



Financial Statements
For the Year Ended September 30, 2025
And Additional Information



CRANE COUNTY, TEXAS

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BORING & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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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, 2025, 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, 2025 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

March 23, 2026

FINANCIAL STATEMENTS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2025

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 18,233,315	14,657,958	(875,652)
Special Revenue Funds			
Juvenile Probation Fund	98,960	84,326	-
Lateral Road	8,774	-	-
Restricted	(85,399)	-	-
Law Library	4,143	-	-
County Attorney Check Processing	-	-	-
Constable	-	-	-
Records Management	38,592	14,768	-
Courthouse Security	4,628	8,000	-
Justice of the Peace Technology	3,234	1,407	-
County / District Court Technology Fund	188	-	-
Community Supervision and Corrections Department	82,955	107,488	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	22,260	11,500	-
County Attorney Pre-Trial Fund	2,745	602	-
District Attorney Pre-Trial Fund	4,000	2,400	-
Assist District Fund	1,797,149	2,000	(1,065,937)
Jury Fund	1,078	-	-
County Special Court Fund	3,428	-	-
Court Reporter SVC Fund	3,179	-	-
Local Truancy Prev & Div Fund	3,899	-	-
Language Access Fund	654	-	-
Debt Service Fund	2,890,611	3,209,292	-
Capital Projects Fund			
Permanent Improvement	-	5,834,254	1,728,929
Airport Improvement	7,050	5,341	-
Totals	<u>23,125,443</u>	<u>23,939,336</u>	<u>(212,660)</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
2,699,705	12,973,891	15,673,596	1,200	15,672,396
14,634	5,035	19,669	-	19,669
8,774	744	9,518	-	9,518
(85,399)	258,716	173,317	-	173,317
4,143	44,202	48,345	-	48,345
-	232	232	-	232
-	3,293	3,293	-	3,293
23,824	192,884	216,708	-	216,708
(3,372)	13,013	9,641	-	9,641
1,827	10,143	11,970	-	11,970
188	9,666	9,854	-	9,854
(24,533)	64,151	39,618	-	39,618
-	400	400	-	400
10,760	19,342	30,102	-	30,102
2,143	3,800	5,943	-	5,943
1,600	8,260	9,860	-	9,860
729,212	4,227,351	4,956,563	-	4,956,563
1,078	2,658	3,736	-	3,736
3,428	7,697	11,125	-	11,125
3,179	4,978	8,157	-	8,157
3,899	20,233	24,132	-	24,132
654	1,337	1,991	-	1,991
(318,681)	72,375	(246,306)	-	(246,306)
(4,105,325)	8,376,816	4,271,491	-	4,271,491
1,709	22,429	24,138	-	24,138
<u>(1,026,553)</u>	<u>26,343,646</u>	<u>25,317,093</u>	<u>1,200</u>	<u>25,315,893</u>

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
YEAR ENDED SEPTEMBER 30, 2025

PROPRIETARY FUND TYPES

Internal Service Fund

Employee Medical Benefit	4,296	8,738	-
Golf Course Country Club	128,262	282,837	212,660
4-H Club	28,155	26,668	-
	<u>160,713</u>	<u>318,243</u>	<u>212,660</u>
Totals	<u>160,713</u>	<u>318,243</u>	<u>212,660</u>

FIDUCIARY FUND TYPES

Trust and Agency Fund

State of Texas Fee	98,508	96,328	-
	<u>98,508</u>	<u>96,328</u>	<u>-</u>
Totals	<u>98,508</u>	<u>96,328</u>	<u>-</u>

Grand Total (Memorandum Only)	\$ 23,384,664	24,353,907	-
(Note 1)	<u>23,384,664</u>	<u>24,353,907</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements

(4,442)	23,401	18,959	-	18,959
58,085	22,084	80,169	-	80,169
1,487	1,127	2,614	-	2,614
<u>55,130</u>	<u>46,612</u>	<u>101,742</u>	<u>-</u>	<u>101,742</u>
<u>2,180</u>	<u>104,503</u>	<u>106,683</u>	<u>-</u>	<u>106,683</u>
<u>2,180</u>	<u>104,503</u>	<u>106,683</u>	<u>-</u>	<u>106,683</u>
<u>(969,243)</u>	<u>26,494,761</u>	<u>25,525,518</u>	<u>1,200</u>	<u>25,524,318</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 14,101,314	15,500,000	(1,398,686)
Delinquent Taxes	88,739	50,000	38,739
Tax Abatement Pilot Program	339,538	250,000	89,538
Alcoholic Beverage License	120	5	115
Mixed Beverage Taxes	4,277	1,000	3,277
Game Room Ordinance Fee	28,250	25,000	3,250
Marriage License	758	500	258
Gross Weight and Axle Weight	12,857	10,000	2,857
Photo / Certified Copy Fees	7,969	7,500	469
Birth Certificate Fees	5,597	3,500	2,097
District/County Miscellaneous Clerk Fees	79,935	40,000	39,935
District Attorney Fees	12,189	4,000	8,189
County Attorney Fees	373	1,000	(627)
County Attorney State Supplement	38,500	38,500	-
Election Services Contract Fees	2,238	-	2,238
District / County Criminal Court Costs	1,928	1,000	928
District / County Civil Court Costs	3,583	2,000	1,583
County Judge State Supplement	25,200	25,200	-
State Longevity Pay	2,640	2,640	-
Escheated Funds	28,022	-	28,022
Juror Payment	3,014	-	3,014
Time Payment Reimbursement	2,089	1,500	589
Court - Init Guardianship Fees	408	-	408
Transaction Administrative Fee	2,033	1,000	1,033
Sheriff Fees	5,223	3,000	2,223
Tax Assessor - Collector Fee	17,168	30,000	(12,832)
License / Registration Fee	248,757	200,000	48,757
Child Safety Fee	7,551	5,000	2,551
Park Fees	45,030	30,000	15,030
Cemetery Fees	21,235	10,000	11,235
Baseball Complex Revenue	1,175	-	1,175
Senior Citizens - State	97,150	81,200	15,950
Senior Citizens - Private	27,751	20,000	7,751
Constable Fees	1,400	1,000	400
County Portion of State Fees	9,040	6,000	3,040
District / County Court Fines	23,983	15,000	8,983
Local CCC - Felony	-	5	(5)
Local CCC - Misdemeanor	-	5	(5)
Local CCC - Justice Court	-	5	(5)

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Local CCF - Justice	-	5	(5)
Local CCF - Clerk	3,789	2,000	1,789
Justice Court Fines	209,134	150,000	59,134
JP Overpayment of Fines	-	-	-
Library Fines	4,108	1,000	3,108
Bulk Data / Public Records	11,159	10,000	1,159
Horse Pen Rentals	2,920	3,000	(80)
Interest Earnings	1,056,311	595,261	461,050
Capital Lease Proceeds	14,729	10,000	4,729
County RV Rental	16,420	15,000	1,420
Summer Youth Program Fees	-	-	-
Boarding Prisoners	213,543	100,000	113,543
SCAAP Grant	450	136	314
Pay Phone Revenue	7,474	4,000	3,474
Concession Revenue	7,124	500	6,624
Grant - Rural Addressing	2,112	1,120	992
Miscellaneous Revenue	101,935	178,035	(76,100)
Miscellaneous Grant Funds	1,219,179	1,700,228	(481,049)
Indigent Defense - SB7GR	16,899	-	16,899
JP Attorney Collection Fees	8,035	-	8,035
Youth Center	16,864	14,300	2,564
City Arrest Fees	10	-	10
Insurance on Damage	24,086	28,505	(4,419)
Transfer from Fund Balance	-	-	-
Total Receipts	18,233,315	19,178,650	(945,335)

DISBURSEMENTS

COUNTY JUDGE

Salary - County Judge	75,747	75,747	-
Salary - State Supplement	25,930	25,930	-
Employment Taxes	7,914	7,930	16
Retirement Contribution	19,704	19,705	1
Group Insurance	19,554	19,555	1
Education / Travel	2,964	5,545	2,581
Office Supplies	5,175	6,500	1,325
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	500	500
Telephone	1,851	1,852	1
Total	160,639	165,064	4,425

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court			
Salary - Commissioners	240,944	240,945	1
Salary - Administrative	51,480	51,481	1
Employment Taxes - Commissioners	22,410	23,200	790
Retirement Contribution - Commissioners	57,309	57,310	1
Group Insurance - Commissioners	99,911	102,402	2,491
Education / Travel	2,583	3,595	1,012
Education / Travel (1)	1,391	2,000	609
Education / Travel (2)	3,026	3,030	4
Education / Travel (3)	1,858	2,000	142
Education / Travel (4)	1,783	2,000	217
Office Supplies	5,363	7,500	2,137
Motor Vehicle Fuel and Repair	7,208	9,000	1,792
Dues and Subscriptions	7,373	7,375	2
Telephone	3,600	3,600	-
Capital Outlay	58,059	100,000	41,941
Total	<u>564,298</u>	<u>615,438</u>	<u>51,140</u>
109th Judicial District Court			
District Judge Supplement	4,077	4,078	1
Court Reporter Supplement	47,247	62,120	14,873
District Judge Secretary Supplement	37,656	37,660	4
Employment Taxes	955	955	-
Retirement Contribution	2,358	2,360	2
Court Reporter Expense and Travel	1,005	3,000	1,995
Office Supplies	4,340	4,340	-
Jury Supplies and Expenses	-	500	500
Motor Vehicle Fuel, Oil and Tires	8,400	8,400	-
7th Administrative District	715	720	5
Computer Maintenance	-	-	-
Jury Commissioner	-	150	150
District Court Interpreter	3,248	3,250	2
Visiting Judges Expense	-	500	500
Court Reporter Fees	667	4,500	3,833
Court Appointed Attorney	29,194	40,000	10,806
Jury Services	1,300	11,650	10,350
Grand Jury Expense	1,940	5,702	3,762
Witness Expense	-	1,000	1,000
Total	<u>143,102</u>	<u>190,885</u>	<u>47,783</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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
District Attorney			
District Attorney Supplement	113,341	113,342	1
Salary - State Supplement	195,200	195,201	1
District Attorney Secretary Supplement	43,160	43,161	1
Longevity Pay	2,640	2,641	1
Employment Taxes	3,558	3,560	2
Retirement Contribution	8,826	8,830	4
County Share of Group Insurance	19,740	19,740	-
Educational Travel	3,185	3,189	4
Office Supplies	13,143	13,144	1
Equipment Maintenance	-	-	-
Computer Maintenance	5,122	5,124	2
Total	<u>407,915</u>	<u>407,932</u>	<u>17</u>
County Court at Law			
Salary - Juvenile Board Member	4,990	5,000	10
Employment Taxes	389	389	-
Retirement Contribution	967	967	-
Group Insurance	960	1,004	44
Education / Travel	-	750	750
Court Reporter Fees	-	6,000	6,000
Attorney Fees - Adult	12,360	12,360	-
Attorney Fees - Juveniles	750	7,140	6,390
Jury Services	-	1,750	1,750
County Court Interpreter	3,561	4,000	439
MHMR Commitments	500	3,540	3,040
Investigations	-	4,000	4,000
Total	<u>24,477</u>	<u>46,900</u>	<u>22,423</u>
County / District Clerk			
Salary - County / District Clerk	73,459	73,460	1
Salary - Deputy Clerks	134,286	135,095	809
Salary - Extra Help	10,946	16,705	5,759
Employment Taxes	16,560	17,305	745
Retirement Contribution	41,564	42,745	1,181
Group Insurance	80,620	81,650	1,030
Education / Travel	9,500	15,000	5,500
Office Supplies	31,840	38,475	6,635
Election Expense	18,786	48,000	29,214
Copier Rental / Maintenance	4,195	5,000	805
Computer Maintenance	34,742	45,000	10,258

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
County / District Clerk (Continued)			
Telephone	900	900	-
Total	<u>457,398</u>	<u>519,335</u>	<u>61,937</u>
County Attorney			
Salary - County Attorney	73,457	73,459	2
Salary - State Supplement	110,987	208,222	97,235
Salary/Admin Assistant	41,080	41,081	1
Employment Taxes	11,458	13,030	1,572
Salary - Extra Labor	-	14,560	14,560
Retirement Contribution	28,808	32,190	3,382
Group Insurance	40,239	40,890	651
Education / Travel	2,116	3,750	1,634
Education / Travel - Administrative	3,906	3,910	4
Office Supplies	117	3,839	3,722
Game Room Monitoring Expense	16,352	27,000	10,648
Dues and Subscriptions	250	750	500
Computer Maintenance	5,450	15,000	9,550
Law Library	-	5	5
Investigation	5,443	12,000	6,557
Telephone	900	900	-
Capital Equipment	2,560	7,000	4,440
Total	<u>343,123</u>	<u>497,586</u>	<u>154,463</u>
Justice Court			
Salary - Justices of the Peace	73,459	73,460	1
Salary - Assistant Justice of the Peace	85,800	85,801	1
Salary - Extra Labor	-	-	-
Employment Taxes	11,854	12,255	401
Retirement Contribution	30,270	30,273	3
Group Insurance	59,983	61,275	1,292
Education / Travel - JP	3,975	5,248	1,273
Office Supplies	5,419	5,500	81
Dues	230	300	70
Jury Services	1,300	1,300	-
Computer Maintenance	16,752	16,752	-
Telephone	1,344	1,350	6
JP Court Interpreter	500	1,800	1,300
Autopsy Fees	39,526	39,550	24
Total	<u>330,412</u>	<u>334,864</u>	<u>4,452</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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
County Auditor			
Salary - County Auditor	79,769	79,770	1
Salary - Assistant Auditor	48,880	48,880	-
Employment Taxes	8,959	9,845	886
Retirement Contribution	24,315	24,315	-
Group Insurance	39,665	40,945	1,280
Education / Travel	2,427	6,000	3,573
Education / Travel - CIO	-	-	-
Office Supplies	2,815	3,000	185
Dues and Subscriptions	239	334	95
Computer Maintenance	41,824	41,825	1
Total	<u>248,893</u>	<u>254,914</u>	<u>6,021</u>
County Treasurer			
Salary - County Treasurer	73,459	73,460	1
Salary - Assistant Treasurer	45,012	45,015	3
Salary - Extra Help	28,091	32,028	3,937
Employment Taxes	10,804	11,560	756
Retirement Contribution	26,254	26,785	531
Group Insurance	39,507	40,589	1,082
Education / Travel	7,265	8,200	935
Office Supplies	3,207	4,500	1,293
Dues and Subscriptions	397	400	3
Equipment Maintenance	-	-	-
Computer Maintenance	14,631	18,500	3,869
Telephone	900	900	-
Total	<u>249,527</u>	<u>261,937</u>	<u>12,410</u>
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	73,459	73,460	1
Salary - Deputy Tax Collectors	89,960	89,961	1
Salary - Extra Help	-	2,000	2,000
Employment Taxes	11,919	12,653	734
Retirement Contribution	30,886	31,265	379
Group Insurance	60,639	61,300	661
Education / Travel	7,248	7,250	2
Office Supplies	16,213	16,220	7
Dues and Subscriptions	295	400	105
Equipment Maintenance	-	-	-
Computer Maintenance	202	1,250	1,048

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Tax Assessor - Collector (Continued)			
Software Maintenance	-	-	-
Telephone	-	1,000	1,000
Computer Lease	19,800	20,000	200
Total	<u>310,621</u>	<u>316,759</u>	<u>6,138</u>
County Sheriff			
Salary - Sheriff	87,050	87,051	1
Salary - State Supplement	64,767	64,767	-
Salary - Chief Deputy	69,700	69,701	1
Salary - Deputies	499,189	499,190	1
Overtime - Deputies	12,624	12,625	1
Employment Taxes	50,173	50,175	2
Retirement Contribution	127,549	127,550	1
Group Insurance	187,568	187,570	2
Drug Dog Care	7,500	7,500	-
Law Enforcement Travel	30,095	30,095	-
Extradition	702	710	8
Office Supplies	6,706	6,706	-
Law Enforcement Supplies	62,293	62,294	1
Equipment - State Supplement	103,244	103,244	-
Motor Vehicles Fuel and Lubrication	57,273	57,300	27
Motor Vehicles Tires	8,803	8,941	138
Equipment Maintenance	2,802	2,802	-
Printer/Copier Lease	8,318	8,319	1
Computer Maintenance	31,509	31,510	1
Motor Vehicle Repair and Maintenance	35,499	35,501	2
Telephone	14,437	14,437	-
Interenet	20,250	20,250	-
Special Department Equipment	162,721	162,724	3
Drug Interdiction Expense	255	257	2
Commercial Vehicle Enforcement	3,044	3,050	6
Investigation / Informant	4,709	4,717	8
Misc Grant Rev/Seizures	72,166	98,105	25,939
Capital Outlay - Sheriff	100,081	100,081	-
Total	<u>1,831,027</u>	<u>1,857,172</u>	<u>26,145</u>
Department of Public Safety			
Office Supplies	256	300	44
Telephone	2,006	3,000	994
Utilities	2,276	3,700	1,424
Total	<u>4,538</u>	<u>7,000</u>	<u>2,462</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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
County Constables			
Salary - Constables	18,440	18,440	-
Employment Taxes	1,472	1,480	8
Retirement Contribution	3,655	3,660	5
Group Insurance	20,192	20,205	13
Education / Travel	-	750	750
Supplies	3,605	3,605	-
Dues and Subscriptions	70	140	70
Telephone	900	900	-
Total	<u>48,334</u>	<u>49,180</u>	<u>846</u>
County Jail			
Salary - State Supplement	86,391	86,391	-
Salary - Jail Administrator	66,014	66,015	1
Salary - Correctional/Telecom	674,052	674,055	3
Salary - Extra Help	128,924	128,931	7
Overtime	19,182	19,200	18
Salary - Admin Assistant	66,357	68,312	1,955
Contract Labor	-	-	-
Employment Taxes	66,658	72,155	5,497
Retirement Contribution	180,718	180,730	12
Group Insurance	272,155	286,245	14,090
Janitorial Supplies	24,842	25,000	158
Jail Supplies	20,456	20,500	44
Medical and Evaluation Supplies	5,315	5,400	85
Clinic and Hospital Visits	59,534	59,535	1
Building Maintenance	-	-	-
Equipment Repair & Maintenance	96,486	96,854	368
Computer Maintenance	39,052	39,335	283
Boarding Prisoners	120,483	120,500	17
SCAAP Grant Expenditures	69	136	67
Telephone	3,548	7,700	4,152
Utilities	110,783	110,785	2
Total	<u>2,041,019</u>	<u>2,067,779</u>	<u>26,760</u>
Community Supervision and Corrections Department			
Salary - Probation Officer	62,600	66,500	3,900
Salary - State Supplement - Probation Secretary	-	-	-
Salary - Probation Secretary	-	-	-
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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Community Supervision and Corrections Department (Continued)			
Employment Taxes	4,791	5,088	297
Retirement Contribution	10,063	10,643	580
Group Insurance	12,651	33,870	21,219
Education / Travel	498	4,400	3,902
Office Supplies	-	1,200	1,200
Motor Vehicle Fuel and Repair	1,095	2,500	1,405
Computer Maintenance	-	10,500	10,500
Telephone	-	-	-
Capital Outlay	-	-	-
Total	91,698	134,701	43,003
Juvenile Probation			
Salary - Juvenile Probation	43,855	57,727	13,872
Salary State Supplement	-	-	-
Salary - Probation Secretary	24,439	24,440	1
Employment Taxes	5,069	7,385	2,316
Retirement Contribution	11,383	18,245	6,862
Group Insurance	18,517	33,750	15,233
Contract Labor	-	-	-
Education / Travel	1,120	3,000	1,880
Office Supplies	-	1,650	1,650
Motor Vehicle Fuel and Repair	270	2,750	2,480
Contracted Juvenile Detention	1,850	25,000	23,150
Counseling	4,850	13,820	8,970
Electronic Monitoring	-	1,000	1,000
Psychological Reports	-	-	-
Telephone	-	300	300
Capital Outlay	58,096	60,000	1,904
Total	169,449	249,067	79,618
County Health			
Transfer To/From Hospital	116,802	117,000	198
Transfer To/From ESD	145	150	5
Transfer To/From CAD	261	265	4
Total	117,208	117,415	207
County Welfare			
Food & Grocery Supplies	5,338	5,338	-
Burial Expense	3,600	3,600	-
Utilities	-	500	500
Total	8,938	9,438	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, 2025

	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	142	1,000	858
Telephone	-	-	-
Total	<u>142</u>	<u>12,520</u>	<u>12,378</u>
Golf Course			
Salary - Greenskeeper	54,580	54,580	-
Salary - Extra Labor	59,737	63,388	3,651
Employment Taxes	8,769	9,095	326
Retirement Contribution	21,776	22,470	694
Group Insurance	20,383	20,455	72
Office Supplies	-	-	-
Telephone	900	900	-
Utilities	11,528	11,530	2
Youth Programs	500	5,000	4,500
Capital Outlay	-	-	-
Total	<u>178,173</u>	<u>187,418</u>	<u>9,245</u>
Youth Center			
Salary - Director	50,000	50,001	1
Salary - Extra Labor	28,165	56,160	27,995
Employment Taxes	5,994	8,260	2,266
Retirement Contribution	14,773	20,405	5,632
Group Insurance	19,783	20,425	642
Education / Travel	-	-	-
Utilities	1,539	2,100	561
Motor Vehicle Fuel and Lubrication	-	500	500
Dues and Subscriptions	2,494	2,900	406
Repair and Maintenance	-	6,000	6,000
Office Supplies	5,348	9,000	3,652
Supplies and Equipment Repairs	3,574	16,254	12,680
Telephone	329	5,500	5,171
Special Events	35,293	35,300	7
Recreation Equipment	8,744	8,745	1
Total	<u>176,036</u>	<u>241,550</u>	<u>65,514</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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library			
Salary - Librarian	54,580	54,580	-
Salary - Assistant Librarian	41,080	41,800	720
Salary - Extra Labor	28,816	39,000	10,184
Salary - Extra Labor Maintenance	24,240	24,240	-
Employment Taxes	11,182	11,877	695
Retirement Contribution	27,081	27,081	-
Group Insurance	40,765	40,790	25
Educational Travel	3,183	4,000	817
Maintenance Supplies	1,569	3,000	1,431
Supplies	3,731	6,000	2,269
Library Books	20,376	23,050	2,674
Film and Software	5,562	8,000	2,438
Dues and Subscriptions	435	1,300	865
Repairs and Maintenance	1,372	5,200	3,828
Copier Rental	3,498	4,000	502
Computer Maintenance	18,539	20,000	1,461
Telephone	107	5,650	5,543
Utilities	11,323	11,325	2
Capital / Equipment	19,122	38,992	19,870
Total	316,561	369,885	53,324
Parks, Cemetary, and Buildings			
Salary - Supervisor	66,542	66,543	1
Salary - Welder	47,840	47,840	-
Salary - Operator	202,095	253,967	51,872
Salary - Maintenance	-	-	-
Salary - Extra Summer Labor	-	23,520	23,520
Salary - Extra Maintenance	20,300	42,225	21,925
Employment Taxes	25,276	33,350	8,074
Retirement Contribution	63,821	82,390	18,569
Group Insurance	135,316	163,194	27,878
Educational Travel	75	500	425
Office Supplies	548	560	12
Supplies	31,583	31,585	2
Motor Vehicle Fuel and Lubrication	22,438	25,000	2,562
Botanical Supplies	51,365	55,000	3,635
Equipment Maintenance	23,301	26,065	2,764
Repairs and Maintenance	10,334	13,000	2,666
Pond Maintenance	12,389	12,390	1

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Parks, Cemetary, and Buildings (Continued)			
Vehicle Repairs	5,903	10,000	4,097
Welding supplies	3,933	6,000	2,067
Telephone	900	1,800	900
Utilities	6,071	6,100	29
Capital Outlay	-	-	-
Total	730,030	901,029	170,999
Sports Complex			
Supplies	2,798	11,300	8,502
Repairs and Maintenance	730	2,900	2,170
Utilities	29,618	29,700	82
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	1,000	1,000
Capital	6,500	42,140	35,640
Total	39,646	88,040	48,394
Swimming Pool			
Salary - Extra Summer Labor	68,697	68,700	3
Employment Taxes	5,256	5,260	4
Supplies	5,854	5,855	1
Concession Supplies	4,753	4,755	2
Pool Chemicals	7,060	7,100	40
Repairs and Maintenance	838	2,535	1,697
Lifeguard Certifications	725	2,000	1,275
Telephone	-	-	-
Utilities	4,500	4,600	100
Equipment	-	-	-
Capital Outlay	-	-	-
Total	97,683	100,805	3,122
County Cemetery			
Supplies	9,714	9,750	36
Repairs and Maintenance	12,463	17,500	5,037
Fire Ant Control	4,940	8,200	3,260
Telephone	1,383	1,900	517
Utilities	20,672	20,675	3
Capital Outlay	40,641	61,840	21,199
Total	89,813	119,865	30,052

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Building Maintenance			
Supplies	49,366	49,370	4
Repairs and Maintenance	58,819	58,820	1
Fire and Safety	1,217	1,300	83
Telephone	-	-	-
Internet Services	10,804	12,150	1,346
Utilities	91,321	91,325	4
Equipment Lease	27,734	27,735	1
Total	<u>239,261</u>	<u>240,700</u>	<u>1,439</u>
Courthouse			
Salary - Maintenance	40,560	40,560	-
Salary - Extra Maintenance	43,340	44,300	960
Salary - Extra Help	10,486	10,490	4
Employment Taxes	7,289	7,290	1
Retirement Contribution	16,027	16,390	363
Group Insurance	20,344	20,360	16
Janitorial Supplies	5,396	9,000	3,604
Supplies	483	500	17
Repairs and Maintenance	34,630	34,775	145
Telephone	900	900	-
Internet Services	23,321	25,000	1,679
Utilities	37,034	37,090	56
Total	<u>239,810</u>	<u>246,655</u>	<u>6,845</u>
Airport			
Repairs and Maintenance	-	7,000	7,000
Utilities	5,782	6,000	218
Capital Outlay	-	7,718	7,718
Total	<u>5,782</u>	<u>20,718</u>	<u>14,936</u>
Rodeo Arena			
Repairs and Maintenance	3,090	35,500	32,410
Capital Outlay	-	-	-
Total	<u>3,090</u>	<u>35,500</u>	<u>32,410</u>
County Extension Service			
Salary - County Agent	21,160	21,161	1
Salary - Secretary	39,000	39,000	-
Salary - Extra Labor	-	6,000	6,000

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
County Extension Service (Continued)			
Employment Taxes	4,582	5,199	617
Retirement Contribution	7,371	12,845	5,474
Group Insurance	19,708	20,475	767
Family Insurance	1,500	1,500	-
Travel - Agricultural Agent	13,639	14,500	861
Office Supplies	3,051	4,600	1,549
Home Demonstation Supplies	(608)	2,000	2,608
Result Demonstration Supplies	1,434	3,000	1,566
Motor Vehicle Fuel	6,397	11,500	5,103
Postage	452	1,150	698
Repairs - Pens and Trap Range	2,257	29,500	27,243
Equipment Maintenance	2,731	4,700	1,969
Pick-Up and Equipment Repairs	3,856	7,000	3,144
Trapper Expense	36,922	44,000	7,078
Telephone	3,207	4,704	1,497
Utilities	26,448	26,450	2
Soil Conservation	4,000	4,000	-
Capital Outlay	-	120,000	120,000
Total	197,107	383,284	186,177
Road and Bridge			
Salary - Supervisors	66,542	66,543	1
Salary - Assistant Superintendent	48,768	49,920	1,152
Salary - Drivers / Operators	242,743	246,240	3,497
Salary - Extra Summer Labor	-	6,820	6,820
Employment Taxes	26,293	31,610	5,317
Retirement Contribution	67,842	78,090	10,248
Group Insurance	146,685	163,265	16,580
Travel - Educational	889	1,700	811
Office Supplies	1,515	1,600	85
Gas, Oil, and Diesel Fuel	70,598	88,000	17,402
Tires and Tubes	7,953	29,719	21,766
Dues and Subscriptions	-	200	200
Parts and Repairs	111,275	111,280	5
Caliche, Premix, and Emulsion	198,835	198,835	-
Cattleguard Supplies	2,438	5,000	2,562
Welding Supplies	3,769	4,500	731
Telephone	900	1,800	900
Utilities	5,844	7,000	1,156
Capital Outlay	86,875	181,810	94,935
Total	1,089,764	1,273,932	184,168

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Senior Citizens			
Salary - Supervisor	55,630	55,630	-
Salary - Dietary	74,389	87,142	12,753
Salary - Transportation	44,657	45,240	583
Employment Taxes	12,894	14,455	1,561
Retirement Contribution	28,979	35,345	6,366
Group Insurance	40,174	40,825	651
Education / Travel	1,826	1,850	24
Office Supplies	2,297	2,300	3
Dietary Supplies	109,486	115,750	6,264
Kitchen Supplies	1,148	2,000	852
Gas, Oil, and Tires	986	2,300	1,314
Paper Supplies	8,591	12,000	3,409
Maintenance Equipment	2,780	3,900	1,120
Vehicle Repairs	-	2,400	2,400
Area Agency Supervisor	-	-	-
Telephone	900	900	-
Capital Outlay	-	225,000	225,000
Total	384,737	647,037	262,300
Miscellaneous Grants			
Emergency Grant Management	10,040	50,000	39,960
TDHCA Grant Expenditures	891,981	894,906	2,925
Total	902,021	944,906	42,885
Non-Departmental			
Employee Retirement Reward	610	3,000	2,390
Employee Taxes - COLA	11,590	11,590	-
Retirement Contribution - COLA	28,161	28,161	-
Employment Tax Correction	-	-	-
Retirees County Group Insurance	333,174	346,915	13,741
TCDRS SDB Insurance	19,917	21,970	2,053
TCDRS Retirement Correction	-	788	788
Workers Compensation Insurance	44,049	44,050	1
Unemployment Taxes / Claims	2,895	3,000	105
Advertising	1,652	3,000	1,348
County Promotion and Development	36,028	36,030	2
Advertising / Required By Law	6,743	10,000	3,257
Districting SVC Prof Fees	-	-	-
Auditing Fees	39,425	40,000	575

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Lawsuit Costs	1,300	1,500	200
Legislative Activities	-	764	764
Telephone	12,764	15,000	2,236
COBRA Insurance	-	1,500	1,500
Official and Employees Bond	4,371	6,000	1,629
Insurance	177,055	177,055	-
Drug Policy Compliance	1,750	2,830	1,080
Safety Program	5,669	5,670	1
ADA Compliance	-	3,000	3,000
MH/MR Center	-	-	-
Rural Addressing - 911	2,119	2,120	1
Appraisal District	211,071	211,075	4
COLA	161,563	161,749	186
Paper and Supplies	2,783	4,280	1,497
Postage	5,017	8,785	3,768
Copier Rental / Maintenance	1,560	2,500	940
Postage Maching Rental / Maintenance	5,307	5,310	3
Fax Phone Line	-	-	-
Emergency Management Coordinator	30,332	30,335	3
Fire Department Equipment	4,200	8,700	4,500
Fire Department Replacement Depreciation	-	-	-
Fire Department Operating Expense	3,375	3,375	-
Ambulance Services	-	-	-
Total	1,154,480	1,200,052	45,572
Capital Outlay			
Paving/Grants	897,394	897,395	1
Paving	14,784	35,215	20,431
Hail Damage - Insured	-	-	-
Courthouse Computers	149,028	161,025	11,997
Security Enhancements	100,000	100,000	-
Security Maintenance	50,000	50,000	-
Security Annual Subscription	50,000	50,000	-
Total	1,261,206	1,293,635	32,429
Total Disbursements	14,657,958	16,410,897	1,752,939

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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Transfers Out			
Golf Course Fund	212,660	212,910	250
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	662,992	2,554,843	1,891,851
Courthouse Security Fund	-	-	-
Total Transfers Out	875,652	2,767,753	1,892,101
Total Disbursements and Transfers Out	15,533,610	19,178,650	3,645,040
Excess Receipts (Disbursements)	2,699,705		
Beginning Balance	12,973,891		
Ending Balance	15,673,596		
<hr style="border: 1px solid black;"/>			
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	15,672,396		
	\$ 15,673,596		
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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, 2025

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TJJD Funding - State Aid	\$ 91,359	91,359	-
Interest Earnings	947	-	947
TJJD Funding Risk	-	470	(470)
TJJD Funding Salary Adjustment	6,654	3,258	3,396
Total Receipts	<u>98,960</u>	<u>95,087</u>	<u>3,873</u>
Disbursements			
SA/DS Salary and Fringe Officers	15,316	14,358	(958)
SA/DS Travel and Training Officers	2,809	1,099	
SA/DS Operating Auto	1,858	2,714	
SA/CI Travel and Training Support Staff	801	4,896	4,095
SA/CI Operating Supplies	20,177	7,412	(12,765)
SA/CBP General Counseling	3,960	1,000	(2,960)
SA/CBP-MH Outpatient	4,900	300	(4,600)
SA/Post Adj Inter County Contracts	27,736	291	(27,445)
SA/YS Operating Med Misc	115	7,470	7,355
SAL Adj DS/Sal and Fringe Officers	6,654	-	(6,654)
Telephone	-	558	558
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	<u>84,326</u>	<u>95,087</u>	<u>11,615</u>
Excess Receipts (Disbursements)	14,634		
Beginning Balance	<u>5,035</u>		
Ending Balance	\$ 19,669		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 19,669		
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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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 8,774	8,774	-
Total Receipts	<u>8,774</u>	<u>8,774</u>	<u>-</u>
Disbursements			
Equipment Repairs	-	4,387	4,387
Caliche, Premix, Emulsion	-	4,387	4,387
Total Disbursements	<u>-</u>	<u>8,774</u>	<u>8,774</u>
Excess Receipts (Disbursements)	8,774		
Beginning Balance	<u>744</u>		
Ending Balance	\$ 9,518		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,518		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
FYE Carryover Projects	\$ (91,057)	-	(91,057)
FYE Carryover Grants	658	-	658
FYE Carryover State Supplement	5,000	-	5,000
County Judge State Supplement		-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	-	-	-
Capital Outlay	-	-	-
	Total Receipts	-	(85,399)
	(85,399)	-	(85,399)
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-	-	-
	Total Disbursements	-	-
	-	-	-
Excess Receipts (Disbursements)	(85,399)		
Beginning Balance	258,716		
Ending Balance	\$ 173,317		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 173,317		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ 4,143	2,000	2,143
Local CCF - Clerk	-	-	-
Total Receipts	<u>4,143</u>	<u>2,000</u>	<u>2,143</u>
Disbursements			
Law Library Expenditures	-	45,000	45,000
Total Disbursements	<u>-</u>	<u>45,000</u>	<u>45,000</u>
Transfer In			
Transfer from Fund Balance	-	43,000	(43,000)
Total Transfers In	<u>-</u>	<u>43,000</u>	<u>(43,000)</u>
Excess Receipts (Disbursements) and Transfer In	4,143		
Beginning Balance	<u>44,202</u>		
Ending Balance	\$ 48,345		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 48,345		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ -	1,525	(1,525)
Check Restitution	-	2,000	(2,000)
Total Receipts	-	3,525	(3,525)
Disbursements			
Check Restitution	-	2,006	2,006
Employment Taxes		92	92
Retirement Contribution		227	227
Support Staff Salary		1,200	1,200
Total Disbursements	-	3,525	3,525
Excess Receipts (Disbursements)	-		
Beginning Balance	232		
Ending Balance	\$ 232		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 232		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ -	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Constable PCT. 4 Expenditures	-	3,000	3,000
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	\$ 3,293		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,293		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 20,192	13,000	7,192
County Record Management Revenue	860	500	360
Vital Statistics Records	345	300	45
Records Archive Fee	17,195	13,000	4,195
Local CC-Felony	-	100	(100)
Local CC-Misdemeanor A/B	-	200	(200)
	Total Receipts	27,100	11,492
	38,592	27,100	11,492
Disbursements			
Records Management Expenditures	-	182,325	182,325
Salary - Extra Labor	11,670	11,670	-
Employment Taxes	893	895	2
Retirement	2,205	2,210	5
Education / Travel	-	-	-
	Total Disbursements	197,100	182,332
	14,768	197,100	182,332
Transfer In			
Transfer from Fund Balance	-	170,000	(170,000)
	Total Transfers In	170,000	(170,000)
	-	170,000	(170,000)
Excess Receipts (Disbursements) and Transfer In	23,824		
Beginning Balance	192,884		
Ending Balance	\$ 216,708		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 216,708		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 195	1,000	(805)
Courthouse Security JP Fee	-	-	-
Local CCC-Felony	-	-	-
Local CCC-Misdemeanor A/B	-	-	-
Local CCC-Justice Court	3,917	3,000	917
Local CCC-Clerk	516	150	366
Total Receipts	<u>4,628</u>	<u>4,150</u>	<u>478</u>
Disbursements			
Courthouse Security Expenditures	<u>8,000</u>	<u>16,150</u>	<u>8,150</u>
Total Disbursements	<u>8,000</u>	<u>16,150</u>	<u>8,150</u>
Transfer In			
Transfer from Fund Balance	-	12,000	(12,000)
Total Transfers In	<u>-</u>	<u>12,000</u>	<u>(12,000)</u>
Excess Receipts (Disbursements) and Transfer In	(3,372)		
Beginning Balance	<u>13,013</u>		
Ending Balance	<u>\$ 9,641</u>		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 9,641</u>		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC-Justice Court	\$ 3,234	2,000	1,234
Justice Court - Tech Fund	-	-	-
Total Receipts	<u>3,234</u>	<u>2,000</u>	<u>1,234</u>
Disbursements			
Technology Expenditures	<u>1,407</u>	<u>11,000</u>	<u>9,593</u>
Total Disbursements	<u>1,407</u>	<u>11,000</u>	<u>9,593</u>
Transfer In			
Transfer from Fund Balance	-	9,000	(9,000)
Total Transfers In	<u>-</u>	<u>9,000</u>	<u>(9,000)</u>
Excess Receipts (Disbursements) and Transfer In	1,827		
Beginning Balance	<u>10,143</u>		
Ending Balance	\$ 11,970		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 11,970		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ 188	100	88
Local CCC-Felony	-	(10)	10
Local CCC-Misdemeanor A/B	-	50	(50)
Total Receipts	188	140	48
Disbursements			
Technology Expenditures	-	9,640	9,640
Total Disbursements	-	9,640	9,640
Transfer In			
Transfer from Fund Balance	-	9,500	(9,500)
Total Transfers In	-	9,500	(9,500)
Excess Receipts (Disbursements) and Transfer In	188		
Beginning Balance	9,666		
Ending Balance	\$ 9,854		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,854		

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, 2025

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 16,148	27,698	(11,550)
Adult Probation Fees	54,169	25,000	29,169
Electronic Monitoring Fees	1,204	-	1,204
Carry Over From Previous Year	-	45,861	(45,861)
Interest Earnings	1,715	400	1,315
TDCJ-CJAD Funding - Community Program	8,197	6,973	1,224
TDCJ-CJAD Funding - Pre Trial Diversion	1,522	-	1,522
Total Receipts	<u>82,955</u>	<u>105,932</u>	<u>(22,977)</u>
Disbursements			
Salary - Probation Officer	17,073	19,338	2,265
Salary - Probation Secretary	35,729	13,745	(21,984)
Salary - Community Services Support	5,688	6,438	750
Salary - Cost of Living Increases	2,000	4,000	2,000
Employment Taxes	4,338	3,320	(1,018)
State Retirement Contribution	10,937	7,009	(3,928)
Trans - Maintenance	-	-	-
Trans - Fuel	2,000	2,000	-
Office Supplies	3,189	23,865	20,676
Internet Services	-	-	-
Computer Maintenance	-	-	-
Equipment Maintenance	-	-	-
Electronic Monitoring	3,155	4,956	1,801
Auditing Fees	3,850	5,000	1,150
Fiscal Service Fee	157	107	(50)
Telephone	-	-	-
Volunteer Insurance	240	500	260
Contract Services for Offenders	10,632	-	(10,632)
Other Bonds and Insurance	8,500	3,500	(5,000)
Urinalysis Supplies	-	-	-
Total Disbursements	<u>107,488</u>	<u>93,778</u>	<u>(13,710)</u>
Excess Receipts (Disbursements)	(24,533)		
Beginning Balance	<u>64,151</u>		
Ending Balance	\$ 39,618		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 39,618		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Child Abuse Prevention Revenues	\$ -	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Child Abuse Prevention Expenditures	-	400	400
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		
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<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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 21,921	15,000	6,921
State Capital Credits	339	-	339
Total Receipts	<u>22,260</u>	<u>15,000</u>	<u>7,260</u>
Disbursements			
Tax Expenditure	<u>11,500</u>	<u>34,000</u>	<u>22,500</u>
Total Disbursements	<u>11,500</u>	<u>34,000</u>	<u>22,500</u>
Transfer In			
Transfer from Fund Balance	-	19,000	(19,000)
Total Transfers In	<u>-</u>	<u>19,000</u>	<u>(19,000)</u>
Excess Receipts (Disbursements) and Transfer In	10,760		
Beginning Balance	<u>19,342</u>		
Ending Balance	\$ 30,102		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 30,102		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ -	3,000	(3,000)
Restitution	2,745	1,000	1,745
Total Receipts	2,745	4,000	(1,255)
Disbursements			
Program Expenditures	-	3,000	3,000
Restitution	602	1,000	398
Support Staff Salary	-	-	-
Employment Taxes	-	-	-
County Share - Retirement	-	-	-
Total Disbursements	602	4,000	3,398
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	-	-	-
Excess Receipts (Disbursements) and Transfer In	2,143		
Beginning Balance	3,800		
Ending Balance	\$ 5,943		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,943		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 4,000	2,000	2,000
Restitution	-	-	
Total Receipts	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>
Disbursements			
Program Expenditures	-	9,600	9,600
Support Staff Salary	2,400	2,400	
Total Disbursements	<u>2,400</u>	<u>12,000</u>	<u>9,600</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	1,600		
Beginning Balance	<u>8,260</u>		
Ending Balance	\$ 9,860		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,860		
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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 ASSIST DISTRICT FUND
YEAR ENDED SEPTEMBER 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Tax Collections	\$ 1,597,297	1,000,000	597,297
Interest Earnings	199,852	101,150	98,702
Total Receipts	<u>1,797,149</u>	<u>1,101,150</u>	<u>695,999</u>
Disbursements			
CCAD Expenditures	<u>2,000</u>	<u>35,200</u>	<u>(33,200)</u>
Total Disbursements	<u>2,000</u>	<u>35,200</u>	<u>(33,200)</u>
Transfer In / (Out)			
Transfer from Fund Balance	-	-	-
Transfer to Permanent Improvement	<u>(1,065,937)</u>	<u>(1,065,950)</u>	<u>13</u>
Total Transfers In / (Out)	<u>(1,065,937)</u>	<u>(1,065,950)</u>	<u>13</u>
Excess Receipts (Disbursements) and Transfer In	729,212		
Beginning Balance	<u>4,227,351</u>		
Ending Balance	\$ 4,956,563		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,956,563		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ -	-	-
Local CCC - Misdemeanor	-	-	-
Local CCC - Justice Court	85	-	85
Local CCC - Clerk	993	-	993
	Total Receipts	-	1,078
Disbursements			
	Total Disbursements	-	-
Excess Receipts (Disbursements) and Transfer In	1,078		
Beginning Balance	2,658		
Ending Balance	\$ 3,736		
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,736		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 3,428	-	3,428
Local CCC - Misdemeanor	-	-	-
Total Receipts	3,428	-	3,428
Disbursements			
Total Disbursements	-	-	-
Excess Receipts (Disbursements) and Transfer In	3,428		
Beginning Balance	7,697		
Ending Balance	\$ 11,125		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 11,125		

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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Misdemeanor	\$ -	-	-
Local CCC - Clerk	3,179	-	3,179
Total Receipts	<u>3,179</u>	<u>-</u>	<u>3,179</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	3,179		
Beginning Balance	<u>4,978</u>		
Ending Balance	\$ 8,157		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 8,157		
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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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Justice Court	\$ 3,899	-	3,899
Total Receipts	<u>3,899</u>	<u>-</u>	<u>3,899</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	3,899		
Beginning Balance	<u>20,233</u>		
Ending Balance	\$ 24,132		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 24,132		
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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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Clerk Fees	\$ 294	-	294
JP Fees	360	-	360
Total Receipts	654	-	654
Disbursements			
Total Disbursements	-	-	-
Excess Receipts (Disbursements) and Transfer In	654		
Beginning Balance	1,337		
Ending Balance	\$ 1,991		
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,991		
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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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
TX Certificates of Obligation, Series 2022	-	-	-
Current Ad Valorem Tax	2,878,973	3,209,293	(330,320)
Delinquent Ad Valorem Tax	11,638	-	11,638
Miscellaneous Revenues	-	-	-
	<hr/>	<hr/>	<hr/>
Total Receipts	2,890,611	3,209,293	(318,682)
	<hr/>	<hr/>	<hr/>
Disbursements			
Principal :			
TX Certificates of Obligation, Series 2022	2,620,000	2,620,000	-
Interest:			
TX Certificates of Obligation, Series 2022	588,592	588,593	1
Agent Fee	700	700	-
	<hr/>	<hr/>	<hr/>
Total Disbursements	3,209,292	3,209,293	1
	<hr/>	<hr/>	<hr/>
Transfer In			
Transfer from Fund Balance	-	-	-
	<hr/>	<hr/>	<hr/>
Total Transfers In	-	-	-
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements) and Transfer In	(318,681)		
Beginning Balance	72,375		
	<hr/>		
Ending Balance	\$ (246,306)		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ (246,306)		
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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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Interest Earnings	\$ -	-	-
Certificate of Obligation	-	-	-
	<hr/>	<hr/>	<hr/>
Total Receipts	-	-	-
	<hr/>	<hr/>	<hr/>
Disbursements			
Permanent Improvements	662,992	2,554,843	1,891,851
Law Enforcement CTR Const	-	-	-
Bond Obligation Improvements	4,105,325	9,238,398	5,133,073
Exhibition BLDG Improvements	1,065,937	1,065,950	13
	<hr/>	<hr/>	<hr/>
Total Disbursements	5,834,254	12,859,191	7,024,937
	<hr/>	<hr/>	<hr/>
Transfer In			
Transfer from Fund Balance	-	9,238,398	(9,238,398)
General Fund	662,992	2,554,843	(1,891,851)
Transfer from CCAD	1,065,937	1,065,950	(13)
	<hr/>	<hr/>	<hr/>
Total Transfer In	1,728,929	12,859,191	(11,130,262)
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements) and Transfer In	<u>(4,105,325)</u>		
Beginning Balance	<u>8,376,816</u>		
Ending Balance	\$ 4,271,491		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,271,491		
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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, 2025

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 5,400	4,000	1,400
Refund Airport Project	<u>1,650</u>	<u>-</u>	<u>1,650</u>
Total Receipts	<u>7,050</u>	<u>4,000</u>	<u>3,050</u>
Disbursements			
Airport Project Participation	-	-	-
Repairs and Maintenance	<u>5,341</u>	<u>25,000</u>	<u>19,659</u>
Total Disbursements	<u>5,341</u>	<u>25,000</u>	<u>19,659</u>
Transfer In			
Transfer from Fund Balance	<u>-</u>	<u>21,000</u>	<u>(21,000)</u>
Excess Receipts (Disbursements) and Transfer In	1,709		
Beginning Balance	<u>22,429</u>		
Ending Balance	\$ 24,138		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 24,138		
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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, 2025

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
Billings to Other Funds	\$ -		-
Wellness Program	4,296	-	4,296
Interest	-	-	-
Retiree Drug Subsidy	-	-	-
Total Receipts	<u>4,296</u>	<u>-</u>	<u>4,296</u>
Disbursements			
Medical Claims	-	-	-
Plan Expenses	-	-	-
Education Travel	577	2,000	1,423
Wellness Program Expenses	7,489	7,500	11
Wellness Center Expenses	672	13,500	12,828
Total Disbursements	<u>8,738</u>	<u>23,000</u>	<u>14,262</u>
Transfer In			
Transfer from Fund Balance	-	23,000	(23,000)
Excess Receipts (Disbursements) and Transfer In	<u>(4,442)</u>		
Beginning Balance	<u>23,401</u>		
Ending Balance	<u>\$ 18,959</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 18,959</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, 2025

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Membership Dues	\$ 44,247	35,000	9,247
Cart Shed Rentals	15,800	14,000	1,800
Green Fees	9,058	7,000	2,058
Initiation Fees	-	-	-
GC RV Rental Fees	35,770	12,000	23,770
Tournament Revenue	6,000	3,000	3,000
Building Rental Revenue	-	500	(500)
Golf Range Revenues	13,594	9,000	4,594
Interest Earnings	3,793	2,500	1,293
Insurance on Damage	-	-	-
Total Receipts	<u>128,262</u>	<u>83,000</u>	<u>45,262</u>
Disbursements			
Contract Labor	12,772	13,465	693
Office Supplies	1,628	1,628	-
Supplies	221	5,022	4,801
Motor Vehicle Fuel and Lubrication	7,197	7,600	403
Botanical Supplies	25,166	28,000	2,834
Advertising	-	400	400
Repairs and Maintenance	27,187	28,325	1,138
Equipment Repairs	25,306	25,310	4
Grounds Maintenance	26,411	26,500	89
Pond Maintenance	856	3,000	2,144
Sales Tax Expense	5,488	5,500	12
Telephone	-	-	-
Utilities	21,574	21,575	1
Equipment Lease	20,560	20,600	40
Property Lease	-	260	260
Capital Outlay	108,471	108,475	4
Total Disbursements	<u>282,837</u>	<u>295,660</u>	<u>12,823</u>
Transfer In			
Transfer from Fund Balance	-	-	-
Transfer From General Fund	212,660	212,660	-
Total Transfers In	<u>212,660</u>	<u>212,660</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	58,085		
Beginning Balance	<u>22,084</u>		
Ending Balance	\$ 80,169		

Summary of Ending Balance

Cash, Interest Bearing \$ 80,169
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, 2025

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 28,155	35,000	(6,845)
Donations	-	-	-
Total Receipts	28,155	35,000	(6,845)
Disbursements			
Supplies	1,419	2,244	825
Registrations	1,180	2,000	820
Awards	3,006	3,006	-
Events	14,363	14,450	87
Repairs and Maintenance	331	500	169
Uniforms	1,279	1,800	521
Promotions	1,889	3,500	1,611
Equipment	1,478	1,500	22
Supplies - Rifle Club	63	1,500	1,437
Registrations - Rifle Club	1,579	2,000	421
Equipment - Rifle Club	81	2,000	1,919
Repairs and Maintenance - Rifle Club	-	500	500
Total Disbursements	26,668	35,000	8,332
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	-	-	-
Excess Receipts (Disbursements)	1,487		
Beginning Balance	1,127		
Ending Balance	\$ 2,614		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,614		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES
TRUST AND AGENCY FUND**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2025

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 20
Judicial Support Fee	43
Consolidated Court Costs	7,354
State Consolidated Civil Fee	1,679
Indigent Fees	120
County Dispute Resolution Fund	990
State Traffic Fee	-
State Marriage License Fees	720
Informal Marriage Licenses	38
DPS Lab Tests	1,174
Birth Certificate	540
Time Payment	-
EMS Trauma Fund	1,593
Department of Public Safety	-
Intoxicated Driver Fine	3,027
State Civil Justice Data Rep Fund	4
Specialty Court Program	60
Family Protection Fees	-
Probation Fees	60
Jury Service Fees	115
E-File System Fund	180
Sheriff Fees	2,205
DNA Testing Fees	-
Appellate Judicial Fund	447
	<hr/>
Total	20,369
	<hr/>
Justice of the Peace Fees:	
Consolidated Court Costs	49,015
Consolidated Civil Fees	2,520
Compensation to Victims of Crime	-
Child Safety / Seat Belt	-
Fugitive Apprehension	-
Department of Public Safety	1,032
Judicial and Court Personnel Training	-
Correctional Management Institute	-
Indigent Fees	-
Indigent Defense Representation Fund	40
Traffic Law Failure to Appear	2,461
County Dispute Resolution Fund	600

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2025

	Actuals
Receipts	
Justice of the Peace Fees (Continued):	
Jury Services Fees	\$ 4
E-File System Fund	-
State Traffic Fees	22,365
Judicial Support Fee	102
Failure to Secure Child Fee	-
Truancy Prevention and Diversion Fund	-
Judicial and Court Training	-
	78,139
Total	78,139
Total Receipts	98,508
Disbursements	
State Treasurer:	
State Consolidated Civil Fee	3,380
Consolidated Court Costs	48,880
Compensation to Victims of Crime	-
Civil Judicial and Court Training	-
Intoxicated Driver Fine	3,681
Time Payments	-
Indigent Fees	76
Department of Public Safety	219
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
Birth Certificates	558
Child Safety Seat / Seat Belts	-
State Marriage License	690
Informal Marriage License	25
EMS Trauma Fund	1,347
Indigent Defense Representation Fund	47
Specialty Court Program	54
State Traffic Fees	21,137
Judicial Support Fee	150
Traffic Law Failure to Appear	-
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	2,065
Probation Fees - Sexual Assault	60
Jury Services Fees	145
E-File System Fund	150

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2025

Disbursements

State Treasurer (Continued):

County Dispute Resolution Fund	1,496
State Civil Justice Data Representation Fund	4
Failure to Secure Child Fee	-
Overweight Motor Carrier	-
District Court Filing Fee	20
Clerk, 8th Court of Appeals	502
Truancy Prevention and Diversion Fund	-
	-
Total	84,686

Disbursements

Crane County's Share of State of Texas Fees:

	Actuals
Consolidated Court Costs	\$ 5,637
Compensation to Victims of Crime	-
Time Payments	-
Fugitive Apprehension	-
Judicial and Court Training	-
Intoxicated Driver Fine	121
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
EMS Trauma Fund	159
Indigent Fees	6
Indigent Defense Representation Fund	4
Drug Court Program	-
Bail Bond Fees	-
Specialty Court Program	6
Child Safety Seat / Seat Belt	-
Traffic Law Failure to Appear	984
State Traffic Fees	923
Jury Service Fees	12
Sherriff Fee - Bail Bonds	221
State Civil Justice Data Representation Fund	1
Judicial Support Fee	12
DNA Testing Fees	-
Department of Public Safety	954
	954
Total	9,040

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2025

Disbursements

Other:

Omnibase - Traffic Failure to Appear	1,535
The Crisis Center - Family Protection Fees	-
DPS Lab Tests	1,067
	1,067

Total	2,602
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Total Disbursements	96,328
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Excess Receipts (Disbursements)	2,180
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Beginning Balance	104,503
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Ending Balance	106,683
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Summary of Ending Balance

Cash, Non-interest Bearing	\$ 106,683
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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, 2025

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, 2025, the County had \$25,383,511 in pooled investments.

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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 \$609,725 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$25,383,511. 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 \$167,973 and the cash equivalents investment pool totaling \$25,383,511. The County has selected departments which maintain cash funds outside the County Treasurer's office. At September 30, 2025 the Bank balance totaled \$340,310 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	700,035
Total Balance at Bank	\$ 950,035

At September 30, 2025 the carrying amount of the County's deposits (cash and investments) was:

	Fair Value	Maturity	Quality Rating
TexPool	18,349,875	< 60 days - Weighted Avg	AAAm
TexStar	2,067,046	< 60 days - Weighted Avg	AAAm
Texas Class	4,966,591	< 60 days - Weighted Avg	AAAm
Cash in Bank	140,806		
Petty Cash	1,200		
	25,525,518		

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, 2025

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, 2025, 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, 2025

NOTE 4: Bonds and Tax Notes (Continued)

Bond Activity

Bond activity for the year ended September 30, 2025 was as follows:

<u>Bonds</u>	<u>Balance October 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance September 30, 2025</u>	<u>Due Within One Year</u>
Certificates of Obligation Bonds, Series 202: \$	7,425,000	-	270,000	7,155,000	280,000
Total Bonds \$	<u>7,425,000</u>	<u>-</u>	<u>270,000</u>	<u>7,155,000</u>	<u>280,000</u>

Bond Debt Service Obligations

Debt service obligations are as follows:

<u>For the Year Ended</u>	<u>Certificate of Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	315,000	94,755	409,755
2031 - 2035	1,625,000	413,000	2,038,000
2036 - 2040	1,750,000	294,926	2,044,926
2041 - 2045	1,895,000	136,202	2,031,202
2046	405,000	4,050	409,050
Total	<u>\$ 7,155,000</u>	<u>1,405,728</u>	<u>8,560,728</u>

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, 2025

NOTE 4: Bonds and Tax Notes (Continued)

Tax Notes Activity

Tax notes activity for the year ended September 30, 2025 was as follows:

<u>Tax Notes</u>	<u>Balance October 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance September 30, 2025</u>	<u>Due Within One Year</u>
Series 2023 Tax Notes	\$ 10,150,000	-	2,350,000	7,800,000	2,470,000
Total Bonds	\$ 10,150,000	-	2,350,000	7,800,000	2,470,000

Tax Notes Service Obligations

Debt service obligations are as follows:

<u>For the Year Ended</u>	<u>Certificate of Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2029	-	-	-
Thereafter	-	-	-
Total	\$ 7,800,000	598,000	8,398,000

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,	
2026	\$ 28,048
2027	20,416
2028	11,435
2029	1,360
2030	-
Thereafter	-
	<u>\$ 61,259</u>

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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 2024, and 18.90% for the months of the accounting year in 2025.

The contribution rate payable by all employee members for the calendar years 2023 and 2024 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, 2025

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 \$217,163, was measured as of December 31, 2024, 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, 2024 are as follows:

<u>Balance at December 31, 2023</u>	<u>\$ (1,591,107)</u>
Changes for the year:	
Service cost	592,979
Interest on total pension liability	2,230,253
Effect of plan changes	3,007,992
Effect of economic/demographic (gains) or losses	334,840
Effect of assumptions changes or inputs	-
Employer contributions	(898,075)
Member contributions	(332,621)
Net Investment Income	(3,174,833)
Administrative Expenses	18,354
Other	29,380
<u>Balance at December 31, 2024</u>	<u>\$ 217,163</u>

At the measurement date, December 31, 2024, pension expense was as follows:

Service cost	\$ 592,979
Interest on total pension liability	2,230,253
Effect of plan changes	3,007,992
Administrative expenses	18,354
Member contributions	(332,621)
Expected investment return net of investment expenses	(2,350,241)
Recognition of economic/demographic gains or losses	89,934
Recognition of assumption changes or inputs	-
Recognition of investment gains or losses	(403,940)
Other	29,380
<u>Pension expense</u>	<u>\$ 2,882,091</u>

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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, 2025, 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	\$ -	239,668
Net difference between projected and actual earnings	353,639	-
Changes of assumptions	-	-
Contributions made subsequent to measurement date	N/A	689,989

\$689,989 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, 2025. 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:		
2025	\$	(160,021)
2026		575,770
2027		(364,800)
2028		(164,920)
2029		-
Thereafter		-
Total	\$	(113,971)

Plan Information

At December 31, 2024, the County had 93 current and 83 former employees and 111 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2024, 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, 2023	December 31, 2024
Measurement Date	December 31, 2023	December 31, 2024
Employer's Fiscal Year	October 1, 2024	September 30, 2025

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	7.50% (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 - 2024: No changes in plan provisions were reflected in the schedule.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	0.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REIT's Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	8.15%
Hedge Funds	HFR, Inc. Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U.S. Treasury	2.00%	1.10%

(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, 2025**

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.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 37,523,313	33,934,403	30,863,080
Fiduciary net position	33,717,240	33,717,240	33,717,240
Net pension liability/(asset)	\$ 3,806,073	217,163	(2,854,160)

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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 TCDRS 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 TCDRS 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, 2023	Dec. 31, 2024
Number of inactive employees entitled to but not yet receiving benefits (1) :	26	24
Number of active employees:	83	93
Average age of active employees	47.11	47.4
Average length of service in years for active employees	8.94	8.93
<hr/>		
Inactive Employees Receiving Benefits (1)		
Number of Benefit recipients (1)	83	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 TCDRS 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, 2025

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 \$321,090, was measured as of December 31, 2024, 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, 2024 are as follows:

<u>Balance at December 31, 2023</u>	\$	<u>357,744</u>
Changes for the year:		
Service cost		8,732
Interest on total OPEB liability ⁽¹⁾		11,770
Changes of benefit terms ⁽²⁾		-
Effect of economic/demographic (gains) or losses		(5,334)
Effect of assumptions changes or inputs ⁽³⁾		(40,693)
Benefit payments		(10,929)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
<u>Balance at December 31, 2024</u>	<u>\$</u>	<u>321,290</u>

(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, 2024, OPEB expense was as follows:

Service cost	\$	8,732
Interest on total OPEB liability ⁽¹⁾		11,770
Effect of plan changes		-
Administrative expenses		-
Recognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(1,138)
Recognition of effect of assumption changes or inputs		(22,778)
Other		-
<u>OPEB expense</u>	<u>\$</u>	<u>(3,414)</u>

(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, 2025, the deferred inflows and outflows of resources are as follows:

<u>Deferred Inflows/Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 8,432	6,035
Changes of assumptions	71,270	14,158
Contributions made subsequent to measurement date	N/A	14,862

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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)

\$14,862 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, 2024. 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:			
2025	\$		(23,916)
2026			(23,913)
2027			(2,477)
2028			(9,203)
2029			-
Thereafter			-
Total	\$		(59,509)

Actuarial Assumptions

The actuarial assumptions, that determine the total OPEB liability as of December 31, 2024, 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, 2023	December 31, 2024
Measurement Date	December 31, 2023	December 31, 2024
Employer's Fiscal Year	October 1, 2024	September 30, 2025

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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)	4.08% 20 Year Bond GO Index published by bondbuyer.com as of December 26, 2024.
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, 2025**

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

Discount Rate

The discount rate used to measure the total OPEB liability was 4.08 percent.

Sensitivity Analysis

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 4.08 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 (3.08 percent) or 1-percentage-point higher (5.08 percent) than the current rate.

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	3.08%	4.08%	5.08%
Total OPEB Liability \$	371,964	321,290	280,545

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, 2025 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, 2025 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, 2025**

NOTE 8: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.44191
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	3.140%
Discount Rate	3.140%
Measurement Date	9/30/2025
Prior Measurement Date	9/30/2024
Prior Year Discount Rate	4.250%
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, 2025

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, 2025 are as follows:

Balance at October 1, 2024	\$	12,501,090
<hr/>		
Changes for the year:		
Service cost		345,743
Interest on total OPEB liability		538,765
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		(2,346,667)
Effect of assumptions changes or inputs		1,609,788
Benefit payments		-
Employer contributions		(343,578)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
Balance at September 30, 2025	\$	12,305,141

At the measurement date, September 30, 2025, pension expense was as follows:

Service cost	\$	345,743
Interest on total OPEB liability		538,765
Effect of plan changes		-
Administrative expenses		-
Employee contributions		-
Expected investment return net of investment expenses		-
Recognition of economic/demographic gains or losses		(2,346,667)
Recognition of effect of assumption changes or inputs		1,609,788
OPEB expense	\$	147,629

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 3.140% 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	2.140%	3.140%	4.140%
Net OPEB Liability \$	14,105,057	12,305,141	10,838,199
Change	1,799,946	-	(1,466,942)

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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 \$	10,748,204	12,305,141	14,216,221
Change	(1,556,937)	-	1,911,080

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		11,246
County Clerk and District Clerk		-
Tax Office		4,115
Total	\$	15,361

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	\$	25,804
Museum Building Fund		163
Sheriff Accounts		38,773
Probation Accounts		30,321
County Clerk and District Clerk		147,488
Tax Office		32,595
Total	\$	275,144

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, 2025

NOTE 10: Tax Abatements (Continued)

For the fiscal year ended September 30, 2025, 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 2025.

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 2025.

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 2025.

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 March 23, 2026, the date these financial statements were available for issuance, and noted no significant events that would require recording or disclosure.

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, 2025, 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 23, 2026.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-001.

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
March 23, 2026

**CRANE COUNTY, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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	\$1,000,000
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	2025-001
SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS	
	N/A – No Single Audit

CRANE COUNTY, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES (Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS
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Finding 2025-001 – Noncompliance with County Competitive Procurement Requirements

Criteria: Texas Local Government Code § 262.023 requires counties to use competitive bidding or competitive proposal procedures when the value of a contract for the purchase of one or more items exceeds the statutory threshold. Counties may not make separate, sequential, or component purchases to avoid the competitive procurement requirements, and knowingly or intentionally doing so can constitute a Class B misdemeanor under Subchapter C of Chapter 262.

Condition: Based on the audit procedures performed, Crane County did not consistently comply with the competitive procurement requirements of Texas Local Government Code § 262.023. Specifically, we noted instances in which the County entered into purchases/contracts with an aggregate value exceeding the statutory competitive bidding threshold without soliciting formal competitive bids or proposals as required by Chapter 262, Subchapter C.

Cause and Effect: The County did not maintain appropriate oversight of purchasing for contracts and updated training over competitive purchasing requirements. Failure to follow the competitive bidding and proposal requirements in Texas Local Government Code § 262.023 exposes Crane County to noncompliance with state law, including potential misdemeanor penalties for knowingly or intentionally structuring purchases to avoid bidding. It also increases the risk of higher costs, favoritism or the appearance of favoritism in vendor selection, and challenges to the validity of contracts entered into by the County.

Recommendation: The County needs to provide an update training on purchasing requirements and should schedule future periodic training for purchasing requirements.

View of Responsible Officials and Planned Corrective Action: We are scheduling procurement training updates for County Officials and department heads provided by Texas Association of Counties.

Responsible Official: Mendy Nichols, County Auditor

**CRANE COUNTY, TEXAS
SUMMARY OF STATUS OF PRIOR YEAR FINDINGS & RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

There were no material findings for the year ended September 30, 2024.

CRANE COUNTY, TEXAS
SCHEDULE OF CASH INVESTED
YEAR ENDED SEPTEMBER 30, 2025

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	3.27%	Open	\$ (4,594,569)
Tex Pool	4.36%	Open	13,310,012
Tex Star	4.21%	Open	2,067,046
Tex Class	4.35%	Open	4,891,107
Special Revenue Funds			
Time Open Account	3.27%	Open	495,025
Tex Pool	4.36%	Open	5,039,862
Business Checking	3.27%	Open	19,669
Public Fund NOW	3.27%	Open	39,618
Debt Service Fund			
Time Open Account	3.27%	Open	(246,306)
Capital Projects Funds			
Time Open Account	3.27%	Open	4,295,629
Tex Pool	4.36%	Open	-
			\$ 25,317,093
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Public Fund NOW	3.27%	Open	4,685
Time Open Account	3.27%	Open	21,573
Tex Class	4.35%	Open	75,484
			\$ 101,742
<u>Fiduciary Fund Types</u>			
Trust and Agency Fund			
Time Open Account	3.27%	Open	106,683
			\$ 106,683

CRANE COUNTY, TEXAS
TAXING HISTORY
YEAR ENDED SEPTEMBER 30, 2025

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
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	11,786,039	836,137
2024	2,630,155,263	0.589349	14,415,000	1,085,000

**CRANE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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
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%
2023	614,987	815,666	(200,679)	4,315,697	18.9%
2024	605,846	898,075	(292,230)	4,751,730	18.9%

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

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

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 592,979	\$ 558,117	\$ 495,894	\$ 543,767	\$ 495,663	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420
Interest on total pension liability	2,230,253	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
Effect of plan changes	3,007,992	-	-	-	-	-	-	-	-	(35,207)
Effect of assumption changes or inputs	-	-	-	(152,502)	1,372,883	-	-	192,524	-	263,434
Effect of economic/demographic (gains) or losses	334,840	49,323	(114,362)	(543,508)	30,765	41,336	(558,497)	(82,779)	(68,362)	(375,483)
Benefit payments/refunds of contributions	(1,932,852)	(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)
Net change in total pension liability	4,233,213		779,730	214,326	2,360,266	944,629	503,317	(1,219,821)	1,129,628	924,675
Total pension liability beginning	29,701,190	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
Total Pension liability ending (a)	\$33,934,403	\$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
Fiduciary Net Position										
Employer Contributions	\$ 898,075	\$ 815,666	\$ 690,337	\$ 636,159	\$ 661,621	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757
Member Contributions	332,621	302,099	255,155	235,615	245,046	215,239	198,773	202,233	210,021	208,098
Investment income net of investment expenses	3,174,833	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)
Benefit payments/refunds of contributions	(1,932,852)	(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)
Administrative expenses	(18,354)	(16,340)	(16,918)	(17,043)	(19,487)	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)
other	(29,380)	(23,567)	(78,195)	(16,706)	(17,293)	(17,943)	(13,893)	(6,581)	(29,521)	(204,693)
Net change in fiduciary Net position	2,424,943	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)
Fiduciary Net Position, beginning	31,292,297	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
Fiduciary Net Position, ending (2)	33,717,240	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
Net pension liability / (asset), ending = (a) - (b)	\$ 217,163	\$ (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
Fiduciary net position as a % of total pension liability	99.36%	105.36%	100.40%	112.61%	95.94%	97.55%	89.35%	95.43%	89.70%	89.02%
Pensionable covered payroll	\$ 4,751,730	\$ 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
Net pension liability/(asset) as a % of covered payroll	4.57%	-36.87%	-3.15%	-104.83%	32.20%	20.20%	91.70%	37.86%	78.01%	79.79%

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, 2025

	Year Ended December 31									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability										
Service Cost	\$ 8,732	\$ 6,538	\$ 8,096	\$ 8,150	\$ 7,422	\$ 4,073	\$ 4,696	\$ 5,086	N/A	N/A
Interest on total OPEB liability	11,710	11,858	8,734	9,245	10,736	12,759	11,953	12,379	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	-	N/A	N/A
Effect of assumption changes or inputs	(40,693)	23,598	(96,793)	7,589	42,950	75,670	(34,528)	14,892	N/A	N/A
Effect of economic/demographic (gains) or losses	(5,334)	10,059	(10,414)	(24,381)	(4,848)	(1,744)	5,945	(793)	N/A	N/A
Benefit payments	(10,929)	(12,947)	(13,851)	(11,444)	(14,003)	(12,914)	(10,791)	(11,556)	N/A	N/A
Net change in total pension liability	(36,454)	39,206	(104,228)	(10,841)	42,257	77,844	(34,615)	20,008	N/A	N/A
Total pension liability beginning	357,744	318,538	422,766	433,607	391,350	313,506	348,121	328,113	N/A	N/A
Total Pension liability ending (a)	\$ 321,290	\$ 357,744	\$ 318,538	\$ 422,766	\$ 433,607	\$ 391,350	\$ 313,506	\$ 348,121	N/A	N/A
Pensionable covered payroll	\$ 4,751,730	\$ 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
Total OPEB Liability/(asset) as a percentage of covered-employee payroll	6.76%	8.29%	-8.74%	12.56%	12.39%	12.73%	11.04%	12.05%	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, 2025

	Year Ended September 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total OPEB Liability										
Service Cost	\$ 345,743	\$ 272,222	\$ 265,577	\$ 545,026	\$ 580,939	\$ 621,476	\$ 621,476	\$ 1,449,610	N/A	N/A
Interest on total OPEB liability	538,765	484,164	467,600	394,375	349,212	569,154	418,708	754,540	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	-	N/A	N/A
Effect of assumption changes or inputs	1,609,788	(265,858)	(110,133)	(3,228,098)	(668,173)	(3,118,670)	1,667,025	(13,639,077)	N/A	N/A
Effect of economic/demographic (gains) or losses	(2,346,667)	2,526,101	(128,225)	(3,489,680)	93,285	2,820,747	(1,594,294)	(2,091,098)	N/A	N/A
Employer Contributions	(343,578)	(365,836)	(359,562)	(379,688)	(436,788)	(425,807)	(455,801)	(746,435)	N/A	N/A
Other	-	5	-	-	-	-	-	-	N/A	N/A
Net change in total pension liability	(195,949)	2,650,798	135,257	(6,158,065)	(81,520)	466,896	657,114	(14,272,460)	N/A	N/A
Total pension liability beginning	12,501,090	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
Total Pension liability ending (a)	\$12,305,141	\$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
Covered-Employee Payroll	\$ 4,751,730	\$ 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
Total OPEB Liability as a percentage of covered-employee payroll	39%	35%	37%	35%	22%	19%	18%	15%	N/A	N/A
OPEB Liability										
Ending OPEB Liability	12,305,141	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
Fiduciary Net Position	-	-	-	-	-	-	-	-	N/A	N/A
NET OPEB Liability	12,305,141	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

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.