

**County of Crane
Crane, Texas**

Financial Statements
Year Ended September 30, 2011



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

Odessa, Texas
Midland, Texas
Hobbs, New Mexico

Report of Independent Certified Public Accountants **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, 2011, 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, 2011, 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

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 28, 2012

Financial Statements



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary

Year Ended September 30, 2011

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
GOVERNMENTAL FUND TYPES			
General Fund	\$ 7,876,764	6,392,429	(193,659)
Special Revenue Funds			
Claims Clearing	-	-	(72)
Lateral Road	6,295	1,575	-
Restricted	42,151	-	-
Law Library	2,275	223	-
County Attorney Check Processing	12,443	13,608	-
Constable	1,300	-	-
Records Management	18,105	55,637	-
Courthouse Security	4,709	11,632	-
Justice of the Peace Technology	3,407	1,216	-
Community Supervision and Corrections Department	78,973	59,474	-
Debt Service Fund	539	-	-
Capital Projects Funds			
Permanent Improvement	-	175,516	175,516
Airport Improvement	4,080	200	-
Totals	<u>8,051,041</u>	<u>6,711,510</u>	<u>(18,215)</u>
PROPRIETARY FUND TYPES			
Internal Service Fund			
Employee Medical Benefit	1,624,499	1,531,741	-
Golf Course Country Club	38,435	56,804	18,215
4H Club	14,380	10,110	-
Totals	<u>1,677,314</u>	<u>1,598,655</u>	<u>18,215</u>
FIDUCIARY FUND TYPES			
Trust and Agency Fund			
State of Texas Fee	100,098	94,994	-
Totals	<u>100,098</u>	<u>94,994</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 9,828,453	8,405,159	-

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary (Continued)

Year Ended September 30, 2011

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
1,290,676	6,829,653	8,120,329	1,000	8,119,329
(72)	72	-	-	-
4,720	-	4,720	-	4,720
42,151	5,498	47,649	-	47,649
2,052	13,508	15,560	-	15,560
(1,165)	1,234	69	-	69
1,300	3,780	5,080	-	5,080
(37,532)	75,181	37,649	-	37,649
(6,923)	20,760	13,837	-	13,837
2,191	8,402	10,593	-	10,593
19,499	21,489	40,988	40,988	-
539	3,337	3,876	-	3,876
-	-	-	-	-
<u>3,880</u>	<u>5,444</u>	<u>9,324</u>	<u>-</u>	<u>9,324</u>
<u>1,321,316</u>	<u>6,988,358</u>	<u>8,309,674</u>	<u>41,988</u>	<u>8,267,686</u>
92,758	3,225,248	3,318,006	-	3,318,006
(154)	1,677	1,523	-	1,523
<u>4,270</u>	<u>6,136</u>	<u>10,406</u>	<u>-</u>	<u>10,406</u>
<u>96,874</u>	<u>3,233,061</u>	<u>3,329,935</u>	<u>-</u>	<u>3,329,935</u>
<u>5,104</u>	<u>102,474</u>	<u>107,578</u>	<u>107,578</u>	<u>-</u>
<u>5,104</u>	<u>102,474</u>	<u>107,578</u>	<u>107,578</u>	<u>-</u>
<u>1,423,294</u>	<u>10,323,893</u>	<u>11,747,187</u>	<u>149,566</u>	<u>11,597,621</u>

See accompanying notes to financial statements.



Governmental Fund Types
General Fund



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 6,590,514	6,549,478	41,036
Delinquent Taxes	22,197	22,000	197
Alcoholic Beverage License	-	100	(100)
Marriage License	1,035	500	535
Gross Weight and Axle Weight	2,983	1,500	1,483
Photo/Certified Copy Fees	20,355	10,000	10,355
Birth Certificate Fees	3,995	2,000	1,995
District/County Miscellaneous Clerk Fees	41,402	35,000	6,402
District Attorney Fees	2,634	500	2,134
County Attorney Fees	1,476	300	1,176
County Attorney State Supplement	33,854	31,250	2,604
Election Services Contract Fees	2,794	2,500	294
District/County Criminal Court Costs	2,248	650	1,598
District/County Civil Court Costs	8,661	6,000	2,661
County Judge State Supplement	14,812	15,000	(188)
Juror Payment	1,360	-	1,360
Sheriff Fees	2,318	1,000	1,318
Tax Assessor-Collector Fee	29,054	35,000	(5,946)
License/Registration Fee	224,684	100,000	124,684
TJPC Entitlement - State	66,617	66,309	308
Juvenile Probation Title IV –E	-	188	(188)
Park Fees	13,210	10,000	3,210
Cemetery Fees	12,871	8,000	4,871
Parks and Wildlife	223	600	(377)
Senior Citizens – State	43,246	41,384	1,862
Senior Citizens – Private	24,921	12,500	12,421
Constable Fees	-	500	(500)
County Portion of State Fees	11,124	7,500	3,624
District/County Court Fines	47,814	30,000	17,814
Justice Court Fines	98,123	50,000	48,123
JP Overpayment	15	-	15
Library Fines	827	500	327
Cobra Insurance Premiums	980	1,500	(520)
Bulk Data/Public Records	2,459	-	2,459
Horse Pen Rentals	12,780	-	12,780

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts – Continued			
Interest Earnings	\$ 15,621	50,000	(34,379)
Capital Lease Proceeds	4,950	-	4,950
SCAAP Grant	639	4,221	(3,582)
Miscellaneous Refunds	-	75	(75)
Swimming Pool Fees	2,719	2,500	219
Aviation Fuel Sales	3,230	4,000	(770)
Pay Phone Revenue	496	1,000	(504)
Concession Revenue	1,163	500	663
Grant – Rural Addressing	1,473	1,800	(327)
Miscellaneous Revenue	24,980	25	24,955
TDHCA Grant	416,897	384,092	32,805
Library – Lone Star Grant	4,831	4,831	-
Indigent Defense – SB7GR	6,777	3,500	3,277
Miscellaneous Grant Revenue	44,839	45,460	(621)
JP Attorney Collection Fees	445	-	445
Youth Center	4,267	5,255	(988)
Guardianship	320	-	320
Boarding Prisoners	-	35,000	(35,000)
Restitution Due to County	1,426	-	1,426
City Arrest Fees	105	-	105
Bond Forfeitures	-	-	-
Transfer from Fund Balance	-	1,000,000	(1,000,000)
Transfer from Claims Clearing	72	-	72
	7,876,836	8,584,018	(707,182)
Disbursements			
County Judge			
Salary – County Judge	57,060	57,266	206
Salary – State Supplement	15,000	15,000	-
Employment Taxes	5,422	5,515	93
Retirement Contribution	5,547	5,547	-
Group Insurance	15,492	15,492	-
Educational/Travel	1,806	2,000	194
Office Supplies	320	500	180
Equipment Maintenance	35	300	265
Telephone	1,541	2,000	459
Total	102,223	103,620	1,397

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Commissioners' Court			
Salary – Commissioners	\$ 166,224	166,225	1
Employment Taxes – Commissioners	12,494	12,720	226
Retirement Contribution – Commissioners	12,844	12,844	-
Group Insurance – Commissioners	61,518	61,518	-
Educational Travel	3,090	4,000	910
Education/Travel (1)	747	1,000	253
Education/Travel (2)	879	1,000	121
Educational/Travel (3)	375	1,000	625
Educational/Travel (4)	747	1,000	253
Office Supplies	1,708	2,000	292
Motor Vehicle	935	26,000	25,065
Dues and Subscriptions	3,755	4,600	845
Telephone	3,056	3,600	544
Salary – Administrative	36,557	36,610	53
Employment Taxes – Administrative	2,655	2,805	150
Retirement Contribution – Administrative	2,779	2,795	16
Group Insurance – Administrative	15,346	15,346	-
Education/Travel – Administrative	1,025	1,250	225
Office Supplies – Administrative	1,774	2,000	226
Telephone – Administrative	-	500	500
Postage	(32)	-	32
Total	328,476	358,813	30,337
109th Judicial District Court			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	21,432	21,500	68
District Judge Secretary Supplement	13,117	13,117	-
Employment Taxes	223	320	97
Retirement Contribution	293	320	27
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	1,077	3,000	1,923
Office Supplies	35	35	-
Jury Supplies and Expenses	39	300	261
7 th Administrative District	410	415	5
Jury Commissioner	-	150	150
Visiting Judges Expense	-	1,000	1,000
Court Report Fees	-	1,000	1,000
Court Appointed Attorney	8,576	10,000	1,424
Jury Services	3,500	6,133	2,633
Grand Jury Expense	1,000	2,000	1,000
Telephone	279	600	321
Witness Expenses	705	750	45
Total	69,782	79,891	10,109

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
District Attorney			
District Attorney Supplement	\$ 30,651	39,895	9,244
Telephone	<u>104</u>	<u>105</u>	<u>1</u>
Total	<u>30,755</u>	<u>40,000</u>	<u>9,245</u>
County Court at Law			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	38,281	38,325	44
Employment Taxes	2,916	3,025	109
Retirement Contribution	3,002	3,015	13
Group Insurance	15,358	15,358	-
Education/Travel	918	1,000	82
County Court Interpreter	270	600	330
Court Reporter Fees	3,873	5,500	1,627
Attorney Fees – Adult	6,447	6,500	53
Attorney Fees – Juveniles	1,100	4,000	2,900
MHMR Commitments	-	2,000	2,000
Jury Services	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total	<u>73,365</u>	<u>82,023</u>	<u>8,658</u>
County/District Clerk			
Salary – County/District Clerk	54,799	54,800	1
Salary – Deputy Clerks	99,491	99,525	34
Employment Taxes	11,443	12,685	1,242
Retirement Contribution	11,726	12,635	909
Group Insurance	60,724	60,724	-
Education/Travel	6,400	6,400	-
Office Supplies	18,289	18,700	411
Election Expense	14,083	14,085	2
Copier Rental/Maintenance	5,032	5,100	68
Computer Maintenance	14,306	14,500	194
Telephone	<u>1,012</u>	<u>1,215</u>	<u>203</u>
Total	<u>297,305</u>	<u>300,369</u>	<u>3,064</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Attorney			
Salary – County Attorney	\$ 54,799	54,800	1
Salary – State Supplement	31,250	31,250	-
Employment Taxes	6,485	6,585	100
Retirement Contribution	6,542	6,560	18
Group Insurance	15,473	15,473	-
Education/Travel	2,764	3,050	286
Education/Travel Admin	2,580	2,585	5
Office Supplies	805	1,000	195
Dues and Subscriptions	385	500	115
Computer Maintenance	1,893	2,615	722
Law Library	1,109	2,300	1,191
Investigation	-	200	200
Telephone	768	2,000	1,232
Total	<u>124,853</u>	<u>128,918</u>	<u>4,065</u>
Justice Court			
Salary – Justices of the Peace	54,799	54,800	1
Salary – Assistant Justice of the Peace	23,648	23,660	12
Employment Taxes	5,971	6,600	629
Retirement Contribution	6,025	6,575	550
Group Insurance	28,233	28,300	67
Education/Travel – JP	1,960	2,500	540
Office Supplies	2,877	3,000	123
Dues	170	200	30
Computer Maintenance	2,350	3,000	650
Jury Services	-	500	500
Telephone	1,735	2,400	665
Autopsy Fees	225	8,000	7,775
Total	<u>127,993</u>	<u>139,535</u>	<u>11,542</u>
County Auditor			
Salary – County Auditor	61,109	61,110	1
Salary – Assistant Auditor	12,410	12,470	60
Employment Taxes	5,407	6,020	613
Retirement Contribution	5,591	5,945	354
Group Insurance	15,515	15,515	-
Education Travel	1,841	2,500	659

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Disbursements – Continued			
County Auditor – Continued			
Education Travel – CIO	\$ 2,054	2,055	1
Office Supplies	2,128	3,000	872
Dues and Subscriptions	400	445	45
Computer Maintenance	2,400	2,400	-
Legal Fees	-	500	500
Telephone	496	750	254
Total	<u>109,351</u>	<u>112,710</u>	<u>3,359</u>
County Treasurer			
Salary – County Treasurer	54,799	54,800	1
Salary – Assistant Treasurer	36,683	37,755	1,072
Salary – Extra Help	-	3,500	3,500
Employment Taxes	6,651	7,350	699
Retirement Contribution	6,956	7,320	364
Group Insurance	30,826	30,826	-
Education Travel	3,541	3,541	-
Office Supplies	3,336	3,459	123
Dues and Subscriptions	150	200	50
Equipment Maintenance	-	500	500
Computer Maintenance	2,400	2,400	-
Telephone	1,097	1,500	403
Total	<u>146,439</u>	<u>153,151</u>	<u>6,712</u>
Tax Assessor – Collector			
Salary – Tax Assessor – Collector	54,799	54,800	1
Salary – Deputy Tax Collectors	111,399	111,545	146
Employment Taxes	12,243	12,725	482
Retirement Contribution	12,635	12,680	45
Group Insurance	61,444	61,444	-
Educational Travel	1,959	2,950	991
Office Supplies	9,538	9,550	12
Dues and Subscriptions	220	500	280
Equipment Maintenance	-	350	350
Telephone	1,655	2,000	345
Computer Lease	12,948	25,000	12,052
Total	<u>278,840</u>	<u>293,544</u>	<u>14,704</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Sheriff			
Salary – Sheriff	\$ 68,390	68,390	-
Salary – Deputies	269,132	269,132	-
Overtime – Deputies	19,514	19,514	-
Employment Taxes	26,566	26,566	-
Retirement Contribution	27,248	27,248	-
Group Insurance	107,722	107,722	-
Educational Travel	1,003	1,050	47
Law Enforcement Travel	492	500	8
Office Supplies	4,967	5,000	33
Law Enforcement Supplies	5,475	5,475	-
Motor Vehicle Fuel and Lube	27,650	27,650	-
Motor Vehicle Tires	1,768	1,768	-
Equipment Maintenance	534	600	66
Motor Vehicle Repair and Maintenance	3,435	3,500	65
Radio/Teletype	4,250	4,255	5
Telephone	7,641	8,082	441
Special Departmental Equipment	67,595	112,160	44,565
Total	643,382	688,612	45,230
Department of Public Safety			
Office Supplies	294	368	74
Telephone	2,923	4,593	1,670
Utilities	4,536	4,540	4
DPS – Equipment	3,265	3,265	-
Total	11,018	12,766	1,748
County Constables			
Salary – Constables	2,767	6,943	4,176
Employment Taxes	212	790	578
Retirement Contribution	189	785	596
Group Insurance	4,403	15,000	10,597
Education Travel	-	500	500
Supplies	-	750	750
Motor Vehicle Fuel & Lubrication	-	250	250
Dues and Subscriptions	-	100	100
Total	7,571	25,118	17,547

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
County Jail			
Salary – Jailers	172,015	172,015	-
Employment Taxes	12,576	12,935	359
Retirement Contribution	13,081	13,081	-
Group Insurance	59,470	60,000	530
Jail Supplies	5,406	5,500	94
Medical and Evaluation Supplies	14,080	14,081	1
Clinic and Hospital	5,323	5,591	268
Computer Maintenance	4,174	4,200	26
Boarding Prisoners	29,622	29,625	3
SCAAP Grant Expenditures	<u>639</u>	<u>639</u>	<u>-</u>
Total	<u>316,386</u>	<u>317,667</u>	<u>1,281</u>
Community Supervision and Corrections Department			
Salary – Probation Officer	58,239	58,240	1
Salary – State Supplement Probation Officers	-	-	-
Salary – Probation Secretary	18,871	18,900	29
Salary – State Supplement Extra Help	-	-	-
Employment Taxes	5,787	5,905	118
Retirement Contribution	5,931	5,931	-
Group Insurance	23,157	23,157	-
Telephone	<u>900</u>	<u>900</u>	<u>-</u>
Total	<u>112,885</u>	<u>113,033</u>	<u>148</u>
Juvenile Probation			
Salary – Juvenile Probation	26,531	26,535	4
Salary – State Supplement	29,605	29,605	-
Salary – Probation Secretary	18,870	18,900	30
Salary – Extra Labor	544	849	305
Employment Taxes	5,540	5,735	195
Retirement Contribution	5,771	5,980	209
Group Insurance	23,188	23,188	-
Education Travel	7,483	7,484	1
Office Supplies	1,658	1,661	3
Motor Vehicle Fuel and Repair	4,404	4,500	96
Medical, Dental or Lab Fee	307	500	193
Equipment Maintenance	4,415	4,415	-
Contracted Juvenile Detention	42,520	46,054	3,534
Non-Residential Services	3,990	10,930	6,940

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Juvenile Probation			
Auditing Fees	\$ 3,126	3,126	-
Psychological Report	550	550	-
Title IV E Program Expenses	42	188	146
Telephone	1,848	2,400	552
Community Service Supervision	104	250	146
Total	180,497	192,850	12,353
County Welfare			
Travel Assistance	-	250	250
Food and Grocery Supplies	-	750	750
Medical Fees	-	1,000	1,000
Burial Expense	-	1,500	1,500
Utilities	-	4,000	4,000
Total	-	7,500	7,500
Historical Committee			
Salary – Museum Conservator	9,560	11,005	1,445
Salary – Extra	484	484	-
Employment Taxes	769	1,325	556
Retirement Contribution	724	1,320	596
Education Travel	381	381	-
Office Supplies	5,104	5,635	531
Telephone	487	600	113
Total	17,509	20,750	3,241
Parks Recreation Center			
Salary – Director	18,000	24,990	6,990
Employment Taxes	1,406	2,755	1,349
Retirement Contribution	1,376	2,745	1,369
Group Insurance	7,697	7,697	-
Education Travel	908	925	17
Utilities	267	285	18
Dues and Subscriptions	100	100	-
Office Supplies	289	1,000	711
Supplies and Equipment Repairs	2,911	3,750	839
Motor Vehicle Fuel and Lubrication	-	250	250
Telephone	425	500	75
Special Events	5,492	6,455	963
Recreation Equipment	-	700	700
Total	38,871	52,152	13,281

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – (Continued)			
County Library			
Salary – Librarian	\$ 46,295	46,295	-
Salary – Extra Labor	30,513	56,075	25,562
Salary – Extra Labor Maintenance	15,801	16,380	579
Employment Taxes	6,935	9,295	2,360
Retirement Contribution	6,516	9,165	2,649
Group Insurance	15,409	15,409	-
Educational Travel	534	1,000	466
Maintenance Supplies	3,299	3,300	1
Supplies	5,509	5,510	1
Library Books	14,975	15,000	25
Film and Software	7,183	7,200	17
Dues and Subscriptions	1,437	2,500	1,063
Repairs and Maintenance	2,102	9,500	7,398
Copier Rental	1,331	1,500	169
Telephone	1,001	1,500	499
Utilities	9,851	11,840	1,989
Lone Star Grant Expenditure	4,831	4,831	-
Capital Outlay	1,509	1,510	1
Total	<u>175,031</u>	<u>217,810</u>	<u>42,779</u>
Parks, Cemetery & Buildings			
Salary – Supervisor	47,898	47,898	-
Salary – Operator	123,880	130,430	6,550
Salary – Labor II	32,569	32,605	36
Salary – Labor	30,845	30,890	45
Salary – Extra Summer Labor	33,677	38,030	4,353
Salary – Extra Maintenance	15,653	17,785	2,132
Employment Taxes	21,123	22,770	1,647
Retirement Contribution	20,380	21,420	1,040
Group Insurance	105,954	105,954	-
Educational Travel	25	25	-
Office Supplies	35	400	365
Supplies	14,335	15,000	665
Motor Vehicle Fuel and Lubrication	17,042	19,250	2,208
Botanical Supplies	5,407	5,500	93
Equipment Repairs	8,016	8,200	184
Repairs and Maintenance	11,465	12,000	535
Vehicle Repairs	7,261	7,500	239
Welding Supplies	2,345	3,000	655
Telephone	3,075	5,000	1,925

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
Parks, Cemetery & Buildings – Continued			
Utilities	\$ 8,767	8,770	3
Total	<u>509,752</u>	<u>532,427</u>	<u>22,675</u>
Sports Complex			
Supplies	2,225	2,600	375
Repairs and Maintenance	2,988	3,200	212
Utilities	15,707	16,475	768
Baseball Equipment	158	1,000	842
Total	<u>21,078</u>	<u>23,275</u>	<u>2,197</u>
Swimming Pool			
Salary – Extra Summer Labor	24,788	30,200	5,412
Employment Taxes	1,891	2,980	1,089
Supplies	1,983	1,985	2
Concession Supplies	764	3,000	2,236
Pool Chemicals	10,654	10,655	1
Repairs and Maintenance	2,322	3,150	828
Lifeguard Certifications	1,670	1,670	-
Telephone	325	350	25
Utilities	8,676	11,000	2,324
Equipment	2,561	5,000	2,439
Total	<u>55,634</u>	<u>69,990</u>	<u>14,356</u>
County Cemetery			
Supplies	5,726	8,000	2,274
Repairs and Maintenance	10,344	11,000	656
Telephone	327	1,000	673
Utilities	2,709	4,200	1,491
Capital Outlay	1,515	10,500	8,985
Total	<u>20,621</u>	<u>34,700</u>	<u>14,079</u>
Building Maintenance			
Supplies	25,204	25,210	6
Repairs and Maintenance	23,350	26,250	2,900
Termite Service Contract	-	3,003	3,003
Telephone	419	1,910	1,491
Internet Service	(829)	(810)	19
Utilities	49,843	51,825	1,982
Equipment Lease	7,082	7,085	3
Total	<u>105,069</u>	<u>114,473</u>	<u>9,404</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
Courthouse			
Salary – Extra Maintenance	\$ 14,715	18,100	3,385
Employment Taxes	1,131	1,385	254
Retirement Contribution	1,120	1,380	260
Janitorial Supplies	3,719	4,000	281
Supplies	121	500	379
Repairs and Maintenance	35,995	36,000	5
Utilities	<u>41,879</u>	<u>42,000</u>	<u>121</u>
Total	<u>98,680</u>	<u>103,365</u>	<u>4,685</u>
Airport			
Telephone	651	1,000	349
Utilities	<u>8,019</u>	<u>8,800</u>	<u>781</u>
Total	<u>8,670</u>	<u>9,800</u>	<u>1,130</u>
County Extension Service			
Salary – County Agent	845	9,865	9,020
Salary – Secretary	42,892	42,950	58
Employment Taxes	3,210	4,485	1,275
Retirement Contribution	3,335	3,335	-
Group Insurance	15,390	15,390	-
Travel – Agricultural Agent	1,823	4,985	3,162
Office Supplies	5,515	5,515	-
Home Demonstration Supplies	406	550	144
Result Demonstration Supplies	348	750	402
Motor Vehicle Fuel	954	5,000	4,046
Postage	484	750	266
Repairs – Pens and Traps	1,273	1,500	227
Equipment Maintenance	1,962	2,000	38
Pick-Up and Equipment Repairs	710	2,000	1,290
Trapper Expense	28,000	29,000	1,000
Telephone	2,282	3,400	1,118
Utilities	14,187	14,315	128
Soil Conservation	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total	<u>125,616</u>	<u>147,790</u>	<u>22,174</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Road and Bridge			
Salary – Supervisors	\$ 47,898	47,898	-
Salary – Drivers/Operator	198,969	201,875	2,906
Employment Taxes	18,064	19,110	1,046
Retirement Contribution	18,866	19,930	1,064
Group Insurance	106,793	106,793	-
Travel – Educational	715	1,000	285
Office Supplies	2,243	2,600	357
Gas, Oil and Diesel Fuel	57,874	62,675	4,801
Tires and Tubes	7,273	9,325	2,052
Parts and Repairs	42,628	42,650	22
Caliche, Premix and Emulsion	30,339	30,350	11
Cattleguard Supplies	461	1,000	539
Welding Supplies	3,994	4,100	106
Telephone	1,527	2,100	573
Utilities	4,617	5,000	383
Capital Outlay	<u>33,919</u>	<u>33,950</u>	<u>31</u>
Total	<u>576,180</u>	<u>590,356</u>	<u>14,176</u>
Senior Citizens			
Salary – Supervisor	35,434	35,434	-
Salary – Administration	14,911	14,911	-
Salary – Dietary	32,872	32,872	-
Salary – Transportation	18,083	18,083	-
Employment Taxes	7,609	8,560	951
Retirement Contribution	7,115	8,530	1,415
Group Insurance	15,339	15,339	-
Education Travel	197	750	553
Office Supplies	1,387	2,000	613
Dietary Supplies	58,837	60,500	1,663
Kitchen Supplies	1,371	3,168	1,797
Gas, Oil and Tires	1,230	2,000	770
Paper Supplies	5,945	6,000	55
Maintenance Equipment	2,989	3,000	11
Vehicle Repairs	84	1,000	916
Area Agency Supervisor	1,332	1,332	-
Telephone	<u>333</u>	<u>1,000</u>	<u>667</u>
Total	<u>205,068</u>	<u>214,479</u>	<u>9,411</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Non-Departmental			
Employee Retirement Reward	\$ 811	6,000	5,189
Retirees County Group Insurance	606,006	869,200	263,194
TCDRS SDB Insurance	17,387	20,000	2,613
Workers Compensation Insurance	27,105	85,000	57,895
Unemployment Taxes/Claims	10,983	12,000	1,017
Aviation Fuel Sales Expenditures	3,259	4,000	741
Dues and Subscriptions	268	600	332
Advertising	5,607	5,610	3
County Promotion and Development	6,591	7,000	409
Districting Service Professional Fees	5,500	15,000	9,500
Auditing Fees	38,225	41,954	3,729
Lawsuit Costs	1,000	10,000	9,000
Law Library Expense	-	2,000	2,000
Telephone	2,568	3,389	821
COBRA Insurance	850	5,000	4,150
Official and Employees Bond	2,905	3,500	595
Insurance	66,351	140,840	74,489
Drug Policy Compliance	844	1,100	256
Safety Program	280	5,000	4,720
ADA Compliance	190	10,000	9,810
MH/MR Center	-	5,000	5,000
Rural Addressing – 911	643	2,000	1,357
Appraisal District	38,917	60,973	22,056
Tax Expense on Rental Property	267	600	333
Paper and Supplies	558	2,000	1,442
Postage	12,499	19,600	7,101
Copier Rental/Maintenance	3,113	3,125	12
Postage Machine Rental/Maintenance	2,988	3,375	387
Fax Phone Line	294	650	356
Animal Control Services	6,819	6,820	1
Emergency Management	20,333	20,335	2
Fire Department Equipment	1,250	1,250	-
Fire Department Replacement			
Depreciation	7,500	7,500	-
Fire Department Operating Expense	<u>84,586</u>	<u>84,586</u>	<u>-</u>
Total	<u>976,497</u>	<u>1,465,007</u>	<u>488,510</u>

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Capital Outlay			
Paving/Urban	\$ -	100,000	100,000
Paving	7,013	233,015	226,002
Courthouse Computers	12,974	15,000	2,026
Golf Course	64,348	64,350	2
Total	84,335	412,365	328,030
TDHCA Grant			
TDHCA Grant Expenditures	412,697	412,892	195
Total	412,697	412,892	195
Total Disbursements	6,392,429	7,571,751	1,179,322
Transfers Out			
Hospital General Fund	-	-	-
Golf Course Fund	18,215	25,485	7,270
Permanent Improvement Fund	175,516	946,785	771,269
Debt Service Fund	-	-	-
Airport Improvement Fund	-	40,000	40,000
Total Transfers Out	193,731	1,012,270	818,539
Total Disbursements and Transfers Out	6,586,160	8,584,021	1,997,861
Excess Receipts (Disbursements)	1,290,676	3	1,290,679
Beginning Balance	6,829,653	9,293,347	(2,463,694)
Ending Balance	\$ 8,120,329	9,293,344	1,173,015
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 1,000		
Cash, Interest Bearing	8,119,329		
	\$ 8,120,329		

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, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Transfers In			
Transfer from General Fund	\$ (72)	-	(72)
Total Transfers In	<u>(72)</u>	<u>-</u>	<u>(72)</u>
Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	(72)	-	(72)
Beginning Balance	<u>72</u>	<u>-</u>	<u>72</u>
Ending Balance	\$ -	-	-
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ -		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Lateral Road Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
State Lateral Road	\$ 6,295	-	6,295
Total Receipts	<u>6,295</u>	<u>-</u>	<u>6,295</u>
Disbursements			
Caliche, Premix and Emulsion	1,575	4,695	3,120
Equipment Repairs	<u>-</u>	<u>1,600</u>	<u>1,600</u>
Total Disbursements	<u>1,575</u>	<u>6,295</u>	<u>4,720</u>
Excess Receipts (Disbursements)	4,720	(6,295)	11,015
Beginning Balance	<u>-</u>	<u>(12,990)</u>	<u>12,990</u>
Ending Balance	\$ 4,720	19,285	24,005
Summary of Ending Balance			
Cash, Interest Bearing	\$ 4,720		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Restricted Fund

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Miscellaneous Grant Revenues	\$ -	-	-
County Judge State Supplemental Election Services	-	(5,000)	(5,000)
County Attorney State Supplement	28,646	-	28,646
Juvenile Grant Probation	11,505	(498)	11,007
Library Lone Star Grant Youth Center	2,000	-	2,000
Total Receipts	42,151	(5,498)	36,653
Disbursements			
Youth Center	-	-	-
Insurance on Damages	-	-	-
County Attorney State Supplement	-	-	-
Total Disbursements	-	-	-
Excess Receipts (Disbursements)	42,151	5,498	36,653
Beginning Balance	5,498	(60,258)	65,756
Ending Balance	\$ 47,649	54,760	102,409
Summary of Ending Balance			
Cash, Interest Bearing	\$ 47,649		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Law Library Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Law Library Revenue	\$ <u>2,275</u>	<u>-</u>	<u>2,275</u>
Total Receipts	<u>2,275</u>	<u>-</u>	<u>2,275</u>
Disbursements			
Law Library Expenditures	<u>223</u>	<u>13,508</u>	<u>13,285</u>
Total Disbursements	<u>223</u>	<u>13,508</u>	<u>13,285</u>
Excess Receipts (Disbursements)	2,052	(13,508)	15,560
Beginning Balance	<u>13,508</u>	<u>(16,636)</u>	<u>30,144</u>
Ending Balance	\$ <u>15,560</u>	<u>(30,144)</u>	<u>45,704</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ 15,560		

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, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Check Restitution	\$ 10,632	12,350	(1,718)
County Attorney Fees	<u>1,811</u>	<u>3,000</u>	<u>(1,189)</u>
Total Receipts	<u>12,443</u>	<u>15,350</u>	<u>(2,907)</u>
Disbursements			
Check Restitution	12,341	12,350	9
Miscellaneous	-	230	230
Employment Taxes	84	185	101
Retirement Contribution	83	185	102
Support Staff Salary	<u>1,100</u>	<u>2,400</u>	<u>1,300</u>
Total Disbursements	<u>13,608</u>	<u>15,350</u>	<u>1,742</u>
Excess Receipts (Disbursements)	(1,165)	-	(1,165)
Beginning Balance	<u>1,234</u>	<u>603</u>	<u>631</u>
Ending Balance	\$ 69	603	534
Summary of Ending Balance			
Cash, Interest Bearing	\$ 69		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Constable Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Constable Pct. 4 Education Grant	\$ <u>1,300</u>	<u>-</u>	<u>1,300</u>
Total Receipts	<u>1,300</u>	<u>-</u>	<u>1,300</u>
Disbursements			
Constable Pct. 4 Expenditures	<u>-</u>	<u>3,780</u>	<u>3,780</u>
Total Disbursements	<u>-</u>	<u>3,780</u>	<u>3,780</u>
Excess Receipts (Disbursements)	1,300	(3,780)	5,080
Beginning Balance	<u>3,780</u>	<u>(8,226)</u>	<u>12,006</u>
Ending Balance	\$ <u>5,080</u>	<u>12,006</u>	<u>17,086</u>
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>5,080</u>		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Records Management Fund

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Records Management	\$ 8,992	-	8,992
County Records	1,326	-	1,326
Vital Statistics Records	362	-	362
Record Archive Fees	7,425	-	7,425
Total Receipts	18,105	-	18,105
Disbursements			
Records Management Expenditures	55,214	74,756	19,542
Educational Travel	423	425	2
Total Disbursements	55,637	75,181	19,544
Excess Receipts (Disbursements)	(37,532)	(75,181)	37,649
Beginning Balance	75,181	(84,488)	159,669
Ending Balance	\$ 37,649	159,669	197,318
Summary of Ending Balance			
Cash, Interest Bearing	\$ 37,649		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Courthouse Security Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Courthouse Security – Clerk	\$ 2,116	-	2,116
Courthouse Security – JP Fee	<u>2,593</u>	-	<u>2,593</u>
Total Receipts	<u>4,709</u>	-	<u>4,709</u>
Disbursements			
Courthouse Security Expense	<u>11,632</u>	<u>20,760</u>	<u>9,128</u>
Total Disbursements	<u>11,632</u>	<u>20,760</u>	<u>9,128</u>
Excess Receipts (Disbursements)	(6,923)	(20,760)	13,837
Beginning Balance	<u>20,760</u>	<u>(30,554)</u>	<u>51,314</u>
Ending Balance	\$ 13,837	51,314	65,151
Summary of Ending Balance			
Cash, Interest Bearing	\$ 13,837		

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, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Justice Court – Tech Fund	\$ 3,407	-	3,407
Total Receipts	<u>3,407</u>	<u>-</u>	<u>3,407</u>
Disbursements			
Technology Expenditures	1,216	8,402	7,186
Total Disbursements	<u>1,216</u>	<u>8,402</u>	<u>7,186</u>
Excess Receipts (Disbursements)	2,191	(8,402)	10,593
Beginning Balance	<u>8,402</u>	<u>(19,471)</u>	<u>27,873</u>
Ending Balance	\$ 10,593	(27,873)	38,466
Summary of Ending Balance			
Cash, Interest Bearing	\$ 10,593		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Community Supervision & Corrections Department

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
TDCJ-CJAD Funding – Basic Supervision	\$ 20,422	17,413	3,009
Probation Restitution Fees	54,330	50,000	4,330
TDCJ-CJAD Funding – Community Program	4,221	6,937	(2,716)
Carryover from Previous Fiscal Year	-	13,439	(13,439)
Total Receipts	<u>78,973</u>	<u>87,789</u>	<u>(8,816)</u>
Disbursements			
Salary – CSCD Director	8,895	8,374	(521)
Salary – Admin Support	6,504	6,151	(353)
Salary – Extra Labor	915	2,500	1,585
Salary – Cost of Living Increase	4,200	4,200	-
Employment Taxes	1,654	1,610	(44)
State Retirement Contribution	1,479	1,422	(57)
Education Travel	1,472	1,472	-
Office Supplies	1,006	1,885	879
Fuel/Lubrication	4,213	4,500	287
Equipment Maintenance	3,214	6,858	3,644
Computer Maintenance	4,800	4,800	-
Laboratory Fees	865	904	39
Contract Services for Offenders	6,090	10,291	4,201
Auditing Fees	3,258	3,258	-
Fiscal Service Fee	183	183	-
Telephone	1,262	1,900	638
Insurance	962	1,000	38
Salary – Community Service Supervisor	7,520	7,795	275
Employment Taxes	490	490	-
Other – Licenses & Registration Fees	492	592	100
Total Disbursements	<u>59,474</u>	<u>70,185</u>	<u>10,711</u>
Excess Receipts (Disbursements)	19,499	17,604	1,895
Beginning Balance	<u>21,489</u>	<u>(12,812)</u>	<u>34,301</u>
Ending Balance	\$ 40,988	4,792	36,196
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 40,988		

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, 2011

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Receipts			
Ad Valorem Taxes:			
1998 General Obligation Refunding Bonds	\$ <u>539</u>	<u>-</u>	<u>539</u>
Total Receipts	<u>539</u>	<u>-</u>	<u>539</u>
Transfers In			
General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts and Transfers In	<u>539</u>	<u>-</u>	<u>539</u>
Disbursements			
Principal:			
1998 General Obligation Refunding Bond	<u>-</u>	<u>-</u>	<u>-</u>
Interest:			
1998 General Obligation Refunding Bond	<u>-</u>	<u>-</u>	<u>-</u>
Agent Fees	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	539	-	539
Beginning Balance	<u>3,337</u>	<u>16,211</u>	<u>(12,874)</u>
Ending Balance	\$ <u>3,876</u>	<u>16,211</u>	<u>(12,335)</u>
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>3,876</u>		

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, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Transfers In			
General Fund	\$ <u>175,516</u>	<u>1,000,000</u>	<u>(824,484)</u>
Total Transfers In	<u>175,516</u>	<u>1,000,000</u>	<u>(824,484)</u>
Disbursements			
Permanent Improvements	<u>175,516</u>	<u>1,000,000</u>	<u>(824,484)</u>
Total Disbursements	<u>175,516</u>	<u>1,000,000</u>	<u>(824,484)</u>
Excess Receipts (Disbursements)	-	-	-
Beginning Balance	<u>-</u>	<u>16,903</u>	<u>(16,903)</u>
Ending Balance	\$ <u>-</u>	<u>16,903</u>	<u>(16,903)</u>
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>-</u>		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Airport Improvement Fund

Year Ended September 30, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Hanger Fees	\$ 4,080	-	4,080
Transfer from General Funds	-	40,000	(40,000)
Total Receipts	<u>4,080</u>	<u>40,000</u>	<u>(35,920)</u>
Disbursements			
Airport Project Participation	<u>200</u>	45,444	45,244
Total Disbursements	<u>200</u>	<u>45,444</u>	<u>45,244</u>
Excess Receipts (Disbursements)	3,880	(5,444)	9,324
Beginning Balance	<u>5,444</u>	<u>(76,214)</u>	<u>81,658</u>
Ending Balance	\$ 9,324	(81,658)	90,982
Summary of Ending Balance			
Cash, Interest Bearing	\$ 9,324		



**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, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$ 1,590,555	-	1,590,555
Interest	4,416	10,000	(5,584)
Retiree Drug Subsidy	<u>29,528</u>	<u>12,600</u>	<u>16,928</u>
Total Receipts	<u>1,624,499</u>	<u>22,600</u>	<u>1,601,899</u>
Disbursements			
Medical Claims	1,513,056	-	(1,513,056)
Investment Expense	2,600	2,600	-
Wellness Center Expenses	<u>16,085</u>	<u>20,000</u>	<u>3,915</u>
Total Disbursements	<u>1,531,741</u>	<u>22,600</u>	<u>(1,509,141)</u>
Excess Receipts (Disbursements)	92,758	-	92,758
Beginning Balance	<u>3,225,248</u>	<u>607,775</u>	<u>2,617,473</u>
Ending Balance	\$ 3,318,006	607,775	2,710,231
Summary of Ending Balance			
Cash, Interest Bearing	\$ 3,318,006		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Golf Course Country Club Fund

Year Ended September 30, 2011

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 30,298	30,000	298
Cart Shed Rental	7,500	10,200	(2,700)
Green Fees	512	1,050	(538)
Initiation Fees	-	300	(300)
Tournament Revenues	125	6,500	(6,375)
Total Receipts	38,435	48,050	(9,615)
Transfers In			
Transfer from General Fund	18,215	25,485	(7,270)
Total Transfers In	18,215	25,485	(7,270)
Total Receipts and Transfers In	56,650	73,535	(16,885)
Disbursements			
Office Supplies	28	500	472
Supplies	5,638	5,650	12
Motor Vehicle Fuel and Lubrication	-	1,880	1,880
Repairs and Maintenance	5,368	5,387	19
Equipment Repairs	10,731	11,587	856
Grounds Maintenance	18,829	28,289	9,460
Fiscal Service Fee	3,650	3,650	-
Sales Tax Expense	2,658	3,000	342
Telephone	352	600	248
Utilities	7,844	9,500	1,656
Capital Outlay	-	485	485
Property Leases	181	181	-
Equipment Leases	1,525	2,826	1,301
Total Disbursements	56,804	73,535	16,731
Excess Receipts (Disbursements)	(154)	-	(154)
Beginning Balance	1,677	-	1,677
Ending Balance	\$ 1,523	-	1,523
Summary of Ending Balance			
Cash, Interest Bearing	\$ 1,523		

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, 2011

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
RV Park Revenues	\$ 8,365	3,000	5,365
Steer Pen Revenue	5,920	3,350	2,570
Donations	<u>95</u>	<u>-</u>	<u>95</u>
Total Receipts	<u>14,380</u>	<u>6,350</u>	<u>8,030</u>
Disbursements			
Uniforms	-	100	100
Repairs and Maintenance	-	500	500
Promotions	212	500	288
Supplies	1,801	2,886	1,085
Registrations	464	750	286
Equipment	5,485	5,500	15
Events	2,000	2,000	-
Awards	<u>148</u>	<u>250</u>	<u>102</u>
Total Disbursements	<u>10,110</u>	<u>12,486</u>	<u>2,376</u>
Excess Receipts (Disbursements)	4,270	(6,136)	10,406
Beginning Balance	<u>6,136</u>	<u>-</u>	<u>6,136</u>
Ending Balance	\$ 10,406	(6,136)	16,542
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ 10,406		

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, 2011

		<u>Actual</u>
Receipts		
Clerk Fees:		
District Clerk Filing Fees	\$	2,732
Criminal/Civil Judge's Supplement Salary		5,253
Consolidated Court Cost		7,736
Indigent Fees		720
State Marriage License Fees		1,035
Lab Tests		122
Birth Certificate		383
Time Payment		858
Compensation to Victims of Crime		45
EMS Trauma Fund		1,601
Department of Public Safety		160
Fugitive Apprehension		10
Judicial and Court Personnel Training		2
Correctional Management Institute		1
Juvenile Crime and Delinquency		1
Drug Court Program		1,031
Indigent Defense Representation Fund		138
Family Protection Fees		796
Non Disclosure Fees		56
Probation Fees		210
Jury Service Fees		280
Sheriff Fees		1,695
DNA Testing		284
County Attorney - Failure to Appear		90
State Traffic Fees		6
Total		25,245
Justice of the Peace Fees:		
Consolidated Court Costs		32,294
Compensation to Victims of Crime		1,185
Child Safety Seat/Seat Belt		2,755
Fugitive Apprehension		395
Department of Public Safety warrants		3,271
Judicial and Court Personnel Training		158
Time Payment		400
Juvenile Crime and Delinquency		40
Correctional Management Institute		40
Indigent Fees		102
Indigent Defense Representation Fun		1,554
Traffic Law Failure to Appear		5,855
Jury Service Fees		3,268
State Traffic Fees		18,695
Failure to Secure Child Fee		-
Criminal/Civil Judge's Supplement Salary		4,783
State Civil Justice Data Representation Fund		58
Total		74,853
Total Receipts		100,098

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, 2011

	Actual
Disbursements	
State Treasurer:	
Consolidated Court Costs	\$ 33,930
Compensation to Victims of Crime	1,269
Fugitive Apprehension	419
Judicial and Court Personnel Training	166
Time Payments	575
Indigent Fees	705
Department of Public Safety Arrest	640
Juvenile Crime and Delinquency	41
Correctional Management Institute	41
Birth Certificates	360
Child Safety Seat	1,364
State Marriage License Fees	1,040
EMS Trauma Fund	1,326
Indigent Defense Representation Fund	1,422
Drug Court Program	857
State Traffic Fees	16,827
Non Disclosure Fees	56
Criminal/Civil Judges Supplement Salary	9,921
Traffic Law Failure to Appear	3,563
Sherriff Fees – Bail Bonds	1,620
Probation Fees – Sexual Assault	220
Jury Service Fees	2,999
DNA Testing Fees	284
State Civil Justice Data Representation Fund	50
Failure to Secure Child Fee	2
District Court Filing Fee	2,030
 Total	 81,727
 Crane County's Share of State of Texas Fees:	
Consolidated Court Costs	3,771
Compensation to Victims of Crime	141
Time Payments	575
Fugitive Apprehension	46
Judicial and Court Training	18
Juvenile Crime and Delinquency	5
Correctional Management Institute	5
EMS Trauma Fund	147
Indigent Fees	37
Indigent Defense Representation Fund	158
Drug Court Program	95
Criminal/Civil Judges Supplement Salary	41
Child Safety Seat	1,365
Traffic Failure to Appear	713
State Traffic Fees	886

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, 2011

	Actual
Disbursements	
Crane County's Share of State of Texas Fees (Continued):	
Law Enforcement – Arrest Fees	\$ 2,561
Jury Service Fees	333
Sherriff Fee	180
State Civil Justice Data Representation Fund	6
District Court Filing Fee	35
Total	11,118
Other:	
Omnibase – Traffic Failure to Appear	\$ 1,488
The Crisis Center – Family Protection Fees	661
Total	2,149
Total Disbursements	94,994
Excess Receipts (Disbursements)	5,104
Beginning Balance	102,474
Ending Balance	\$ 107,578
Summary of Ending Balance	
Cash, Non-Interest Bearing	\$ 107,578

See accompanying notes to financial statements.

County of Crane Crane, Texas

Notes to Financial Statements

1. **Organization and Summary of Significant Accounting Policies**

The County of Crane (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

County of Crane Crane, Texas

Notes to Financial Statements

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.

County of Crane Crane, Texas

Notes to Financial Statements

**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 \$983,532 and cash equivalents investment pool guaranteed by the State of Texas totaling \$11,258,127. 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 \$619,302 and the balance at the bank was \$983,532. 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 \$344,706 and \$123,440 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$ 250,000
Amount collateralized by FHLB letter of credit	<u>733,532</u>
Total balance at bank	\$ <u>983,532</u>

County of Crane Crane, Texas

Notes to Financial Statements

3. Operating Lease Commitments

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

Year ending September 30,	
2012	\$ 22,466
2013	21,317
2014	12,106
2015	2,575
Thereafter	<u> -</u>
	<u>\$ 58,464</u>

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 2011. The Fund's estimated liability for incurred but unreported claims is approximately \$149,314 at September 30, 2011.

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 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 79768-2034.

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

County of Crane Crane, Texas

Notes to Financial Statements

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 7.98% for the months of the accounting year in 2010, and 7.49% for the months of the accounting year in 2011.

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, 2011, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$376,842.

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 2010 and 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

County of Crane Crane, Texas

Notes to Financial Statements

**5. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information

Actuarial valuation date	12/31/2010
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	12/31/2009
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%

County of Crane Crane, Texas

Notes to Financial Statements

**5. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

Actuarial valuation date	12/31/2007
Actuarial cost method	entry age
Amortization method	level percentage of payroll, open
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%
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	long-term appreciation with adjustment
Assumptions:	
Investment return (1)	8.0%
Projected salary increases (1)	5.4%
Inflation	3.5%
Cost of living adjustments	0.0%
Actuarial valuation date	12/31/2005
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%

County of Crane Crane, Texas

Notes to Financial Statements

**5. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

Actuarial Valuation Information (Continued)

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%

(1) includes inflation at the stated rate

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

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
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%	-
09/30/11	376,842	100%	-

County of Crane Crane, Texas

Notes to Financial Statements

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)
12/31/03	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
12/31/10	9,131,317	9,710,391	579,074

Actuarial Valuation Date	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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%
12/31/10	94.04%	2,304,171	25.13%

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.

County of Crane Crane, Texas

Notes to Financial Statements

- 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, 2011. 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	\$	1,476,142
Interest on net OPEB obligation		20,940
Adjustment to annual required contribution		(24,695)
Annual OPEB cost (expense)		1,472,387
Contributions made		(607,631)
Increase in net OPEB obligation		864,756
Net OPEB obligation-beginning of year		837,618
Net OPEB obligation-end of year		\$ 1,702,374

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, 2011 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, 2011	\$ 1,472,387	\$ 607,631	41.3%	\$ 1,702,374

County of Crane Crane, Texas

Notes to Financial Statements

- 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)
2011	- \$	13,791,740	13,791,740	0.00%	\$ 2,537,979	543.41%
2010	- \$	13,791,740	13,791,740	0.00%	\$ 2,372,575	581.30%

Note: This is the second 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	\$607,631
Total OPEB Retiree Premium	n/a
Age Adjustment Factor	1
Annual Required Contribution (ARC)	\$1,428,985
Payroll Growth Rate	3.3%
Discount Rate	2.5%
Net OPEB Obligation (NOO)	\$837,618
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$13,791,740
Fiscal Year End Date	9/30/2011
Valuation Date	9/30/2010
Amortization Method	Level Percent of Payroll Amortization

County of Crane Crane, Texas

Notes to Financial Statements

- 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	\$ 21,505
Sheriff	469
County Clerk and District Clerk	12,101
Probation Officer	<u>9,690</u>
Total	\$ <u>43,765</u>

Each year the County records payments made in October for September obligations as September disbursements once approved by the Commissioner's Court. For 2011, the County recorded \$49,527 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 statements.

County of Crane Crane, Texas

Notes to Financial Statements

- 10. Subsequent Events** Management of the County has performed an evaluation of the County's activity through February 28, 2012, 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, 2011

<u>Description</u>	<u>Interest Rate (%)</u>	<u>Maturity Date</u>	<u>Amount</u>
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	.15%	Open	\$ 56,946
Tex Pool	.0843%	Open	5,025,283
Tex Star	.0906%	Open	2,029,660
Certificate of Deposit	.85%	Open	1,007,440
Special Revenue Funds			
Time Open Account	.15%	Open	139,033
Capital Projects Funds			
Time Open Account	.15%	Open	<u>9,324</u>
			\$ 8,267,686
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	.15%	Open	134,192
Tex Pool	.0843%	Open	<u>3,195,743</u>
			\$ 3,329,935

County of Crane Crane, Texas

Taxing History

Year Ended September 30, 2011

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

<u>Year</u>	<u>Assessed Valuation</u>	<u>Tax Rate</u>	<u>County Tax</u>	<u>Road Tax</u>
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
2010	2,319,517,191	.284590	6,006,782	660,619