,324	(308)
Interest Earnings	3	-	3
TJJJ Findings – Pre and Post adjudication	7,884	12,773	(4,889)
TJJJ Findings – Commit Diversion	6,130	6,130	-
<b>Total Receipts</b>	<b>72,213</b>	<b>79,603</b>	<b>(7,390)</b>
<b>Disbursements</b>			
Salary-State Supplement	31,605	31,605	-
Education-Travel	2,500	3,500	1,000
Office Supplies	1,265	2,826	1,561
Motor Vehicle Fuel & Lubrication	1,408	1,500	92
Medical Dental or Lab Fee	250	250	-
Equipment Maintenance	500	500	-
Non-Residential Services	4,836	12,269	7,433
Auditing Fees	3,600	4,200	600
Telephone	1,940	1,800	(140)
Community Service Expenses	250	250	-
Mental Health Assessment	1,816	2,000	184
Pre/Post Adjudication	21,064	18,903	(2,161)
<b>Total Disbursements</b>	<b>71,034</b>	<b>79,603</b>	<b>8,569</b>
<b>Excess Receipts (Disbursements)</b>	<b>1,179</b>	<b>-</b>	<b>1,179</b>
<b>Beginning Balance</b>	<b>16,375</b>	<b>16,375</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 17,554</b>	<b>16,375</b>	<b>1,179</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 17,554		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Lateral Road Fund

*Year Ended September 30, 2016*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
State Lateral Road	\$ 6,296	6,296	-
<b>Total Receipts</b>	6,296	6,296	-
<b>Disbursements</b>			
Caliche, Premix and Emulsion	2,696	2,696	-
Equipment Repairs	3,600	3,600	-
<b>Total Disbursements</b>	6,296	6,296	-
<b>Excess Receipts (Disbursements)</b>	-	-	-
<b>Beginning Balance</b>	-	-	-
<b>Ending Balance</b>	\$ -	-	-
<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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Insurance on Damages	\$ -	-	-
Miscellaneous Revenue	-	-	-
State Supplement	-	-	-
<b>Total Receipts</b>	-	-	-
<b>Disbursements</b>			
Insurance on Damages	423,889	423,889	-
Miscellaneous Disbursements	(6,037)	73,787	79,824
State Supplement	-	32,083	32,083
<b>Total Disbursements</b>	417,852	529,759	111,907
<b>Transfers</b>			
Transfer Out	-	-	-
<b>Total Transfers Out</b>	-	-	-
<b>Excess Receipts (Disbursements)</b>	(417,852)	(529,759)	111,907
<b>Beginning Balance</b>	529,759	529,759	-
<b>Ending Balance</b>	\$ 111,907	-	111,907
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 111,907		

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Law Library Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Law Library Revenue	\$ 3,010	-	3,010
<b>Total Receipts</b>	<u>3,010</u>	<u>-</u>	<u>3,010</u>
<b>Disbursements</b>			
Law Library Expenditures	-	24,870	24,870
<b>Total Disbursements</b>	<u>-</u>	<u>24,870</u>	<u>24,870</u>
<b>Excess Receipts (Disbursements)</b>	3,010	(24,870)	27,880
<b>Beginning Balance</b>	<u>24,870</u>	<u>24,870</u>	<u>-</u>
<b>Ending Balance</b>	\$ 27,880	-	27,880
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 27,880		

*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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Check Restitution	\$ 1,194	5,000	(3,806)
County Attorney Fees	195	3,000	(2,805)
<b>Total Receipts</b>	<b>1,389</b>	<b>8,000</b>	<b>(6,611)</b>
<b>Disbursements</b>			
Check Restitution	1,422	5,000	3,578
Employment Taxes	23	185	162
Retirement Contribution	52	415	363
Support Staff Salary	300	2,400	2,100
<b>Total Disbursements</b>	<b>1,797</b>	<b>8,000</b>	<b>6,203</b>
<b>Excess Receipts (Disbursements)</b>	<b>(408)</b>	-	<b>(408)</b>
<b>Beginning Balance</b>	<b>533</b>	<b>533</b>	-
<b>Ending Balance</b>	<b>\$ 125</b>	<b>533</b>	<b>(408)</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 125		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Constable Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Constable Pct. 4 Education Grant	\$ 665	-	665
<b>Total Receipts</b>	<u>665</u>	<u>-</u>	<u>665</u>
<b>Disbursements</b>			
Constable Pct. 4 Expenditures	-	5,628	5,628
<b>Total Disbursements</b>	<u>-</u>	<u>5,628</u>	<u>5,628</u>
<b>Excess Receipts (Disbursements)</b>	665	(5,628)	6,293
<b>Beginning Balance</b>	<u>5,628</u>	<u>5,628</u>	<u>-</u>
<b>Ending Balance</b>	\$ 6,293	-	6,293
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 6,293		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Records Management Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Records Management	\$ 15,458	-	15,458
County Records	3,501	-	3,501
Vital Statistics Records	246	-	246
Record Archive Fees	14,164	-	14,164
<b>Total Receipts</b>	<b>33,369</b>	<b>-</b>	<b>33,369</b>
<b>Disbursements</b>			
Records Management Expenditures	-	53,173	53,173
Educational Travel	2,460	2,475	15
<b>Total Disbursements</b>	<b>2,460</b>	<b>55,648</b>	<b>53,188</b>
<b>Excess Receipts (Disbursements)</b>	<b>30,909</b>	<b>(55,648)</b>	<b>86,557</b>
<b>Beginning Balance</b>	<b>55,648</b>	<b>55,648</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 86,557</b>		<b>86,557</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 86,557		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Courthouse Security Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Courthouse Security – Clerk	\$ 2,246	-	2,246
Courthouse Security – JP Fee	2,161	-	2,161
<b>Total Receipts</b>	<b>4,407</b>	<b>-</b>	<b>4,407</b>
<b>Disbursements</b>			
Courthouse Security Expense	12,631	18,752	6,121
<b>Total Disbursements</b>	<b>12,631</b>	<b>18,752</b>	<b>6,121</b>
<b>Excess Receipts (Disbursements)</b>	<b>(8,224)</b>	<b>(18,752)</b>	<b>10,528</b>
<b>Beginning Balance</b>	<b>18,752</b>	<b>18,752</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 10,528</b>	<b>-</b>	<b>10,528</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 10,528		

*See accompanying notes to financial statements.*



# County of Crane Crane, Texas

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

***Year Ended September 30, 2016***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Justice Court – Tech Fund	3,006	-	3,006
<b>Total Receipts</b>	<u>3,006</u>	<u>-</u>	<u>3,006</u>
<b>Disbursements</b>			
Technology Expenditures	865	8,877	8,012
<b>Total Disbursements</b>	<u>865</u>	<u>8,877</u>	<u>8,012</u>
<b>Excess Receipts (Disbursements)</b>	2,141	(8,877)	11,018
<b>Beginning Balance</b>	<u>8,877</u>	<u>8,877</u>	<u>-</u>
<b>Ending Balance</b>	\$ 11,018	-	11,018
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 11,018		

*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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
County/District Technology Fund	1,233	-	1,233
<b>Total Receipts</b>	<b>1,233</b>	<b>-</b>	<b>1,233</b>
<b>Disbursements</b>			
Technology Expenditures	555	5,640	5,085
<b>Total Disbursements</b>	<b>555</b>	<b>5,640</b>	<b>5,085</b>
<b>Excess Receipts (Disbursements)</b>	678	(5,640)	6,318
<b>Beginning Balance</b>	5,640	5,640	-
<b>Ending Balance</b>	\$ 6,318	-	6,318
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 6,318		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

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

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
TDCJ-CJAD Funding – Basic Supervision	\$ 16,053	16,144	(91)
Probation Restitution Fees	48,337	25,000	23,337
TDCJ-CJAD Funding – Community Program	8,420	8,527	(107)
Interest Earnings	87	52	35
Carryover from Previous Fiscal Year	(7,638)	25,543	(33,181)
<b>Total Receipts</b>	<b>65,259</b>	<b>75,266</b>	<b>(10,007)</b>
<b>Disbursements</b>			
Salary – CSCD Director	15,158	15,158	-
Salary – Admin Support	10,745	10,745	-
Salary – Comm Svc Sup	2,880	7,662	4,782
Salary – Cost of Living Increase	4,000	4,200	200
Employment Taxes	2,508	2,889	381
State Retirement Contribution	5,127	5,182	55
Trans-Maintenance	7	1,260	1,253
Trans-Fuel	1,474	2,500	1,026
Office Supplies	528	1,885	1,357
Equipment Maintenance	-	500	500
Internet Services	480	600	120
Computer Maintenance	5,720	5,280	(440)
Auditing Fees	3,600	3,600	-
Fiscal Service Fee	185	185	-
Telephone	1,981	1,700	(281)
Volunteer Insurance	240	240	-
Other – Licenses/Memberships	42	42	-
Other Bonds and Insurance	3,000	2,667	(333)
Urinalysis Supplies	238	652	414
<b>Total Disbursements</b>	<b>57,913</b>	<b>66,947</b>	<b>9,034</b>
<b>Excess Receipts (Disbursements)</b>	<b>7,346</b>	<b>8,319</b>	<b>(973)</b>
<b>Beginning Balance</b>	<b>44,800</b>	<b>44,800</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 52,146</b>	<b>53,119</b>	<b>(973)</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 52,146		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Child Abuse Prevention Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Clerk Fees	\$ 172	-	172
<b>Total Receipts</b>	172	-	172
<b>Disbursements</b>			
Child Abuse Prevention Expenditure	-	93	93
<b>Total Disbursements</b>	-	93	93
<b>Excess Receipts (Disbursements)</b>	172	(93)	265
<b>Beginning Balance</b>	93	93	-
<b>Ending Balance</b>	\$ 265	-	265
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 265		

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Hotel Occupancy Tax Fund

*Year Ended September 30, 2016*

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Hotel Tax Revenue	\$ 8,850	4,000	4,850
<b>Total Transfers In</b>	-	-	-
<b>Total Receipts and Transfers In</b>	8,850	4,000	4,850
<b>Disbursements</b>			
Tax Expenditure	500	4,000	3,500
<b>Total Disbursements</b>	500	4,000	3,500
<b>Excess Receipts (Disbursements)</b>	8,350	-	8,350
<b>Beginning Balance</b>	-	-	-
<b>Ending Balance</b>	\$ 8,350	-	8,350
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 8,350		

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



# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Debt Service Fund

***Year Ended September 30, 2016***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Ad Valorem Taxes:			
1998 General Obligation	\$ 86	-	86
Refunding Bonds	-	-	-
<b>Total Transfers In</b>	-	-	-
<b>Total Receipts and Transfers In</b>	<u>86</u>	<u>-</u>	<u>86</u>
<b>Disbursements</b>			
Principal:			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	-	-	-
Agent Fees	-	-	-
<b>Total Disbursements</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess Receipts (Disbursements)</b>	86	-	86
<b>Beginning Balance</b>	<u>5,047</u>	<u>5,047</u>	<u>-</u>
<b>Ending Balance</b>	\$ 5,133	5,047	86
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 5,133		

*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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Revenues	\$ -	-	-
<b>Total Receipts</b>	-	-	-
<b>Disbursements</b>			
Permanent Improvements	208,393	1,126,935	918,542
<b>Total Disbursements</b>	208,393	1,126,935	918,542
<b>Transfer In</b>			
General Fund	708,358	1,126,935	(418,577)
<b>Excess Receipts (Disbursements) and Transfer In</b>	499,965	-	499,965
<b>Beginning Balance</b>	500,035	500,035	-
<b>Ending Balance</b>	\$ 1,000,000	500,035	499,965
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 1,000,000		

*See accompanying notes to financial statements.*

# County of Crane Crane, Texas

## Statement of Cash Receipts and Disbursements Airport Improvement Fund

***Year Ended September 30, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Hanger Fees	\$ 5,750	-	5,750
Airport Refund Airport Project	10,821	-	10,821
<b>Total Receipts</b>	<u>16,571</u>	<u>-</u>	<u>16,571</u>
<b>Disbursements</b>			
Airport Project Participation	3,542	10,956	7,414
<b>Total Disbursements</b>	<u>3,542</u>	<u>10,956</u>	<u>7,414</u>
<b>Excess Receipts (Disbursements)</b>	13,029	(10,956)	23,985
<b>Beginning Balance</b>	<u>10,956</u>	<u>10,956</u>	<u>-</u>
<b>Ending Balance</b>	\$ 23,985	-	23,985
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 23,985	-	-

**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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
Billings to Other Funds	\$ 1,695,222	-	1,695,222
Interest	4,890	1,000	3,890
Retiree Drug Subsidy	34,745	30,000	4,745
<b>Total Receipts</b>	<b>1,734,857</b>	<b>31,000</b>	<b>1,703,857</b>
<b>Disbursements</b>			
Medical Claims	2,502,150	-	(2,502,150)
Plan Expenses	300	300	-
Investment Expense	-	5,000	5,000
Wellness Center Expenses	2,853	25,700	22,847
<b>Total Disbursements</b>	<b>2,505,303</b>	<b>31,000</b>	<b>(2,474,303)</b>
<b>Excess Receipts (Disbursements)</b>	(770,446)	-	(770,446)
<b>Beginning Balance</b>	1,765,664	1,765,664	-
<b>Ending Balance</b>	\$ 995,218	1,765,644	(770,446)
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 995,218		

*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, 2016***

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Membership Dues	\$ 32,787	35,000	(2,213)
Cart Shed Rental	7,444	7,000	444
Green Fees	5,710	3,650	2,060
Tournament Revenues	4,500	1,500	3,000
Building Rental Revenue	-	1,000	(1,000)
Interest Earnings	144	-	144
<b>Total Receipts</b>	<u>50,585</u>	<u>48,150</u>	<u>2,435</u>
<b>Disbursements</b>			
Contract labor	17,132	17,500	368
Advertising	-	1,000	1,000
Office Supplies	678	750	72
Supplies	4,370	4,370	-
Motor Vehicle Fuel and Lubrication	6,215	7,000	785
Botanical Supplies	-	7,065	7,065
Repairs and Maintenance	31,974	31,975	1
Equipment Repairs	5,894	18,000	12,106
Grounds Maintenance	21,458	21,460	2
Fiscal Service Fee	1,250	3,000	1,750
Sales Tax Expense	3,146	3,500	354
Telephone	979	1,000	21
Utilities	13,626	13,630	4
Property Leases	120	250	130
Equipment Leases	2,350	13,500	11,150
Capital Outlay	-	-	-
<b>Total Disbursements</b>	<u>109,192</u>	<u>144,000</u>	<u>34,808</u>
<b>Transfers In</b>			
Transfer from General Fund	95,850	95,850	-
<b>Total Transfers In</b>	<u>95,850</u>	<u>95,850</u>	<u>-</u>
<b>Excess Receipts (Disbursements) and Transfers In</b>	37,243	-	37,243
<b>Beginning Balance</b>	<u>24,822</u>	<u>24,822</u>	<u>-</u>
<b>Ending Balance</b>	\$ 62,065	24,822	37,243
<b><u>Summary of Ending Balance</u></b>			
Cash, Non-interest Bearing	\$ 62,065		

*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, 2016***

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Receipts</b>			
RV Park Revenues	\$ 43,720	40,000	3,720
Steer Pen Revenue	160	1,000	(840)
Donations	250	-	250
<b>Total Receipts</b>	<b>44,130</b>	<b>41,000</b>	<b>3,130</b>
<b>Disbursements</b>			
Uniforms	618	1,000	382
Repairs and Maintenance	6	1,365	1,359
Promotions	6,458	6,460	2
Supplies	13,328	14,895	1,567
Registrations	180	1,500	1,320
Equipment	3,594	4,105	511
Events	9,879	10,000	121
Awards	581	1,675	1,094
<b>Total Disbursements</b>	<b>34,644</b>	<b>41,000</b>	<b>6,356</b>
<b>Excess Receipts (Disbursements)</b>	<b>9,486</b>	<b>-</b>	<b>9,486</b>
<b>Beginning Balance</b>	<b>51,413</b>	<b>51,413</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 60,899</b>	<b>51,413</b>	<b>9,486</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	<b>\$ 60,899</b>		

*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, 2016**

<b>Receipts</b>	<u>Actual</u>
<b>Clerk Fees:</b>	
District Clerk Filing Fees	\$ 3,900
Criminal/Civil Judge's Supplement Salary	6,260
Consolidated Court Cost	5,559
Indigent Fees	935
State Marriage License Fees	480
DPS Lab Tests	629
Birth Certificate	367
Time Payment	1,250
EMS Trauma Fund	-
Department of Public Safety	15
State Civil Justice Data Rep Fund	3
Drug Court Program	1,903
Indigent Defense Representation Fund	151
Family Protection Fees	916
Probation Fees	305
Jury Service Fees	289
E-File System Fund	3,530
Sheriff Fees	1,515
Appellate Judicial Fund	485
DNA Testing Fees	250
EMS Trauma	1,788
Total	<u>30,530</u>
<b>Justice of the Peace Fees:</b>	
Consolidated Court Costs	28,266
Compensation to Victims of Crime	270
Child Safety Seat/Seat Belt	278
Fugitive Apprehension	90
Department of Public Safety Warrants	4,005
Judicial and Court Personnel Training	35
Time Payment	150
Juvenile Crime and Delinquency	8
Correctional Management Institute	8
Indigent Fees	192
Indigent Defense Representation Fun	1,398
Traffic Law Failure to Appear	6,420
Jury Service Fees	2,837
E-File System Fund	320
State Traffic Fees	16,290
Failure to Secure Child Fee	-
Criminal/Civil Judge's Supplement Salary	4,234
State Civil Justice Data Representation Fund	52
Truancy Prevention and Diversion Fund	1,054
Total	<u>65,907</u>
Total Receipts	<u>96,437</u>

*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, 2016**

<b>Disbursements</b>	<u>Actual</u>
<b>State Treasurer:</b>	
Consolidated Court Costs	\$ 27,876
Compensation to Victims of Crime	284
Fugitive Apprehension	95
Judicial and Court Personnel Training	37
Time Payments	600
Indigent Fees	976
Department of Public Safety Arrest	698
Juvenile Crime and Delinquency	9
Correctional Management Institute	8
Birth Certificates	426
Child Safety Seat	443
State Marriage License Fees	540
EMS Trauma Fund	1,711
Indigent Defense Representation Fund	1,257
Drug Court Program	1,618
State Traffic Fees	13,908
Criminal/Civil Judges Supplement Salary	9,381
Traffic Law Failure to Appear	3,660
Sherriff Fees – Bail Bonds	1,240
Probation Fees – Sexual Assault	290
Jury Service Fees	2,547
E-File System Fund	3,343
State Civil Justice Data Representation Fund	44
Failure to Secure Child Fee	-
District Court Filing Fee	3,739
Clerk, 8 <sup>th</sup> Court of Appeals	450
DNA Testing Fees	225
Truancy Prevention and Diversion Fund	830
Total	<u>76,235</u>
<b>Crane County's Share of State of Texas Fees:</b>	
Consolidated Court Costs	3,097
Compensation to Victims of Crime	32
Time Payments	600
Fugitive Apprehension	11
Judicial and Court Training	4
Juvenile Crime and Delinquency	1

*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, 2016***

<b>Disbursements</b>	<b>Actual</b>
<b>Crane County's Share of State of Texas Fees (Continued):</b>	
Correctional Management Institute	\$ 1
EMS Trauma Fund	190
Indigent Fees	50
Indigent Defense Representation Fund	140
Drug Court Program	180
Criminal/Civil Judges Supplement Salary	44
Child Safety Seat	443
Traffic Failure to Appear	732
State Traffic Fees	732
Law Enforcement – Arrest Fees	-
Jury Service Fees	283
Sherriff Fee	138
State Civil Justice Data Representation Fund	5
District Court Filing Fee	31
DNA Testing Fees	25
Department of Public Safety	2,792
DPS Lab Tests	4,092
	<b>13,623</b>
<b>Total</b>	<b>13,623</b>
<b>Other:</b>	
Omnibase – Traffic Failure to Appear	1,722
The Crisis Center – Family Protection Fees	846
	<b>2,568</b>
<b>Total</b>	<b>2,568</b>
<b>Total Disbursements</b>	<b>92,426</b>
<b>Excess Receipts (Disbursements)</b>	<b>4,011</b>
<b>Beginning Balance</b>	<b>101,184</b>
<b>Ending Balance</b>	<b>\$ 105,195</b>
<b><u>Summary of Ending Balance</u></b>	
Cash, Non-interest Bearing	<b>\$ 105,195</b>

*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 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 those required to be accounted for in other funds.

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

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Fund Accounting (Continued)*

##### a. Governmental Fund Types (Continued)

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.

##### 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)

#### *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 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.

#### *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 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 statements are effective for financial statements for fiscal years beginning after June 15, 2015—except 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.

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Recent Accounting Pronouncements (continued)*

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 the 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 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 entire OPEB liability and a more comprehensive measure of OPEB expense. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2017.

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

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Recent Accounting Pronouncements (continued)*

The requirements in this Statement improve financial reporting by (1) raising the category of GASB Implementation Guides in the GAAP hierarchy, thus providing the opportunity for broader public input on implementation guidance; (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP; and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature.

As a result, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively.

Earlier application is permitted. The requirements of this Statement improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

Statement No. 78, "Pensions provided through certain multiple-employer defined benefit pension plans."

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan).

# County of Crane Crane, Texas

## Notes to Financial Statements

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

#### *Recent Accounting Pronouncements (continued)*

This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

Statement No. 79, "Certain external investment pools and pool participants."

This Statement will enhance comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for the provisions in paragraphs 18, 19, 23–26, and 40, which are effective for reporting periods beginning after December 15, 2015. Earlier application is encouraged.

GASB Statement 80, "Blending requirements for certain component units—an amendment of GASB Statement No. 14." The requirements of this Statement enhance the comparability of financial statements among governments. Greater comparability improves the usefulness of information reported in financial statements and enhances its value for assessing government accountability. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. Earlier application is encouraged.



# County of Crane Crane, Texas

## Notes to Financial Statements

**2. Deposits and Investments**

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$1,320,305 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$14,507,462. The amounts deposited with the County's contracted depository institution were secured at year end by FDIC coverage and a Federal Home Loan Bank (FHLB) letter of credit. The carrying amount of the County's deposits was \$2,014,967 and the cash equivalents investment pool totaling \$13,507,462. 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 \$261,833 and \$126,862 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>1,070,305</u>
Total balance at bank	\$	<u>1,320,305</u>

**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, 2016, all investments (as listed in Note 2), are level 1.

**4. Lease Commitments**

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

Year ending September 30,		
2017	\$	21,120
2018		18,192
2019		14,476
2020		6,311
2021		645
Thereafter		<u>-</u>
	\$	<u>60,744</u>

# County of Crane Crane, Texas

## Notes to Financial Statements

- 4. Lease Commitments (Continued)** The following schedule shows the future payments required for the capital lease having an initial or remaining noncancellable lease term in excess of one year.

Year ending September 30,			
2017	\$		57,780
2018			57,780
2019			28,890
2020			-
2021			-
Thereafter			-
			144,450
Less: Amount representing interest costs			(17,186)
Present value of minimum lease payments	\$		127,264

- 5. Employee Medical Benefits** The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2015. The Fund's estimated liability for incurred but unreported claims is approximately \$413,853.73 at September 30, 2016.

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.

- 6. Retirement Plan** *Plan Description*

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

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

# County of Crane Crane, Texas

## Notes to Financial Statements

### 6. 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 16.71% for the months of the accounting year in 2015, and 17.33% for the months of the accounting year in 2016.

The contribution rate payable by all employee members for the calendar years 2016 and 2015 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

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

The County's net pension liability of \$2,372,040, was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Retirement Plan  
(Continued)**

Changes in the net pension liability at December 31, 2015 is as follows:

Balances at December 31, 2014	\$	932,408
Changes for the year:		
Service cost		400,420
Interest on total pension liability		1,660,555
Effect of plan changes		(35,207)
Effect of economic/ demographic gains or losses		(375,483)
Effect of assumptions, changes or inputs		263,434
Administrative expenses		14,018
Member contributions		(208,098)
Net interest income		12,057
Employer contributions		(496,757)
Other		204,693
<hr/>		
Balances at December 31, 2015	\$	2,372,040

At the measurement date, December 31, 2015, pension expense was as follows:

Service cost	\$	400,420
Interest on total pension liability		1,660,555
Effect of plan changes		(35,207)
Administrative expenses		14,018
Member contributions		(208,098)
Expected investment return net of investment expenses		(1,593,389)
Recognition of economic/demographic gains or losses		(147,918)
Recognition of assumption changes or inputs		87,811
Recognition of investment gains or losses		369,941
Other		204,693
<hr/>		
Pension expense	\$	752,826

As of August 31, 2016, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 250,322	-
Net difference between projected and actual earnings	-	1,430,913
Changes of assumptions	-	175,623
Contributions made subsequent to measurement date	-	381,446

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Retirement Plan  
(Continued)**

\$381,466 reported as deferred outflows of resources 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2016	\$	332,592
2017		332,592
2018		369,941
2019		321,089
2020		-
Thereafter		-
<b>Total</b>		<b>\$ 1,356,214</b>

*Plan Information*

At December 31, 2015, the County had 65 current and 95 former employee and 89 retirees participating in the Plan.

*Actuarial Assumptions*

The actuarial assumptions that determine the total pension liability as of December 31, 2015, were based on the results of an actuarial expense study for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB 68.

Valuation date	December 31, 2014	December 31, 2015
Measurement date	December 31, 2014	December 31, 2015
Reporting date	October 1, 2015	September 30, 2016

Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.
Actuarial cost method	Entry age normal
Asset Valuation method	
Smoothing period	5 years
Recognition method	Non-asymptotic

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Retirement Plan  
(Continued)**

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

Corridor	None
Inflation	3%
Salary increases	Varies by age and service, 4.9% average over career including inflation.
Investment rate of return	8.00%
Cost of living adjustments	Cost-of-living adjustments for Crane County not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost of living adjustment is included in the funding valuation.
Retirement Age	Deferred members are assumed to retire at the later of : (1) age 60 or (2) earliest retirement eligibility. For all eligible members ages 75 and later, retirement is assumed to occur immediately.
Turnover	New employees are assumed to replace retired members and have similar entry ages.
Mortality	<p>Depositing members: The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.</p> <p>Service retirees, beneficiaries and non-depositing members: The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.</p> <p>Disabled retirees: RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.</p>

# County of Crane Crane, Texas

## Notes to Financial Statements

### 6. Retirement Plan (Continued)

#### *Long-term rate of investment return and target allocation*

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2016 information for a 7-10 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 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2012 for more details.

Asset Class	Benchmark	Target Allocation(1)	Geometric Real Rate of Return (Expected minus Inflation)(2)
US Equities	Dow Jones U.S. Total Stock Market Index	14.5%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index(3)	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.5%	5.75%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	10.00%	5.45%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index(4)	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

(1) Target asset allocation adopted at the April 2016 TCDRS Board meeting.

(2) Geometric real rates of return in addition to assumed inflation of 1.6%, per Cliff water's 2016 capital market assumptions.

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

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

# County of Crane Crane, Texas

## Notes to Financial Statements

**6. Retirement Plan  
(Continued)**

*Discount Rate*

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

*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.

		<b>1% Decrease 7.10%</b>	<b>Current Discount Rate 8.10%</b>	<b>1% Increase 9.10%</b>
Total pension liability	\$	24,136,128	21,602,049	19,468,388
Fiduciary net position		19,230,009	19,230,009	19,230,009
Net pension liability/asset	\$	4,906,119	2,372,040	238,379

**7. 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.

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, 2016. However, the County is providing all required disclosures related to other postemployment benefits.



# County of Crane Crane, Texas

## Notes to Financial Statements

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

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	\$	2,397,265
Interest on net OPEB obligation		145,325
<u>Adjustment to annual required contribution</u>		<u>(171,380)</u>
Annual OPEB cost (expense)		2,371,210
Contributions made		(590,632)
Increase in net OPEB obligation		1,780,578
<u>Net OPEB obligation-beginning of year</u>		<u>5,812,993</u>
<u>Net OPEB obligation-end of year</u>	\$	<u>7,593,571</u>

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, 2016 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, 2016	\$ 2,371,210	\$ 590,632	24.9%	\$ 7,593,571
September 30, 2015	1,760,357	615,605	35.0%	5,812,993
September 30, 2014	1,708,355	614,633	36.0%	4,668,241

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)
2016	-	\$ 23,219,070	23,219,070	0.00%	\$ 3,151,899	736.67%
2013	-	15,609,390	15,609,390	0.00%	3,030,493	515.08%
2010	-	13,791,740	13,791,740	0.00%	2,474,743	557.30%

# County of Crane Crane, Texas

## Notes to Financial Statements

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

Note: This is the third year of required implementation of GASB 45, which requires three years of data in this table.

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	\$590,632
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	\$2,397,265
Payroll Growth Rate	3.3%
Discount Rate	2.5%
Net OPEB Obligation (NOO)	\$5,812,993
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$23,219,070
Fiscal Year End Date	9/30/2016
Valuation Date	9/30/2016
Amortization Method	Level Percent of Payroll Amortization

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.

# County of Crane Crane, Texas

## Notes to Financial Statements

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

**9. Amounts Due From County Officials**      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	\$	684
Probation Officer		12,067
County Clerk and District Clerk		16,204
Tax Office		<u>108</u>
Total	\$	<u>29,063</u>

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	\$	14,540
Museum Building Fund		138
Sheriff Accounts		3,340
Probation Accounts		53,553
County Clerk and District Clerk		15,711
Tax Office		<u>9,991</u>
Total	\$	<u>97,273</u>

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

**11. Subsequent Events**      Management of the County has performed an evaluation of the County’s activity through February 14, 2017, 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, 2016***

Description	Interest Rate (%)	Maturity Date	Amount
			\$
<b><u>Governmental Fund Types</u></b>			
General Fund			
Time Open Account	.25%	Open	332,175
Tex Pool	.38%	Open	2,859,146
Tex Star	.47%	Open	3,658,667
Tex Class	.77%		4,007,228
Certificate of Deposit #10405	1.0%	6/20/18	514,071
Certificate of Deposit #10386	1.0%	01/26/17	525,852
Certificate of Deposit #10374	1.0%	04/22/19	1,033,854
Special Revenue Funds			
Time Open Account	.25%	Open	269,241
Business checking	.02%	Open	17,554
Public Fund NOW	.25%	Open	52,146
Debt Service Fund			
Time Open Account	.25%	Open	5,133
Capital Projects Funds			
Time Open Account	.25%	Open	1,023,985
			\$ 14,299,052
<b><u>Proprietary Fund Types</u></b>			
<b>Internal Service Funds</b>			
Time Open Account	.25%	Open	60,899
Public Fund NOW	.25%	Open	148,639
Tex Pool	.38%	Open	908,644
			\$ 1,118,182

# County of Crane Crane, Texas

## Taxing History

### *Year Ended September 30, 2016*

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>
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	2,571,056,977	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	.8300000	7,009,977	498,060