



Financial Statements
For the Year Ended September 30, 2024
And Additional Information



CRANE COUNTY, TEXAS

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BORING & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
3711 20TH STREET, SUITE A
LUBBOCK, TEXAS 79410

INDEPENDENT AUDITOR'S REPORT

Commissioners' Court
Crane County, Texas

Opinions

We have audited the accompanying statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Crane County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2024 in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crane County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Crane County, Texas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crane County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Cash Invested, Taxing History, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Changes in Other Post-Employment Benefit Liability and Related Ratios – Group Term Life Insurance, Schedule of Changes in Other Post Employment Benefit Liability and Other Ratios – Post Employment Healthcare Benefits, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Boring & Company, P.C.

Boring & Company PC

Lubbock, Texas

May 27, 2025

FINANCIAL STATEMENTS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2024

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 17,550,666	12,625,776	(1,595,189)
Special Revenue Funds			
Juvenile Probation Fund	96,174	94,324	-
Lateral Road	8,777	8,244	-
Restricted	(857,326)	-	-
Law Library	3,585	-	-
County Attorney Check Processing	-	-	-
Constable	-	-	-
Records Management	31,940	14,889	-
Courthouse Security	4,263	8,000	-
Justice of the Peace Technology	2,680	3,668	-
County / District Court Technology Fund	135	-	-
Community Supervision and Corrections Department	79,432	77,297	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	14,628	31,425	-
County Attorney Pre-Trial Fund	-	-	-
District Attorney Pre-Trial Fund	4,000	2,400	-
Assist District Fund	1,303,616	-	(77,300)
Jury Fund	1,021	-	-
County Special Court Fund	2,964	-	-
Court Reporter SVC Fund	2,396	-	-
Local Truancy Prev & Div Fund	3,080	-	-
Language Access Fund	472	-	-
Debt Service Fund	3,262,452	3,205,536	-
Capital Projects Fund			
Permanent Improvement	12,596,510	5,784,309	1,564,489
Airport Improvement	7,721	1,821	
Totals	<u>34,119,186</u>	<u>21,857,689</u>	<u>(108,000)</u>

The accompanying notes are an integral part of these financial statements

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
3,329,701	9,644,190	12,973,891	1,200	12,972,691
1,850	3,185	5,035	-	5,035
533	211	744	-	744
(857,326)	1,116,042	258,716	-	258,716
3,585	40,617	44,202	-	44,202
-	232	232	-	232
-	3,293	3,293	-	3,293
17,051	175,833	192,884	-	192,884
(3,737)	16,750	13,013	-	13,013
(988)	11,131	10,143	-	10,143
135	9,531	9,666	-	9,666
2,135	62,016	64,151	-	64,151
-	400	400	-	400
(16,797)	36,139	19,342	-	19,342
-	3,800	3,800	-	3,800
1,600	6,660	8,260	-	8,260
1,226,316	3,001,035	4,227,351	-	4,227,351
1,021	1,637	2,658	-	2,658
2,964	4,733	7,697	-	7,697
2,396	2,582	4,978	-	4,978
3,080	17,153	20,233	-	20,233
472	865	1,337	-	1,337
56,916	15,459	72,375	-	72,375
8,376,690	126	8,376,816	-	8,376,816
5,900	16,529	22,429	-	22,429
12,153,497	14,190,149	26,343,646	1,200	26,342,446

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
YEAR ENDED SEPTEMBER 30, 2024

PROPRIETARY FUND TYPES

Internal Service Fund			
Employee Medical Benefit	6,489	7,907	-
Golf Course Country Club	80,849	186,694	108,000
4-H Club	25,860	34,261	-
	<u>113,198</u>	<u>228,862</u>	<u>108,000</u>
Totals			

FIDUCIARY FUND TYPES

Trust and Agency Fund			
State of Texas Fee	79,161	74,920	-
	<u>79,161</u>	<u>74,920</u>	<u>-</u>
Totals			

Grand Total (Memorandum Only)	\$ 34,311,545	22,161,471	-
(Note 1)			

The accompanying notes are an integral part of these financial statements

(1,418)	24,819	23,401	-	23,401
2,155	19,929	22,084	-	22,084
(8,401)	9,528	1,127	-	1,127
<u>(7,664)</u>	<u>54,276</u>	<u>46,612</u>	<u>-</u>	<u>46,612</u>
4,241	100,262	104,503	-	104,503
<u>4,241</u>	<u>100,262</u>	<u>104,503</u>	<u>-</u>	<u>104,503</u>
<u>12,150,074</u>	<u>14,344,687</u>	<u>26,494,761</u>	<u>1,200</u>	<u>26,493,561</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 12,550,539	12,619,176	(68,637)
Delinquent Taxes	413,978	50,000	363,978
Tax Abatement Pilot Program	339,538	100,000	239,538
Alcoholic Beverage License	875	-	875
Mixed Beverage Taxes	6,984	1,000	5,984
Game Room Ordinance Fee	32,500	32,500	-
Marriage License	763	500	263
Gross Weight and Axle Weight	12,664	10,000	2,664
Probate - Adverse Probate A	-	-	-
Photo / Certified Copy Fees	9,068	10,000	(932)
Birth Certificate Fees	5,928	3,500	2,428
District/County Miscellaneous Clerk Fees	39,856	40,000	(144)
District Attorney Fees	6,719	4,000	2,719
County Attorney Fees	404	1,000	(596)
County Attorney State Supplement	38,500	38,500	-
Election Services Contract Fees	4,931	195	4,736
District / County Criminal Court Costs	1,578	2,000	(422)
District / County Civil Court Costs	2,882	5,000	(2,118)
County Judge State Supplement	25,200	25,200	-
State Longevity Pay	660	1,016	(356)
Escheated Funds	28,022	-	28,022
Juror Payment	2,848	-	2,848
Time Payment Reimbursement	1,308	2,000	(692)
Court - Init Guardianship Fees	566	-	566
Transaction Administrative Fee	1,661	1,000	661
Sheriff Fees	3,599	4,000	(401)
Tax Assessor - Collector Fee	24,608	30,000	(5,392)
License / Registration Fee	224,654	200,000	24,654
Child Safety Fee	6,468	4,000	2,468
Park Fees	44,750	25,000	19,750
Cemetery Fees	16,874	25,000	(8,126)
Parks and Wildlife	-	-	-
Senior Citizens - State	87,323	76,500	10,823
Senior Citizens - Private	28,119	22,340	5,779
Constable Fees	1,700	500	1,200
County Portion of State Fees	7,353	15,000	(7,647)
District / County Court Fines	21,220	3,000	18,220
Local CCC - Felony	-	500	(500)
Local CCC - Misdemeanor	-	1,000	(1,000)
Local CCC - Justice Court	-	1,000	(1,000)
Local CCF - Justice	-	1,000	(1,000)
Local CCF - Clerk	3,268	1,000	2,268
Justice Court Fines	168,989	175,000	(6,011)

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
JP Overpayment of Fines	-	-	-
Library Fines	774	2,000	(1,226)
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	13,623	20,000	(6,377)
Horse Pen Rentals	2,815	5,000	(2,185)
Interest Earnings	1,439,561	774,205	665,356
Capital Lease Proceeds	12,200	17,500	(5,300)
County RV Rental	15,075	50,000	(34,925)
Summer Youth Program Fees	-	-	-
Boarding Prisoners	224,930	8,165	216,765
SCAAP Grant	-	136	(136)
Swimming Pool Fees	-	-	-
Aviation Fuel Sales	848	1,500	(652)
Pay Phone Revenue	13,077	4,000	9,077
Concession Revenue	4,641	500	4,141
Grant - Rural Addressing	2,863	1,750	1,113
Miscellaneous Revenue	298,033	198,649	99,384
Miscellaneous Grant Funds	1,312,075	1,476,761	(164,686)
Indigent Defense - SB7GR	-	-	-
JP Attorney Collection Fees	4,896	-	4,896
Youth Center	15,359	-	15,359
Restitution Due to County	2,799	-	2,799
City Arrest Fees	(31)	-	(31)
Insurance on Damage	20,231	-	20,231
Transfer from Fund Balance	-	504,428	(504,428)
Total Receipts	<u>17,550,666</u>	<u>16,596,021</u>	<u>954,645</u>

DISBURSEMENTS

COUNTY JUDGE

Salary - County Judge	75,603	75,740	137
Salary - State Supplement	25,155	25,200	45
Employment Taxes	7,844	7,930	86
Retirement Contribution	19,530	19,590	60
Group Insurance	19,523	20,500	977
Education / Travel	4,243	5,500	1,257
Office Supplies	1,242	1,500	258
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	500	500
Computer Maintenance	-	-	-
Telephone	1,344	1,344	-
Total	<u>156,284</u>	<u>159,604</u>	<u>3,320</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court			
Salary - Commissioners	240,430	240,944	514
Salary - Administrative	51,399	51,480	81
Employment Taxes - Commissioners	22,307	23,200	893
Retirement Contribution - Commissioners	57,204	57,310	106
Group Insurance - Commissioners	99,789	100,840	1,051
Education / Travel	1,923	4,185	2,262
Education / Travel (1)	1,538	1,540	2
Education / Travel (2)	413	1,500	1,087
Education / Travel (3)	2,399	2,400	1
Education / Travel (4)	275	1,500	1,225
Office Supplies	7,728	7,730	2
Motor Vehicle Fuel and Repair	7,200	7,200	-
Dues and Subscriptions	5,653	7,000	1,347
Telephone	3,600	3,600	-
Total	501,858	510,429	8,571
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	18,776	37,500	18,724
District Judge Secretary Supplement	20,060	36,000	15,940
Employment Taxes	306	306	-
Retirement Contribution	756	756	-
Group Insurance	-	-	-
Court Reporter Expense and Travel	2,272	3,000	728
Office Supplies	1,832	2,000	168
Jury Supplies and Expenses	303	500	197
7th Administrative District	715	720	5
Computer Maintenance	-	-	-
Jury Commissioner	-	150	150
District Court Interpreter	2,610	2,610	-
Visiting Judges Expense	-	745	745
Court Reporter Fees	867	1,990	1,123
Court Appointed Attorney	30,581	31,500	919
Jury Services	1,300	12,305	11,005
Grand Jury Expense	4,300	4,300	-
Witness Expense	-	-	-
Total	88,678	138,382	49,704

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
District Attorney			
District Attorney Supplement	83,300	126,000	42,700
Salary - State Supplement	102,701	175,000	72,299
District Attorney Secretary Supplement	43,120	43,160	40
Longevity Pay	1,015	1,016	1
Employment Taxes	3,546	3,546	-
Retirement Contribution	8,795	8,796	1
County Share of Group Insurance	19,760	20,365	605
Educational Travel	370	1,500	1,130
Office Supplies	15,602	16,450	848
Equipment Maintenance	-	-	-
Computer Maintenance	3,021	7,000	3,979
Total	281,230	402,833	121,603
County Court at Law			
Salary - Juvenile Board Member	4,981	5,000	19
Salary - Administrative Assistant	-	-	-
Employment Taxes	388	388	-
Retirement Contribution	965	966	1
Group Insurance	965	1,006	41
Education / Travel	-	750	750
Court Reporter Fees	2,050	6,000	3,950
Attorney Fees - Adult	14,500	14,500	-
Attorney Fees - Juveniles	1,500	4,500	3,000
Jury Services	2,121	2,125	4
County Court Interpreter	1,335	4,000	2,665
MHMR Commitments	3,526	3,526	-
Investigations	-	1,349	1,349
Total	32,331	44,110	11,779
County / District Clerk			
Salary - County / District Clerk	73,419	73,459	40
Salary - Deputy Clerks	140,610	140,611	1
Salary - Extra Help	15,701	15,704	3
Employment Taxes	17,719	17,720	1
Retirement Contribution	43,779	43,780	1
Group Insurance	79,987	81,620	1,633
Education / Travel	10,876	11,555	679
Office Supplies	17,541	18,000	459
Election Expense	59,498	59,500	2
Copier Rental / Maintenance	4,965	4,965	-

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
County / District Clerk (Continued)			
Computer Maintenance	46,176	46,200	24
Telephone	900	900	-
Total	511,171	514,014	2,843
County Attorney			
Salary - County Attorney	73,459	73,459	-
Salary - State Supplement	73,178	138,500	65,322
Salary/Admin Assistant	41,040	41,080	40
Employment Taxes	12,105	12,625	520
Salary - Extra Labor	7,000	14,560	7,560
Retirement Contribution	30,410	31,185	775
Group Insurance	41,976	41,976	-
Education / Travel	1,176	3,000	1,824
Education / Travel - Administrative	1,607	2,400	793
Office Supplies	-	5	5
Game Room Monitoring Expense	11,575	11,575	-
Dues and Subscriptions	-	5	5
Computer Maintenance	-	7,200	7,200
Law Library	-	5	5
Investigation	5,118	5,425	307
Telephone	900	900	-
Offsite Office Rent/Utilities	14,400	14,400	-
Total	313,944	398,300	84,356
Justice Court			
Salary - Justices of the Peace	73,419	73,459	40
Salary - Assistant Justice of the Peace	84,970	84,971	1
Salary - Extra Labor	390	390	-
Employment Taxes	11,948	12,095	147
Retirement Contribution	30,179	30,180	1
Group Insurance	59,931	61,245	1,314
Education / Travel - JP	5,486	6,494	1,008
Office Supplies	7,281	8,100	819
Dues	284	284	-
Jury Services	1,300	1,300	-
Computer Maintenance	4,851	10,730	5,879
Telephone	1,344	1,345	1
JP Court Interpreter	110	1,282	1,172
Autopsy Fees	37,268	37,270	2
Total	318,761	329,145	10,384

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
County Auditor			
Salary - County Auditor	79,729	79,769	40
Salary - Assistant Auditor	48,840	48,880	40
Employment Taxes	9,011	9,360	349
Retirement Contribution	24,300	24,315	15
Group Insurance	39,611	40,555	944
Education / Travel	5,582	5,582	-
Education / Travel - CIO	-	-	-
Office Supplies	3,787	3,788	1
Dues and Subscriptions	220	220	-
Computer Maintenance	24,751	24,755	4
Total	235,831	237,224	1,393
County Treasurer			
Salary - County Treasurer	73,419	73,459	40
Salary - Assistant Treasurer	44,680	44,720	40
Salary - Extra Help	16,633	19,376	2,743
Employment Taxes	9,802	10,525	723
Retirement Contribution	24,760	24,760	-
Group Insurance	39,581	39,840	259
Education / Travel	7,417	7,500	83
Office Supplies	2,869	3,981	1,112
Dues and Subscriptions	269	269	-
Equipment Maintenance	-	-	-
Computer Maintenance	16,549	16,550	1
Telephone	900	900	-
Total	236,879	241,880	5,001
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	73,419	73,459	40
Salary - Deputy Tax Collectors	89,880	89,960	80
Salary - Extra Help	-	2,002	2,002
Employment Taxes	11,919	12,655	736
Retirement Contribution	30,864	31,265	401
Group Insurance	60,562	61,260	698
Education / Travel	3,834	5,500	1,666
Office Supplies	14,637	14,670	33
Dues and Subscriptions	305	400	95
Equipment Maintenance	-	-	-
Computer Maintenance	-	2,500	2,500

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Tax Assessor - Collector (Continued)			
Software Maintenance	-	-	-
Telephone	-	1,000	1,000
Computer Lease	19,772	20,000	228
Total	<u>305,192</u>	<u>314,671</u>	<u>9,479</u>
County Sheriff			
Salary - Sheriff	87,010	87,050	40
Salary - State Supplement	59,852	59,852	-
Salary - Chief Deputy	69,676	69,700	24
Salary - Deputies	461,628	461,630	2
Overtime - Deputies	13,407	13,500	93
Employment Taxes	47,363	47,365	2
Retirement Contribution	120,848	120,860	12
Group Insurance	176,862	176,862	-
Drug Dog Care	7,500	7,500	-
Educational Travel	-	-	-
Law Enforcement Travel	21,335	24,250	2,915
Extradition	113	200	87
Office Supplies	9,286	10,500	1,214
Law Enforcement Supplies	50,111	60,125	10,014
Equipment - State Supplement	113,999	113,999	-
Motor Vehicles Fuel and Lubrication	57,424	60,000	2,576
Motor Vehicles Tires	3,278	3,500	222
Equipment Maintenance	1,126	2,000	874
Printer/Copier Lease	8,410	8,500	90
Computer Maintenance	17,570	21,250	3,680
Motor Vehicle Repair and Maintenance	28,556	28,700	144
Telephone	13,284	14,100	816
Interenet	17,153	30,590	13,437
Special Department Equipment	131,800	131,800	-
Drug Interdiction Expense	1,856	2,200	344
Investigation / Informant	1,154	1,200	46
Misc Grant Rev/Seizures	36,479	91,605	55,126
Capital Outlay - Sheriff	120,000	120,000	-
Total	<u>1,677,080</u>	<u>1,768,838</u>	<u>91,758</u>
Department of Public Safety			
Office Supplies	-	-	-
Telephone	3,081	3,081	-
Utilities	2,391	3,919	1,528
Total	<u>5,472</u>	<u>7,000</u>	<u>1,528</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
County Constables			
Salary - Constables	18,400	18,440	40
Employment Taxes	1,469	1,480	11
Retirement Contribution	3,648	3,660	12
Group Insurance	20,172	20,172	-
Education / Travel	10	750	740
Supplies	-	2,288	2,288
Dues and Subscriptions	70	140	70
Telephone	900	900	-
Total	44,669	47,830	3,161
County Jail			
Salary - State Supplement	78,166	78,166	-
Salary - Jail Administrator	66,152	66,155	3
Salary - Correctional/Telecom	626,173	641,600	15,427
Salary - Extra Help	127,292	163,995	36,703
Overtime	7,334	17,730	10,396
Salary - Admin Assistant	54,832	84,335	29,503
Contract Labor	-	30,000	30,000
Employment Taxes	70,274	73,170	2,896
Retirement Contribution	167,000	178,510	11,510
Group Insurance	253,816	275,190	21,374
Janitorial Supplies	19,288	20,000	712
Jail Supplies	19,484	20,000	516
Medical and Evaluation Supplies	6,488	8,000	1,512
Clinic and Hospital Visits	60,919	60,920	1
Building Maintenance	135	140	5
Equipment Repair & Maintenance	94,478	94,500	22
Computer Maintenance	8,768	10,000	1,232
Boarding Prisoners	110,241	110,245	4
SCAAP Grant Expenditures	30	136	106
Telephone	10,633	14,700	4,067
Utilities	95,274	96,000	726
Total	1,876,777	2,043,492	166,715
Community Supervision and Corrections Department			
Salary - Probation Officer	51,081	75,899	24,818
Salary - State Supplement - Probation Secretary	-	-	-
Salary - Probation Secretary	48,855	48,880	25
Salary - Extra Help	-	-	-

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Community Supervision and Corrections Department (Continued)			
Employment Taxes	7,243	9,625	2,382
Retirement Contribution	20,715	23,775	3,060
Group Insurance	20,053	40,660	20,607
Education / Travel	1,000	4,000	3,000
Office Supplies	-	1,200	1,200
Motor Vehicle Fuel and Repair	2,276	2,530	254
Computer Maintenance	4,904	5,500	596
Telephone	368	1,525	1,157
Capital Outlay	(224)	-	224
Total	156,271	213,594	57,323
Juvenile Probation			
Salary - Juvenile Probation	50,714	50,722	8
Salary State Supplement	-	-	-
Salary - Probation Secretary	16,520	30,011	13,491
Employment Taxes	5,143	8,245	3,102
Retirement Contribution	12,695	20,360	7,665
Group Insurance	17,058	40,850	23,792
Contract Labor	-	-	-
Education / Travel	574	1,000	426
Office Supplies	10,612	13,800	3,188
Motor Vehicle Fuel and Repair	2,411	2,500	89
Contracted Juvenile Detention	20,144	24,629	4,485
Counseling	211	1,500	1,289
Electronic Monitoring	10	700	690
Psychological Reports	230	500	270
Telephone	100	500	400
Community Service Supervision	-	250	250
Total	136,422	195,567	59,145
County Health			
Transfer To/From Hospital	(203,484)	-	203,484
Transfer To/From ESD	(7,471)	-	7,471
Transfer To/From CAD	(17)	-	17
Total	(210,972)	-	210,972
County Welfare			
Food & Grocery Supplies	3,000	4,738	1,738
Burial Expense	1,800	1,800	-
Utilities	94	500	406
Total	4,894	7,038	2,144

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Historical Committee			
Salary - Extra Labor	-	9,100	9,100
Employment Taxes	-	700	700
Retirement Contribution	-	1,720	1,720
Office Supplies	129	500	371
Telephone	-	-	-
Total	<u>129</u>	<u>12,020</u>	<u>11,891</u>
Golf Course			
Salary - Greenskeeper	54,540	54,580	40
Salary - Extra Labor	52,655	63,388	10,733
Employment Taxes	8,224	9,095	871
Retirement Contribution	16,875	22,470	5,595
Group Insurance	20,385	20,425	40
Office Supplies	1,778	1,780	2
Telephone	900	900	-
Utilities	10,908	10,910	2
Youth Programs	980	3,220	2,240
Capital Outlay	-	-	-
Total	<u>167,245</u>	<u>186,768</u>	<u>19,523</u>
Youth Center			
Salary - Director	50,000	50,000	-
Salary - Extra Labor	29,181	56,160	26,979
Employment Taxes	6,043	8,260	2,217
Retirement Contribution	14,965	20,405	5,440
Group Insurance	19,723	20,425	702
Education / Travel	-	-	-
Utilities	2,213	2,215	2
Motor Vehicle Fuel and Lubrication	-	500	500
Dues and Subscriptions	1,719	1,720	1
Repair and Maintenance	-	4,380	4,380
Office Supplies	1,807	6,000	4,193
Supplies and Equipment Repairs	1,316	7,405	6,089
Telephone	445	5,500	5,055
Special Events	24,949	24,950	1
Recreation Equipment	8,503	8,505	2
Total	<u>160,864</u>	<u>216,425</u>	<u>55,561</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library			
Salary - Librarian	54,540	54,580	40
Salary - Assistant Librarian	40,760	40,800	40
Salary - Extra Labor	28,005	35,005	7,000
Salary - Extra Labor Maintenance	19,555	24,128	4,573
Employment Taxes	10,733	11,870	1,137
Retirement Contribution	25,901	26,865	964
Group Insurance	40,718	40,730	12
Educational Travel	55	750	695
Maintenance Supplies	1,853	2,800	947
Supplies	3,367	5,010	1,643
Library Books	19,443	23,221	3,778
Film and Software	5,791	8,000	2,209
Dues and Subscriptions	342	1,300	958
Repairs and Maintenance	6,319	8,050	1,731
Copier Rental	3,784	4,000	216
Computer Maintenance	33,298	33,300	2
Telephone	6,851	6,851	-
Utilities	11,325	11,325	-
Capital / Equipment	20,094	45,435	25,341
Total	332,734	384,020	51,286
Parks, Cemetary, and Buildings			
Salary - Supervisor	66,502	66,542	40
Salary - Welder	47,800	47,840	40
Salary - Operator	156,152	156,152	-
Salary - Maintenance	-	-	-
Salary - Extra Summer Labor	32,944	44,745	11,801
Salary - Extra Maintenance	-	-	-
Employment Taxes	22,342	27,195	4,853
Retirement Contribution	57,044	67,180	10,136
Group Insurance	113,893	121,518	7,625
Educational Travel	100	500	400
Office Supplies	456	560	104
Supplies	29,936	30,540	604
Motor Vehicle Fuel and Lubrication	18,790	25,000	6,210
Botanical Supplies	57,001	57,001	-
Equipment Maintenance	24,543	25,000	457
Repairs and Maintenance	10,279	10,280	1
Pond Maintenance	4,602	9,500	4,898

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Parks, Cemetary, and Buildings (Continued)			
Vehicle Repairs	5,963	10,000	4,037
Welding supplies	2,936	6,000	3,064
Telephone	900	1,700	800
Utilities	8,936	8,940	4
Capital Outlay	-	-	-
Total	<u>661,119</u>	<u>716,193</u>	<u>55,074</u>
Sports Complex			
Supplies	1,981	18,330	16,349
Repairs and Maintenance	3,390	4,000	610
Utilities	20,771	20,775	4
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	-	-
Capital	-	-	-
Total	<u>26,142</u>	<u>44,105</u>	<u>17,963</u>
Swimming Pool			
Salary - Extra Summer Labor	53,382	53,385	3
Employment Taxes	4,084	4,084	-
Supplies	3,033	3,033	-
Concession Supplies	3,280	3,300	20
Pool Chemicals	5,898	5,900	2
Repairs and Maintenance	2,471	2,513	42
Lifeguard Certifications	1,906	2,000	94
Telephone	-	-	-
Utilities	4,430	4,800	370
Equipment	4,189	4,200	11
Capital Outlay	-	-	-
Total	<u>82,673</u>	<u>83,215</u>	<u>542</u>
County Cemetery			
Supplies	7,556	7,560	4
Repairs and Maintenance	17,914	18,000	86
Fire Ant Control	4,175	6,500	2,325
Telephone	1,577	1,600	23
Utilities	2,240	2,500	260
Capital Outlay	45,674	45,750	76
Total	<u>79,136</u>	<u>81,910</u>	<u>2,774</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Building Maintenance			
Supplies	35,325	35,325	-
Repairs and Maintenance	87,045	87,050	5
Fire and Safety	6,245	6,250	5
Telephone	-	-	-
Internet Services	9,831	10,150	319
Utilities	89,014	89,015	1
Equipment Lease	20,996	21,000	4
Total	248,456	248,790	334
Courthouse			
Salary - Maintenance	40,560	40,560	-
Salary - Extra Maintenance	19,167	22,289	3,122
Salary - Extra Help	33,249	33,249	-
Employment Taxes	7,167	7,425	258
Retirement Contribution	15,316	17,000	1,684
Group Insurance	20,321	20,328	7
Janitorial Supplies	6,448	9,000	2,552
Supplies	2,029	2,030	1
Repairs and Maintenance	76,502	76,505	3
Telephone	900	900	-
Internet Services	19,097	20,700	1,603
Utilities	33,873	34,000	127
Total	274,629	283,986	9,357
Airport			
Repairs and Maintenance	-	7,000	7,000
Utilities	5,701	5,705	4
Capital Outlay	-	24	24
Total	5,701	12,729	7,028
Rodeo Arena			
Repairs and Maintenance	13,885	14,000	115
Capital Outlay	-	-	-
Total	13,885	14,000	115
County Extension Service			
Salary - County Agent	21,120	21,160	40
Salary - Secretary	36,324	59,592	23,268
Salary - Extra Labor	-	10,500	10,500

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
County Extension Service (Continued)			
Employment Taxes	4,505	7,120	2,615
Retirement Contribution	6,901	17,600	10,699
Group Insurance	15,209	20,475	5,266
Family Insurance	1,471	1,500	29
Travel - Agricultural Agent	12,868	14,500	1,632
Office Supplies	4,165	4,600	435
Home Demonstation Supplies	1,380	2,000	620
Result Demonstration Supplies	1,930	3,000	1,070
Motor Vehicle Fuel	8,067	11,500	3,433
Postage	275	1,150	875
Repairs - Pens and Trap Range	4,708	30,000	25,292
Equipment Maintenance	3,510	4,700	1,190
Pick-Up and Equipment Repairs	2,945	7,000	4,055
Trapper Expense	43,299	44,000	701
Telephone	3,960	4,680	720
Utilities	22,321	26,137	3,816
Soil Conservation	3,500	3,500	-
Capital Outlay	-	-	-
Total	<u>198,458</u>	<u>294,714</u>	<u>96,256</u>
Road and Bridge			
Salary - Supervisors	66,502	66,542	40
Salary - Drivers / Operators	287,335	287,335	-
Salary - Extra Summer Labor	-	-	-
Employment Taxes	26,172	29,305	3,133
Retirement Contribution	67,045	72,400	5,355
Group Insurance	148,274	148,275	1
Travel - Educational	1,373	1,650	277
Office Supplies	1,915	1,920	5
Gas, Oil, and Diesel Fuel	82,411	82,411	-
Tires and Tubes	10,492	10,500	8
Dues and Subscriptions	-	145	145
Parts and Repairs	131,628	131,650	22
Caliche, Premix, and Emulsion	82,456	82,457	1
Cattleguard Supplies	-	-	-
Welding Supplies	1,881	2,000	119
Telephone	900	1,800	900
Utilities	5,093	5,100	7
Capital Outlay	712,767	713,000	233
Total	<u>1,626,244</u>	<u>1,636,490</u>	<u>10,246</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Senior Citizens			
Salary - Supervisor	54,540	54,580	40
Salary - Dietary	78,380	88,192	9,812
Salary - Transportation	37,219	45,240	8,021
Employment Taxes	12,547	14,455	1,908
Retirement Contribution	30,600	35,345	4,745
Group Insurance	40,125	40,780	655
Education / Travel	1,182	1,185	3
Office Supplies	1,792	1,795	3
Dietary Supplies	112,291	112,310	19
Kitchen Supplies	1,491	2,000	509
Gas, Oil, and Tires	1,416	2,500	1,084
Paper Supplies	1,389	11,715	10,326
Maintenance Equipment	3,795	5,000	1,205
Vehicle Repairs	679	3,000	2,321
Area Agency Supervisor	-	1,955	1,955
Telephone	900	900	-
Capital Outlay	-	-	-
Total	378,346	420,952	42,606
Miscellaneous Grants			
Emergency Grant Management	15,000	50,000	35,000
TDHCA Grant Expenditures	28,080	931,761	903,681
Total	43,080	981,761	938,681
Non-Departmental			
Employee Retirement Reward	370	2,700	2,330
Employment Tax Correction	-	-	-
Retirees County Group Insurance	361,621	361,623	2
TCDRS SDB Insurance	18,135	18,136	1
TCDRS Retirement Correction	-	-	-
Workers Compensation Insurance	32,398	32,398	-
Unemployment Taxes / Claims	2	2	-
Aviation Fuel Sales Expenditures	-	429	429
Dues and Subscriptions	-	-	-
Advertising	2,364	2,365	1
County Promotion and Development	31,481	35,000	3,519
Advertising / Required By Law	8,300	8,300	-
Districting SVC Prof Fees	-	-	-
Auditing Fees	33,275	33,275	-

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Lawsuit Costs	-	-	-
Legislative Activities	-	500	500
Telephone	15,365	15,370	5
COBRA Insurance	-	-	-
Official and Employees Bond	2,364	3,265	901
Insurance	148,856	150,000	1,144
Drug Policy Compliance	3,984	4,000	16
Safety Program	7,130	7,479	349
ADA Compliance	-	-	-
MH/MR Center	-	-	-
Rural Addressing - 911	2,716	2,750	34
Appraisal District	146,367	146,450	83
COLA	-	-	-
Paper and Supplies	3,208	5,000	1,792
Postage	6,565	10,000	3,435
Copier Rental / Maintenance	2,503	2,504	1
Postage Maching Rental / Maintenance	2,350	3,371	1,021
Fax Phone Line	-	-	-
Emergency Management Coordinator	27,020	27,021	1
Fire Department Equipment	-	-	-
Fire Department Replacement Depreciation	-	-	-
Fire Department Operating Expense	3,375	3,375	-
Ambulance Services	-	-	-
Total	859,749	875,313	15,564
Capital Outlay			
Paving/Grants	411,372	411,375	3
Paving	-	116,557	116,557
Hail Damage - Insured	-	-	-
Courthouse Computers	185,381	199,689	14,308
Security Enhancements	197,661	197,661	-
Total	794,414	925,282	130,868
Total Disbursements	12,625,776	14,992,624	2,366,848

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Transfers Out			
Golf Course Fund	108,000	108,000	-
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	1,487,189	1,487,189	-
Courthouse Security Fund	-	-	-
Total Transfers Out	<u>1,595,189</u>	<u>1,595,189</u>	<u>-</u>
 Total Disbursements and Transfers Out	 14,220,965	 16,587,813	 2,366,848
 Excess Receipts (Disbursements)	 3,329,701		
 Beginning Balance	 9,644,190		
 Ending Balance	 12,973,891		
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Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	<u>12,972,691</u>		
	\$ 12,973,891		
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The accompanying notes are an integral part of these financial statements

GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUVENILE PROBATION FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
TJJD Funding - State Aid	\$ 91,796	91,359	437
Interest Earnings	650	-	650
TJJD Funding Risk	470	470	-
TJJD Funding Salary Adjustment	3,258	3,258	-
Total Receipts	96,174	95,087	1,087
Disbursements			
Salary - State Supplement	14,358	14,358	-
Employment Taxes	1,099	1,099	-
State Share of Retirement	2,714	2,714	-
Education / Travel	4,896	4,896	-
Office Supplies	7,310	7,412	102
Motor Vehicle Fuel and Lubrication	1,000	1,000	-
Medical, Dental or Lab Fee	300	300	-
Equipment Maintenance	291	291	-
Non-Residential Services	6,870	7,470	600
Auditing Fees	-	-	-
Telephone	497	558	61
Non-Residential Services	-	-	-
Mental Health Assessment	1,515	1,515	-
TJJD Funding Salary Adjustment	-	-	-
Post Adjudication	42,799	42,799	-
Pre Adjudication	10,675	10,675	-
Total Disbursements	94,324	95,087	763
Excess Receipts (Disbursements)	1,850		
Beginning Balance	3,185		
Ending Balance	\$ 5,035		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,035		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LATERAL ROAD FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
State Lateral Road	\$ <u>8,777</u>	<u>8,777</u>	<u>-</u>
Total Receipts	<u>8,777</u>	<u>8,777</u>	<u>-</u>
Disbursements			
Equipment Repairs	4,636	4,639	3
Caliche, Premix, Emulsion	<u>3,608</u>	<u>4,138</u>	<u>530</u>
Total Disbursements	<u>8,244</u>	<u>8,777</u>	<u>533</u>
Excess Receipts (Disbursements)	533		
Beginning Balance	<u>211</u>		
Ending Balance	\$ 744		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 744		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RESTRICTED FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
FYE Carryover Projects	\$ 55,548	-	55,548
FYE Carryover Grants	(814,661)	-	(814,661)
FYE Carryover State Supplement	(98,213)	-	(98,213)
County Judge State Supplement		-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	-	-	-
Capital Outlay	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Receipts	<u>(857,326)</u>	<u>-</u>	<u>(857,326)</u>
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-		-
	<u> </u>	<u> </u>	<u> </u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	(857,326)		
Beginning Balance	<u>1,116,042</u>		
Ending Balance	\$ 258,716		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 258,716		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LAW LIBRARY
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Law Library Revenue	\$ 3,585	2,000	1,585
Local CCF - Clerk	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>3,585</u>	<u>2,000</u>	<u>1,585</u>
Disbursements			
Law Library Expenditures	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Total Disbursements	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Transfer In			
Transfer from Fund Balance	-	38,000	(38,000)
Total Transfers In	<u>-</u>	<u>38,000</u>	<u>(38,000)</u>
Excess Receipts (Disbursements) and Transfer In	3,585		
Beginning Balance	<u>40,617</u>		
Ending Balance	\$ 44,202		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 44,202		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY CHECK PROCESSING FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
County Attorney Fees	\$ -	1,525	(1,525)
Check Restitution	-	2,000	(2,000)
Total Receipts	<u>-</u>	<u>3,525</u>	<u>(3,525)</u>
Disbursements			
Check Restitution	-	2,000	2,000
Employment Taxes		95	95
Retirement Contribution		230	230
Support Staff Salary		1,200	1,200
Total Disbursements	<u>-</u>	<u>3,525</u>	<u>3,525</u>
Excess Receipts (Disbursements)	-		
Beginning Balance	<u>232</u>		
Ending Balance	\$ 232		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 232		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CONSTABLE FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Constable PCT. 4 Education Grant	\$ <u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Constable PCT. 4 Expenditures	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Disbursements	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Transfer In			
Transfer from Fund Balance	-	3,000	(3,000)
Total Transfers In	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>
Excess Receipts (Disbursements) and Transfer In	-		
Beginning Balance	<u>3,293</u>		
Ending Balance	\$ <u>3,293</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>3,293</u>		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RECORDS MANAGEMENT FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 16,523	13,000	3,523
County Record Management Revenue	751	500	251
Vital Statistics Records	379	300	79
Records Archive Fee	14,287	13,000	1,287
Local CC-Felony	-	100	(100)
Local CC-Misdemeanor A/B	-	200	(200)
Total Receipts	<u>31,940</u>	<u>27,100</u>	<u>4,840</u>
Disbursements			
Records Management Expenditures	9,406	168,383	158,977
Salary - Extra Labor	3,604	21,112	17,508
Employment Taxes	276	1,615	1,339
Retirement	681	3,990	3,309
Education / Travel	922	2,000	1,078
Total Disbursements	<u>14,889</u>	<u>197,100</u>	<u>182,211</u>
Transfer In			
Transfer from Fund Balance	-	170,000	(170,000)
Total Transfers In	<u>-</u>	<u>170,000</u>	<u>(170,000)</u>
Excess Receipts (Disbursements) and Transfer In	17,051		
Beginning Balance	<u>175,833</u>		
Ending Balance	\$ 192,884		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 192,884		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURTHOUSE SECURITY FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Courthouse Security Clerk	\$ 579	1,500	(921)
Courthouse Security JP Fee	-	100	(100)
Local CCC-Felony	15	100	(85)
Local CCC-Misdemeanor A/B	-	100	(100)
Local CCC-Justice Court	3,198	2,000	1,198
Local CCC-Clerk	471	200	271
Total Receipts	<u>4,263</u>	<u>4,000</u>	<u>263</u>
Disbursements			
Courthouse Security Expenditures	<u>8,000</u>	<u>20,000</u>	<u>12,000</u>
Total Disbursements	<u>8,000</u>	<u>20,000</u>	<u>12,000</u>
Transfer In			
Transfer from Fund Balance	-	16,000	(16,000)
Total Transfers In	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>
Excess Receipts (Disbursements) and Transfer In	(3,737)		
Beginning Balance	<u>16,750</u>		
Ending Balance	\$ 13,013		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 13,013		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUSTICE OF THE PEACE TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC-Justice Court	\$ 2,680	2,000	680
Justice Court - Tech Fund	-	100	(100)
Total Receipts	<u>2,680</u>	<u>2,100</u>	<u>580</u>
Disbursements			
Technology Expenditures	<u>3,668</u>	<u>12,100</u>	<u>8,432</u>
Total Disbursements	<u>3,668</u>	<u>12,100</u>	<u>8,432</u>
Transfer In			
Transfer from Fund Balance	-	10,000	(10,000)
Total Transfers In	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Excess Receipts (Disbursements) and Transfer In	(988)		
Beginning Balance	<u>11,131</u>		
Ending Balance	\$ 10,143		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 10,143		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
County / District Technology Fund	\$ 135	100	35
Local CCC-Felony	-	10	(10)
Local CCC-Misdemeanor A/B	-	50	(50)
Total Receipts	<u>135</u>	<u>160</u>	<u>(25)</u>
Disbursements			
Technology Expenditures	<u>-</u>	<u>9,660</u>	<u>9,660</u>
Total Disbursements	<u>-</u>	<u>9,660</u>	<u>9,660</u>
Transfer In			
Transfer from Fund Balance	-	9,500	(9,500)
Total Transfers In	<u>-</u>	<u>9,500</u>	<u>(9,500)</u>
Excess Receipts (Disbursements) and Transfer In	135		
Beginning Balance	<u>9,531</u>		
Ending Balance	\$ 9,666		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,666		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	Actual	Budget	
TDCJ-CJAD Funding - Basic Supervision	\$ 30,460	27,698	2,762
Adult Probation Fees	45,153	25,000	20,153
Electronic Monitoring Fees	545	-	545
Carry Over From Previous Year	(5,037)	45,861	(50,898)
Interest Earnings	3,088	400	2,688
TDCJ-CJAD Funding - Community Program	5,223	6,973	(1,750)
Total Receipts	79,432	105,932	(26,500)
Disbursements			
Salary - Probation Officer	19,338	19,338	-
Salary - Probation Secretary	14,789	13,745	(1,044)
Salary - Community Services Support	6,438	6,438	-
Salary - Cost of Living Increases	4,000	4,000	-
Employment Taxes	3,397	3,320	(77)
State Retirement Contribution	7,209	7,009	(200)
Trans - Maintenance	-	-	-
Trans - Fuel	1,414	2,000	586
Office Supplies	16,509	23,865	7,356
Internet Services	-	-	-
Computer Maintenance	-	-	-
Equipment Maintenance	-	-	-
Electronic Monitoring	203	4,956	4,753
Auditing Fees	-	5,000	5,000
Fiscal Service Fee	260	107	(153)
Telephone	-	-	-
Volunteer Insurance	240	500	260
Other - Licenses / Memberships	-	-	-
Other Bonds and Insurance	3,500	3,500	-
Urinalysis Supplies	-	-	-
Total Disbursements	77,297	93,778	16,481
Excess Receipts (Disbursements)	2,135		
Beginning Balance	62,016		
Ending Balance	\$ 64,151		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 64,151		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CHILD ABUSE PREVENTION FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Child Abuse Prevention Revenues	\$ <u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Child Abuse Prevention Expenditures	<u>-</u>	<u>400</u>	<u>400</u>
Total Disbursements	<u>-</u>	<u>400</u>	<u>400</u>
Transfer In			
Transfer from Fund Balance	-	400	(400)
Total Transfers In	<u>-</u>	<u>400</u>	<u>(400)</u>
Excess Receipts (Disbursements)	-		
Beginning Balance	<u>400</u>		
Ending Balance	\$ 400		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 400		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
HOTEL OCCUPANCY TAX FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Hotel Tax Revenue	\$ 14,236	15,000	(764)
State Capital Credits	<u>392</u>	<u>-</u>	<u>392</u>
Total Receipts	<u>14,628</u>	<u>15,000</u>	<u>(372)</u>
Disbursements			
Tax Expenditure	<u>31,425</u>	<u>49,000</u>	<u>17,575</u>
Total Disbursements	<u>31,425</u>	<u>49,000</u>	<u>17,575</u>
Transfer In			
Transfer from Fund Balance	-	34,000	(34,000)
Total Transfers In	<u>-</u>	<u>34,000</u>	<u>(34,000)</u>
Excess Receipts (Disbursements) and Transfer In	(16,797)		
Beginning Balance	<u>36,139</u>		
Ending Balance	\$ 19,342		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 19,342		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Pre-Trial Intervention Fees	\$ -	3,000	(3,000)
Restitution	-	1,000	(1,000)
Total Receipts	<u>-</u>	<u>4,000</u>	<u>(4,000)</u>
Disbursements			
Program Expenditures	-	3,500	3,500
Restitution	-	1,000	1,000
Support Staff Salary	-	2,000	2,000
Employment Taxes	-	300	300
County Share - Retirement	-	700	700
Total Disbursements	<u>-</u>	<u>7,500</u>	<u>7,500</u>
Transfer In			
Transfer from Fund Balance	-		-
Total Transfers In	<u>-</u>	<u>3,500</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	-		
Beginning Balance	<u>3,800</u>		
Ending Balance	\$ 3,800		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,800		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DISTRICT ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Pre-Trial Intervention Fees	\$ 4,000	1,000	3,000
Restitution	<u>-</u>	<u>-</u>	
Total Receipts	<u>4,000</u>	<u>1,000</u>	<u>3,000</u>
Disbursements			
Program Expenditures	-	4,600	4,600
Support Staff Salary	<u>2,400</u>	<u>2,400</u>	
Total Disbursements	<u>2,400</u>	<u>7,000</u>	<u>4,600</u>
Transfer In			
Transfer from Fund Balance	-	6,000	(6,000)
Total Transfers In	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>
Excess Receipts (Disbursements) and Transfer In	1,600		
Beginning Balance	<u>6,660</u>		
Ending Balance	\$ 8,260		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 8,260		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ASSIST DISTRICT FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Tax Collections	\$ 1,132,151	750,000	382,151
Interest Earnings	<u>171,465</u>	<u>25,000</u>	<u>146,465</u>
Total Receipts	<u>1,303,616</u>	<u>775,000</u>	<u>528,616</u>
Disbursements			
CCAD Expenditures	<u>-</u>	<u>78,239</u>	<u>(78,239)</u>
Total Disbursements	<u>-</u>	<u>78,239</u>	<u>(78,239)</u>
Transfer In / (Out)			
Transfer from Fund Balance	-	-	-
Transfer to Permanent Improvement	<u>(77,300)</u>	<u>(696,761)</u>	<u>619,461</u>
Total Transfers In / (Out)	<u>(77,300)</u>	<u>(696,761)</u>	<u>619,461</u>
Excess Receipts (Disbursements) and Transfer In	1,226,316		
Beginning Balance	<u>3,001,035</u>		
Ending Balance	\$ 4,227,351		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,227,351		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JURY FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Local CCC - Felony	\$ -	-	-
Local CCC - Misdemeanor	-	-	-
Local CCC - Justice Court	66	-	66
Local CCC - Clerk	955	-	955
	<hr/>	<hr/>	
Total Receipts	1,021	-	1,021
	<hr/>	<hr/>	
Disbursements			
	<hr/>	<hr/>	
Total Disbursements	-	-	-
	<hr/>	<hr/>	
Excess Receipts (Disbursements) and Transfer In	1,021		
Beginning Balance	1,637		
	<hr/>		
Ending Balance	\$ 2,658		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,658		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY SPECIAL COURT FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Local CCC - Felony	\$ 2,964	-	2,964
Local CCC - Misdemeanor	-	-	-
Total Receipts	<u>2,964</u>	<u>-</u>	<u>2,964</u>
Disbursements	<u></u>	<u></u>	<u></u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	2,964		
Beginning Balance	<u>4,733</u>		
Ending Balance	\$ 7,697		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 7,697		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURT REPORTER SVC FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Local CCC - Misdemeanor	\$ -	-	-
Local CCC - Clerk	<u>2,396</u>	<u>-</u>	<u>2,396</u>
Total Receipts	<u>2,396</u>	<u>-</u>	<u>2,396</u>
Disbursements	<u></u>	<u></u>	<u></u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	2,396		
Beginning Balance	<u>2,582</u>		
Ending Balance	\$ 4,978		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,978		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LOCAL TRUANCY PREV & DIV FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Local CCC - Justice Court	\$ <u>3,080</u>	<u>-</u>	<u>3,080</u>
Total Receipts	<u>3,080</u>	<u>-</u>	<u>3,080</u>
Disbursements	<u></u>	<u></u>	<u></u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	3,080		
Beginning Balance	<u>17,153</u>		
Ending Balance	\$ 20,233		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 20,233		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LANGUAGE ACCESS FUND
YEAR ENDED SEPTEMBER 30, 2024

			Variance - Favorable (Unfavorable)
Receipts	<u>Actual</u>	<u>Budget</u>	
Clerk Fees	\$ 304	-	304
JP Fees	168	-	168
Total Receipts	<u>472</u>	<u>-</u>	<u>472</u>
Disbursements	<u></u>	<u></u>	<u></u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	472		
Beginning Balance	<u>865</u>		
Ending Balance	\$ 1,337		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,337		
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The accompanying notes are an integral part of these financial statements

GOVERNMENTAL FUND TYPES
DEBT SERVICE FUND

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DEBT SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
TX Certificates of Obligation, Series 2022	-	-	-
Current Ad Valorem Tax	3,241,372	3,203,343	38,029
Delinquent Ad Valorem Tax	15,069	-	15,069
Miscellaneous Revenues	6,011	3,963	2,048
Total Receipts	3,262,452	3,207,306	55,146
Disbursements			
Principal :			
TX Certificates of Obligation, Series 2022	2,610,000	2,613,250	3,250
Interest:			
TX Certificates of Obligation, Series 2022	594,336	594,341	5
Agent Fee	1,200	4,263	3,063
Total Disbursements	3,205,536	3,211,854	6,318
Transfer In			
Transfer from Fund Balance	-	4,548	(4,548)
Total Transfers In	-	4,548	(4,548)
Excess Receipts (Disbursements) and Transfer In	56,916		
Beginning Balance	15,459		
Ending Balance	\$ 72,375		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 72,375		

The accompanying notes are an integral part of these financial statements

GOVERNMENTAL FUND TYPES
CAPITAL PROJECTS FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
PERMANENT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Interest Earnings	\$ -	-	-
Certificate of Obligation	12,596,510	12,596,510	-
Total Receipts	<u>12,596,510</u>	<u>12,596,510</u>	<u>-</u>
Disbursements			
Permanent Improvements	1,487,189	1,487,189	-
Law Enforcement CTR Const	-	-	-
Bond Obligation Improvements	4,219,820	12,596,510	
Exhibition BLDG Improvements	<u>77,300</u>	<u>696,761</u>	<u>619,461</u>
Total Disbursements	<u>5,784,309</u>	<u>14,780,460</u>	<u>619,461</u>
Transfer In			
Transfer from Fund Balance	-	-	-
General Fund	1,487,189	1,487,189	-
Transfer from CCAD	<u>77,300</u>	<u>696,761</u>	<u>(619,461)</u>
Total Transfer In	<u>1,564,489</u>	<u>2,183,950</u>	<u>(619,461)</u>
Excess Receipts (Disbursements) and Transfer In	<u>8,376,690</u>		
Beginning Balance	<u>126</u>		
Ending Balance	\$ <u>8,376,816</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>8,376,816</u>		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
AIRPORT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 5,900	4,000	1,900
Refund Airport Project	1,821	-	1,821
Total Receipts	<u>7,721</u>	<u>4,000</u>	<u>3,721</u>
Disbursements			
Airport Project Participation	-	-	-
Repairs and Maintenance	<u>1,821</u>	<u>20,000</u>	<u>18,179</u>
Total Disbursements	<u>1,821</u>	<u>20,000</u>	<u>18,179</u>
Transfer In			
Transfer from Fund Balance	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>
Excess Receipts (Disbursements) and Transfer In	5,900		
Beginning Balance	<u>16,529</u>		
Ending Balance	\$ <u>22,429</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>22,429</u>		

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
EMPLOYEE MEDICAL BENEFIT FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$		-
Wellness Program	6,489	750	5,739
Interest	-	-	-
Retiree Drug Subsidy	-	-	-
Total Receipts	<u>6,489</u>	<u>750</u>	<u>5,739</u>
Disbursements			
Medical Claims	-	-	-
Plan Expenses	-	-	-
Education Travel	285	2,000	1,715
Wellness Program Expenses	4,050	5,000	950
Wellness Center Expenses	<u>3,572</u>	<u>18,750</u>	<u>15,178</u>
Total Disbursements	<u>7,907</u>	<u>25,750</u>	<u>17,843</u>
Transfer In			
Transfer from Fund Balance	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
Excess Receipts (Disbursements) and Transfer In	<u>(1,418)</u>		
Beginning Balance	<u>24,819</u>		
Ending Balance	\$ <u>23,401</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>23,401</u>		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GOLF COURSE COUNTRY CLUB FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 38,294	50,000	(11,706)
Cart Shed Rentals	13,300	14,000	(700)
Green Fees	4,605	7,000	(2,395)
Initiation Fees	-	-	-
GC RV Rental Fees	12,805	20,000	(7,195)
Tournament Revenue	5,000	3,000	2,000
Building Rental Revenue	400	500	(100)
Golf Range Revenues	5,532	-	5,532
Interest Earnings	913	1,500	(587)
Insurance on Damage	-	-	-
Total Receipts	80,849	96,000	(15,151)
Disbursements			
Contract Labor	14,268	17,344	3,076
Office Supplies	210	650	440
Supplies	960	1,800	840
Motor Vehicle Fuel and Lubrication	8,417	8,420	3
Botanical Supplies	24,947	28,000	3,053
Advertising	-	500	500
Repairs and Maintenance	27,817	30,290	2,473
Equipment Repairs	25,620	25,620	-
Grounds Maintenance	38,379	38,380	1
Pond Maintenance	3,950	4,000	50
Sales Tax Expense	4,455	4,456	1
Telephone	-	-	-
Utilities	23,518	24,000	482
Equipment Lease	14,153	15,500	1,347
Property Lease	-	260	260
Capital Outlay	-	4,780	4,780
Total Disbursements	186,694	204,000	17,306
Transfer In			
Transfer from Fund Balance	-	-	-
Transfer From General Fund	108,000	108,000	-
Total Transfers In	108,000	108,000	-
Excess Receipts (Disbursements) and Transfer In	2,155		
Beginning Balance	19,929		
Ending Balance	\$ 22,084		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 22,084		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
4-H CLUB FUND
YEAR ENDED SEPTEMBER 30, 2024

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 25,860	35,000	(9,140)
Donations	-	-	-
Total Receipts	<u>25,860</u>	<u>35,000</u>	<u>(9,140)</u>
Disbursements			
Supplies	2,019	2,075	56
Registrations	2,972	2,975	3
Awards	710	750	40
Events	19,988	19,993	5
Repairs and Maintenance	-	584	584
Uniforms	1,009	1,010	1
Promotions	4,102	4,103	1
Equipment	246	250	4
Supplies - Rifle Club	1,269	1,270	1
Registrations - Rifle Club	160	200	40
Equipment - Rifle Club	1,786	1,790	4
Repairs and Maintenance - Rifle Club	-	-	-
Total Disbursements	<u>34,261</u>	<u>35,000</u>	<u>739</u>
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	<u>(8,401)</u>		
Beginning Balance	<u>9,528</u>		
Ending Balance	\$ 1,127		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,127		

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2024

Receipts	Actuals
Clerk Fees:	
District Clerk Filing Fees	\$ -
Criminal / Civil Judge's Supplement Salary	53
Consolidated Court Costs	4,462
State Consolidated Civil Fee	1,004
Indigent Fees	40
County Dispute Resolution Fund	861
State Traffic Fee	-
State Marriage License Fees	750
Informal Marriage Licenses	13
DPS Lab Tests	363
Birth Certificate	574
Time Payment	-
EMS Trauma Fund	911
Department of Public Safety	-
Civil Judicial and Court Personnel Training	-
Intoxicated Driver Fine	2,216
State Civil Justice Data Rep Fund	5
Drug Court Program	-
Indigent Defense Representation Fund	2
Family Protection Fees	-
Probation Fees	30
Jury Service Fees	42
E-File System Fund	90
Sheriff Fees	2,340
DNA Testing Fees	-
Appellate Judicial Fund	362
Total	14,118
Justice of the Peace Fees:	
Consolidated Court Costs	38,701
Consolidated Civil Fees	1,176
Compensation to Victims of Crime	-
Child Safety / Seat Belt	-
Fugitive Apprehension	-
Department of Public Safety	771
Judicial and Court Personnel Training	-
Time Payment	-
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
Indigent Fees	-
Indigent Defense Representation Fund	119
Traffic Law Failure to Appear	2,711
County Dispute Resolution Fund	280

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2024

Receipts

Justice of the Peace Fees (Continued):

	Actuals
Jury Services Fees	\$ 8
E-File System Fund	-
State Traffic Fees	20,533
Criminal / Civil Judge's Supplement Salary	344
Failure to Secure Child Fee	-
Overweight Motor Carrier	400
Truancy Prevention and Diversion Fund	-
Judicial and Court Training	-
	<hr/>
Total	65,043
	<hr/>
Total Receipts	79,161
	<hr/>

Disbursements

State Treasurer:

State Consolidated Civil Fee	2,509
Consolidated Court Costs	36,424
Compensation to Victims of Crime	-
Fugitive Apprehension	-
Judicial and Court Training	-
Civil Judicial and Court Training	-
Intoxicated Driver Fine	1,122
Time Payments	-
Indigent Fees	47
Department of Public Safety	182
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
Birth Certificates	547
Child Safety Seat / Seat Belts	212
State Marriage License	630
EMS Trauma Fund	567
Indigent Defense Representation Fund	111
Drug Court Program	-
State Traffic Fees	18,705
Criminal / Civil Judges Supplement Salary	411
Traffic Law Failure to Appear	-
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	2,133
Probation Fees - Sexual Assault	15
Jury Services Fees	7
E-File System Fund	90

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2024

Disbursements

State Treasurer (Continued):

County Dispute Resolution Fund	1,115
State Civil Justice Data Representation Fund	5
Failure to Secure Child Fee	-
Overweight Motor Carrier	400
District Court Filing Fee	49
Clerk, 8th Court of Appeals	317
Truancy Prevention and Diversion Fund	-
	<hr/>
Total	65,598
	<hr/>

Disbursements

Actuals

Crane County's Share of State of Texas Fees:

Consolidated Court Costs	\$ 4,316
Compensation to Victims of Crime	-
Time Payments	-
Fugitive Apprehension	-
Judicial and Court Training	-
Intoxicated Driver Fine	89
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
EMS Trauma Fund	91
Indigent Fees	2
Indigent Defense Representation Fund	12
Drug Court Program	-
Bail Bond Fees	234
Criminal / Civil Judges Supplement Salary	39
Child Safety Seat / Seat Belt	-
Traffic Law Failure to Appear	1,085
State Traffic Fees	863
Jury Service Fees	5
Sherriff Fee	-
State Civil Justice Data Representation Fund	1
District Court Filing Fee	-
DNA Testing Fees	-
Department of Public Safety	616
	<hr/>
Total	7,353
	<hr/>

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2024

Disbursements

Other:

Omnibase - Traffic Failure to Appear	1,664
The Crisis Center - Family Protection Fees	-
DPS Lab Tests	305

Total	<u>1,969</u>
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Total Disbursements	<u>74,920</u>
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Excess Receipts (Disbursements)	<u>4,241</u>
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Beginning Balance	<u>100,262</u>
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Ending Balance	<u>104,503</u>
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Summary of Ending Balance

Cash, Non-interest Bearing	\$ 104,503
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CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

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

b. Proprietary Fund Types

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

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Fund Accounting (Continued)

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

Cash and Investments

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.

The County has elected to invest its funds in investment (TexPool, Texas Class, and TexStar). Investments in the pools are reported as cash investments. The State Comptroller oversees TexPool, an AAA rated pool, with Federated Hermes managing daily operations of the pool under a contract with the Comptroller. UMB Bank is the custodian bank for Texas Class, and in addition, there is a board of directors that oversees the pool which is rated AAA by S&P. TexStar is an AAA rated investment program administered by JPMorgan Chase. These pools are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest is accrued daily and paid monthly. The reported value of the pools is the same as the fair value of the pool shares. As of September 30, 2024, the County had \$25,929,161 in pooled investments.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

Property Taxes

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

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

Compensated Absences

County employees are entitled to vacation and sick leave based upon their length of employment. Sherriff Deputies and Jailers can sell 40 hours of vacation time on their anniversary of service with the County.

Interfund Transactions

Interfund Transactions have not been eliminated in the financial statements.

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$1,257,068 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$25,929,161. 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 \$594,962 and the cash equivalents investment pool totaling \$25,929,161. The County has selected departments which maintain cash funds outside the County Treasurer's office. At September 30, 2024 the Bank balance and the carrying balance totaled \$292,148 and \$262,030 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$ 250,000
Amount collateralized by FHLB letters of credit	<u>1,299,217</u>
Total Balance at Bank	<u>\$ 1,549,217</u>

At September 30, 2024 the carrying amount of the County's deposits (cash and investments) was:

	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Rating</u>
TexPool	21,879,725	< 60 days - Weighted Avg	AAAm
TexStar	1,977,987	< 60 days - Weighted Avg	AAAm
Texas Class	2,071,448	< 60 days - Weighted Avg	AAAm
Cash in Bank	564,400		
Petty Cash	<u>1,200</u>		
	<u><u>26,494,760</u></u>		

Local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in these pools is approximately the same as the value of the shares in each pool. The pools manage their exposure to declines in fair values by limiting the weighted average maturity of their investment portfolios to 60 days, and they seek to maintain a constant dollar objective.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 3: Fair Value of Financial Instruments

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

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

At September 30, 2024, all cash deposits (as listed in Note 2) are level 1 and all pooled investments (as listed in Note 2) are level 2.

NOTE 4: Bonds and Tax Notes

General information related to the County's bonds and tax notes payable is summarized below.

Certificate of Obligation Bonds

The Certificate of Obligation Bonds are direct obligations payable from the ad valorem taxes levied, within the limitation prescribed by law, against all property located with the County's taxing jurisdiction. Payment of the bonds is derived from taxes levied and collected on an annual basis in an amount sufficient to pay the principal and interest when due, full allowance being made for delinquencies and collection costs.

Certificate of Obligations Bonds, Series 2021

- To pay for the contractual obligations incurred for (1) the construction and equipping of a Law Enforcement Center, to include the County Jail, Sheriff's Department and Training Facility; and (2) the payment of professional services and costs of issuance related thereto.
- Issued on January 26, 2021
- \$8,110,000 original amount of issue
- Source of payment – property tax revenues, no bond reserve fund is required
- AA S&P Rating
- Due in annual installments of principal and interest varying from \$170,000 to \$450,000, with interest rates varying from 1.0% to 3.0%

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 4: Bonds and Tax Notes (Continued)

Bond Activity

Bond activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024	Due Within One Year
Bonds					
Certificates of Obligation Bonds, Series 202:	\$ 7,685,000	-	260,000	7,425,000	270,000
Total Bonds	\$ 7,685,000	-	260,000	7,425,000	270,000

Bond Debt Service Obligations

Debt service obligations are as follows:

For the Year Ended	Certificate of Obligation Bonds		
	Principal	Interest	Total
2025	\$ 270,000	136,905	406,905
2026	280,000	128,655	408,655
2027	285,000	120,180	405,180
2028	295,000	111,480	406,480
2029	305,000	102,480	407,480
2030 - 2034	1,605,000	433,355	2,038,355
2035 - 2039	1,725,000	321,451	2,046,451
2040 - 2044	1,860,000	172,027	2,032,027
2045 - 2046	800,000	16,100	816,100
Total	\$ 7,425,000	1,542,633	8,967,633

Tax Notes

The Tax Notes are direct obligations payable from the ad valorem taxes levied, within the limitation prescribed by law, against all property located with the County's taxing jurisdiction. Payment of the tax notes is derived from taxes levied and collected on an annual basis in an amount sufficient to pay the principal and interest when due, full allowance being made for delinquencies and collection costs.

Tax Notes, Series 2023

- To pay for the contractual obligations incurred for (1) the design, construction, expansion, improvement, and equipping of park facilities, to wit: a baseball field complex, youth center, senior activity center, and swimming pool; (2) design and construction to expand and make improvements to the County cemetery; (3) design and construction to expand and make improvements to the County rodeo arena; and (4) the payment of professional services and costs of issuance related thereto.
- Issued on September 15, 2023
- \$12,500,000 original amount of issue
- Source of payment – property tax revenues
- AA S&P Rating
- Due in annual installments of principal and interest varying from \$2,350,000 to \$2,730,000, with interest rates varying from 5.000% to 5.250%

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 4: Bonds and Tax Notes (Continued)

Tax Notes Activity

Tax notes activity for the year ended September 30, 2024 was as follows:

Tax Notes	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024	Due Within One Year
Series 2023 Tax Notes	\$ 12,500,000	-	2,350,000	10,150,000	2,350,000
Total Bonds	\$ 12,500,000	-	2,350,000	10,150,000	2,350,000

Tax Notes Service Obligations

Debt service obligations are as follows:

Year Ended	Principal	Interest	Total
2025	2,350,000	451,688	2,801,688
2026	2,470,000	328,250	2,798,250
2027	2,600,000	201,500	2,801,500
2028	2,730,000	68,250	2,798,250
Thereafter	-	-	-
Total	\$ 10,150,000	1,049,688	11,199,688

NOTE 5: Lease Commitments

The County has operating leases for copiers and ice machines, these leases are immaterial to the financial statements so the County has elected not to report the leases in accordance with GASB 87. The following is a schedule of the future minimum Lease payments on the lease obligations:

Operating Leases	
Year Ending September 30,	
2025	\$ 26,857
2026	21,020
2027	13,207
2028	9,032
2029	-
Thereafter	-
	\$ 70,116

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan

Plan Description

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

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

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

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 18.90% for the months of the accounting year in 2023, and 18.90% for the months of the accounting year in 2024.

The contribution rate payable by all employee members for the calendar years 2022 and 2023 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.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan (Continued)

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

The County's net pension liability / (asset) of \$(1,591,107), was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability / (asset) was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2023 are as follows:

Balance at December 31, 2022	\$	(114,769)
Changes for the year:		
Service cost		558,117
Interest on total pension liability		2,159,816
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		49,323
Effect of assumptions changes or inputs		-
Employer contributions		(815,666)
Member contributions		(302,099)
Net Investment Income		(3,165,736)
Administrative Expenses		16,340
Other		23,567
Balance at December 31, 2023	\$	(1,591,107)

At the measurement date, December 31, 2023, pension expense was as follows:

Service cost	\$	558,117
Interest on total pension liability		2,159,816
Effect of plan changes		-
Administrative expenses		16,340
Member contributions		(302,099)
Expected investment return net of investment expenses		(2,166,330)
Recognition of economic/demographic gains or losses		(21,680)
Recognition of assumption changes or inputs		-
Recognition of investment gains or losses		(608,091)
Other		23,567
Pension expense	\$	(340,360)

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan (Continued)

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

As of September 30, 2024, 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	\$ 38,120	32,882
Net difference between projected and actual earnings	-	67,013
Changes of assumptions	-	-
Contributions made subsequent to measurement date	N/A	658,300

\$658,300 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2024	\$ (260,701)
2025	(106,716)
2026	629,074
2027	(199,882)
2028	-
Thereafter	-
Total	\$ 61,775

Plan Information

At December 31, 2023, the County had 83 current and 81 former employees and 113 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2023, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

	Beginning Date	Ending Date
Valuation Date	December 31, 2022	December 31, 2023
Measurement Date	December 31, 2022	December 31, 2023
Employer's Fiscal Year	October 1, 2023	September 30, 2024

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Straight-line amortization over expected working life
Asset Valuation Method	5 year, non-asymptotic with no corridor
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.60% (gross of administrative expenses)
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Changes in Plan Provisions Reflected in The Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2023: No changes in plan provisions were reflected in the schedule.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan (Continued)

Long-term rate of investment return and target allocation

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REIT's Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

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

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

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 6: Retirement Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent.

Sensitivity Analysis

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.60 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 (6.6 percent) or 1-percentage-point higher (8.60 percent) than the current rate.

	Decrease 6.60%	Discount Rate 7.60%	Increase 8.60%
Total pension liability	\$ 32,937,104	29,701,190	26,940,143
Fiduciary net position	31,292,297	31,292,297	31,292,297
Net pension liability/(asset)	\$ 1,644,807	(1,591,107)	(4,352,154)

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 7: Group Term Life Insurance (GTL)

Plan Description

Crane County participates in the retiree Group Term Life program for the Texas County & District Retirement System (TCDRS), which is a statewide, multiple-employer, public employee retirement system.

A brief description of benefit terms:

- 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCERS pension plan. Only employers that have elected participation in the retiree Group Term Life program are included in the OPEB plan.
- 2) The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
- 3) The OPEB benefit is a fixed \$5,000 lump-sum benefit.
- 4) No future increases are assumed in the \$5,000 benefit amount.
- 5) Benefit terms are established under the TCERS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year.

Membership information is shown in the chart below:

Members	Dec. 31, 2022	Dec. 31, 2023
Number of inactive employees entitled to but not yet receiving benefits (1) :	31	26
Number of active employees:	82	83
Average age of active employees	45.78	47.11
Average length of service in years for active employees	8.94	8.94
Inactive Employees Receiving Benefits (1)		
Number of Benefit recipients (1)	75	83
(1) "Receiving benefits indicates the member is retired and receiving monthly pension benefits, and his or her beneficiary is eligible for the \$5,000 lump sum upon the retiree's death		

Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Benefit terms are established under the TCERS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year. The county's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 7: Group Term Life Insurance (GTL) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The County's net OPEB liability of \$357,744, was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Changes in the net OPEB liability at December 31, 2023 are as follows:

Balance at December 31, 2022	\$	318,538
Changes for the year:		
Service cost		6,638
Interest on total OPEB liability ⁽¹⁾		11,858
Changes of benefit terms ⁽²⁾		-
Effect of economic/demographic (gains) or losses		10,059
Effect of assumptions changes or inputs ⁽³⁾		23,598
Benefit payments		(12,947)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
Balance at December 31, 2023	\$	357,744

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest

(2) No plan changes valued

(3) Reflects change in discount rate

At the measurement date, December 31, 2023, OPEB expense was as follows:

Service cost	\$	6,638
Interest on total OPEB liability ⁽¹⁾		11,858
Effect of plan changes		-
Administrative expenses		-
Recognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(9,758)
Recognition of effect of assumption changes or inputs		13,760
Other		-
OPEB expense	\$	22,498

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest

As of September 30, 2024, 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	\$ 6,248	8,047
Changes of assumptions	58,075	18,878
Contributions made subsequent to measurement date	N/A	13,585

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 7: Group Term Life (GTL) (Continued)

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

\$20,369 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year ended December 31:		
2024	\$	(14,710)
2025		(14,710)
2026		(14,707)
2027		6,729
2028		-
Thereafter		-
Total	\$	(37,398)

Actuarial Assumptions

The actuarial assumptions, that determine the total OPEB liability as of December 31, 2023, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

	Beginning Date	Ending Date
Valuation Date	December 31, 2022	December 31, 2023
Measurement Date	December 31, 2022	December 31, 2023
Employer's Fiscal Year	October 1, 2023	September 30, 2024

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 7: Group Term Life (GTL) (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age level percent of salary
Amortization Method	
Recognition of economic/demographic Gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumptions changes Or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Investment Rate of Return (Discount Rate)	3.26% 20 Year Bond GO Index published by bondbuyer.com as of December 28, 2023.
Cost of Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	
Depositing Members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Service Retirees, beneficiaries and Non-depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Disabled Retirees	160% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 125% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Retirement	Deferred members are assumed to retire (100%) at the later of age 60 or earliest retirement eligibility.
Other Termination of Employment	The rates vary by length of service, entry age group and gender.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 7: Group Term Life (GTL) (Continued)

Discount Rate

The discount rate used to measure the total OPEB liability was 3.26 percent.

Sensitivity Analysis

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 3.26 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26 percent) or 1-percentage-point higher (4.26 percent) than the current rate.

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	2.26%	3.26%	4.26%
Total OPEB Liability \$	418,583	357,744	309,366

NOTE 8: Post Employment Healthcare Benefits

Plan Description

The County participates in the Texas Association of Counties Health and Employee Benefit Pool for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee's total of County service years and age are at least 75 years, the employee had a minimum of 10 service years if hired prior to June 8, 2010; 20 years of service if hired prior to October 1, 2018, the employee was at least 60 years of age, and the employee was an active employee at time of retirement. Employees hired after October 1, 2018 are not eligible for post employment healthcare benefits.

The following shows the number of participants in the plan as of the September 30, 2024 measurement date:

Active	30
Retired	31
Terminated	-
Deceased *	-
Total Participants	61

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

Funding Policy

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

At September 30, 2023 employees and retirees paid premiums of \$207 and \$200 for dependent coverage, respectively.

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 8: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.429514
Average Retirement Age	60
Employer Future Premium Contribution	Remain a level % of the total cost over time
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Assets Backing OPEB Liability	\$0
Plan Asset Return	0.000%
Bond Yield	3.060%
Discount Rate	4.870%
Measurement Date	9/30/2024
Prior Measurement Date	9/30/2023
Prior Year Discount Rate	4.870%
Projected Salary Increases	3.800%
Amortization Period	20
Percentage Participation	100%
NOL and ADC	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	PUB-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 8: Post Employment Healthcare Benefits (Continued)

Schedule of Changes in OPEB Liability and OPEB Expense

Changes in the net OPEB liability at September 30, 2024 are as follows:

Balance at October 1, 2023	\$ 9,850,292
Changes for the year:	
Service cost	272,222
Interest on total OPEB liability	484,164
Effect of plan changes	-
Effect of economic/demographic (gains) or losses	(265,858)
Effect of assumptions changes or inputs	2,526,101
Benefit payments	-
Employer contributions	(365,836)
Investment income net of investment expenses	-
Administrative Expenses	-
Other	5
Balance at September 30, 2024	\$ 12,501,090

At the measurement date, September 30, 2024, pension expense was as follows:

Service cost	\$ 272,222
Interest on total OPEB liability	484,164
Effect of plan changes	-
Administrative expenses	-
Employee contributions	-
Expected investment return net of investment expenses	-
Recognition of economic/demographic gains or losses	(265,858)
Recognition of effect of assumption changes or inputs	2,526,101
OPEB expense	\$ 3,016,629

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 3.060% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate one percent lower or higher:

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	2.060%	3.060%	4.060%
Net OPEB Liability \$	14,354,910	12,501,090	10,994,100
Change	1,853,829	-	(1,506,990)

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 8: Post Employment Healthcare Benefits (Continued)

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

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

		Baseline Trend - 1%	Baseline Trend	Baseline Trend + 1%
Net OPEB Liability	\$	10,905,120	12,501,090	14,464,150
Change		(1,596,966)	-	1,963,068

NOTE 9: Amounts Due From County Officials

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

Justice of the Peace	\$	-
Commissioners Court Fee Account		1,560
County Clerk and District Clerk		-
Tax Office		4,115
Total	\$	<u>5,675</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	\$	29,204
Museum Building Fund		157
Sheriff Accounts		37,472
Probation Accounts		19,112
County Clerk and District Clerk		120,429
Tax Office		22,243
Total	\$	<u>228,617</u>

NOTE 10: Tax Abatements

The County has entered into property tax abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. The abatements may be granted to any business located within or promising to relocate to the service area of Crane County. The County currently has three abatements that have been granted but have not commenced.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

NOTE 10: Tax Abatements (Continued)

For the fiscal year ended September 30, 2024, the County abated property tax valuations totaling \$224,700,690 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A. CED Crane Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$156,301 during the fiscal year 2024.

B. Crossett Power Management, LLC

- Commitment: construction of improvements in the form of a solar power generation facility within the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$127,726 during the fiscal year 2024.

C. Emerald Grove Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$55,512 during the fiscal year 2024.

NOTE 11: Litigation

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

NOTE 12: Subsequent Events

The County has performed an evaluation of the County's activity through April 21, 2025, the date these financial statements were available for issuance, and noted no significant events that would require recording or disclosure.

SUPPLEMENTARY INFORMATION

BORING & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
3711 20TH STREET, SUITE A
LUBBOCK, TEXAS 79410

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Commissioners' Court
Crane County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, Statement of Cash Receipts and Disbursements in Summary and by Fund of Crane County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Crane County Texas' basic financial statements, and have issued our report thereon dated March 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Crane County, Texas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crane County Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Crane County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crane County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boring & Company, P.C.

Boring & Company PC
Lubbock, Texas

May 27, 2025

TELEPHONE (432) 638-6347

FAX (806) 416-5413

CRANE COUNTY, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

PROGRAM	DESCRIPTION
SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS	
Financial Statements:	
Type of Report	Unmodified opinion
Internal Control over Financial Reporting:	
Material Weaknesses Identified	None Noted
Significant Deficiencies not Considered to be Material Weaknesses	None Noted
Noncompliance Material to the Financial Statements	None Noted
Federal Awards:	
Internal Control over Major Programs:	
Material Weaknesses Identified	N/A – No Single Audit
Significant Deficiencies not Considered to be Material Weaknesses	N/A – No Single Audit
Type of Report on Compliance with Major Programs	N/A – No Single Audit
Findings and Questioned Costs for Federal Awards in accordance with 2 CFR 200.516(a)	N/A – No Single Audit
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Low Risk Auditee Statements	N/A – No Single Audit
Identification of Major Federal Programs	N/A – No Single Audit
Oversight Agency	N/A – No Single Audit
SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS – GAGAS:	
Significant Deficiencies in Internal Control	None Noted
Compliance Findings	None Noted
SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS	N/A – No Single Audit

**CRANE COUNTY, TEXAS
SUMMARY OF STATUS OF PRIOR YEAR FINDINGS & RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

There were no material findings for the year ended September 30, 2023.

CRANE COUNTY, TEXAS
SCHEDULE OF CASH INVESTED
YEAR ENDED SEPTEMBER 30, 2024

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	4.04%	Open	\$ (9,011,555)
Tex Pool	5.21%	Open	17,934,811
Tex Star	5.06%	Open	1,977,987
Tex Class	5.22%	Open	2,071,448
Special Revenue Funds			
Time Open Account	4.34%	Open	884,035
Tex Pool	5.21%	Open	3,944,914
Business Checking	4.05%	Open	5,035
Public Fund NOW	4.05%	Open	64,151
Debt Service Fund			
Time Open Account	4.04%	Open	72,375
Capital Projects Funds			
Time Open Account	4.04%	Open	8,399,245
Tex Pool	5.21%	Open	-
			\$ 26,342,446
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Public Fund NOW	4.05%	Open	22,084
Time Open Account	4.04%	Open	24,528
			\$ 46,612
<u>Fiduciary Fund Types</u>			
Trust and Agency Fund			
Time Open Account	4.04%	Open	104,503
			\$ 104,503

CRANE COUNTY, TEXAS
TAXING HISTORY
YEAR ENDED SEPTEMBER 30, 2024

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

Year	Assessed Valuation	Tax Rate	County Tax	Road Tax
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	913,246,160	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183
2018	976,659,705	0.772729	7,013,227	532,619
2019	1,196,476,615	0.682733	7,028,922	533,917
2020	1,461,688,321	0.682733	9,273,900	704,650
2021	1,343,356,257	0.785010	9,835,249	710,232
2022	1,813,040,182	0.602888	10,194,816	735,994
2023	2,870,817,094	0.439571	11,783,039	836,137

CRANE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2013	583,782	1,583,781	(999,999)	2,839,408	55.8%
2014	567,970	567,970	-	2,641,730	21.5%
2015	496,757	496,757	-	2,972,833	16.7%
2016	519,949	519,949	-	3,000,304	17.3%
2017	473,800	473,800	-	2,889,048	16.4%
2018	506,582	506,582	-	2,839,609	17.8%
2019	598,842	598,842	-	3,074,850	19.5%
2020	661,621	661,621	-	3,500,658	18.9%
2021	550,665	636,159	(85,494)	3,365,923	18.9%
2022	615,654	690,337	(74,683)	3,645,075	18.9%

(1) *TCDRS calculates actuarially determined contributions on a calender basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal basis.*

(2) *Payroll is calculated based on contributions as reported to TCDRS.*

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 558,117	\$ 495,894	\$ 543,767	\$ 495,663	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204
Interest on total pension liability	2,159,816	2,100,222	2,086,889	2,034,996	1,955,060	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607
Effect of plan changes	-	-	-	-	-	-	-	-	(35,207)	-
Effect of assumption changes or inputs	-	-	(152,502)	1,372,883	-	-	192,524	-	263,434	-
Effect of economic/demographic (gains) or losses	49,323	(114,362)	(543,508)	30,765	41,336	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)
Benefit payments/refunds of contributions	(1,819,832)	(1,702,024)	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)
Net change in total pension liability	947,424	779,730	214,326	2,360,266	944,629	503,317	(1,219,821)	1,129,628	924,675	907,239
Total pension liability beginning	28,753,766	27,974,036	27,759,710	25,399,444	24,454,810	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136
Total Pension liability ending (a)	\$29,701,190	\$28,753,766	\$27,974,035	\$27,759,710	\$25,399,444	\$24,454,815	\$23,951,498	\$22,731,677	\$21,602,049	\$20,677,374
Fiduciary Net Position										
Employer Contributions	\$ 815,666	\$ 690,337	\$ 636,159	\$ 661,621	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970
Member Contributions	302,099	255,155	235,615	245,046	215,239	198,773	202,233	210,021	208,098	184,921
Investment income net of investment expenses	3,165,736	(1,782,360)	5,752,322	2,558,398	3,589,002	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802
Benefit payments/refunds of contributions	(1,819,832)	(1,702,024)	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)
Administrative expenses	(16,340)	(16,918)	(17,043)	(19,487)	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)
Other	(23,567)	(78,195)	(16,706)	(17,293)	(17,943)	(13,893)	(6,581)	(29,521)	(204,693)	61,086
Net change in fiduciary Net position	2,423,761	(2,634,004)	4,870,028	1,854,243	2,927,285	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899
Fiduciary Net Position, beginning	28,868,536	31,502,539	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068
Fiduciary Net Position, ending (2)	31,292,297	28,868,536	31,502,539	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967
Net pension liability / (asset), ending = (a) - (b)	\$ (1,591,107)	\$ (114,769)	\$ (3,528,503)	\$ 1,127,199	\$ 621,176	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408
Fiduciary net position as a % of total pension liability	105.36%	100.40%	112.61%	95.94%	97.55%	89.35%	95.43%	89.70%	89.02%	95.49%
Pensionable covered payroll	\$ 4,315,697	\$ 3,645,078	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730
Net pension liability/(asset) as a % of covered payroll	-36.87%	-3.15%	-104.83%	32.20%	20.20%	91.70%	37.86%	78.01%	79.79%	35.30%

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

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Year Ended December 31									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total OPEB Liability										
Service Cost	\$ 6,538	\$ 8,096	\$ 8,150	\$ 7,422	\$ 4,073	\$ 4,696	\$ 5,086	N/A	N/A	N/A
Interest on total OPEB liability	11,858	8,734	9,245	10,736	12,759	11,953	12,379	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	N/A	N/A	N/A
Effect of assumption changes or inputs	23,598	(96,793)	7,589	42,950	75,670	(34,528)	14,892	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	10,059	(10,414)	(24,381)	(4,848)	(1,744)	5,945	(793)	N/A	N/A	N/A
Benefit payments	(12,947)	(13,851)	(11,444)	(14,003)	(12,914)	(10,791)	(11,556)	N/A	N/A	N/A
Net change in total pension liability	39,206	(104,228)	(10,841)	42,257	77,844	(34,615)	20,008	N/A	N/A	N/A
Total pension liability beginning	(318,538)	422,766	433,607	391,350	313,506	348,121	328,113	N/A	N/A	N/A
Total Pension liability ending (a)	\$ (357,744)	\$ (318,538)	\$ 422,766	\$ 433,607	\$ 391,350	\$ 313,506	\$ 348,121	N/A	N/A	N/A
Pensionable covered payroll	\$ 4,315,697	\$ (3,645,078)	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	N/A	N/A	N/A
Total OPEB Liability/(asset) as a percentage of covered-employee payroll	-8.29%	8.74%	12.56%	12.39%	12.73%	11.04%	12.05%	N/A	N/A	N/A

Note to Schedule:

1 This schedule is presented to illustrate the requirements to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore, we have shown only the years for which the new GASB statements have been implemented.

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Year Ended September 30									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability										
Service Cost	\$ 272,222	\$ 265,577	\$ 545,026	\$ 580,939	\$ 621,476	\$ 621,476	\$ 1,449,610	N/A	N/A	N/A
Interest on total OPEB liability	484,164	467,600	394,375	349,212	569,154	418,708	754,540	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	N/A	N/A	N/A
Effect of assumption changes or inputs	(265,858)	(110,133)	(3,228,098)	(668,173)	(3,118,670)	1,667,025	(13,639,077)	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	2,526,101	(128,225)	(3,489,680)	93,285	2,820,747	(1,594,294)	(2,091,098)	N/A	N/A	N/A
Employer Contributions	(365,836)	(359,562)	(379,688)	(436,788)	(425,807)	(455,801)	(746,435)	N/A	N/A	N/A
Other	5	-	-	-	-	-	-	N/A	N/A	N/A
Net change in total pension liability	2,650,798	135,257	(6,158,065)	(81,520)	466,896	657,114	(14,272,460)	N/A	N/A	N/A
Total pension liability beginning	9,850,292	9,715,035	15,873,100	15,954,620	15,487,724	14,830,610	29,103,070	N/A	N/A	N/A
Total Pension liability ending (a)	\$12,501,090	\$ 9,850,292	\$ 9,715,035	\$15,873,100	\$15,954,620	\$15,487,724	\$14,830,610	N/A	N/A	N/A
Covered-Employee Payroll	\$ 4,315,697	\$ 3,645,078	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,297,939	N/A	N/A	N/A
Total OPEB Liability as a percentage of covered-employee payroll	35%	37%	35%	22%	19%	18%	15%	N/A	N/A	N/A
OPEB Liability										
Ending OPEB Liability	12,501,090	9,850,292	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A
Fiduciary Net Position	-	-	-	-	-	-	-	N/A	N/A	N/A
NET OPEB Liability	12,501,090	9,850,292	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A

Note to Schedule:

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