

**COUNTY OF CRANE  
CRANE, TEXAS**

**Financial Statements  
Year Ended September 30, 2017  
And Additional Information**

**COUNTY OF CRANE  
CRANE, TEXAS**

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**INDEPENDENT AUDITOR'S REPORT**

Commissioners' Court  
County of Crane  
Crane, Texas

We have audited the accompanying financial statements of Crane County, Texas, which comprise the statement of Cash Receipts and Disbursements as of September 30, 2017, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2017, and revenues it received and expenditures it paid for the year then ended in accordance with the cash basis of accounting described in Note 1.

**Basis of Accounting**

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

## **Supplementary Information**

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

*David A. Boring, CPA*

Lubbock, Texas  
April, 19, 2018

## **FINANCIAL STATEMENTS**

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY  
 YEAR ENDED SEPTEMBER 30, 2017

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
<b>GOVERNMENTAL FUND TYPES</b>			
General Fund	\$ 8,548,529	7,461,352	(443,074)
Special Revenue Funds			
Juvenile Probation Fund	83,534	80,992	-
Lateral Road	6,296	5,809	-
Restricted	15,555	-	-
Law Library	2,135	-	-
County Attorney Check Processing	1,861	1,761	-
Constable	-	-	-
Records Management	33,371	1,055	-
Courthouse Security	7,919	7,264	-
Justice of the Peace Technology	3,717	3,983	-
County / District Court Technology Fund	792	-	-
Community Supervision and Corrections Department	67,707	76,113	-
Child Abuse Prevention Fund	35	-	-
Hotel Occupancy Tax Fund	13,643	-	-
County Attorney Pre-Trial Fund	3,357	2,357	-
Debt Service Fund	114	-	-
Capital Projects Fund			
Permanent Improvement	-	146,074	396,074
Airport Improvement	3,800	4,994	-
Totals	<u>8,792,365</u>	<u>7,791,754</u>	<u>(47,000)</u>
<b>PROPRIETARY FUND TYPES</b>			
Internal Service Fund			
Employee Medical Benefit	2,069,229	2,956,828	-
Golf Course Country Club	48,240	103,182	47,000
4-H Club	39,606	85,193	-
Totals	<u>2,157,075</u>	<u>3,145,203</u>	<u>47,000</u>
<b>FIDUCIARY FUND TYPES</b>			
Trust and Agency Fund			
State of Texas Fee	109,786	102,684	-
Totals	<u>109,786</u>	<u>102,684</u>	<u>-</u>
Grand Total (Memorandum Only)	<u>\$ 11,059,226</u>	<u>11,039,641</u>	<u>-</u>
(Note 1)			

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
644,103	12,932,193	13,576,296	1,200	13,575,096
2,542	17,554	20,096	-	20,096
487	-	487	-	487
15,555	111,907	127,462	-	127,462
2,135	27,880	30,015	-	30,015
100	125	225	-	225
-	6,293	6,293	-	6,293
32,316	86,557	118,873	-	118,873
655	10,528	11,183	-	11,183
(266)	11,018	10,752	-	10,752
792	6,318	7,110	-	7,110
(8,406)	52,146	43,740	-	43,740
35	265	300	-	300
13,643	8,350	21,993	-	21,993
1,000	-	1,000	-	1,000
114	5,133	5,247	-	5,247
250,000	1,000,000	1,250,000	-	1,250,000
(1,194)	23,985	22,791	-	22,791
<u>953,611</u>	<u>14,300,252</u>	<u>15,253,863</u>	<u>1,200</u>	<u>15,252,663</u>
(887,599)	995,218	107,619	-	107,619
(7,942)	62,065	54,123	-	54,123
(45,587)	60,899	15,312	-	15,312
<u>(941,128)</u>	<u>1,118,182</u>	<u>177,054</u>	<u>-</u>	<u>177,054</u>
<u>7,102</u>	<u>105,195</u>	<u>112,297</u>	<u>112,297</u>	<u>-</u>
<u>7,102</u>	<u>105,195</u>	<u>112,297</u>	<u>112,297</u>	<u>-</u>
<u>19,585</u>	<u>15,523,629</u>	<u>15,543,214</u>	<u>113,497</u>	<u>15,429,717</u>

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES**  
**GENERAL FUND**

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes	\$ 7,422,884	7,578,835	(155,951)
Delinquent Taxes	68,121	25,000	43,121
Marriage License	518	600	(82)
Gross Weight and Axle Weight	9,390	8,500	890
Probate - Adverse Probate A	320	-	320
Photo / Certified Copy Fees	14,213	14,000	213
Birth Certificate Fees	3,584	2,500	1,084
District/County Miscellaneous Clerk Fees	41,536	35,000	6,536
District Attorney Fees	4,494	1,500	2,994
County Attorney Fees	707	1,200	(493)
County Attorney State Supplement	22,660	35,000	(12,340)
Election Services Contract Fees	2,833	2,040	793
District / County Criminal Court Costs	2,755	2,500	255
District / County Civil Court Costs	14,407	9,000	5,407
County Judge State Supplement	25,331	25,200	131
Indigent Defense Representation Fund	272	-	272
Juror Payment	714	-	714
Court - Init Guardianship Fees	200	-	200
Sheriff Fees	4,422	3,000	1,422
Tax Assessor - Collector Fee	29,513	31,000	(1,487)
License / Registration Fee	198,469	180,000	18,469
Park Fees	30,425	13,000	17,425
Cemetery Fees	22,326	20,000	2,326
Parks and Wildlife	(102)	300	(402)
Senior Citizens - State	46,878	35,000	11,878
Senior Citizens - Private	18,328	17,000	1,328
Constable Fees	1,125	500	625
County Portion of State Fees	11,013	8,000	3,013
District / County Court Fines	32,267	32,000	267
Justice Court Fines	100,931	60,000	40,931
Library Fines	701	300	401
Bond Forfeitures	(642)	-	(642)
COBRA Insurance Premiums	-	6,000	(6,000)
Bulk Data / Public Records	37,188	18,000	19,188
Horse Pen Rentals	12,010	17,000	(4,990)
Interest Earnings	138,162	25,000	113,162

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COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts (Continued)</b>			
Capital Lease Proceeds	28,396	15,000	13,396
County RV Rental	77,705	75,000	2,705
SCAAP Grant	1,544	1,544	-
Swimming Pool Fees	6,668	2,500	4,168
Aviation Fuel Sales	701	800	(99)
Pay Phone Revenue	337	-	337
Concession Revenue	(202)	500	(702)
Grant - Rural Addressing	775	1,000	(225)
Miscellaneous Revenue	86,186	102,462	(16,276)
Indigent Defense - SB7GR	8,349	6,000	2,349
JP Attorney Collection Fees	182	-	182
Youth Center	11,664	12,210	(546)
Restitution Due to County	4,900	-	4,900
City Arrest Fees	(8)	-	(8)
Insurance on Damage	3,379	3,379	-
Transfer from Fund Balance	-	500,000	(500,000)
Total Receipts	8,548,529	8,927,370	(378,841)

**DISBURSEMENTS**

**COUNTY JUDGE**

Salary - County Judge	69,056	69,060	4
Salary - State Supplement	25,200	25,200	-
Employment Taxes	7,250	7,315	65
Retirement Contribution	16,143	16,645	502
Group Insurance	15,538	15,540	2
Education / Travel	658	2,000	1,342
Office Supplies	251	500	249
Equipment Maintenance	992	1,000	8
Telephone	2,283	2,285	2
Motor Vehicle Fuel and Lube	8	1,800	1,792
Total	137,379	141,345	3,966

**Commissioners' Court**

Salary - Commissioners	214,240	214,240	-
Employment Taxes - Commissioners	16,736	17,150	414
Retirement Contribution - Commissioners	37,468	38,470	1,002

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COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Commissioners' Court (Continued)</b>			
Group Insurance - Commissioners	61,840	61,840	-
Education / Travel	808	5,994	5,186
Education / Travel (1)	1,285	1,500	215
Education / Travel (2)	1,506	1,506	-
Education / Travel (3)	1,285	1,500	215
Education / Travel (4)	1,285	1,500	215
Office Supplies	4,265	4,559	294
Motor Vehicle Fuel and Repair	9,271	9,500	229
Dues and Subscriptions	4,960	7,000	2,040
Telephone	4,031	4,031	-
Salary - Administrative	46,325	47,008	683
Employment Taxes - Administrative	3,422	3,600	178
Retirement Contribution - Administrative	7,827	8,070	243
Group Insurance - Administrative	15,415	15,416	1
Education and Travel - Administrative	-	1,000	1,000
Office Supplies - Administrative	1,739	2,000	261
Telephone - Administrative Assistant	-	250	250
Total	433,708	446,134	12,426
<b>109th Judicial District Court</b>			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	29,203	29,205	2
District Judge Secretary Supplement	16,114	16,115	1
Employment Taxes	306	318	12
Retirement Contribution	667	713	46
Group Insurance	15,090	15,091	1
Court Reporter Expense and Travel	1,378	3,000	1,622
Office Supplies	999	1,000	1
Jury Supplies and Expenses	30	300	270
7th Administrative District	587	760	173
Jury Commissioner	-	150	150
Visiting Judges Expense	-	1,000	1,000
Court Reporter Fees	-	1,000	1,000

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COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>109th Judicial District Court (Continued)</b>			
Court Appointed Attorney	22,846	22,850	4
Jury Services	1,500	4,290	2,790
Grand Jury Expense		2,500	2,500
Telephone	332	600	268
Witness Expense	20	500	480
Total	93,072	103,547	10,475
<b>District Attorney</b>			
District Attorney Supplement	48,048	48,222	174
Telephone	1,077	1,824	747
Total	49,125	50,046	921
<b>County Court at Law</b>			
Salary - Juvenile Board Member	1,200	1,200	-
Salary - Administrative Assistant	45,850	48,735	2,885
Employment Taxes	3,356	3,820	464
Retirement Contribution	6,107	8,571	2,464
Group Insurance	14,693	15,000	307
Education / Travel	585	750	165
Court Reporter Fees	3,831	3,900	69
Attorney Fees - Adult	9,050	9,050	-
Attorney Fees - Juveniles	7,450	7,450	-
Office Supplies	188	300	112
Jury Services	-	750	750
County Court Interpreter	460	460	-
Total	92,770	99,986	7,216
<b>County / District Clerk</b>			
Salary - County / District Clerk	66,789	66,799	10
Salary - Deputy Clerks	131,934	131,940	6
Employment Taxes	14,796	15,205	409
Retirement Contribution	33,088	34,035	947
Group Insurance	61,723	61,723	-
Education / Travel	6,812	7,200	388
Office Supplies	8,507	9,125	618
Election Expense	16,738	16,740	2

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>County / District Clerk (Continued)</b>			
Corpier Rental / Maintenance	3,907	4,270	363
Computer Maintenance	29,675	29,675	-
Telephone	5,005	5,010	5
Total	<u>378,974</u>	<u>381,722</u>	<u>2,748</u>
<b>County Attorney</b>			
Salary - County Attorney	67,563	67,564	1
Salary - State Supplement	25,577	35,000	9,423
Employment Taxes	5,496	7,790	2,294
Retirement Contribution	12,159	16,670	4,511
Group Insurance	9,149	15,000	5,851
Education / Travel	1,662	1,800	138
Education / Travel - Administrative	1,219	1,500	281
Office Supplies	821	1,000	179
Dues and Subscriptions	150	500	350
Computer Maintenance	5,000	7,000	2,000
Law Library	1,375	2,500	1,125
Investigation	989	1,000	11
Telephone	1,767	2,000	233
Total	<u>132,927</u>	<u>159,324</u>	<u>26,397</u>
<b>Justice Court</b>			
Salary - Justices of the Peace	66,789	66,799	10
Salary - Assistant Justice of the Peace	39,000	39,000	-
Salary - Extra Labor	-	750	750
Employment Taxes	7,770	8,240	470
Retirement Contribution	17,764	18,275	511
Group Insurance	30,862	30,863	1
Education / Travel - JP	3,989	4,250	261
Office Supplies	3,252	3,500	248
Dues	246	250	4
Jury Services	-	500	500
Computer Maintenance	3,016	3,500	484
Telephone	3,163	3,165	2
Autopsy Fees	18,530	18,550	20
Total	<u>194,381</u>	<u>197,642</u>	<u>3,261</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>County Auditor</b>			
Salary - County Auditor	73,112	73,112	-
Salary - Assistant Auditor	36,628	40,560	3,932
Employment Taxes	7,882	8,700	818
Retirement Contribution	18,282	19,470	1,188
Group Insurance	27,209	30,000	2,791
Education / Travel	2,446	2,450	4
Education / Travel - CIO	957	1,550	593
Office Supplies	2,276	2,500	224
Dues and Subscriptions	220	500	280
Computer Maintenance	2,400	2,500	100
Telephone	909	1,000	91
Total	<u>172,321</u>	<u>182,342</u>	<u>10,021</u>
<b>County Treasurer</b>			
Salary - County Treasurer	66,789	66,799	10
Salary - Assistant Treasurer	40,560	40,560	-
Employment Taxes	7,773	8,485	712
Retirement Contribution	18,024	18,985	961
Group Insurance	30,909	30,910	1
Education / Travel	1,262	4,000	2,738
Office Supplies	3,652	3,655	3
Dues and Subscriptions	150	200	50
Equipment Maintenance	65	345	280
Computer Maintenance	2,400	2,400	-
Telephone	2,465	2,466	1
Total	<u>174,049</u>	<u>178,805</u>	<u>4,756</u>
<b>Tax Assessor - Collector</b>			
Salary - Tax Assessor - Collector	66,789	66,799	10
Salary - Deputy Tax Collectors	89,295	89,295	-
Salary - Extra Help	-	-	-
Employment Taxes	11,269	12,018	749
Retirement Contribution	25,988	26,735	747
Group Insurance	46,336	46,340	4
Education / Travel	5,691	5,695	4
Office Supplies	27,056	27,060	4

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Tax Assessor - Collector (Continued)</b>			
Dues and Subscriptions	175	400	225
Equipment Maintenance	-	5	5
Software Maintenance	2,275	2,500	225
Telephone	5,002	5,500	498
Computer Lease	29,080	29,080	-
Total	308,956	311,427	2,471
<b>County Sheriff</b>			
Salary - Sheriff	79,717	80,390	673
Salary - Deputies	287,534	328,495	40,961
Overtime - Deputies	9,650	10,000	350
Employment Taxes	28,043	33,675	5,632
Retirement Contribution	62,197	75,370	13,173
Group Insurance	97,759	120,000	22,241
Educational Travel	10,830	11,350	520
Law Enforcement Travel	1,205	3,515	2,310
Extadition	1,159	1,500	341
Office Supplies	6,034	6,035	1
Law Enforcement Supplies	23,720	36,324	12,604
Motor Vehicles Fuel and Lubrication	17,773	18,100	327
Motor Vehicles Tires	2,947	3,000	53
Radio - Teletype	-	-	-
Equipment Maintenance	2,030	2,600	570
Motor Vehicle Repair and Maintenance	10,608	10,755	147
Telephone	20,152	20,155	3
Special Department Equipment	1,500	2,000	500
Investigation / Informant	5,829	8,000	2,171
Capital Outlay - Sheriff	-	-	-
Total	668,687	771,264	102,577
<b>Department of Public Safety</b>			
Telephone	4,019	4,925	906
Utilities	4,879	5,150	271
DPS - Equipment	550	550	-
Total	9,448	10,625	1,177

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>County Constables</b>			
Salary - Constables	11,773	11,780	7
Employment Taxes	962	971	9
Retirement Contribution	2,110	2,175	65
Group Insurance	15,176	15,177	1
Education / Travel	-	1,745	1,745
Supplies	-	750	750
Motor Vehicle Fuel and Lubrication	-	250	250
Dues and Subscriptions	60	100	40
Telephone	900	900	-
Total	30,981	33,848	2,867
<b>County Jail</b>			
Salary - Jailers	185,964	188,530	2,566
Salary - Extra Help	31,397	31,400	3
Employment Taxes	16,170	16,665	495
Retirement Contribution	31,169	37,270	6,101
Group Insurance	56,389	60,000	3,611
Jail Supplies	8,449	8,700	251
Medical and Evaluation Supplies	1,865	5,130	3,265
Clinic and Hospital Visits	29,589	33,310	3,721
Computer Maintenance	6,467	6,475	8
Boarding Prisoners	29,101	29,750	649
SCAAP Grant Expenditures	1,341	1,544	203
Total	397,901	418,774	20,873
<b>Community Supervision and Corrections Department</b>			
Salary - Probation Officer	70,242	70,242	-
Salary - State Supplement - Probation Officer	(10,107)	-	10,107
Salary - Probation Secretary	24,097	24,100	3
Salary - Extra Help	(152)	-	152
Employment Taxes	6,371	7,290	919
Retirement Contribution	15,857	16,310	453
Group Insurance	23,249	23,250	1
Education / Travel	913	1,000	87
Telephone	900	900	-
Total	131,370	143,092	11,722

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Juvenile Probation</b>			
Salary - Juvenile Probation	38,522	38,535	13
Salary - Probation Secretary	24,097	24,100	3
Employment Taxes	6,904	7,320	416
Retirement Contribution	15,852	16,380	528
Group Insurance	23,069	23,070	1
Education / Travel	2,919	4,000	1,081
Office Supplies	569	1,000	431
Motor Vehicle Fuel and Repair	1,719	3,000	1,281
Contracted Juvenile Detention	1,301	17,000	15,699
Non-Residential Services	1,213	1,500	287
Psychological Reports	500	500	-
Telephone	320	500	180
Community Service Supervision	-	250	250
Total	<u>116,985</u>	<u>137,155</u>	<u>20,170</u>
<b>County Health</b>			
Transfer to Hospital	(9,504)	-	9,504
Total	<u>(9,504)</u>	<u>-</u>	<u>9,504</u>
<b>County Welfare</b>			
Travel Assistance	-	125	125
Food and Grocery Supplies	-	300	300
Medical Fees	-	500	500
Burial Expense	1,800	1,800	-
Utilities	50	700	650
Total	<u>1,850</u>	<u>3,425</u>	<u>1,575</u>
<b>Historical Committee</b>			
Salary - Museum Conservator	16,796	18,210	1,414
Employment Taxes	1,285	2,082	797
Retirement Contribution	2,797	4,660	1,863
Office Supplies	3,450	3,451	1
Dues and Subscriptions	27	30	3
Computer Maintenance	-	19	19
Telephone	1,736	1,740	4
Total	<u>26,091</u>	<u>30,192</u>	<u>4,101</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Golf Course</b>			
Salary - Greenskeeper	46,010	46,010	-
Salary - Extra Labor	15,815	35,360	19,545
Employment Taxes	4,653	6,295	1,642
Retirement Contribution	7,804	14,260	6,456
Group Insurance	15,360	15,361	1
Telephone	863	900	37
Total	90,505	118,186	27,681
<b>Youth Center</b>			
Salary - Director	36,005	36,005	-
Salary - Extra Labor	7,543	7,800	257
Employment Taxes	3,096	3,420	324
Retirement Contribution	6,144	7,655	1,511
Group Insurance	15,340	15,350	10
Utilities	2,032	2,035	3
Repair and Maintenance	48	390	342
Office Supplies	1,408	1,410	2
Supplies and Equipment Repairs	4,153	4,200	47
Telephone	1,851	2,100	249
Special Events	17,930	17,930	-
Total	95,550	98,295	2,745
<b>County Library</b>			
Salary - Librarian	41,995	42,000	5
Salary - Extra Labor	38,878	45,564	6,686
Salary - Extra Labor Maintenance	23,884	24,882	998
Employment Taxes	7,846	8,605	759
Retirement Contribution	14,128	16,415	2,287
Group Insurance	15,382	15,385	3
Educational Travel	533	535	2
Maintenance Supplies	2,532	2,600	68
Supplies	5,142	5,147	5
Library Books	13,304	13,400	96
Film and Software	6,990	6,995	5
Dues and Subscriptions	1,184	1,200	16
Repairs and Maintenance	1,262	1,265	3

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>County Library (Continued)</b>			
Copier Rental	4,680	4,680	-
Telephone	3,125	3,130	5
Utilities	10,424	10,425	1
capital / Equipment	31,676	31,680	4
Total	222,965	233,908	10,943
<b>Parks, Cemetary, and Buildings</b>			
Salary - Supervisor	59,883	59,884	1
Salary - Operator	164,176	167,544	3,368
Salary - Labor II	36,400	36,400	-
Salary - Labor	37,694	38,480	786
Salary - Extra Summer Labor	15,746	31,330	15,584
Salary - Extra Maintenance	18,989	22,290	3,301
Employment Taxes	25,074	27,435	2,361
Retirement Contribution	54,919	60,165	5,246
Group Insurance	107,615	107,615	-
Educational Travel	216	500	284
Office Supplies	45	400	355
Supplies	24,429	24,430	1
Motor Vehicle Fuel and Lubrication	10,860	16,500	5,640
Botanical Supplies	39,641	40,370	729
Equipment Repairs	9,318	9,320	2
Repairs and Maintenance	3,772	5,420	1,648
Pond Maintenance	710	1,500	790
Vehicle Repairs	5,523	6,000	477
Welding supplies	2,996	3,000	4
Telephone	2,700	3,000	300
Utilities	7,791	7,800	9
Capital Outlay	1,130	1,130	-
Total	629,627	670,513	40,886
<b>Sports Complex</b>			
Supplies	629	3,000	2,371
Repairs and Maintenance	360	1,100	740

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>County Library (Continued)</b>			
Utilities	14,246	15,000	754
Equipment Rental	-	600	600
Capital	-	400	400
Total	<u>15,235</u>	<u>20,100</u>	<u>4,865</u>
<b>Swimming Pool</b>			
Salary - Extra Summer Labor	37,601	41,220	3,619
Salary - Extra Maintenance	-	5,220	5,220
Employment Taxes	2,638	3,555	917
Supplies	1,929	2,000	71
Concession Supplies	2,360	3,000	640
Pool Chemicals	8,055	10,000	1,945
Repairs and Maintenance	2,960	3,000	40
Lifeguard Certifications	996	1,500	504
Telephone	283	350	67
Utilities	7,242	10,230	2,988
Equipment	100	3,000	2,900
Total	<u>64,164</u>	<u>83,075</u>	<u>18,911</u>
<b>County Cemetery</b>			
Supplies	3,251	3,500	249
Repairs and Maintenance	4,434	8,540	4,106
Fire Ant Control	3,558	3,560	2
Telephone	369	1,000	631
Utilities	1,391	4,200	2,809
Capital Outlay	29,799	29,800	1
Total	<u>42,802</u>	<u>50,600</u>	<u>7,798</u>
<b>Building Maintenance</b>			
Supplies	17,982	20,000	2,018
Repairs and Maintenance	17,615	26,250	8,635
Fire and Safety	2,605	7,000	4,395
Telephone	319	500	181
Utilities	58,315	58,825	510
Equipment Lease	20,662	20,665	3
Total	<u>117,498</u>	<u>133,240</u>	<u>15,742</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Courthouse</b>			
Salary - Extra Maintenance	18,376	19,604	1,228
Employment Taxes	1,406	1,500	94
Retirement Contribution	3,060	3,360	300
Janitorial Supplies	3,068	4,000	932
Supplies	41	500	459
Repairs and Maintenance	29,679	32,500	2,821
Utilities	34,510	38,600	4,090
Total	<u>90,140</u>	<u>100,064</u>	<u>9,924</u>
<b>Airport</b>			
Repairs and Maintenance	5,696	7,000	1,304
Telephone	526	1,000	474
Utilities	3,750	6,500	2,750
Total	<u>9,972</u>	<u>14,500</u>	<u>4,528</u>
<b>County Extension Service</b>			
Salary - County Agent	27,454	27,678	224
Salary - Secretary	53,352	53,355	3
Employment Taxes	5,950	6,270	320
Retirement Contribution	8,883	9,295	412
Group Insurance	15,431	15,431	-
Travel - Agricultural Agent	9,975	9,980	5
Office Supplies	2,986	2,990	4
Home Demonstation Supplies	1,108	1,110	2
Result Demonstration Supplies	1,723	1,725	2
Motor Vehicle Fuel	4,299	4,325	26
Postage	412	500	88
Repairs - Pens and Tarps	4,895	4,895	-
Equipment Maintenance	3,139	3,140	1
Pick-Up and Equipment Repairs	780	800	20
Trapper Expense	32,400	32,400	-
Telephone	4,478	4,478	-
Utilities	22,418	22,450	32
Soil Conservation	2,500	2,500	-
Total	<u>202,183</u>	<u>203,322</u>	<u>1,139</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Road and Bridge</b>			
Salary - Supervisors	59,883	59,884	1
Salary - Drivers / Operators	183,629	235,600	51,971
Employment Taxes	18,142	22,725	4,583
Retirement Contribution	40,450	51,175	10,725
Group Insurance	86,574	105,000	18,426
Travel - Educational	884	1,000	116
Office Supplies	1,368	1,800	432
Gas, Oil, and Diesel Fuel	35,994	42,000	6,006
Tires and Tubes	13,685	13,690	5
Parts and Repairs	39,053	39,055	2
Caliche, Premix, and Emulsion	36,570	36,575	5
Cattleguard Supplies	280	1,000	720
Welding Supplies	2,193	2,400	207
Telephone	1,163	1,600	437
Utilities	3,141	3,200	59
Capital Outlay	66,452	66,500	48
Total	589,461	683,204	93,743
<b>Senior Citizens</b>			
Salary - Supervisor	47,445	47,445	-
Salary - Dietary	42,727	66,926	24,199
Salary - Transportation	34,962	35,385	423
Employment Taxes	9,442	11,565	2,123
Retirement Contribution	18,809	25,885	7,076
Group Insurance	15,418	15,420	2
Education / Travel	-	250	250
Office Supplies	1,292	1,500	208
Dietary Supplies	67,682	67,685	3
Kitchen Supplies	4,225	4,500	275
Gas, Oil, and Tires	520	1,500	980
Paper Supplies	5,725	5,900	175
Maintenance Equipment	1,033	1,100	67
Vehicle Repairs	114	200	86
Telephone	284	600	316
Total	249,678	285,861	36,183

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Non-Departmental</b>			
Employee Retirement Reward	1,282	3,000	1,718
Retirees County Group Insurance	752,323	872,795	120,472
TCDRS SDB Insurance	19,880	20,000	120
TCDRS Retirement Correction	-	47,596	47,596
Workers Compensation Insurance	29,241	29,250	9
Unemployment Taxes / Claims	2,391	5,000	2,609
Aviation Fuel Sales Expenditures	1,529	2,000	471
Dues and Subscriptions	110	1,000	890
Advertising	3,104	3,105	1
County Promotion and Development	21,293	29,450	8,157
Auditing Fees	48,004	51,205	3,201
Lawsuit Costs	-	2,500	2,500
Telephone	5,094	5,095	1
COBRA Insurance	-	5,693	5,693
Official and Employees Bond Insurance	2,850	3,500	650
Drug Policy Compliance	56,547	78,230	21,683
Safety Program	1,717	2,000	283
ADA Compliance	5,319	5,500	181
ADA Compliance	555	5,000	4,445
MH/MR Center	-	500	500
Rural Addressing - 911	775	2,000	1,225
Appraisal District	104,700	104,700	-
Paper and Supplies	2,248	3,000	752
Postage	4,630	7,000	2,370
Copier Rental / Maintenance	1,987	2,725	738
Postage Maching Rental / Maintenance	3,321	3,375	54
Fax Phone Line	435	600	165
Emergency Management Coordinator	28,489	28,490	1
Fire Department Equipment	4,557	9,000	4,443
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	104,225	104,225	-
Total	<u>1,214,106</u>	<u>1,445,034</u>	<u>230,928</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 GENERAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Capital Outlay</b>			
Paving Urban	151,847	151,850	3
Paving	97,147	276,000	178,853
Courthouse Computers	37,001	56,000	18,999
Total	<u>285,995</u>	<u>483,850</u>	<u>197,855</u>
<b>Total Disbursements</b>	7,461,352	8,424,447	963,095
<b>Transfers Out</b>			
Golf Course Fund	47,000	47,000	-
Permanent Improvement Fund	396,074	455,923	59,849
Total Transfers Out	<u>443,074</u>	<u>502,923</u>	<u>59,849</u>
<b>Total Disbursements and Transfers Out</b>	7,904,426	8,927,370	1,022,944
<b>Excess Receipts (Disbursements)</b>	644,103	-	(644,103)
<b>Beginning Balance</b>	12,932,193	12,932,193	-
<b>Ending Balance</b>	13,576,296	12,932,193	(644,103)
<hr/>			
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 1,200		
Cash, Interest Bearing	<u>13,575,096</u>		
	\$ 13,576,296		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES  
SPECIAL REVENUE FUNDS**

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
JUVENILE PROBATION FUND  
YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	Actual	Budget	Variance - Favorable (Unfavorable)
TJJD Funding - State Aid	\$ 19,940	27,468	(7,528)
TJJD Funding - Commitment Reduction	23,249	25,235	(1,986)
TJJD Funding - Mental Health	8,557	7,400	1,157
Interest Earnings	2	-	2
TJJD Funding - Pre and Post Adjudication	14,440	10,000	4,440
TJJD Funding - Commit Diversion	6,919	4,735	2,184
TJJD Funding - Regionalization	10,427	414	10,013
<b>Total Receipts</b>	<b>83,534</b>	<b>75,252</b>	<b>8,282</b>
<b>Disbursements</b>			
Salary - State Supplement	31,605	37,205	5,600
Education / Travel	3,500	4,500	1,000
Office Supplies	1,962	3,248	1,286
Motor Vehicle Fuel and Lubrication	1,500	2,000	500
Medical, Dental or Lab Fee	250	300	50
Equipment Maintenance	500	500	-
Non-Residential Services	15,262	5,814	(9,448)
Auditing Fees	4,999	2,900	(2,099)
Telephone	1,800	1,800	-
Community Service Expenses	250	250	-
Mental Health Assessment	1,816	2,000	184
Pre / Post Adjudication	17,548	14,735	(2,813)
<b>Total Disbursements</b>	<b>80,992</b>	<b>75,252</b>	<b>(5,740)</b>
<b>Excess Receipts (Disbursements)</b>	2,542	-	2,542
<b>Beginning Balance</b>	17,554	17,554	-
<b>Ending Balance</b>	\$ 20,096	17,554	2,542
<b>Summary of Ending Balance</b>			
Cash, Interest Bearing	\$ 20,096		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 LATERAL ROAD FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
State Lateral Road	\$ 6,296	6,296	-
<b>Total Receipts</b>	6,296	6,296	-
<b>Disbursements</b>			
Equipment Repairs	1,582	1,600	18
Caliche, Premix, Emulsion	4,227	4,696	469
<b>Total Disbursements</b>	5,809	6,296	487
<b>Excess Receipts (Disbursements)</b>	487	-	487
<b>Beginning Balance</b>	-	-	-
<b>Ending Balance</b>	\$ 487	-	487
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 487		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
RESTRICTED FUND  
YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
County Judge State Supplement	(5,000)	(5,000)	-
District Attorney State Supplement	(12,266)	(12,266)	-
County Attorney State Supplement	12,340	(32,083)	44,423
Insurance on Damage	12,500	-	12,500
Miscellaneous Revenue	5,484	(62,558)	68,042
Deputy	1,478	-	1,478
Youth Center	\$ 1,019	-	1,019
<b>Total Receipts</b>	<u>15,555</u>	<u>(111,907)</u>	<u>127,462</u>
<b>Disbursements</b>			
Insurance on Damages	-		-
State Supplement	-		-
<b>Total Disbursements</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess Receipts (Disbursements)</b>	15,555	(111,907)	127,462
<b>Beginning Balance</b>	<u>111,907</u>	<u>111,907</u>	<u>-</u>
<b>Ending Balance</b>	\$ 127,462	-	127,462
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 127,462		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 LAW LIBRARY  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Law Library Revenue	\$ 2,135	-	2,135
<b>Total Receipts</b>	2,135	-	2,135
<b>Disbursements</b>			
Law Library Expenditures	-	27,880	27,880
<b>Total Disbursements</b>	-	27,880	27,880
<b>Excess Receipts (Disbursements)</b>	2,135	(27,880)	30,015
<b>Beginning Balance</b>	27,880	27,880	-
<b>Ending Balance</b>	\$ 30,015	-	30,015
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 30,015		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
COUNTY ATTORNEY CHECK PROCESSING FUND  
YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
County Attorney Fees	\$ 225	2,000	(1,775)
Check Restitution	1,636	4,000	(2,364)
<b>Total Receipts</b>	1,861	6,000	(4,139)
<b>Disbursements</b>			
Check Restitution	1,636	3,000	1,364
Employment Taxes	8	185	177
Retirement Contribution	17	415	398
Support Staff Salary	100	2,400	2,300
<b>Total Disbursements</b>	1,761	6,000	4,239
<b>Excess Receipts (Disbursements)</b>	100	-	100
<b>Beginning Balance</b>	125	125	-
<b>Ending Balance</b>	\$ 225	125	100
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 225		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 CONSTABLE FUND  
 YEAR ENDED SEPTEMBER 30, 2017

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

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 RECORDS MANAGEMENT FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Records Management Revenue	\$ 15,193	-	15,193
County Record Management Revenue	3,038	-	3,038
Vital Statistics Records	270	-	270
Records Archive Fee	14,870	-	14,870
<b>Total Receipts</b>	33,371	-	33,371
<b>Disbursements</b>			
Records Management Expenditures	-	83,652	83,652
Education / Travel	1,055	2,905	1,850
<b>Total Disbursements</b>	1,055	86,557	85,502
<b>Excess Receipts (Disbursements)</b>	32,316	(86,557)	118,873
<b>Beginning Balance</b>	86,557	86,557	-
<b>Ending Balance</b>	\$ 118,873	-	118,873
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 118,873		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 COURTHOUSE SECURITY FUND  
 YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	Actual	Budget	Variance - Favorable (Unfavorable)
Courthouse Security Clerk	\$ 2,114	350	1,764
Courthouse Security JP Fee	2,805	-	2,805
Transfer from General Fund	3,000	3,000	-
<b>Total Receipts</b>	<b>7,919</b>	<b>3,350</b>	<b>4,569</b>
<b>Disbursements</b>			
Courthouse Security Expenditures	7,264	13,878	6,614
<b>Total Disbursements</b>	<b>7,264</b>	<b>13,878</b>	<b>6,614</b>
<b>Excess Receipts (Disbursements)</b>	655	(10,528)	11,183
<b>Beginning Balance</b>	10,528	10,528	-
<b>Ending Balance</b>	\$ 11,183	-	11,183
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 11,183		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
JUSTICE OF THE PEACE TECHNOLOGY FUND  
YEAR ENDED SEPTEMBER 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Justice Court - Tech Fund	\$ 3,717	-	3,717
<b>Total Receipts</b>	<u>3,717</u>	<u>-</u>	<u>3,717</u>
<b>Disbursements</b>			
Technology Expenditures	<u>3,983</u>	<u>11,018</u>	<u>7,035</u>
<b>Total Disbursements</b>	<u>3,983</u>	<u>11,018</u>	<u>7,035</u>
<b>Excess Receipts (Disbursements)</b>	(266)	(11,018)	10,752
<b>Beginning Balance</b>	<u>11,018</u>	<u>11,018</u>	<u>-</u>
<b>Ending Balance</b>	\$ 10,752	-	10,752
<hr/>			
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 10,752		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 COUNTY / DISTRICT COURT TECHNOLOGY FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
County / District Technology Fund	\$ 792	-	792
<b>Total Receipts</b>	792	-	792
<b>Disbursements</b>			
Technology Expenditures	-	6,318	6,318
<b>Total Disbursements</b>	-	6,318	6,318
<b>Excess Receipts (Disbursements)</b>	792	(6,318)	7,110
<b>Beginning Balance</b>	6,318	6,318	-
<b>Ending Balance</b>	\$ 7,110	-	7,110
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 7,110		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND  
 YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	Actual	Budget	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 16,077	14,992	1,085
Adult Probation Fees	43,320	25,000	18,320
Carry Over From Previous Year	-	27,745	(27,745)
Interest Earnings	297	52	245
TDCJ-CJAD Funding - Community Program	8,013	-	8,013
<b>Total Receipts</b>	<b>67,707</b>	<b>67,789</b>	<b>(82)</b>
<b>Disbursements</b>			
Salary - CSCD Director	25,265	15,158	(10,107)
Salary - Administrative Support	10,745	10,745	-
Salary - Community Services Support	7,895	6,943	(952)
Salary - Cost of Living Increases	4,000	4,200	200
Employment Taxes	3,665	2,834	(831)
State Retirement Contribution	4,988	5,130	142
Trans - Maintenance	72	1,260	1,188
Trans - Fuel	1,039	2,500	1,461
Office Supplies	2,292	1,885	(407)
Internet Services	479	600	121
Computer Maintenance	4,840	5,280	440
Equipment Maintenance	-	500	500
Auditing Fees	5,000	5,000	-
Fiscal Service Fee	183	172	(11)
Telephone	2,191	1,700	(491)
Volunteer Insurance	240	240	-
Other - Licenses / Memberships	42	42	-
Other Bonds and Insurance	3,000	3,000	-
Urinalysis Supplies	177	600	423
<b>Total Disbursements</b>	<b>76,113</b>	<b>67,789</b>	<b>(8,324)</b>
<b>Excess Receipts (Disbursements)</b>	<b>(8,406)</b>	<b>-</b>	<b>(8,406)</b>
<b>Beginning Balance</b>	<b>52,146</b>	<b>52,146</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 43,740</b>	<b>52,146</b>	<b>(8,406)</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 43,740		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 CHILD ABUSE PREVENTION FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Child Abuse Prevention Revenues	\$ 35	-	35
<b>Total Receipts</b>	35	-	35
<b>Disbursements</b>			
Child Abuse Prevention Expenditures	-	265	265
<b>Total Disbursements</b>	-	265	265
<b>Excess Receipts (Disbursements)</b>	35	(265)	300
<b>Beginning Balance</b>	265	265	-
<b>Ending Balance</b>	\$ 300	-	300
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 300		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 HOTEL OCCUPANCY TAX FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Hotel Tax Revenue	\$ 13,643	-	13,643
<b>Total Receipts</b>	13,643	-	13,643
<b>Disbursements</b>			
Tax Expenditure	-	8,350	8,350
<b>Total Disbursements</b>	-	8,350	8,350
<b>Excess Receipts (Disbursements)</b>	13,643	(8,350)	21,993
<b>Beginning Balance</b>	8,350	8,350	-
<b>Ending Balance</b>	\$ 21,993	-	21,993
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 21,993		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 COUNTY ATTORNEY PRE-TRIAL FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Pre-Trial Intervention Fees	\$ 1,000	-	1,000
Restitution	2,357	2,357	-
<b>Total Receipts</b>	<u>3,357</u>	<u>2,357</u>	<u>1,000</u>
<b>Disbursements</b>			
Restitution	2,357	2,357	-
<b>Total Disbursements</b>	<u>2,357</u>	<u>2,357</u>	<u>-</u>
<b>Excess Receipts (Disbursements)</b>	1,000	-	1,000
<b>Beginning Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Balance</b>	\$ 1,000	-	1,000
<hr/>			
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 1,000		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES  
DEBT SERVICE FUND**

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 DEBT SERVICE FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Ad Valorem Taxes:	\$		
1998 General Obligation Refunding Bond	111	-	111
Miscellaneous Revenue	3	-	3
<b>Total Receipts</b>	114	-	114
<b>Disbursements</b>			
Principal :			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	-	-	-
<b>Total Disbursements</b>	-	-	-
<b>Excess Receipts (Disbursements)</b>	114	-	114
<b>Beginning Balance</b>	5,133	5,133	-
<b>Ending Balance</b>	\$ 5,247	5,133	114
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 5,247		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES  
CAPITAL PROJECTS FUNDS**

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 PERMANENT IMPROVEMENT FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Revenues	\$ -		-
<b>Total Receipts</b>	-	-	-
<b>Disbursements</b>			
Permanent Improvements	146,074	458,923	312,849
<b>Total Disbursements</b>	146,074	458,923	312,849
<b>Transfer In</b>			
General Fund	396,074	458,923	(62,849)
<b>Excess Receipts (Disbursements) and Transfer In</b>	250,000	-	250,000
<b>Beginning Balance</b>	1,000,000	1,000,000	-
<b>Ending Balance</b>	\$ 1,250,000	1,000,000	250,000
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 1,250,000		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 AIRPORT IMPROVEMENT FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Hangar Fees	\$ 3,800	-	3,800
<b>Total Receipts</b>	<u>3,800</u>	<u>-</u>	<u>3,800</u>
<b>Disbursements</b>			
Airport Project Participation	<u>4,994</u>	<u>23,985</u>	<u>18,991</u>
<b>Total Disbursements</b>	<u>4,994</u>	<u>23,985</u>	<u>18,991</u>
<b>Excess Receipts (Disbursements)</b>	(1,194)	(23,985)	22,791
<b>Beginning Balance</b>	<u>23,985</u>	<u>23,985</u>	<u>-</u>
<b>Ending Balance</b>	\$ 22,791	-	22,791
<hr/>			
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 22,791		
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The accompanying notes are an integral part of these financial statements

**PROPRIETARY FUND TYPES**  
**INTERNAL SERVICE FUNDS**

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 EMPLOYEE MEDICAL BENEFIT FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
Billings to Other Funds	\$ 2,032,607	-	2,032,607
Interest	3,551	3,000	551
Retiree Drug Subsidy	33,071	30,000	3,071
<b>Total Receipts</b>	2,069,229	33,000	2,036,229
<b>Disbursements</b>			
Medical Claims	2,946,471	-	(2,946,471)
Plan Expenses	1,834	3,725	1,891
Medicare Subsidy	6,700	6,700	-
Wellness Center Expenses	1,823	22,575	20,752
<b>Total Disbursements</b>	2,956,828	33,000	(2,923,828)
<b>Excess Receipts (Disbursements)</b>	(887,599)	-	(887,599)
<b>Beginning Balance</b>	995,218	995,218	-
<b>Ending Balance</b>	\$ 107,619	995,218	(887,599)
 <b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 107,619		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
GOLF COURSE COUNTRY CLUB FUND  
YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	Actual	Budget	Variance - Favorable (Unfavorable)
Membership Dues	\$ 31,543	35,000	(3,457)
Cart Shed Rentals	6,847	7,000	(153)
Green Fees	6,421	5,000	1,421
Initiation Fees	15	-	15
Tournament Revenue	3,000	1,000	2,000
Interest Earnings	414	150	264
<b>Total Receipts</b>	<b>48,240</b>	<b>48,150</b>	<b>90</b>
<b>Disbursements</b>			
Contract Labor	3,464	5,250	1,786
Office Supplies	454	750	296
Supplies	2,331	5,500	3,169
Motor Vehicle Fuel and Lubrication	4,281	5,000	719
Bontanical Supplies	83	100	17
Repairs and Maintenance	25,655	25,655	-
Equipment Repairs	5,405	18,000	12,595
Grounds Maintenance	31,061	31,065	4
Sales Tax Expense	3,005	3,500	495
Telephone	1,025	1,030	5
Utilities	16,932	19,000	2,068
Equipment Lease	9,366	12,000	2,634
Property Lease	120	250	130
<b>Total Disbursements</b>	<b>103,182</b>	<b>127,100</b>	<b>23,918</b>
<b>Transfer In</b>			
Transfer from Fund Balance	-	31,950	(31,950)
Transfer From General Fund	47,000	47,000	-
<b>Total Transfers In</b>	<b>47,000</b>	<b>78,950</b>	<b>(31,950)</b>
<b>Excess Receipts (Disbursements) and Transfer In</b>	<b>(7,942)</b>	<b>-</b>	<b>(55,778)</b>
<b>Beginning Balance</b>	<b>62,065</b>	<b>62,065</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 54,123</b>	<b>62,065</b>	<b>(55,778)</b>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	\$ 54,123		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 4-H CLUB FUND  
 YEAR ENDED SEPTEMBER 30, 2017

	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Receipts</b>			
RV Park Revenue	\$ 37,865	70,000	(32,135)
Donations	1,741	1,741	-
<b>Total Receipts</b>	<u>39,606</u>	<u>71,741</u>	<u>(32,135)</u>
<b>Disbursements</b>			
Supplies	14,121	14,240	119
Registrations	4,190	4,530	340
Awards	884	1,000	116
Events	24,459	24,460	1
Repairs and Maintenance	8,720	8,750	30
Uniforms	1,045	1,050	5
Promotions	5,118	5,120	2
Equipment	26,656	26,670	14
<b>Total Disbursements</b>	<u>85,193</u>	<u>85,820</u>	<u>627</u>
<b>Transfer In</b>			
Transfer from Fund Balance	-	10,179	(10,179)
<b>Total Transfers In</b>	<u>-</u>	<u>10,179</u>	<u>(10,179)</u>
<b>Excess Receipts (Disbursements)</b>	<u>(45,587)</u>	<u>(3,900)</u>	<u>(42,941)</u>
<b>Beginning Balance</b>	<u>60,899</u>	<u>60,899</u>	<u>-</u>
<b>Ending Balance</b>	<u>\$ 15,312</u>	<u>56,999</u>	<u>(42,941)</u>
<b><u>Summary of Ending Balance</u></b>			
Cash, Interest Bearing	<u>\$ 15,312</u>		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES  
TRUST AND AGENCY FUND**

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 STATE OF TEXAS FEE FUND  
 YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	<u>Actuals</u>
<b>Clerk Fees:</b>	
District Clerk Filing Fees	\$ 3,220
Criminal / Civil Judge's Supplement Salary	4,793
Consolidated Court Costs	4,207
Indigent Fees	760
State Marriage License Fees	480
DPS Lab Tests	1,052
Birth Certificate	358
Time Payment	734
EMS Trauma Fund	988
Department of Public Safety	25
State Civil Justice Data Rep Fund	1
Drug Court Program	1,148
Indigent Defense Representation Fund	86
Family Protection Fees	690
Probation Fees	735
Jury Service Fees	174
E-File System Fund	2,835
Sheriff Fees	1,755
Appellate Judicial Fund	<u>395</u>
Total	<u>24,436</u>
<b>Justice of the Peace Fees:</b>	
Consolidated Court Costs	36,633
Compensation to Victims of Crime	375
Child Safety / Seat Belt	1,419
Fugitive Apprehension	125
Department of Public Safety	4,706
Judicial and Court Personnel Training	30
Time Payment	25
Juvenile Crime and Delinquency	13
Correctional Management Institute	13
Indigent Fees	306
Indigent Defense Representation Fund	1,814
Traffic Law Failure to Appear	7,476
Jury Services Fees	3,681
E-File System Fund	510
State Traffic Fees	21,126
Criminal / Civil Judge's Supplement Salary	5,487

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
 CRANE, TEXAS  
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
 STATE OF TEXAS FEE FUND  
 YEAR ENDED SEPTEMBER 30, 2017

<b>Receipts</b>	<u>Actuals</u>
<b>Justice of the Peace Fees ( Continued):</b>	
Failure to Secure Child Fee	\$ 2
State Civil Data Representation Fund	67
Truancy Prevention and Diversion Fund	1,492
Judicial and Court Training	<u>50</u>
Total	<u>85,350</u>
<b>Total Receipts</b>	<u>109,786</u>
 <b>Disbursements</b>	
<b>State Treasurer:</b>	
Consolidated Court Costs	32,895
Compensation to Victims of Crime	378
Fugitive Apprehension	126
Judicial and Court Training	50
Time Payments	507
Indigent Fees	1,123
Department of Public Safety	855
Juvenile Crime and Delinquency	13
Correctional Management Institute	13
Birth Certificates	319
Child Safety Seat / Seat Belts	264
State Marriage License	360
EMS Trauma Fund	1,156
Indigent Defense Representation Fund	1,498
Drug Court Program	1,356
State Traffic Fees	16,650
Criminal / Civil Judges Supplement Salary	10,511
Traffic Law Failure to Appear	5,764
Sherriff Fees - Bail Bonds	1,526
Probation Fees - Sexual Assault	615
Jury Services Fees	3,053
E-File System Fund	3,738
State Civil Justice Data Representation Fund	50
Failure to Secure Child Fee	1
District Court Filing Fee	3,377
Clerk, 8th Court of Appeals	455
Truancy Prevention and Diversion Fund	<u>1,206</u>
Total	<u>87,859</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE  
CRANE, TEXAS  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -  
STATE OF TEXAS FEE FUND  
YEAR ENDED SEPTEMBER 30, 2017

<b>Disbursements</b>	<u>Actuals</u>
<b>Crane County's Share of State of Texas Fees:</b>	
Consolidated Court Costs	\$ 3,655
Compensation to Victims of Crime	42
Time Payments	507
Fugitive Apprehension	14
Judicial and Court Training	6
Juvenile Crime and Delinquency	1
Correctional Management Institute	1
EMS Trauma Fund	128
Indigent Fees	59
Indigent Defense Representation Fund	166
Drug Court Program	151
Criminal / Civil Judges Supplement Salary	26
Child Safety Seat / Seat Belt	264
Traffic Law Failure to Appear	848
State Traffic Fees	876
Jury Service Fees	339
Sherriff Fee	170
State Civil Justice Data Representation Fund	6
District Court Filing Fee	28
Department of Public Safety	3,725
DPS Lab Tests	1,175
<b>Total</b>	<u>12,187</u>
<b>Other:</b>	
Omnibase - Traffic Failure to Appear	1,908
The Crisis Center - Family Protection Fees	730
<b>Total</b>	<u>2,638</u>
<b>Total Disbursements</b>	<u>102,684</u>
<b>Excess Receipts (Disbursements)</b>	<u>7,102</u>
<b>Beginning Balance</b>	<u>105,195</u>
<b>Ending Balance</b>	<u>112,297</u>
<b><u>Summary of Ending Balance</u></b>	
Cash, Interest Bearing	\$ 112,297

The accompanying notes are an integral part of these financial statements

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 1: Organization and Summary of Significant Accounting Policies**

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

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

*Reporting Entity*

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

*Fund Accounting*

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

a. Governmental Fund Types

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

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

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

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

b. Proprietary Fund Types

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

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

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

*Fund Accounting (Continued)*

c. Fiduciary Fund Types

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

*Basis of Accounting*

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

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

*Budgets and Budgetary Accounting*

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

*Cash*

The County's cash includes cash on hand, demand deposits, and certificates of deposit with original maturities of three months or less from the date of acquisition.

*Property Taxes*

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

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

*Compensated Absences*

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

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

*Interfund Transactions*

Interfund Transactions have not been eliminated in the financial statements.

*Recent Accounting Pronouncements*

Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.”

The requirements of this statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This statement also will enhance fair value application guidance and related disclosures to provide information to financial statement users about the impact of fair value measurements on a government’s financial position. The requirements of this statement are effective for financial statements for fiscal years beginning after June 15, 2015 – except for those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 74, “Financial reporting for postemployment benefit plans other than pension plans.”

The requirements of this statement will improve financial reporting primarily through enhanced note disclosures and schedules of required supplementary information that will be presented by other postemployment benefits (OPEB) plans that are administered through trusts that meet the specified criteria. The new information will enhance the usefulness of financial reports of those OPEB plans, their value for assessing accountability, and their transparency by providing information about measures of net OPEB liabilities and explanations of how and why those liabilities changed from year to year.

The net OPEB liability information, including ratios, will offer an up-to-date indication of the extent to which the total OPEB liability is covered by the fiduciary net position of the OPEB plan. The comparability of the reported information for similar types of OPEB plans will be improved by the changes related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the attribution method used to determine the total OPEB liability. The contribution schedule will provide measures to evaluate decisions related to the assessment of contribution rates in comparison with actuarially determined rates, if such rates are determined. In addition, new information about rates of return on OPEB plan investments will inform financial report users about the effects of market conditions on the OPEB plan’s assets over time and provide information for users to assess the relative success of the OPEB plan’s investment strategy and the relative contribution that investment earnings provide to the OPEB plan’s ability to pay benefits to plan members when they come due. The provisions of this statement are effective for fiscal years beginning after June 15, 2016. Earlier application is encouraged.

Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.”

The requirements of this statement will improve the usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter period equity by requiring recognition of the OPEB liability and a more comprehensive measure of OPEB expense. The requirements of this statement are effective for financial statements for fiscal years beginning after June 15, 2017.

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 2: Deposits and Investments**

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$2,240,180 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$13,744,632. 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 \$1,847,381 and the cash equivalents investment pool totaling \$13,507,462. The County has selected departments which maintain cash funds outside the County Treasures office. At September 30, the Bank balance and the carrying balance totaled \$314,045 and \$128,218 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letter of credit		4,100,000
Funds not covered by collateral		<u>1,307,062</u>
<b>Total balance at bank</b>	<b>\$</b>	<b><u>5,657,062</u></b>

**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, 2017, all investments (as listed in Note 2) are level 1.

**NOTE 4: Lease Commitments**

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

Year ending September 30,		
2018	\$	19,597
2019		15,881
2020		10,912
2021		3,116
2022		234
Thereafter		<u>-</u>
	<b>\$</b>	<b><u>49,740</u></b>

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 4: Lease Commitments (Continued)**

The following schedule shows the future payments required for capital leases having an initial or remaining noncancelable lease term in excess of one year.

Year ending September 30,	
2018	\$ 57,780
2019	28,890
2020	-
2021	-
2022	-
Thereafter	-
	<u>\$ 86,670</u>

**NOTE 5: Employee Medical Benefits**

The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of \$50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2016. The Fund's estimated liability for incurred but unreported claims is approximately \$412,282 at September 30, 2017.

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

**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.

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 6: Retirement Plan (Continued)**

*Plan Description (Continued)*

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

*Funding Policy*

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 17.33% for the months of the accounting year in 2016, and 17.84% for the months of the accounting year in 2017.

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

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

The County's net pension liability of \$2,340,502, was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2016 are as follows:

Balance at December 31, 2015	\$ 2,372,040
Changes for the year:	
Service cost	476,289
Interest on total pension liability	1,728,691
Effect of plan changes	-
Effect of plan changes or inputs	-
Effect of economic/demographic (gains) or losses	(68,360)
Employer contributions	(519,949)
Member contributions	(210,021)
Investment income net of investment expenses	(1,424,122)
Administrative Expenses	15,455
Other	(29,521)
Balance at December 31, 2016	\$ 2,340,502

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 6: Retirement Plan (Continued)**

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

At the measurement date, December 31, 2016, pension expense was as follows:

Service cost	\$	476,289
Interest on total pension liability		1,728,691
Effect of plan changes		-
Administrative expenses		15,455
Member contributions		(210,021)
Expected investment return net of investment expenses		(1,547,188)
Recognition of economic/demographic gains or losses		(159,342)
Recognition of assumption changes or inputs		87,811
Recognition of investment gains or losses		394,555
Other		(29,521)
<b>Pension expense</b>	<b>\$</b>	<b>756,729</b>

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 159,342	-
Net difference between projected and actual earnings	-	1,159,425
Changes of assumptions		87,811
Contributions made subsequent to measurement date	-	344,199

\$344,199 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2017	\$	323,024
2018		394,555
2019		345,703
2020		24,613
2021		-
Thereafter		-
<b>Total</b>	<b>\$</b>	<b>1,087,895</b>

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 6: Retirement Plan (Continued)**

*Plan Information*

At December 31, 2016, the County had 62 current and 95 former employees and 88 retirees participating in the plan.

*Actuarial Assumptions*

The actuarial assumptions, that determine the total pension liability as of December 31, 2016, were based on the results of an actuarial expense study for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB 68.

Valuation Date	December 31, 2015	December 31, 2016
Measurement Date	December 31, 2015	December 31, 2016
Reporting Date	October 1, 2016	September 30, 2017

*The Following are key assumptions used in the valuation:*

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	9.0 years (based on contribution rate calculated in 12/31/2016 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation
Investment Rate of Return	8.00%, net of investment expenses, including inflation
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	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions 2016: No changes in plan provisions

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**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 2017 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009 – December 31, 2012 for more details.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities - Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Int'l Equities - Emerging Markets	MSCI EM Standard (net) Index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	0.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REIT's Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2017 capital market assumptions.

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

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

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 6: Retirement Plan (Continued)**

*Discount Rate*

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

*Sensitivity Analysis*

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.10 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10 percent) or 1-percentage-point higher (9.10 percent) than the current rate.

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 25,325,831	22,731,677	20,543,513
Fiduciary net position	20,391,176	20,391,176	20,391,176
Net pension liability/asset	\$ 4,934,655	2,340,502	152,337

**NOTE 7: Post Employment Healthcare Benefits**

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

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

In June 2004, the GASB issued Statement No. 45, creating accounting standards for other postemployment benefits (OPEB) provided by governmental entities separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and if applicable required supplemental information (RSI) in the financial reports of state and local governments. The County has not implemented the requirements of GASB Statement No.45 during the fiscal year ended September 30, 2017. However, the County is providing all required disclosures related to other postemployment benefits.

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 7: Post Employment Healthcare Benefits (Continued)**

Annual required contribution	\$ 2,476,375
Interest on net OPEB obligation	189,839
Adjustment to annual required contribution	(223,876)
Annual OPEB cost (expense)	2,442,338
Contributions made	(757,703)
Increase in net OPEB obligation	1,684,636
Net OPEB obligation-beginning of year	7,593,571
Net OPEB obligation-end of year	\$ 9,278,206

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ending September 30, 2017 and the two preceding fiscal years were as follows:

Fiscal Year Ending	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2017	\$ 2,442,338	\$ 757,703	31.0%	\$ 9,278,206
September 30, 2016	2,371,210	590,632	24.9%	7,593,571
September 30, 2015	1,760,357	615,605	35.0%	5,812,993

Funded Status and Funding Progress – The funded status of the County's retiree health care plan, under GASB Statement No. 45 as of September 30, is as follows:

Actuarial Valuation Date as of	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
September 30	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2016	-	\$ 23,219,070	23,219,070	0.00%	\$ 3,151,899	736.67%
2013	-	15,609,390	15,609,390	0.00%	3,030,493	515.08%
2010	-	13,791,740	13,791,740	0.00%	2,474,743	557.30%

Actuarial Methods and Assumptions – The alternative measurement method is used to calculate the GASB ARC for the County's retiree health care plan. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**NOTE 7: Post Employment Healthcare Benefits (Continued)**

<b>Description</b>	<b>Value</b>
Actual Contribution	\$757,703
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	\$2,397,265
Payroll Growth Rate	3.30%
Discount Rate	2.50%
Net OPEB Obligation (NOO)	\$7,593,571
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$23,219,070
Fiscal Year End Date	9/30/2017
Valuation Date	9/30/2016
Amortization Method	Level Percent of Payroll Amortization

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

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

**NOTE 8: Deferred Compensation Plan**

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

**COUNTY OF CRANE  
CRANE, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30, 2017**

**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 yearend were as follows:

Justice of the Peace	\$	420
Probation Officer		5,619
County Clerk and District Clerk		15,093
Tax Office		<u>320</u>
Total	\$	<u>21,452</u>

Additionally, the County acts in an agency capacity for the following funds. These funds are not maintained on the County's general ledger.

Building Fund	\$	14,440
Museum Building Fund		139
Sheriff Accounts		4,247
Probation Accounts		76,917
County Clerk and District Clerk		17,634
Tax Office		<u>21,241</u>
Total	\$	<u>134,618</u>

**NOTE 10: Litigation**

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

**NOTE 11: Subsequent Events**

Management of the County has performed an evaluation of the County's activity through April 19, 2018, the date these financial statements were available for issuance and noted no significant event that would require recording or disclosure.

**SUPPLEMENTARY INFORMATION**

COUNTY OF CRANE  
CRANE, TEXAS  
SCHEDULE OF CASH INVESTED  
YEAR ENDED SEPTEMBER 30, 2017

Description	Interest Rate %	Maturity Date	Amount
			\$
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	0.25%	Open	(59,413)
Tex Pool	1.01%	Open	2,886,680
Tex Star	1.04%	Open	2,588,914
Tex Class	1.25%	Open	5,056,078
Certificate of Deposit #10405	1.00%	6/20/2018	1,023,747
Certificate of Deposit #10374	1.00%	4/22/2019	1,044,219
Certificate of Deposit #10386	1.00%	1/26/2020	1,034,871
Special Revenue Funds			
Time Open Account	0.25%	Open	335,693
Business Checking	0.03%	Open	20,096
Public Fund NOW	0.75%	Open	43,740
Debt Service Fund			
Time Open Account	0.25%	Open	5,247
Capital Projects Funds			
Time Open Account	0.25%	Open	1,272,791
			\$ 15,252,663
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	0.25%	Open	15,312
Public Fund NOW	0.74%	Open	101,619
Tex Pool	1.01%	Open	60,123
			\$ 177,054

COUNTY OF CRANE  
 CRANE, TEXAS  
 TAXING HISTORY  
 YEAR ENDED SEPTEMBER 30, 2017

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

<b>Year</b>	<b>Assessed Valuation</b>	<b>Tax Rate</b>	<b>County Tax</b>	<b>Road Tax</b>
2008	2,318,302,436	0.312580	6,888,507	727,309
2009	2,122,089,800	0.312580	6,533,442	718,741
2010	2,319,547,191	0.284590	6,006,782	660,619
2011	2,239,717,322	0.294530	5,943,486	653,594
2012	2,668,056,877	0.266544	5,936,798	652,463
2013	2,571,056,977	0.298736	6,410,056	702,055
2014	2,367,786,325	0.353370	7,544,209	822,845
2015	1,491,716,530	0.558979	7,517,241	820,042
2016	904,710,450	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183