County of Crane
Crane, Texas

Financial Statements
Year Ended September 30, 2010

Johnson Miller & Co.
Certified Public Accountants
A Professional Corporation

County of Crane
Crane, Texas

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

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On Basic Financial Statements
And Supplemental Information

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

We have audited the accompanying financial statements of the County of Crane (the "County") as of September 30, 2010, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the accompanying financial statements present only the funds which are maintained by the office of the County Treasurer and are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. Additionally, it is the County's policy to prepare its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. In addition, the supplementary data presented in the Schedule of Cash Invested and Taxing History is

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presented for additional purposes and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.

Johnson Miller & Co., CPA's PC

Odessa, Texas
February 22, 2011

Financial Statements

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements – Summary

Year Ended September 30, 2010

		Receipts	Disbursements	Transfers
GOVERNMENTAL FUND TYPES				
General Fund	$	7,612,773	6,113,924	(418,936)
Special Revenue Funds				
Claims Clearing		-	-	72
Lateral Road		6,300	6,300	-
Restricted		420	28,646	-
Law Library		1,960	-	-
County Attorney Check Processing		6,365	5,647	-
Constable		-	-	-
Records Management		16,374	9,256	-
Courthouse Security		3,928	725	-
Justice of the Peace Technology		2,628	2,891	-
Community Supervision and Corrections Department		68,740	60,621	-
Debt Service Fund		3,931	-	(594)
Capital Projects Funds				
Permanent Improvement		-	384,943	384,943
Airport Improvement		2,610	316	-
Totals		7,726,029	6,613,269	(34,515)
PROPRIETARY FUND TYPES				
Internal Service Fund				
Employee Medical Benefit		1,724,524	1,720,063	-
Golf Course Country Club		35,607	68,445	34,515
4H Club		13,080	6,944	-
Totals		1,773,211	1,795,452	34,515
FIDUCIARY FUND TYPES				
Trust and Agency Fund				
State of Texas Fee		76,694	76,193	-
Totals		76,694	76,193	-
Grand Total (Memorandum Only) (Note 1)	$	9,575,934	8,484,914	-

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements – Summary (Continued)

Year Ended September 30, 2010

Excess Receipts (Disbursements)	Balances: Beginning of Year	Balances: End of Year (Note 2)	Ending Balances: Non-interest Bearing Cash	Ending Balances: Interest Bearing Cash
1,079,913	5,749,740	6,829,653	1,000	6,828,653
72	-	72	-	72
-	-	-	-	-
(28,226)	33,724	5,498	-	5,498
1,960	11,548	13,508	-	13,508
718	516	1,234	-	1,234
-	3,780	3,780	-	3,780
7,118	68,063	75,181	-	75,181
3,203	17,557	20,760	-	20,760
(263)	8,665	8,402	-	8,402
8,119	13,370	21,489	21,489	-
3,337	-	3,337	-	3,337
-	-	-	-	-
2,294	3,150	5,444	-	5,444
1,078,245	5,910,113	6,988,358	22,489	6,965,869
4,461	3,220,787	3,225,248	-	3,225,248
1,677	-	1,677	-	1,677
6,136	-	6,136	-	6,136
12,274	3,220,787	3,233,061	-	3,233,061
501	101,973	102,474	102,474	-
501	101,973	102,474	102,474	-
1,091,020	9,232,873	10,323,893	124,963	10,192,794

See accompanying notes to financial statements.

Governmental Fund Types
General Fund

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Ad Valorem Taxes	$	6,664,363	6,646,235	18,128
Delinquent Taxes		88,806	22,000	66,806
Alcoholic Beverage License		-	100	(100)
Marriage License		943	500	443
Gross Weight and Axle Weight		2,305	1,500	805
Photo/Certified Copy Fees		23,649	6,000	17,649
Birth Certificate Fees		3,472	2,000	1,472
District/County Miscellaneous Clerk Fees		46,392	35,000	11,392
District Attorney Fees		2,498	500	1,998
County Attorney Fees		1,013	300	713
County Attorney State Supplement		28,646	31,250	(2,604)
Election Services Contract Fees		2,776	5,276	(2,500)
District/County Criminal Court Costs		1,377	650	727
District/County Civil Court Costs		7,560	6,000	1,560
County Judge State Supplement		15,788	15,000	788
Juror Payment		2,210	-	2,210
Sheriff Fees		1,978	1,000	978
Tax Assessor-Collector Fee		31,365	35,000	(3,635)
License/Registration Fee		221,457	175,000	46,457
TJPC Entitlement - State		60,719	68,583	(7,864)
Juvenile Probation Title IV –E		-	-	-
Park Fees		10,225	10,000	225
Cemetery Fees		9,540	8,000	1,540
Parks and Wildlife		(1,048)	600	(1,648)
Senior Citizens – State		48,082	41,384	6,698
Senior Citizens – Private		21,634	12,000	9,634
Constable Fees		180	500	(320)
County Portion of State Fees		10,269	7,500	2,769
District/County Court Fines		42,635	30,000	12,635
Justice Court Fines		70,472	50,000	20,472
JP Overpayment		12	-	12
Library Fines		1,126	500	626
Cobra Insurance Premiums		1,775	1,500	275

See accompanying notes to financial statements.

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2010

	Actual	Budget	Variance-Favorable (Unfavorable)
Receipts – Continued			
Interest Earnings	$ 11,790	50,000	(38,210)
Capital Lease Proceeds	-	-	-
SCAAP Grant	4,221	4,221	-
Miscellaneous Refunds	4,844	75	4,769
Swimming Pool Fees	2,420	2,500	(80)
Aviation Fuel Sales	1,679	2,000	(321)
Pay Phone Revenue	1,352	1,000	352
Concession Revenue	1,803	500	1,303
Grant – Rural Addressing	1,700	1,800	(100)
Miscellaneous Revenue	42,051	21,075	20,976
TDHCA Grant	33,900	17,100	16,800
Library – Lone Star Grant	6,057	6,057	-
Indigent Defense – SB7GR	6,746	6,746	-
Miscellaneous Grant Revenue	22,256	15,382	6,874
JP Attorney Collection Fees	(160)	-	(160)
Youth Center	1,404	475	929
Guardianship	145	-	145
Boarding Prisoners	34,615	35,000	(385)
Indigent Defense	24	-	24
Restitution Due to County	4,436	-	4,436
City Arrest Fees	60	-	60
Bond Forfeitures	9,211	-	9,211
Transfer from Fund Balance	-	1,000,000	(1,000,000)
Total Receipts	7,612,773	8,377,809	(765,036)
Disbursements			
County Judge			
Salary – County Judge	52,060	52,060	-
Salary – State Supplement	15,000	15,000	-
Employment Taxes	5,039	5,131	92
Retirement Contribution	5,039	5,039	-
Group Insurance	15,464	15,464	-
Educational/Travel	1,639	2,000	361
Office Supplies	560	600	40
Equipment Maintenance	-	400	400
Telephone	1,438	2,900	1,462
Total	96,239	98,594	2,355

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
Commissioners' Court				
Salary – Commissioners	$	146,224	146,224	-
Employment Taxes – Commissioners		10,964	11,187	223
Retirement Contribution – Commissioners		11,041	11,041	-
Group Insurance – Commissioners		61,425	61,425	-
Educational Travel		4,327	4,875	548
Education/Travel (1)		1,000	1,000	-
Education/Travel (2)		1,000	1,000	-
Educational/Travel (3)		1,000	1,000	-
Educational/Travel (4)		1,000	1,150	150
Office Supplies		1,890	2,400	510
Motor Vehicle		1,109	27,355	26,246
Dues and Subscriptions		3,775	4,600	825
Telephone		3,170	4,600	1,430
Salary – Administrative		33,280	34,560	1,280
Employment Taxes – Administrative		2,405	2,546	141
Retirement Contribution – Administrative		2,467	2,467	-
Group Insurance – Administrative		15,322	15,322	-
Education/Travel – Administrative		1,257	1,500	243
Office Supplies – Administrative		1,377	2,000	623
Telephone – Administrative		-	1,000	1,000
Total		304,033	337,252	33,219
109th Judicial District Court				
District Judge Supplement		4,000	4,154	154
Court Reporter Supplement		19,924	20,003	79
District Judge Secretary Supplement		12,531	14,025	1,494
Employment Taxes		-	306	306
Retirement Contribution		297	297	-
Group Insurance		15,096	15,096	-
Court Reporter Expense and Travel		1,842	3,000	1,158
Office Supplies		-	-	-
Jury Supplies and Expenses		44	300	256
7th Administrative District		410	450	40
Jury Commissioner		-	200	200
Visiting Judges Expense		-	-	-
Court Reporter Fees		-	2,000	2,000
Court Appointed Attorney		15,544	15,746	202
Jury Services		4,039	7,500	3,461
Grand Jury Expense		1,000	2,000	1,000
Telephone		376	900	524
Total		75,103	85,977	10,874

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
District Attorney				
District Attorney Supplement	$	33,654	40,000	6,346
Total		33,654	40,000	6,346
County Court at Law				
Salary – Juvenile Board Member		1,200	1,200	-
Salary – Administrative Assistant		34,840	36,180	1,340
Employment Taxes		2,653	2,758	105
Retirement Contribution		2,672	2,672	-
Group Insurance		15,356	15,356	-
Education/Travel		794	1,000	206
County Court Interpreter		780	800	20
Court Reporter Fees		4,416	5,500	1,084
Attorney Fees – Adult		8,308	8,350	42
Attorney Fees – Juveniles		2,100	5,000	2,900
MHMR Commitments		1,287	3,000	1,713
Jury Services		-	950	950
Total		74,406	82,766	8,360
County/District Clerk				
Salary – County/District Clerk		49,799	49,799	-
Salary – Deputy Clerks		95,023	95,060	37
Employment Taxes		11,507	11,527	20
Retirement Contribution		10,696	10,696	-
Group Insurance		60,068	60,068	-
Contract Labor		1,333	2,000	667
Education/Travel		4,192	5,000	808
Office Supplies		9,168	11,000	1,832
Election Expense		11,078	12,000	922
Election Services		-	2,776	2,776
Copier Rental/Maintenance		4,470	6,400	1,930
Computer Maintenance		23,056	27,000	3,944
Records Management		-	750	750
Telephone		1,238	2,400	1,162
Total		281,628	296,476	14,848

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
County Attorney				
Salary – County Attorney	$	49,799	49,799	-
Salary – State Supplement		31,250	31,250	-
Employment Taxes		6,103	6,201	98
Retirement Contribution		6,009	6,009	-
Group Insurance		15,408	15,408	-
Education/Travel		102	1,250	1,148
Education/Travel Admin		769	1,200	431
Office Supplies		813	1,000	187
Dues and Subscriptions		437	500	63
Computer Maintenance		3,068	5,000	1,932
Law Library		1,977	2,500	523
Investigation		-	800	800
Telephone		1,025	2,000	975
Total		116,760	122,917	6,157
Justice Court				
Salary – Justices of the Peace		49,799	49,799	-
Salary – Assistant Justice of the Peace		28,600	29,700	1,100
Employment Taxes		5,856	5,998	142
Retirement Contribution		5,879	5,879	-
Group Insurance		30,711	30,711	-
Education/Travel – JP		1,932	2,500	568
Office Supplies		2,686	3,000	314
Dues		95	200	105
Computer Maintenance		2,536	3,000	464
Jury Services		-	500	500
Telephone		1,961	2,400	439
Autopsy Fees		10,590	10,600	10
Total		140,645	144,287	3,642
County Auditor				
Salary – County Auditor		56,109	56,109	-
Salary – Assistant Auditor		10,525	10,570	45
Salary – Extra Help		148	168	20
Employment Taxes		4,864	5,524	660
Retirement Contribution		4,928	4,996	68
Group Insurance		15,462	15,462	-
Education Travel		3,855	3,900	45

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

	Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued			
County Auditor – Continued			
Education Travel – CIO	$ -	1,250	1,250
Office Supplies	2,397	3,000	603
Dues and Subscriptions	370	500	130
Computer Maintenance	2,400	2,400	-
Legal Fees	-	-	-
Telephone	676	750	74
Total	101,734	104,629	2,895
County Treasurer			
Salary – County Treasurer	49,799	49,799	-
Salary – Assistant Treasurer	34,320	35,640	1,320
Salary – Extra Help	-	-	-
Employment Taxes	6,087	7,010	923
Retirement Contribution	6,237	6,320	83
Group Insurance	30,750	30,750	-
Education Travel	2,045	2,500	455
Office Supplies	3,875	4,500	625
Dues and Subscriptions	150	200	50
Equipment Maintenance	-	1,000	1,000
Computer Maintenance	2,400	2,400	-
Telephone	1,421	2,000	579
Capital Outlay	-	-	-
Total	137,084	142,119	5,035
Tax Assessor – Collector			
Salary – Tax Assessor – Collector	53,799	53,799	-
Salary – Deputy Tax Collectors	101,400	104,155	2,755
Employment Taxes	11,402	11,567	165
Retirement Contribution	11,432	11,433	1
Group Insurance	61,397	61,397	-
Educational Travel	3,342	3,350	8
Office Supplies	11,395	11,500	105
Dues and Subscriptions	275	500	225
Equipment Maintenance	-	350	350
Software Maintenance	1,756	2,650	894
Telephone	2,145	2,150	5
Computer Lease	22,664	23,845	1,181
Total	281,007	286,696	5,689

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
County Sheriff				
Salary – Sheriff	$	63,390	63,390	-
Salary – Deputies		241,088	242,280	1,192
Overtime – Deputies		10,899	10,900	1
Employment Taxes		23,396	23,414	18
Retirement Contribution		23,457	23,457	-
Group Insurance		107,360	107,360	-
Educational Travel		2,488	4,500	2,012
Law Enforcement Travel		2,481	4,200	1,719
Extradition		-	1,000	1,000
Office Supplies		5,175	5,175	-
Law Enforcement Supplies		8,815	10,350	1,535
Motor Vehicle Fuel and Lube		20,111	21,000	889
Motor Vehicle Tires		2,813	3,000	187
Equipment Maintenance		1,857	1,900	43
Motor Vehicle Repair and Maintenance		6,994	7,000	6
Radio/Teletype		3,424	3,450	26
Investigation		482	500	18
Telephone		7,558	8,650	1,092
Special Departmental Equipment		26,383	26,387	4
Capital Outlay		27,505	27,705	200
Total		585,676	595,618	9,942
Department of Public Safety				
Salary – Extra Help		3,230	11,180	7,950
Employment Taxes		247	856	609
Retirement Contribution		229	772	543
Office Supplies		2,425	3,000	575
Telephone		6,921	7,300	379
Utilities		3,739	4,500	761
DPS – Equipment		787	4,000	3,213
Total		17,578	31,608	14,030
County Constables				
Salary – Constables		9,517	9,517	-
Employment Taxes		728	729	1
Retirement Contribution		706	706	-
Group Insurance		15,158	15,158	-
Education Travel		-	500	500
Supplies		-	1,000	1,000
Motor Vehicle Fuel & Lubrication		-	500	500
Dues and Subscriptions		95	100	5
Psychological Reports		-	-	-
Total		26,204	28,210	2,006

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

	Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued			
County Jail			
Salary – Jailers	159,802	159,805	3
Salary – Extra Help	-	-	-
Employment Taxes	11,610	11,813	203
Retirement Contribution	11,833	11,833	-
Group Insurance	60,668	60,668	-
Jail Supplies	4,296	6,000	1,704
Medical and Evaluation Supplies	3,728	6,915	3,187
Clinic and Hospital	10,260	10,265	5
Computer Maintenance	3,195	4,200	1,005
Boarding Prisoners	34,025	34,030	5
SCAAP Grant Expenditures	957	4,221	3,264
Total	300,374	309,750	9,376
Community Supervision and Corrections Department			
Salary – Probation Officer	53,239	53,239	-
Salary - State Supplement Probation Officers	-	-	-
Salary – Probation Secretary	17,181	17,842	661
Salary - State Supplement Extra Help	-	-	-
Employment Taxes	5,275	5,388	113
Retirement Contribution	5,293	5,293	-
Group Insurance	22,996	22,996	-
Telephone	900	900	-
Total	104,884	105,658	774
Juvenile Probation			
Salary – Juvenile Probation	21,531	21,531	-
Salary - State Supplement	29,605	29,605	-
Salary – Probation Secretary	17,181	17,842	661
Salary – Extra Labor	408	1,400	992
Employment Taxes	5,017	5,219	202
Retirement Contribution	5,132	5,131	(1)
Group Insurance	23,034	23,034	-
Education Travel	6,831	6,924	93
Office Supplies	1,968	2,000	32
Motor Vehicle Fuel and Repair	3,756	4,000	244
Medical, Dental or Lab Fee	335	750	415
Equipment Maintenance	4,200	4,200	-
Contracted Juvenile Detention	30,420	45,565	15,145
Non-residential Services	6,840	11,650	4,810

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
Juvenile Probation				
Auditing Fees	$	3,050	3,050	-
Psychological Report		-	500	500
Title IV E Program Expenses		-	-	-
Telephone		1,380	2,400	1,020
Community Service Supervision		-	250	250
Capital Outlay		-	-	-
Total		160,688	185,051	24,363
County Welfare				
Travel Assistance		-	250	250
Food and Grocery Supplies		-	1,000	1,000
Medical Fees		71	2,000	1,929
Burial Expense		-	1,800	1,800
Utilities		400	4,500	4,100
Total		471	9,550	9,079
Historical Committee				
Salary – Museum Conservator		7,491	9,180	1,689
Salary – Extra		-	2,500	2,500
Employment Taxes		573	1,109	536
Retirement Contribution		561	1,000	439
Education Travel		288	750	462
Office Supplies		1,989	2,500	511
Computer Maintenance		-	1,000	1,000
Telephone		528	1,500	972
Capital Outlay		-	-	-
Total		11,430	19,539	8,109
Parks Recreation Center				
Office Supplies		-	50	50
Supplies and Equipment Repairs		-	-	-
Motor Vehicle Fuel and Lubrication		-	250	250
Telephone		-	-	-
Special Events		3,813	4,000	187
Recreation Equipment		-	400	400
Total		3,813	4,700	887

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

	Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – (Continued)			
County Library			
Salary – Librarian	$ 41,810	42,069	259
Salary – Extra Labor	26,622	45,026	18,404
Salary – Extra Labor Maintenance	15,290	15,600	310
Employment Taxes	6,255	8,371	2,116
Retirement Contribution	5,684	7,886	2,202
Group Insurance	15,421	15,421	-
Educational Travel	628	630	2
Maintenance Supplies	3,261	3,263	2
Supplies	5,173	5,175	2
Library Books	23,892	23,895	3
Film and Software	7,200	7,200	-
Dues and Subscriptions	1,302	1,375	73
Repairs and Maintenance	5,804	6,332	528
Copier Rental	1,573	1,575	2
Telephone	843	1,720	877
Utilities	8,952	12,000	3,048
Lone Star Grant Expenditure	6,057	6,057	-
Capital Outlay	2,202	2,205	3
Total	177,969	205,800	27,831
Parks, Cemetery & Buildings			
Salary – Supervisor	43,185	43,523	338
Salary – Operator	118,694	118,694	-
Salary – Labor II	29,640	29,640	-
Salary – Labor	27,580	28,080	500
Salary – Extra Summer Labor	31,640	37,254	5,614
Salary – Extra Maintenance	15,793	15,793	-
Employment Taxes	19,712	20,828	1,116
Retirement Contribution	19,030	19,030	-
Group Insurance	107,118	107,118	-
Educational Travel	-	-	-
Office Supplies	329	400	71
Supplies	9,483	9,485	2
Motor Vehicle Fuel and Lubrication	14,702	14,702	-
Botanical Supplies	4,284	5,000	716
Equipment Repairs	21,570	21,575	5
Repairs and Maintenance	9,709	10,065	356
Vehicle Repairs	14,028	14,030	2
Welding Supplies	2,359	3,000	641
Telephone	3,601	4,410	809

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
Parks, Cemetery & Buildings – Continued				
Utilities	$	7,035	7,298	263
Total		499,492	509,925	10,433
Sports Complex				
Supplies		1,172	2,100	928
Repairs and Maintenance		746	2,200	1,454
Utilities		9,971	10,000	29
Equipment Rent		-	1,600	1,600
Baseball Equipment		105	1,000	895
Capital Outlay		-	-	-
Total		11,994	16,900	4,906
Swimming Pool				
Salary – Extra Summer Labor		23,844	33,750	9,906
Salary – Extra Maintenance		-	5,198	5,198
Employment Taxes		1,681	2,980	1,299
Supplies		2,982	2,985	3
Concession Supplies		894	3,000	2,106
Pool Chemicals		13,140	13,150	10
Repairs and Maintenance		1,873	3,150	1,277
Lifeguard Certifications		1,551	1,551	-
Telephone		442	500	58
Utilities		9,592	11,000	1,408
Equipment		115	10,000	9,885
Total		56,114	87,264	31,150
County Cemetery				
Supplies		4,198	4,500	302
Repairs and Maintenance		11,486	12,000	514
Telephone		444	1,000	556
Utilities		2,595	4,200	1,605
Capital Outlay		15,558	15,575	17
Total		34,281	37,275	2,994
Building Maintenance				
Supplies		24,874	24,875	1
Repairs and Maintenance		21,442	26,250	4,808
Termite Service Contract		722	3,003	2,281
Telephone		441	2,400	1,959
Internet Service		1,126	4,299	3,173
Utilities		54,278	58,825	4,547
Equipment Lease		4,335	5,000	665
Total		107,218	124,652	17,434

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued				
Courthouse				
Salary – Extra Maintenance	$	14,737	17,901	3,164
Employment Taxes		1,270	1,319	49
Retirement Contribution		1,090	1,189	99
Janitorial Supplies		4,461	4,500	39
Supplies		-	500	500
Repairs and Maintenance		25,961	40,000	14,039
Utilities		38,885	44,000	5,115
Total		86,404	109,409	23,005
Airport				
Telephone		883	1,000	117
Utilities		9,074	9,250	176
Total		9,957	10,250	293
County Extension Service				
Salary – County Agent		11,633	15,193	3,560
Salary – Secretary		39,042	39,042	-
Employment Taxes		3,712	4,187	475
Retirement Contribution		2,894	2,894	-
Group Insurance		15,361	15,361	-
Travel – Agricultural Agent		5,703	5,705	2
Office Supplies		2,974	3,000	26
Home Demonstration Supplies		162	800	638
Result Demonstration Supplies		535	800	265
Motor Vehicle Fuel		3,493	4,705	1,212
Postage		176	750	574
Repairs – Pens and Traps		3,364	3,365	1
Equipment Maintenance		1,976	2,000	24
Pick-up and Equipment Repairs		1,951	2,800	849
Trapper Expense		24,200	26,400	2,200
Telephone		2,808	3,400	592
Utilities		13,008	13,010	2
Soil Conservation		-	2,000	2,000
Capital Outlay		-	-	-
Total		132,992	145,412	12,420

See accompanying notes to financial statements.

County of Crane
Crane, Texas

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

Year Ended September 30, 2010

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Road and Bridge			
Salary – Supervisors	$ 43,260	43,523	263
Salary – Drivers/Operator	174,474	197,640	23,166
Employment Taxes	15,862	18,049	2,187
Retirement Contribution	16,226	17,275	1,049
Group Insurance	91,281	105,000	13,719
Travel – Educational	587	750	163
Office Supplies	2,533	2,600	67
Gas, Oil and Diesel Fuel	49,111	53,500	4,389
Tires and Tubes	7,210	7,500	290
Parts and Repairs	52,040	52,050	10
Caliche, Premix and Emulsion	24,745	24,745	-
Cattleguard Supplies	545	1,000	455
Welding Supplies	2,673	2,850	177
Telephone	1,342	2,100	758
Utilities	6,266	9,000	2,734
Capital Outlay	97,496	97,496	-
Total	585,651	635,078	49,427
Senior Citizens			
Salary – Supervisor	32,005	32,202	197
Salary – Administration	15,224	17,442	2,218
Salary – Dietary	38,711	42,212	3,501
Salary – Transportation	15,170	16,524	1,354
Employment Taxes	7,594	8,076	482
Retirement Contribution	7,079	7,280	201
Group Insurance	15,306	15,306	-
Education Trove	-	-	-
Office Supplies	1,286	2,150	864
Dietary Supplies	51,201	52,500	1,299
Kitchen Supplies	2,937	2,940	3
Gas, Oil and Tires	942	1,555	613
Paper Supplies	5,805	5,805	-
Maintenance Equipment	1,443	2,200	757
Vehicle Repairs	189	1,200	1,011
Area Agency Supervisor	1,362	2,400	1,038
Telephone	562	2,000	1,438
Capital Outlay	2,822	2,850	28
Total	199,638	214,642	15,004

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

	Actual	Budget	Variance-Favorable (Unfavorable)
Disbursements – Continued			
Non-Departmental			
Employee Retirement Reward	$ 374	6,000	5,626
Retirees County Group Insurance	588,841	880,000	291,159
TCDRS SDB Insurance	18,374	18,500	126
Workers Compensation Insurance	13,040	85,000	71,960
Unemployment Taxes/Claims	1,062	2,000	938
Aviation Fuel Sales Expenditures	2,193	2,500	307
Dues and Subscriptions	467	600	133
Advertising	1,863	7,000	5,137
County Promotion and Development	2,519	6,000	3,481
Districting Service Professional Fees	1,500	16,500	15,000
Auditing Fees	31,799	43,950	12,151
Lawsuit Costs	1,833	10,000	8,167
Law Library Expense	-	4,000	4,000
Telephone	2,817	4,000	1,183
COBRA Insurance	2,875	6,000	3,125
Official and Employees Bond	3,035	3,500	465
Insurance	65,710	326,633	260,923
Drug Policy Compliance	20	1,100	1,080
Safety Program	140	5,000	4,860
ADA Compliance	4,302	15,000	10,698
MH/MR Center	-	5,000	5,000
Rural Addressing – 911	354	3,201	2,847
Appraisal District	53,855	56,000	2,145
Tax Expense on Rental Property	260	600	340
COLA	29,965	30,000	35
Paper and Supplies	2,667	3,500	833
Postage	9,978	20,000	10,022
Copier Rental/Maintenance	2,383	2,725	342
Postage Machine Rental/Maintenance	2,988	3,375	387
Fax Phone Line	393	650	257
Animal Control Services	-	-	-
Emergency Management	19,774	19,774	-
Fire Department Equipment	1,750	1,750	-
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	89,246	89,246	-
Capital Outlay	-	-	-
Total	963,877	1,686,604	722,728

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

		Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued				
Capital Outlay				
Paving/Urban	$	100,000	100,000	-
Paving		225,744	226,000	256
Courthouse Computers		14,382	20,000	5,618
Total		340,126	346,000	5,874
TDHCA Grant				
TDHCA Grant Expenditures		54,800	57,100	2,300
Total		54,800	57,100	2,300
Total Disbursements		6,113,924	7,217,708	1,103,784
Transfers Out				
Hospital General Fund		-	-	-
Golf Course Fund		34,515	34,515	-
Permanent Improvement Fund		384,943	1,125,582	740,639
Debt Service Fund		(594)	-	594
Claims Clearing Fund		72	-	(72)
Total Transfers Out		418,936	1,160,097	741,161
Total Disbursements and Transfers Out		6,532,860	8,377,805	1,844,946
Excess Receipts (Disbursements)		1,079,913	4	1,079,909
Beginning Balance		5,749,740	4,747,559	1,002,181
Ending Balance	$	6,829,653	4,747,563	2,082,090

Summary of Ending Balance		
Cash, Non-interest Bearing	$	1,000
Cash, Interest Bearing		6,828,653
	$	6,829,653

See accompanying notes to financial statements.

Governmental Fund Types
Special Revenue Funds

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Claims Clearing Fund

Year Ended September 30, 2010

		Actual	Budget	Variance- Favorable (Unfavorable)
Transfers In				
Transfer from General Fund	$	72	-	72
Total Transfers In		72	-	72
Disbursements		-	-	-
Total Disbursements		-	-	-
Excess Receipts (Disbursements)		72	-	72
Beginning Balance		-	-	-
Ending Balance	$	72	-	72

Summary of Ending Balance		
Cash, Interest Bearing	$	72

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Lateral Road Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
State Lateral Road	$	6,300	6,300	-
Total Receipts		6,300	6,300	-
Disbursements				
Caliche, Premix and Emulsion		4,700	4,700	-
Equipment Repairs		1,600	1,600	-
Total Disbursements		6,300	6,300	-
Excess Receipts (Disbursements)		-	-	-
Beginning Balance		-	(12,990)	12,990
Ending Balance	$	-	(12,990)	12,990

Summary of Ending Balance		
Cash, Interest Bearing	$	-

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Restricted Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Miscellaneous Grant Revenues	$	-	-	-
County Judge State Supplemental		-	(5,000)	5,000
Election Services		-	-	-
County Attorney State Supplement		-	-	-
Juvenile Grant Probation		420	(78)	498
Library Lone Star Grant		-	-	-
Total Receipts		420	(5,078)	5,498
Disbursements				
Youth Center		-	-	-
Insurance on Damages		-	-	-
County Attorney State Supplement		28,646	28,646	-
Total Disbursements		28,646	28,646	-
Excess Receipts (Disbursements)		(28,226)	(33,724)	5,498
Beginning Balance		33,724	(26,534)	60,258
Ending Balance	$	5,498	(60,258)	65,756

Summary of Ending Balance		
Cash, Interest Bearing	$	5,498

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Law Library Fund

Year Ended September 30, 2010

		Actual	Budget	Variance- Favorable (Unfavorable)
Receipts				
Law Library Revenue	$	1,960	11,548	(9,588)
Total Receipts		1,960	11,548	(9,588)
Disbursements				
Law Library Expenditures		-	11,548	11,548
Total Disbursements		-	11,548	11,548
Excess Receipts (Disbursements)		1,960	-	1,960
Beginning Balance		11,548	(16,636)	28,184
Ending Balance	$	13,508	(16,636)	30,144

Summary of Ending Balance		
Cash, Interest Bearing	$	13,508

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
County Attorney Check Processing Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Check Restitution	$	5,691	11,500	(5,809)
County Attorney Fees		674	3,000	(2,326)
Total Receipts		6,365	14,500	(8,135)
Disbursements				
Check Restitution		4,611	11,500	6,889
Miscellaneous		-	249	249
Employment Taxes		69	184	115
Retirement Contribution		67	167	100
Support Staff Salary		900	2,400	1,500
Total Disbursements		5,647	14,500	8,853
Excess Receipts (Disbursements)		718	-	718
Beginning Balance		516	603	(87)
Ending Balance	$	1,234	603	631

Summary of Ending Balance		
Cash, Interest Bearing	$	1,234

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Constable Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Constable Pct. 4 Education Grant	$	-	3,780	(3,780)
Total Receipts		-	3,780	(3,780)
Disbursements				
Constable Pct. 4 Expenditures		-	3,780	3,780
Total Disbursements		-	3,780	3,780
Excess Receipts (Disbursements)		-	-	-
Beginning Balance		3,780	(8,226)	12,006
Ending Balance	$	3,780	(8,226)	12,006
Summary of Ending Balance				
Cash, Interest Bearing	$	3,780		

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Records Management Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Records Management	$	8,159	68,063	(59,904)
County Records		1,002	-	1,002
Vital Statistics Records		363	-	363
Record Archive Fees		6,850	-	6,850
Total Receipts		16,374	68,063	(51,689)
Disbursements				
Records Management Expenditures		9,256	68,063	58,807
Total Disbursements		9,256	68,063	58,807
Excess Receipts (Disbursements)		7,118	-	7,118
Beginning Balance		68,063	(84,488)	152,551
Ending Balance	$	75,181	(84,488)	159,669
Summary of Ending Balance				
Cash, Interest Bearing	$	75,181		

See accompanying notes to financial statements.

Statement of Cash Receipts and Disbursements
Courthouse Security Fund

Year Ended September 30, 2010

		Actual	Budget	Variance- Favorable (Unfavorable)
Receipts				
Courthouse Security – Clerk	$	1,950	8,778	(6,828)
Courthouse Security – JP Fee		1,978	8,779	(6,801)
Total Receipts		3,928	17,557	(13,629)
Disbursements				
Courthouse Security Expense		725	17,557	16,832
Total Disbursements		725	17,557	16,832
Excess Receipts (Disbursements)		3,203	-	3,203
Beginning Balance		17,557	(30,554)	48,111
Ending Balance	$	20,760	(30,554)	51,314

Summary of Ending Balance		
Cash, Interest Bearing	$	20,760

See accompanying notes to financial statements.

County of Crane
Crane, Texas

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

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Justice Court – Tech Fund	$	2,628	8,665	(6,307)
Total Receipts		2,628	8,665	(6,307)
Disbursements				
Technology Expenditures		2,891	8,665	5,774
Total Disbursements		2,891	8,665	5,774
Excess Receipts (Disbursements)		(263)	-	(263)
Beginning Balance		8,665	(19,471)	28,136
Ending Balance	$	8,402	(19,471)	27,873
Summary of Ending Balance				
Cash, Interest Bearing	$	8,402		

See accompanying notes to financial statements.

Statement of Cash Receipts and Disbursements
Community Supervision & Corrections Department

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
TDCJ-CJAD Funding – Basic Supervision	$	14,451	13,379	1,072
Probation Restitution Fees		45,196	22,342	22,854
TDCJ-CJAD Funding – Community Program		9,305	4,952	4,353
Carryover from Previous Fiscal Year		(212)	5,700	(5,912)
Total Receipts		68,740	46,373	22,367
Disbursements				
Salary – Probation Officer		8,373	21,664	13,291
Salary – Probation Secretary		6,150	6,150	-
Salary – Extra Labor		2,113	2,520	407
Salary – Cost of Living Increase		4,000	4,000	-
Employment Taxes		1,578	2,627	1,049
State Retirement Contribution		1,342	1,760	418
Education Travel		542	1,700	1,158
Office Supplies		2,166	3,202	1,036
Fuel/Lubrication		3,849	5,057	1,208
Dues and Subscriptions		-	42	42
Equipment Maintenance		2,570	14,725	12,155
Computer Maintenance		4,800	5,897	1,097
Laboratory Fees		640	850	210
Contract Services for Offenders		10,130	10,080	(50)
Auditing Fees		3,022	2,900	(122)
Fiscal Service Fee		178	193	15
Telephone		1,345	1,505	160
Insurance		1,165	1,160	(5)
Salary – Community Service Supervisor		5,927	8,286	2,359
Employment Taxes		454	661	207
State Share of Retirement		-	487	487
Capital Outlay		-	-	-
Other – Licenses & Registration Fees		277	-	(277)
Prior Year Refund to State		-	3	3
Total Disbursements		60,621	95,469	34,848
Excess Receipts (Disbursements)		8,119	(49,096)	57,215
Beginning Balance		13,370	36,284	(22,914)
Ending Balance	$	21,489	(12,812)	34,301

Summary of Ending Balance		
Cash, Non-Interest Bearing	$	21,489

See accompanying notes to financial statements.

Governmental Fund Types
Debt Service Fund

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Debt Service Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Ad Valorem Taxes:				
1998 General Obligation Refunding Bonds	$	3,931	-	3,931
Total Receipts		3,931	-	3,931
Transfers In				
General Fund		(594)	-	(594)
Total Transfers In		(594)	-	(594)
Total Receipts and Transfers In		3,337	-	3,337
Disbursements				
Principal:				
1998 General Obligation Refunding Bond		-	-	-
Interest:				
1998 General Obligation Refunding Bond		-	-	-
Agent Fees		-	-	-
Total Disbursements		-	-	-
Excess Receipts (Disbursements)		3,337	-	3,337
Beginning Balance		-	16,211	(16,211)
Ending Balance	$	3,337	16,211	(12,874)

Summary of Ending Balance		
Cash, Interest Bearing	$	3,337

See accompanying notes to financial statements.

Governmental Fund Types
Capital Projects Funds

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Permanent Improvement Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Transfers In				
General Fund	$	384,943	1,283,078	(898,135)
Total Transfers In		384,943	1,283,078	(898,135)
Disbursements				
Permanent Improvements		384,943	1,283,078	898,135
Total Disbursements		384,943	1,283,078	898,135
Excess Receipts (Disbursements)		-	-	-
Beginning Balance		-	16,903	(16,903)
Ending Balance	$	-	16,903	(16,903)

Summary of Ending Balance		
Cash, Interest Bearing	$	-

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Airport Improvement Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Hanger Fees	$	2,610	3,150	(540)
Total Receipts		2,610	3,150	(540)
Disbursements				
Airport Project Participation		316	3,150	2,834
Total Disbursements		316	3,150	2,834
Excess Receipts (Disbursements)		2,294	-	2,294
Beginning Balance		3,150	(76,214)	79,364
Ending Balance	$	5,444	(76,214)	81,658

Summary of Ending Balance		
Cash, Interest Bearing	$	5,444

Proprietary Fund Types
Internal Service Fund

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
Employee Medical Benefit Fund

Year Ended September 30, 2010

		Actual	Budget	Variance- Favorable (Unfavorable)
Receipts				
Billings to Other Funds	$	1,673,525	-	1,673,525
Interest		6,598	20,000	(13,402)
Retiree Drug Subsidy		44,401	-	44,401
Total Receipts		1,724,524	20,000	1,704,524
Disbursements				
Medical Claims		1,715,810	-	(1,715,810)
Investment Expense		2,550	2,550	-
Wellness Center Expenses		1,703	17,450	15,747
Total Disbursements		1,720,063	20,000	(1,700,063)
Excess Receipts (Disbursements)		4,461	-	4,461
Beginning Balance		3,220,787	607,775	2,613,012
Ending Balance	$	3,225,248	607,775	2,617,473

Summary of Ending Balance		
Cash, Interest Bearing	$	3,225,248

See accompanying notes to financial statements.

Statement of Cash Receipts and Disbursements
Golf Course Country Club Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
Membership Dues	$	28,096	31,000	(2,904)
Cart Shed Rental		6,660	7,000	(340)
Green Fees		701	850	(149)
Initiation Fees		150	300	(150)
Tournament Revenues		-	6,500	(6,500)
Total Receipts		35,607	45,650	(10,043)
Transfers In				
Transfer from General Fund		34,515	30,000	4,515
Total Transfers In		34,515	30,000	4,515
Total Receipts and Transfers In		70,122	75,650	(5,528)
Disbursements				
Contract Labor		575	575	-
Office Supplies		86	500	414
Supplies		1,354	2,000	646
Motor Vehicle Fuel and Lubrication		1,147	2,250	1,103
Repairs and Maintenance		11,543	13,300	1,757
Equipment Repairs		8,038	9,000	962
Grounds Maintenance		24,000	24,000	-
Fiscal Service Fee		1,000	2,000	1,000
Sales Tax Expense		2,143	2,640	497
Telephone		299	785	486
Utilities		5,960	6,300	340
Capital Outlay		12,300	12,300	-
Total Disbursements		68,445	75,650	7,205
Excess Receipts (Disbursements)		1,677	-	1,677
Beginning Balance		-	-	-
Ending Balance	$	1,677	-	1,677

Summary of Ending Balance		
Cash, Interest Bearing	$	1,677

See accompanying notes to financial statements.

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
4-H Club Fund

Year Ended September 30, 2010

		Actual	Budget	Variance-Favorable (Unfavorable)
Receipts				
RV Park Revenues	$	9,870	7,500	2,370
Steer Pen Revenue		3,210	2,000	1,210
Total Receipts		13,080	9,500	3,580
Disbursements				
4-H Club Repairs		3,561	3,565	4
4-H Club Promotions		1,433	1,935	502
Rifle Club Supplies		1,950	3,000	1,050
Registrations		-	1,000	1,000
Total Disbursements		6,944	9,500	2,556
Excess Receipts (Disbursements)		6,136	-	6,136
Beginning Balance		-	-	-
Ending Balance	$	6,136	-	6,136

Summary of Ending Balance		
Cash, Interest Bearing	$	6,136

See accompanying notes to financial statements.

Fiduciary Fund Types
Trust and Agency Fund

County of Crane
Crane, Texas

Statement of Cash Receipts and Disbursements
State of Texas Fee Fund

Year Ended September 30, 2010

		Actual
Receipts		
Clerk Fees:		
District Clerk Filing Fees	$	2,280
Criminal/Civil Judge's Supplement Salary		4,536
Consolidated Court Cost		4,145
Indigent Fees		620
State Marriage License Fees		930
Lab Tests		555
Birth Certificate		337
Time Payment		892
Compensation to Victims of Crime		90
EMS Trauma Fund		655
Department of Public Safety		140
Fugitive Apprehension		10
Judicial and Court Personnel Training		2
Correctional Management Institute		1
Juvenile Crime and Delinquency		1
Drug Court Program		913
Indigent Defense Representation Fund		120
Family Protection Fees		210
Non Disclosure Fees		56
Probation Fees		240
Jury Service Fees		248
Sheriff Fees		1,785
DNA Testing		19
Failure to Appear		26
State Traffic Fees		6
Total		18,817
Justice of the Peace Fees:		
Consolidated Court Costs		22,961
Compensation to Victims of Crime		1,741
Child Safety Seat/Seat Belt		2,729
Fugitive Apprehension		580
Department of Public Safety Arrest		2,354
Judicial and Court Personnel Training		232
Time Payment		503
Juvenile Crime and Delinquency		58
Correctional Management Institute		58
Indigent Fees		54
Indigent Defense Representation Fun		1,080
Traffic Law Failure to Appear		5,965
Jury Service Fees		2,374
State Traffic Fees		13,796
Family Protection Fees		-
Criminal/Civil Judge's Supplement Salary		3,367
State Civil Justice Data Representation Fund		25
Total		57,877
Total Receipts		76,694

See accompanying notes to financial statements.

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

Year Ended September 30, 2010

	Actual
Disbursements	
State Treasurer:	
Consolidated Court Costs	$ 25,009
Compensation to Victims of Crime	1,526
Fugitive Apprehension	491
Judicial and Court Personnel Training	194
Time Payments	725
Indigent Fees	642
Department of Public Safety Arrest	501
Juvenile Crime and Delinquency	49
Correctional Management Institute	49
Birth Certificates	369
Child Safety Seat	2,273
State Marriage License Fees	900
EMS Trauma Fund	800
Indigent Defense Representation Fund	1,100
Drug Court Program	807
State Traffic Fees	13,196
Non Disclosure Fees	56
Criminal/Civil Judges Supplement Salary	7,664
Traffic Law Failure to Appear	3,736
Sherriff Fees – Bail Bonds	1,566
Probation Fees – Sexual Assault	240
Jury Service Fees	2,421
Family Protection Fees	270
DNA Testing Fees	19
State Civil Justice Data Representation Fund	12
Total	64,615
Crane County's Share of State of Texas Fees:	
Consolidated Court Costs	2,779
Compensation to Victims of Crime	170
Time Payments	725
Fugitive Apprehension	55
Judicial and Court Training	22
Juvenile Crime and Delinquency	5
Correctional Management Institute	5
EMS Trauma Fund	89
Indigent Fees	34
Indigent Defense Representation Fund	122
Drug Court Program	90
Criminal/Civil Judges Supplement Salary	36
Child Safety Seat	2,273
Traffic Failure to Appear	747
State Traffic Fees	695
Law Enforcement – Arrest Fees	2,003
Jury Service Fees	269
Sherriff Fee	174
State Civil Justice Data Representation Fund	1
Total	10,294

See accompanying notes to financial statements.

County of Crane
Crane, Texas

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

Year Ended September 30, 2010

		Actual
Disbursements		
Omnibase:		
Traffic Failure to Appear	$	1,284
Total		1,284
Total Disbursements		76,193
Excess Receipts (Disbursements)		501
Beginning Balance		101,973
Ending Balance	$	102,474
Summary of Ending Balance		
Cash, Non-Interest Bearing	$	102,474

See accompanying notes to financial statements.

Notes to Financial Statements

1. Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

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

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

Fund Accounting (Continued)

b. Proprietary Fund Types

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

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

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

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

Property Taxes

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

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

Compensated Absences

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

Interfund Transactions

Interfund transactions have not been eliminated in the financial statements.

2. Deposits and Investments

The County's deposits consist of bank balances, including an interest bearing time open account, totaling $624,954 and cash equivalents investment pool guaranteed by the State of Texas totaling $10,136,358. 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 $305,506 and the balance at the bank was $624,954. The County has selected, departments which maintain cash funds outside the County Treasures office. At September 30 the Bank balance and the carrying balance totaled $258,341 and $113,303 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	$	250,000
Amount collateralized by FHLB letter of credit		374,954
Total balance at bank	$	624,954

3. Operating Lease Commitments

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

Year ending September 30,		
2011	$	23,171
2012		17,531
2013		16,331
2014		8,480
Thereafter		2,556
	$	68,069

4. Employee Medical Benefits

The County provides its employees a partially self funded medical benefit arrangement, administered externally by an insurance carrier. The arrangement is for the benefit of all County employees and their covered dependents. Individual medical benefits are paid by the County's internal service fund up to an annual maximum of $50,000 per participant. Commercial insurance has been purchased for claims in excess of coverage provided by the internal service fund. Settled claims have not exceeded commercial coverage in fiscal 2010. The Fund's estimated liability for incurred but unreported claims is approximately $172,821 at September 30, 2010.

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

5. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 602 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.

5. Retirement Plan (Continued)

Plan Description (Continued)

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

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The Plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 5.53% for the months of the accounting year in 2009, and 7.98% for the months of the accounting year in 2010.

The contribution rate payable by all employee members for the calendar year 2010 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

Annual Pension Costs

For the County's accounting year ending September 30, 2010, the annual pension cost for the TCDRS plan for its employees and the actual contributions were $346,974.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2001 and December 31, 2002, the basis for determining the contribution rates for calendar years 2009 and 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

5. Retirement Plan (Continued)

Annual Pension Costs (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/2009
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date	12/31/2008
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	20
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date	12/31/2007
Actuarial cost method	entry age
Amortization method	level percentage of payroll, closed
Amortization period in years	30
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

5. Retirement Plan (Continued)

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

Actuarial valuation date	12/31/2006
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
Amortization period in years	15
Asset valuation method	SAF: 10 year smoothed value FSF: fund value
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.3%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date	12/31/2005
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%

Actuarial valuation date		12/31/2004
Actuarial cost method		entry age
Amortization method		level percentage of payroll, open
Amortization period in years		20
Asset valuation method		long-term appreciation with adjustment
Assumptions:		
Investment return (1)		8.0%
Projected salary increases (1)		5.5%
Inflation		3.5%
Cost of living adjustments	0.0%	

5. Retirement Plan (Continued)

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

Actuarial valuation date	12/31/2002
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
Amortization period in years	20
Asset valuation method	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.5%
Inflation	3.5%
Cost of living adjustments	0.0%

(1) includes inflation at the stated rate

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/03	$ 398,702	100%	$ -
09/30/04	403,121	100%	-
09/30/05	400,975	100%	-
09/30/06	425,326	100%	-
09/30/07	462,862	100%	-
09/30/08	484,354	100%	-
09/30/09	312,116	100%	-
09/30/10	346,974	100%	-

5. Retirement Plan (Continued)

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

Actuarial Valuation Date	Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
12/31/02	6,619,919	7,043,269	423,350
12/31/03	6,594,687	6,900,611	305,924
12/31/04	6,724,031	7,050,569	326,538
12/31/05	7,306,472	7,649,726	343,254
12/31/06	7,657,516	7,774,614	117,098
12/31/07	8,241,734	8,308,256	66,522
12/31/08	8,148,063	8,562,555	414,492
12/31/09	8,898,727	9,268,809	370,082

Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/02	93.99%	2,800,718	15.12%
12/31/03	95.56%	2,896,233	10.56%
12/31/04	95.37%	2,782,289	11.74%
12/31/05	95.51%	2,847,364	12.06%
12/31/06	98.49%	3,133,699	3.74%
12/31/07	99.20%	3,223,595	2.06%
12/31/08	95.16%	3,216,059	12.89%
12/31/09	96.01%	2,228,454	16.61%

6. Post Employment Healthcare Benefits

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

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

6. Post Employment Healthcare Benefits (Continued)

In June 2004, the GASB issued Statement No. 45, creating accounting standards for other postemployment benefits (OPEB) provided by governmental entities separately from a pension plan. This statement establishes standards for the measurement, recognition, and display of OPEB expenses/expenditures and related liabilities (assets), note disclosures, and if applicable required supplemental information (RSI) in the financial reports of state and local governments. The County has not implemented the requirements of GASB Statement No. 45 during the fiscal year ended September 30, 2010. However, the County is providing all required disclosures related to other postemployment benefits.

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

Annual required contribution	$	1,428,985
Interest on net OPEB obligation		-
Adjustment to annual required contribution		-
Annual OPEB cost (expense)		1,428,985
Contributions made		(591,367)
Increase in net OPEB obligation		837,618
Net OPEB obligation-beginning of year		-
Net OPEB obligation-end of year	$	837,618

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year ending September 30, 2010 and the preceding fiscal year were as follows:

Fiscal Year Ending	Annual OPEB Cost	Age Adjusted Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2010	$ 1,428,985	$ 591,367	41.4%	$ 837,618

6. Post Employment Healthcare Benefits (Continued)

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

Actuarial Valuation Date as of September 30	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2010	-	$ 13,791,740	13,791,740	0.00%	$ 2,372,575	581.30%

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

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

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

Description	Value
Actual Contribution	$ 591,367
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	$1,428,985
Payroll Growth Rate	3.30%
Discount Rate	2.50%
Net OPEB Obligation (NOO)	$0
Actuarial Value of Assets	$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	$13,791,740
Fiscal Year End Date	9/30/2010
Valuation Date	9/30/2010
Amortization Method	Level Percent of Payroll Amortization

6. Post Employment Healthcare Benefits (Continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

7. Deferred Compensation Plan

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

8. Amounts Due From County Officials and Amounts Paid After Year End

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

Justice of the Peace	$	14,246
Sheriff		314
County Clerk and District Clerk		12,740
Probation Officer		11,071
Total	$	38,371

Each year the County records payments made in October for September obligations as September disbursements once approved by the Commissioner's Court. For 2010, the County recorded $15,919 of October disbursements as September disbursements.

9. Litigation

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

10. Subsequent Events

Management of the County has performed an evaluation of the County's activity through Date __, 2011, the date these financial statements were available for issuance and noted no significant event that would require recording or disclosure.

Supplementary Information

County of Crane
Crane, Texas

Schedule of Cash Invested

Year Ended September 30, 2010

Description	Interest Rate (%)	Maturity Date	Amount
Governmental Fund Types			
General Fund			
Time Open Account	.15%	Open	$ 70,241
Tex Pool	.2332%	Open	3,719,632
Tex Star	.2437%	Open	2,725,548
Certificate of Deposit	.85%	Open	500,000
Special Revenue Funds			
Time Open Account	.15%	Open	121,076
Capital Projects Funds			
Time Open Account	.15%	Open	5,444
			$ 7,141,941
Proprietary Fund Types			
Internal Service Funds			
Time Open Account	.15%	Open	174,297
Tex Pool	.2332%	Open	3,291,651
			$ 3,465,948

Taxing History

Year Ended September 30, 2010

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
1999	628,187,026	0.7000	4,755,508	675,901
2000	654,397,467	0.69260	3,910,328	488,632
2001	1,047,918,714	0.51778	4,042,720	489,408
2002	906,786,344	0.61622	4,895,920	528,024
2003	853,972,796	0.704093	5,060,686	528,238
2004	924,986,869	0.67162	5,459,578	572,395
2005	1,399,400,928	0.47670	5,616,681	587,154
2006	1,833,258,024	.38940	6,080,102	635,959
2007	1,936,095,390	.392970	6,493,859	689,200
2008	2,318,302,436	.312580	6,888,507	727,309
2009	2,122,089,800	.312580	6,533,442	718,741