



**County of Crane
Crane, Texas**

Financial Statements
Year Ended September 30, 2012



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, 2012, 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, 2012, 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., CPAs PC

Odessa, Texas
April 2, 2013

Financial Statements



County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary

Year Ended September 30, 2012

	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
GOVERNMENTAL FUND TYPES			
General Fund	\$ 7,545,366	6,803,279	(599,400)
Special Revenue Funds			
Juvenile Probation Fund	11,815	-	-
Lateral Road	6,295	10,923	-
Restricted	5,736	-	460,000
Law Library	2,205	-	-
County Attorney Check Processing	8,601	8,608	-
Constable	-	-	-
Records Management	18,565	4,187	-
Courthouse Security	5,703	1,225	-
Justice of the Peace Technology	4,510	7,795	-
County/District Court Technology Fund	2,470	-	-
Community Supervision and Corrections Department	70,767	81,551	-
Debt Service Fund	352	-	-
Capital Projects Funds			
Permanent Improvement	-	113,091	113,300
Airport Improvement	<u>1,800</u>	<u>300</u>	<u>-</u>
Totals	<u>7,684,185</u>	<u>7,030,959</u>	<u>(26,100)</u>
PROPRIETARY FUND TYPES			
Internal Service Fund			
Employee Medical Benefit	1,823,419	1,743,498	-
Golf Course Country Club	41,829	66,400	26,100
4-H Club	<u>27,670</u>	<u>10,958</u>	<u>-</u>
Totals	<u>1,892,918</u>	<u>1,820,856</u>	<u>26,100</u>
FIDUCIARY FUND TYPES			
Trust and Agency Fund			
State of Texas Fee	<u>123,859</u>	<u>114,638</u>	<u>-</u>
Totals	<u>123,859</u>	<u>114,638</u>	<u>-</u>
Grand Total (Memorandum Only) (Note 1)	\$ 9,700,962	8,966,453	-

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – Summary (Continued)

Year Ended September 30, 2012

Excess Receipts (Disbursements)	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
142,687	8,120,329	8,263,016	1,000	8,262,016
11,815	-	11,815	-	11,815
(4,628)	4,720	92	-	92
465,736	47,649	513,385	-	513,385
2,205	15,560	17,765	-	17,765
(7)	69	62	-	62
-	5,080	5,080	-	5,080
14,378	37,649	52,027	-	52,027
4,478	13,837	18,315	-	18,315
(3,285)	10,593	7,308	-	7,308
2,470	-	2,470	-	2,470
(10,784)	40,988	30,204	-	30,204
352	3,876	4,228	-	4,228
209	-	209	-	209
<u>1,500</u>	<u>9,324</u>	<u>10,824</u>	<u>-</u>	<u>10,824</u>
<u>627,126</u>	<u>8,309,674</u>	<u>8,936,800</u>	<u>1,000</u>	<u>8,935,800</u>
79,921	3,318,006	3,397,927	-	3,397,927
1,529	1,523	3,052	3,052	-
<u>16,712</u>	<u>10,406</u>	<u>27,118</u>	<u>-</u>	<u>27,118</u>
<u>98,162</u>	<u>3,329,935</u>	<u>3,428,097</u>	<u>3,052</u>	<u>3,425,045</u>
<u>9,221</u>	<u>107,578</u>	<u>116,799</u>	<u>116,799</u>	<u>-</u>
<u>9,221</u>	<u>107,578</u>	<u>116,799</u>	<u>116,799</u>	<u>-</u>
734,509	11,747,187	12,481,696	120,851	12,360,845

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 6,581,632	6,544,867	36,765
Delinquent Taxes	28,448	22,000	6,448
Alcoholic Beverage License	-	100	(100)
Marriage License	913	600	313
Gross Weight and Axle Weight	4,385	1,500	2,885
Photo/Certified Copy Fees	28,144	10,000	18,144
Birth Certificate Fees	4,258	2,500	1,758
District/County Miscellaneous Clerk Fees	43,816	35,000	8,816
District Attorney Fees	1,038	500	538
County Attorney Fees	1,491	1,000	491
County Attorney State Supplement	31,250	31,250	-
Election Services Contract Fees	2,046	2,500	(455)
District/County Criminal Court Costs	2,775	1,000	1,775
District/County Civil Court Costs	8,770	6,000	2,770
County Judge State Supplement	15,206	15,000	206
Juror Payment	2,152	-	2,152
Sheriff Fees	3,902	1,000	2,902
Tax Assessor-Collector Fee	31,519	30,000	1,519
License/Registration Fee	243,148	130,000	113,149
TJPC Entitlement - State	64,983	58,000	6,983
Juvenile Probation Title IV –E	188	-	188
Park Fees	14,850	10,000	4,850
Cemetery Fees	12,115	8,000	4,115
Parks and Wildlife	(423)	600	(1,023)
Senior Citizens – State	49,765	36,992	12,773
Senior Citizens – Private	23,260	17,000	6,260
Constable Fees	-	500	(500)
County Portion of State Fees	13,422	7,500	5,922
District/County Court Fines	53,819	30,000	23,819
Justice Court Fines	108,169	55,000	53,169
JP Overpayment	69	-	69
Library Fines	2,067	500	1,567
Cobra Insurance Premiums	9,475	8,550	925
Bulk Data/Public Records	2,247	-	2,247
Horse Pen Rentals	19,421	8,000	11,421
Transaction Administrative	14	-	14

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements – General Fund

Year Ended September 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts – Continued			
Interest Earnings	\$ 18,892	25,000	(6,108)
Capital Lease Proceeds	4,000	500	3,500
County RV Rental	5,788	-	5,788
SCAAP Grant	581	581	-
Miscellaneous Refunds	-	-	-
Swimming Pool Fees	2,947	2,500	447
Aviation Fuel Sales	2,848	1,870	978
Pay Phone Revenue	2,043	-	2,043
Concession Revenue	2,462	500	1,962
Grant – Rural Addressing	1,087	1,000	87
Miscellaneous Revenue	29,176	30,615	(1,439)
TDHCA Grant	38,951	38,951	-
Library – Lone Star Grant	-	-	-
Indigent Defense – SB7GR	7,226	6,000	1,226
Miscellaneous Grant Revenue	11,313	6,874	4,439
JP Attorney Collection Fees	224	-	224
Youth Center	17,809	18,220	(411)
Guardianship	280	-	280
Boarding Prisoners	-	20,000	(20,000)
Restitution Due to County	(8,700)	3,768	(12,468)
City Arrest Fees	105	-	105
Bond Forfeitures	-	-	-
Transfer from Fund Balance	-	1,500,000	(1,500,000)
Transfer from Claims Clearing	-	-	-
Total Receipts	<u>7,545,366</u>	<u>8,731,838</u>	<u>(1,186,472)</u>
Disbursements			
County Judge			
Salary – County Judge	58,860	58,861	1
Salary – State Supplement	15,000	15,000	-
Employment Taxes	5,559	5,630	71
Retirement Contribution	13,402	13,402	-
Group Insurance	15,483	15,483	-
Educational/Travel	1,264	2,000	736
Office Supplies	357	500	143
Equipment Maintenance	-	2,100	2,100
Telephone	1,421	2,000	579
Total	<u>111,346</u>	<u>114,976</u>	<u>3,630</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Commissioners' Court			
Salary – Commissioners	\$ 173,424	173,425	1
Employment Taxes – Commissioners	13,045	13,475	430
Retirement Contribution – Commissioners	31,564	31,564	-
Group Insurance – Commissioners	61,564	61,565	1
Educational Travel	1,236	3,830	2,594
Education/Travel (1)	230	1,000	770
Education/Travel (2)	854	1,000	146
Educational/Travel (3)	175	1,000	825
Educational/Travel (4)	1,371	1,375	4
Office Supplies	2,346	2,800	454
Motor Vehicle	105	34,825	34,720
Dues and Subscriptions	3,550	4,600	1,050
Telephone	2,980	3,600	620
Salary – Administrative	35,741	36,610	869
Employment Taxes – Administrative	2,659	2,805	146
Retirement Contribution – Administrative	6,566	6,567	1
Group Insurance – Administrative	15,344	15,345	1
Education/Travel – Administrative	1,417	1,420	3
Office Supplies – Administrative	1,173	2,000	827
Telephone – Administrative	-	500	500
Postage	-	-	-
Total	<u>355,344</u>	<u>399,306</u>	<u>43,962</u>
109th Judicial District Court			
District Judge Supplement	4,000	4,155	155
Court Reporter Supplement	21,166	22,000	834
District Judge Secretary Supplement	13,496	13,500	4
Employment Taxes	306	320	14
Retirement Contribution	717	725	8
Group Insurance	15,096	15,096	-
Court Reporter Expense and Travel	2,058	3,000	942
Office Supplies	-	100	100
Jury Supplies and Expenses	331	331	-
7 th Administrative District	474	544	70
Jury Commissioner	-	150	150
Visiting Judges Expense	36	1,000	964
Court Report Fees	-	1,000	1,000
Court Appointed Attorney	8,158	10,000	1,842
Jury Services	4,500	8,000	3,500
Grand Jury Expense	-	2,000	2,000
Telephone	264	600	336
Witness Expenses	-	-	-
Total	<u>70,602</u>	<u>82,521</u>	<u>11,919</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
District Attorney			
District Attorney Supplement	\$ 36,922	39,640	2,718
Telephone	<u>316</u>	<u>360</u>	<u>44</u>
Total	<u>37,238</u>	<u>40,000</u>	<u>2,762</u>
County Court at Law			
Salary – Juvenile Board Member	1,200	1,200	-
Salary – Administrative Assistant	38,334	38,335	1
Employment Taxes	2,920	3,025	105
Retirement Contribution	7,091	7,091	-
Group Insurance	15,356	15,356	-
Education/Travel	-	200	200
County Court Interpreter	469	600	131
Court Reporter Fees	2,737	5,500	2,763
Attorney Fees – Adult	3,500	6,000	2,500
Attorney Fees – Juveniles	1,050	4,000	2,950
MHMR Commitments	534	2,500	1,966
Jury Services	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Total	<u>73,191</u>	<u>85,307</u>	<u>12,116</u>
County/District Clerk			
Salary – County/District Clerk	54,799	54,800	1
Salary – Deputy Clerks	100,734	100,740	6
Employment Taxes	11,638	11,900	262
Retirement Contribution	27,897	27,897	-
Group Insurance	61,342	61,342	-
Education/Travel	4,656	5,250	594
Office Supplies	10,913	11,000	87
Election Expense	20,651	24,150	3,499
Election Services Contract Expense	3,128	-	(3,128)
Copier Rental/Maintenance	4,877	6,400	1,523
Computer Maintenance	15,600	15,600	-
Telephone	1,145	2,400	1,255
Records Management Expense	<u>280,569</u>	<u>280,570</u>	<u>1</u>
Total	<u>597,949</u>	<u>602,049</u>	<u>4,100</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
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	15,434	15,434	-
Group Insurance	15,468	15,468	-
Education/Travel	1,118	1,250	132
Education/Travel Admin	2,217	2,280	63
Office Supplies	869	1,000	131
Dues and Subscriptions	474	500	26
Computer Maintenance	3,225	4,300	1,075
Law Library	1,658	2,500	842
Investigation	-	420	420
Telephone	650	2,000	1,350
Total	<u>133,647</u>	<u>137,787</u>	<u>4,140</u>
Justice Court			
Salary – Justices of the Peace	54,799	54,800	1
Salary – Assistant Justice of the Peace	28,761	28,762	1
Employment Taxes	6,389	6,450	61
Retirement Contribution	15,152	15,152	-
Group Insurance	30,751	30,751	-
Education/Travel – JP	2,309	2,500	191
Office Supplies	3,045	3,045	-
Dues	175	200	25
Computer Maintenance	2,723	3,000	277
Jury Services	50	455	405
Telephone	1,635	2,400	765
Autopsy Fees	6,846	8,000	1,154
Total	<u>152,635</u>	<u>155,515</u>	<u>2,880</u>
County Auditor			
Salary – County Auditor	61,109	61,110	1
Salary – Assistant Auditor	17,879	18,020	141
Employment Taxes	5,582	6,055	473
Retirement Contribution	14,167	14,168	1
Group Insurance	30,739	30,739	-
Education Travel	1,372	2,500	1,128

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Auditor – Continued			
Education Travel – CIO	\$ 704	2,000	1,296
Office Supplies	2,012	3,000	988
Dues and Subscriptions	400	440	40
Computer Maintenance	2,400	2,400	-
Legal Fees	-	-	-
Telephone	453	750	297
Total	<u>136,817</u>	<u>141,182</u>	<u>4,365</u>
County Treasurer			
Salary – County Treasurer	54,799	54,800	1
Salary – Assistant Treasurer	33,276	37,755	4,479
Salary – Extra Help	-	3,500	3,500
Employment Taxes	6,366	7,350	984
Retirement Contribution	15,594	16,855	1,261
Group Insurance	29,500	30,000	500
Education Travel	2,366	3,500	1,134
Office Supplies	2,357	3,000	643
Dues and Subscriptions	150	200	50
Equipment Maintenance	-	1,000	1,000
Computer Maintenance	2,400	2,400	-
Telephone	993	1,500	507
Total	<u>147,801</u>	<u>161,860</u>	<u>14,059</u>
Tax Assessor – Collector			
Salary – Tax Assessor – Collector	58,089	58,089	-
Salary – Deputy Tax Collectors	74,540	74,545	5
Employment Taxes	9,442	9,967	525
Retirement Contribution	22,808	28,970	6,162
Group Insurance	44,749	52,069	7,320
Educational Travel	1,682	4,000	2,318
Office Supplies	18,872	18,873	1
Dues and Subscriptions	325	500	175
Equipment Maintenance	227	350	123
Software Maintenance	2,200	3,000	800
Telephone	1,584	2,000	416
Computer Lease	20,000	25,000	5,000
Total	<u>254,518</u>	<u>277,363</u>	<u>22,845</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, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Sheriff			
Salary – Sheriff	\$ 68,390	68,391	1
Salary – Deputies	239,431	239,432	1
Overtime – Deputies	24,822	25,625	803
Employment Taxes	25,040	25,930	890
Retirement Contribution	58,899	59,750	851
Group Insurance	98,653	98,697	44
Educational Travel	2,855	2,855	-
Law Enforcement Travel	2,009	2,200	191
Office Supplies	6,014	6,015	1
Law Enforcement Supplies	9,691	9,691	-
Motor Vehicle Fuel and Lube	27,470	27,471	1
Motor Vehicle Tires	1,858	1,882	24
Equipment Maintenance	1,621	1,900	279
Motor Vehicle Repair and Maintenance	4,988	5,000	12
Radio/Teletype	5,534	5,534	-
Telephone	9,723	11,000	1,277
Special Departmental Equipment	11,915	13,874	1,959
Investigation/Informant	362	1,565	1,203
Capital Outlay-Sheriff	<u>26,802</u>	<u>32,000</u>	<u>5,198</u>
Total	<u>626,077</u>	<u>638,812</u>	<u>12,735</u>
Department of Public Safety			
Office Supplies	-	-	-
Telephone	2,712	5,669	2,957
Utilities	3,786	3,786	-
DPS – Equipment	-	-	-
Total	<u>6,498</u>	<u>9,455</u>	<u>2,957</u>
County Constables			
Salary – Constables	-	9,275	9,275
Employment Taxes	-	790	790
Retirement Contribution	-	1,790	1,790
Group Insurance	-	15,000	15,000
Education Travel	-	500	500
Supplies	1,755	1,755	-
Motor Vehicle Fuel & Lubrication	-	250	250
Dues and Subscriptions	-	100	100
Total	<u>1,755</u>	<u>29,460</u>	<u>27,705</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
County Jail			
Salary – Jailers	\$ 169,241	169,241	-
Salary – Extra Help	4,896	8,000	3,104
Employment Taxes	12,796	12,797	1
Retirement Contribution	30,128	30,128	-
Group Insurance	58,131	60,000	1,869
Jail Supplies	6,219	6,219	-
Medical and Evaluation Supplies	5,889	6,000	111
Clinic and Hospital	7,143	7,143	-
Computer Maintenance	3,370	4,200	830
Boarding Prisoners	32,300	33,000	700
SCAAP Grant Expenditures	581	581	-
Total	<u>330,694</u>	<u>337,309</u>	<u>6,615</u>
Community Supervision and Corrections			
Department			
Salary – Probation Officer	58,240	58,240	-
Salary – State Supplement Probation Officers	(15,000)	-	15,000
Salary – Probation Secretary	18,897	18,900	3
Salary – State Supplement Extra Help	-	1	1
Employment Taxes	5,510	5,970	460
Retirement Contribution	14,666	14,666	-
Group Insurance	23,167	23,168	1
Equipment Maintenance	1,483	1,485	2
Telephone	944	945	1
Total	<u>107,907</u>	<u>123,375</u>	<u>15,468</u>
Juvenile Probation			
Salary – Juvenile Probation	26,531	26,535	4
Salary – State Supplement	31,605	31,605	-
Salary – Probation Secretary	18,897	18,900	3
Salary – Extra Labor	204	1,400	1,196
Employment Taxes	5,669	6,070	401
Retirement Contribution	13,767	13,860	93
Group Insurance	22,924	22,925	1
Education Travel	4,685	6,000	1,315
Office Supplies	2,846	2,936	90
Motor Vehicle Fuel and Repair	4,563	5,000	437
Medical, Dental or Lab Fee	90	90	-
Equipment Maintenance	500	500	-
Contracted Juvenile Detention	29,100	30,900	1,800
Non-Residential Services	5,028	6,971	1,943

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Juvenile Probation – Continued			
Auditing Fees	\$ 3,000	3,000	-
Psychological Report	-	500	500
Title IV E Program Expenses	-	-	-
Telephone	1,669	1,774	105
Community Service Supervision	319	319	-
Total	171,397	179,285	7,888
County Health			
Transfer to Hospital	(30)	-	30
Total	(30)	-	30
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	50	4,000	3,950
Total	50	7,500	7,450
Historical Committee			
Salary – Museum Conservator	11,727	11,728	1
Salary – Extra	-	4,205	4,205
Employment Taxes	897	1,325	428
Retirement Contribution	2,124	3,010	886
Education Travel	425	500	75
Office Supplies	2,714	2,714	-
Dues and Subscriptions	250	250	-
Computer Maintenance	672	750	78
Telephone	682	736	54
Total	19,491	25,218	5,727
Golf Course			
Salary – Greenskeeper	15,832	28,000	12,168
Employment Taxes	1,154	2,211	1,057
Retirement Contribution	3,263	5,025	1,762
Group Insurance	8,284	15,000	6,716
Total	28,533	50,236	21,703
Parks Recreation Center			
Salary – Director	30,809	30,810	1
Employment Taxes	2,398	2,443	45
Retirement Contribution	5,491	5,491	-
Group Insurance	12,782	12,783	1
Education Travel	74	200	126
Utilities	1,120	1,200	80

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Parks Recreation Center – Continued			
Dues and Subscriptions	\$ 100	100	-
Office Supplies	5,250	5,250	-
Supplies and Equipment Repairs	259	450	191
Motor Vehicle Fuel and Lubrication	-	-	-
Telephone	1,423	1,600	177
Special Events	23,591	23,591	-
Recreation Equipment	4,700	4,700	-
Total	<u>87,997</u>	<u>88,618</u>	<u>621</u>
County Library			
Salary – Librarian	46,280	46,280	-
Salary – Extra Labor	22,443	57,835	35,392
Salary – Extra Labor Maintenance	15,892	16,380	488
Employment Taxes	6,324	9,295	2,971
Retirement Contribution	13,241	23,310	10,069
Group Insurance	15,410	15,411	1
Educational Travel	766	1,000	234
Maintenance Supplies	2,066	3,233	1,167
Supplies	5,668	6,100	432
Library Books	14,480	14,500	20
Film and Software	6,067	6,067	-
Dues and Subscriptions	2,599	2,600	1
Repairs and Maintenance	2,865	3,000	135
Copier Rental	1,695	1,700	5
Telephone	709	1,500	791
Utilities	9,580	10,400	820
Lone Star Grant Expenditure	-	-	-
Capital Outlay	1,472	1,500	28
Total	<u>167,557</u>	<u>220,111</u>	<u>52,554</u>
Parks, Cemetery & Buildings			
Salary – Supervisor	47,882	47,882	-
Salary – Operator	118,488	131,050	12,562
Salary – Labor II	32,238	32,605	367
Salary – Labor	20,845	28,080	7,235
Salary – Extra Summer Labor	25,580	36,990	11,410
Salary – Extra Maintenance	14,935	17,785	2,850
Employment Taxes	19,444	22,730	3,286
Retirement Contribution	44,382	49,650	5,268
Group Insurance	99,606	105,000	5,394
Educational Travel	60	500	440
Office Supplies	83	400	317

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Disbursements – Continued			
Parks, Cemetery & Buildings – Continued			
Supplies	\$ 11,220	15,000	3,780
Motor Vehicle Fuel and Lubrication	18,684	19,750	1,066
Botanical Supplies	28,627	55,000	26,373
Equipment Repairs	4,938	8,000	3,062
Repairs and Maintenance	9,787	12,000	2,213
Pond Maintenance	529	1,500	971
Vehicle Repairs	3,467	9,000	5,533
Welding Supplies	1,934	3,000	1,066
Telephone	2,700	5,000	2,300
Utilities	\$ 8,602	10,000	1,398
Total	<u>514,031</u>	<u>610,922</u>	<u>96,891</u>
Sports Complex			
Supplies	2,972	3,000	28
Repairs and Maintenance	2,769	4,200	1,431
Utilities	13,815	14,000	185
Equipment Rental	-	1,600	1,600
Capital	-	1,500	1,500
Baseball Equipment	-	1,000	1,000
Total	<u>19,556</u>	<u>25,300</u>	<u>5,744</u>
Swimming Pool			
Salary – Extra Summer Labor	24,301	31,799	7,498
Employment Taxes	1,859	2,980	1,121
Supplies	2,613	2,613	-
Concession Supplies	2,661	3,000	339
Pool Chemicals	9,419	10,000	581
Repairs and Maintenance	3,478	3,479	1
Lifeguard Certifications	1,480	1,500	20
Telephone	261	350	89
Utilities	8,378	10,223	1,845
Equipment	658	4,500	3,842
Total	<u>55,108</u>	<u>70,444</u>	<u>15,336</u>
County Cemetery			
Supplies	3,162	3,500	338
Repairs and Maintenance	6,292	9,000	2,708
Telephone	115	1,000	885
Utilities	2,857	4,200	1,343
Capital Outlay	14,000	14,000	-
Total	<u>26,426</u>	<u>31,700</u>	<u>5,274</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Building Maintenance			
Supplies	\$ 19,484	20,000	516
Repairs and Maintenance	25,674	26,250	576
Termite Service Contract	385	3,003	2,618
Telephone	316	2,000	1,684
Internet Service	-	-	-
Utilities	47,219	53,825	6,606
Equipment Lease	<u>8,558</u>	<u>8,559</u>	<u>1</u>
Total	<u>101,636</u>	<u>113,637</u>	<u>12,001</u>
Courthouse			
Salary – Extra Maintenance	14,616	18,100	3,484
Employment Taxes	1,118	1,385	267
Retirement Contribution	2,593	3,155	562
Janitorial Supplies	3,964	4,000	36
Supplies	227	500	273
Repairs and Maintenance	33,552	33,553	1
Utilities	<u>33,742</u>	<u>39,750</u>	<u>6,008</u>
Total	<u>89,812</u>	<u>100,443</u>	<u>10,631</u>
Airport			
Repairs and Maintenance	2,911	20,000	17,089
Telephone	521	1,000	479
Utilities	<u>6,872</u>	<u>6,872</u>	<u>-</u>
Total	<u>10,304</u>	<u>27,872</u>	<u>17,568</u>
County Extension Service			
Salary – County Agent	15,684	15,684	1
Salary – Secretary	42,952	42,952	-
Employment Taxes	4,262	4,555	293
Retirement Contribution	7,704	7,704	-
Group Insurance	15,388	15,388	-
Travel – Agricultural Agent	5,624	5,625	1
Office Supplies	5,220	5,220	-
Home Demonstration Supplies	383	500	117
Result Demonstration Supplies	1,363	1,364	1
Motor Vehicle Fuel	3,897	3,950	53
Postage	236	240	4
Repairs – Pens and Traps	1,548	1,549	1
Equipment Maintenance	1,978	2,000	22
Pick-Up and Equipment Repairs	606	959	353
Trapper Expense	28,800	29,000	200
Telephone	2,239	2,400	161

See accompanying notes to financial statements.

County of Crane Crane, Texas

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

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
County Extension Service – Continued			
Utilities	18,892	18,893	1
Soil Conservation	2,000	2,000	-
Capital Outlay	<u>5,500</u>	<u>6,250</u>	<u>750</u>
Total	<u>164,276</u>	<u>166,233</u>	<u>1,957</u>
Road and Bridge			
Salary – Supervisors	\$ 47,882	47,882	-
Salary – Drivers/Operator	157,536	199,590	42,054
Employment Taxes	15,109	18,935	3,826
Retirement Contribution	35,917	43,390	7,473
Group Insurance	86,235	105,000	18,765
Travel – Educational	-	1,000	1,000
Office Supplies	3,128	3,129	1
Gas, Oil and Diesel Fuel	52,375	57,575	5,200
Tires and Tubes	10,396	10,396	-
Parts and Repairs	38,765	39,000	235
Caliche, Premix and Emulsion	20,198	23,000	2,802
Cattleguard Supplies	666	1,000	334
Welding Supplies	2,641	3,500	859
Telephone	2,061	2,100	39
Utilities	4,676	6,500	1,824
Capital Outlay	<u>6,500</u>	<u>6,500</u>	-
Total	<u>484,085</u>	<u>568,497</u>	<u>84,412</u>
Senior Citizens			
Salary – Supervisor	35,422	35,425	3
Salary – Administration	13,501	14,590	1,089
Salary – Dietary	31,491	41,050	9,559
Salary – Transportation	15,138	16,710	1,572
Employment Taxes	7,150	8,245	1,095
Retirement Contribution	15,085	18,770	3,685
Group Insurance	15,336	15,337	1
Education Travel	-	750	750
Office Supplies	2,611	2,612	1
Dietary Supplies	60,554	60,555	1
Kitchen Supplies	2,671	3,425	754
Gas, Oil and Tires	1,786	2,000	214
Paper Supplies	7,247	10,000	2,753
Maintenance Equipment	1,285	3,000	1,715
Vehicle Repairs	163	1,000	837
Area Agency Supervisor	1,311	1,900	589
Telephone	<u>313</u>	<u>1,000</u>	<u>687</u>
Total	<u>211,064</u>	<u>236,369</u>	<u>25,305</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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Non-Departmental			
Employee Retirement Reward	\$ 381	6,000	5,619
Retirees County Group Insurance	729,865	880,000	150,135
TCDRS SDB Insurance	16,731	20,000	3,269
TCDRS Retirement Correction	-	108,000	108,000
Workers Compensation Insurance	23,839	81,095	57,256
Unemployment Taxes/Claims	12,240	23,250	11,010
Aviation Fuel Sales Expenditures	2,869	2,870	1
Dues and Subscriptions	261	600	339
Advertising	3,409	5,000	1,591
County Promotion and Development	9,295	9,500	205
Districting Service Professional Fees	5,500	15,000	9,500
Auditing Fees	43,028	44,000	972
Lawsuit Costs	-	10,000	10,000
Law Library Expense	-	2,000	2,000
Telephone	3,034	4,000	966
COBRA Insurance	16,190	18,050	1,860
Official and Employees Bond	3,418	3,500	82
Insurance	46,826	195,815	148,989
Drug Policy Compliance	786	1,100	314
Safety Program	3,901	5,000	1,099
ADA Compliance	4,500	10,000	5,500
MH/MR Center	-	5,000	5,000
Rural Addressing – 911	1,087	2,000	913
Appraisal District	53,786	60,973	7,187
Tax Expense on Rental Property	-	600	600
Paper and Supplies	4,155	4,200	45
Postage	9,093	10,000	907
Copier Rental/Maintenance	1,455	2,725	1,270
Postage Machine Rental/Maintenance	3,286	3,375	89
Fax Phone Line	280	650	370
Animal Control Services	6,820	6,820	-
Emergency Management	19,683	19,685	2
Fire Department Equipment	14,250	14,250	-
Fire Department Replacement			
Depreciation	7,500	7,500	-
Fire Department Operating Expense	<u>93,920</u>	<u>93,921</u>	<u>1</u>
Total	<u>1,141,388</u>	<u>1,676,479</u>	<u>535,091</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, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Disbursements – Continued			
Capital Outlay			
Paving/Urban	\$ 100,000	100,000	-
Paving	211,287	217,086	5,799
Courthouse Computers	17,091	17,091	-
Golf Course	-	-	-
Total	328,378	334,177	5,799
TDHCA Grant			
TDHCA Grant Expenditures	38,201	38,951	750
Total	38,201	38,951	750
Total Disbursements	6,803,279	7,908,269	1,104,990
Transfers Out			
Hospital General Fund	-	-	-
Golf Course Fund	26,100	30,000	3,900
Permanent Improvement Fund	573,300	793,569	220,269
Debt Service Fund	-	-	-
Airport Improvement Fund	-	-	-
Total Transfers Out	599,400	823,569	224,169
Total Disbursements and Transfers Out	7,402,679	8,731,838	1,329,159
Excess Receipts (Disbursements)	142,687	-	142,687
Beginning Balance	8,120,329	8,120,329	-
Ending Balance	\$ 8,263,016	8,120,329	142,687
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 1,000		
Cash, Interest Bearing	8,262,016		
	\$ 8,263,016		

See accompanying notes to financial statements.



**Governmental Fund Types
Special Revenue Funds**

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Juvenile Probation Fund

Year Ended September 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
TJJJ Funding-State Aid	\$ 9,732	58,391	(48,659)
TJJJ Funding-Commitment Reduction Program	2,083	12,500	(10,417)
Total Receipts	11,815	70,891	(59,076)
Disbursements			
Salary-State Supplement	-	31,605	31,605
Education-Travel	-	3,000	3,000
Office Supplies	-	2,000	2,000
Medical, Dental or Lab fee	-	500	500
Equipment Maintenance	-	500	500
Contracted Juvenile Retention	-	22,500	22,500
Non-Residential Services	-	5,636	5,636
Auditing Fee	-	3,100	3,100
Telephone	-	1,800	1,800
Communication Service Expenses	-	250	250
Total Disbursements	-	70,891	70,891
Excess Receipts (Disbursements)	11,815	-	11,815
Beginning Balance	-	-	-
Ending Balance	\$ 11,815	-	11,815
Summary of Ending Balance			
Cash, Interest Bearing	\$ 11,815		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Lateral Road Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
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	8,123	8,215	92
Equipment Repairs	<u>2,800</u>	<u>2,800</u>	-
Total Disbursements	<u>10,923</u>	<u>11,015</u>	<u>92</u>
Excess Receipts (Disbursements)	(4,628)	(11,015)	6,387
Beginning Balance	<u>4,720</u>	<u>4,720</u>	-
Ending Balance	\$ 92	(6,295)	6,387
Summary of Ending Balance			
Cash, Interest Bearing	\$ 92		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Restricted Fund

Year Ended September 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Miscellaneous Grant Revenues	\$ 14,132	-	14,132
County Judge State Supplemental Election Services	-	(5,000)	5,000
County Attorney State Supplement	-	(28,646)	28,646
Juvenile Grant Probation	(12,003)	(12,003)	-
Library Lone Star Grant Youth Center	-	-	-
	3,607	(2,000)	5,607
Total Receipts	5,736	(47,649)	53,385
Disbursements			
Youth Center	-	-	-
Insurance on Damages	-	-	-
County Attorney State Supplement	-	-	-
Total Disbursements	-	-	-
Transfers			
Transfer In	460,000	-	460,000
Total Transfers In	460,000	-	460,000
Excess Receipts (Disbursements)	465,736	47,649	513,385
Beginning Balance	47,649	47,649	-
Ending Balance	\$ 513,385	-	513,385
Summary of Ending Balance			
Cash, Interest Bearing	\$ 513,385		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Law Library Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Law Library Revenue	\$ <u>2,205</u>	<u>-</u>	<u>2,205</u>
Total Receipts	<u>2,205</u>	<u>-</u>	<u>2,205</u>
Disbursements			
Law Library Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements)	2,205	-	2,205
Beginning Balance	<u>15,560</u>	<u>15,560</u>	<u>-</u>
Ending Balance	\$ <u>17,765</u>	15,560	2,205
Summary of Ending Balance			
Cash, Interest Bearing	\$ <u>17,765</u>		

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, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Check Restitution	\$ 7,485	11,000	(3,515)
County Attorney Fees	1,116	3,000	(1,884)
Total Receipts	8,601	14,000	(5,399)
Disbursements			
Check Restitution	7,463	10,790	3,327
Miscellaneous	-	200	200
Employment Taxes	69	185	116
Retirement Contribution	176	425	249
Support Staff Salary	900	2,400	1,500
Total Disbursements	8,608	14,000	5,392
Excess Receipts (Disbursements)	(7)	-	(7)
Beginning Balance	69	69	-
Ending Balance	\$ 62	69	(7)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 62		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Constable Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
Receipts			
Constable Pct. 4 Education Grant	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Constable Pct. 4 Expenditures	-	5,080	5,080
Total Disbursements	-	5,080	5,080
Excess Receipts (Disbursements)	-	(5,080)	5,080
Beginning Balance	5,080	5,080	-
Ending Balance	\$ 5,080	-	5,080
<hr/>			
Summary of Ending Balance			
Cash, Interest Bearing	\$ 5,080		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Records Management Fund

Year Ended September 30, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Records Management	\$ 9,285	-	9,285
County Records	1,256	-	1,256
Vital Statistics Records	340	-	340
Record Archive Fees	7,684	-	7,684
Total Receipts	18,565	-	18,565
Disbursements			
Records Management Expenditures	3,300	36,648	33,348
Educational Travel	887	1,000	113
Total Disbursements	4,187	37,648	33,461
Excess Receipts (Disbursements)	14,378	(37,648)	52,026
Beginning Balance	37,649	37,649	-
Ending Balance	\$ 52,027	1	52,026
Summary of Ending Balance			
Cash, Interest Bearing	\$ 52,027		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Courthouse Security Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Courthouse Security – Clerk	\$ 2,178	-	2,178
Courthouse Security – JP Fee	<u>3,525</u>	-	<u>3,525</u>
Total Receipts	<u>5,703</u>	-	<u>5,703</u>
Disbursements			
Courthouse Security Expense	<u>1,225</u>	<u>13,838</u>	<u>12,613</u>
Total Disbursements	<u>1,225</u>	<u>13,838</u>	<u>12,613</u>
Excess Receipts (Disbursements)	4,478	(13,838)	18,316
Beginning Balance	<u>13,837</u>	<u>13,837</u>	-
Ending Balance	\$ 18,315	(1)	18,316
Summary of Ending Balance			
Cash, Interest Bearing	\$ 18,315		

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Justice Court – Tech Fund	\$ 4,510	-	4,510
Total Receipts	<u>4,510</u>	<u>-</u>	<u>4,510</u>
Disbursements			
Technology Expenditures	7,795	10,593	2,798
Total Disbursements	<u>7,795</u>	<u>10,593</u>	<u>2,798</u>
Excess Receipts (Disbursements)	(3,285)	(10,593)	7,308
Beginning Balance	<u>10,593</u>	<u>10,593</u>	-
Ending Balance	\$ 7,308	-	7,308
Summary of Ending Balance			
Cash, Interest Bearing	\$ 7,308		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements County/District Court Technology Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
County/District Technology Fund	\$ 2,470	-	2,470
Total Receipts	<u>2,470</u>	<u>-</u>	<u>2,470</u>
Disbursements			
Technology Expenditures	-	1,405	1,405
Total Disbursements	<u>-</u>	<u>1,405</u>	<u>1,405</u>
Excess Receipts (Disbursements)	2,470	(1,405)	3,875
Beginning Balance	-	-	-
Ending Balance	\$ 2,470	(1,405)	3,875
Summary of Ending Balance			
Cash, Interest Bearing	\$ 2,470		

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
TDCJ-CJAD Funding – Basic Supervision	\$ 18,123	18,972	(849)
Probation Restitution Fees	52,288	47,000	5,288
TDCJ-CJAD Funding – Community Program	6,494	6,546	(52)
Interest Earnings	29	-	29
Carryover from Previous Fiscal Year	<u>(6,167)</u>	<u>27,331</u>	<u>(33,498)</u>
Total Receipts	<u>70,767</u>	<u>99,849</u>	<u>(29,082)</u>
Disbursements			
Salary – CSCD Director	30,158	30,158	-
Salary – Admin Support	10,745	10,745	-
Salary – Extra Labor	2,855	4,399	1,544
Salary – Cost of Living Increase	4,200	4,200	-
Employment Taxes	3,140	3,253	113
State Retirement Contribution	4,545	4,275	(270)
Education Travel	-	-	-
Office Supplies	1,256	1,885	629
Fuel/Lubrication	3,771	5,000	1,229
Equipment Maintenance	1,502	1,760	258
Computer Maintenance	4,840	4,800	(40)
Laboratory Fees	32	500	468
Contract Services for Offenders	-	-	-
Auditing Fees	4,000	4,000	-
Fiscal Service Fee	191	191	-
Telephone	1,225	1,600	375
Insurance	959	960	1
Salary – Community Service Supervisor	8,090	8,080	(10)
Other – Licenses & Registration Fees	<u>42</u>	<u>42</u>	<u>-</u>
Total Disbursements	<u>81,551</u>	<u>85,848</u>	<u>4,297</u>
Excess Receipts (Disbursements)	(10,784)	14,001	(24,785)
Beginning Balance	<u>40,988</u>	<u>40,988</u>	<u>-</u>
Ending Balance	\$ 30,204	54,989	(24,785)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 30,204		

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:			
1998 General Obligation Refunding Bonds	\$ <u>352</u>	<u>-</u>	<u>352</u>
Total Receipts	<u>352</u>	<u>-</u>	<u>352</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>352</u>	<u>-</u>	<u>352</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)	352	-	352
Beginning Balance	<u>3,876</u>	<u>3,876</u>	<u>-</u>
Ending Balance	\$ 4,228	3,876	352
Summary of Ending Balance			
Cash, Interest Bearing	\$ 4,228		

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Transfers In			
General Fund	\$ <u>113,300</u>	<u>1,078,489</u>	<u>(965,189)</u>
Total Transfers In	<u>113,300</u>	<u>1,078,489</u>	<u>(965,189)</u>
Disbursements			
Permanent Improvements	<u>113,091</u>	<u>1,078,489</u>	<u>965,398</u>
Total Disbursements	<u>113,091</u>	<u>1,078,489</u>	<u>965,398</u>
Excess Receipts (Disbursements)	209	-	209
Beginning Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Balance	\$ 209	-	209
Summary of Ending Balance			
Cash, Interest Bearing	\$ 209		

See accompanying notes to financial statements.

County of Crane Crane, Texas

Statement of Cash Receipts and Disbursements Airport Improvement Fund

Year Ended September 30, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable <u>(Unfavorable)</u>
Receipts			
Hanger Fees	\$ 1,800	-	1,800
Transfer from General Funds	-	-	-
Total Receipts	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Disbursements			
Airport Project Participation	<u>300</u>	<u>9,324</u>	<u>9,024</u>
Total Disbursements	<u>300</u>	<u>9,324</u>	<u>9,024</u>
Excess Receipts (Disbursements)	1,500	(9,324)	10,824
Beginning Balance	<u>9,324</u>	<u>9,324</u>	<u>-</u>
Ending Balance	\$ 10,824	-	10,824
Summary of Ending Balance			
Cash, Interest Bearing	\$ 10,824		



**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, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Billings to Other Funds	\$ 1,784,762	-	1,784,762
Interest	4,184	4,500	(316)
Retiree Drug Subsidy	<u>34,473</u>	<u>17,700</u>	<u>16,773</u>
Total Receipts	<u>1,823,419</u>	<u>22,200</u>	<u>1,801,219</u>
Disbursements			
Medical Claims	1,732,934	3,000	(1,729,934)
Investment Expense	2,700	2,700	-
Wellness Center Expenses	<u>7,864</u>	<u>16,500</u>	<u>8,636</u>
Total Disbursements	<u>1,743,498</u>	<u>22,200</u>	<u>(1,721,298)</u>
Excess Receipts (Disbursements)	79,921	-	79,921
Beginning Balance	<u>3,318,006</u>	<u>3,318,006</u>	<u>-</u>
Ending Balance	\$ 3,397,927	3,318,006	79,921
Summary of Ending Balance			
Cash, Interest Bearing	\$ 3,397,927		

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, 2012

	Actual	Budget	Variance- Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 26,545	30,000	(3,455)
Cart Shed Rental	9,002	9,002	-
Green Fees	1,757	1,421	336
Initiation Fees	-	-	-
Tournament Revenues	3,000	3,000	-
Building Rental Revenue	1,525	1,525	-
Total Receipts	<u>41,829</u>	<u>44,948</u>	<u>(3,119)</u>
Transfers In			
Transfer from General Fund	26,100	30,000	(3,900)
Total Transfers In	<u>26,100</u>	<u>30,000</u>	<u>(3,900)</u>
Total Receipts and Transfers In	<u>67,929</u>	<u>74,948</u>	<u>(7,019)</u>
Disbursements			
Office Supplies	174	500	326
Supplies	8,350	8,351	1
Motor Vehicle Fuel and Lubrication	1,810	1,810	-
Repairs and Maintenance	12,033	12,034	1
Equipment Repairs	9,089	14,000	4,911
Grounds Maintenance	21,429	21,430	1
Fiscal Service Fee	2,500	3,000	500
Sales Tax Expense	2,314	3,000	686
Telephone	345	600	255
Utilities	6,713	8,500	1,787
Capital Outlay	-	-	-
Property Leases	120	200	80
Equipment Leases	1,523	1,523	-
Total Disbursements	<u>66,400</u>	<u>74,948</u>	<u>8,548</u>
Excess Receipts (Disbursements)	1,529	-	1,529
Beginning Balance	<u>1,523</u>	<u>1,523</u>	<u>-</u>
Ending Balance	\$ 3,052	1,523	1,529
Summary of Ending Balance			
Cash, Non-Interest Bearing	\$ 3,052		

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, 2012

	<u>Actual</u>	<u>Budget</u>	Variance- Favorable (Unfavorable)
Receipts			
RV Park Revenues	\$ 26,500	4,000	22,500
Steer Pen Revenue	1,120	-	1,120
Donations	<u>50</u>	<u>-</u>	<u>50</u>
Total Receipts	<u>27,670</u>	<u>4,000</u>	<u>23,670</u>
Disbursements			
Uniforms	313	500	187
Repairs and Maintenance	1,456	1,905	449
Promotions	1,534	1,534	-
Supplies	2,839	3,200	361
Registrations	1,358	2,800	1,442
Equipment	-	1,000	1,000
Events	2,406	2,413	7
Awards	<u>1,052</u>	<u>1,053</u>	<u>1</u>
Total Disbursements	<u>10,958</u>	<u>14,405</u>	<u>3,447</u>
Excess Receipts (Disbursements)	16,712	(10,405)	27,117
Beginning Balance	<u>10,406</u>	<u>10,406</u>	<u>-</u>
Ending Balance	\$ 27,118	1	27,117
Summary of Ending Balance			
Cash, Interest Bearing	\$ 27,118		

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, 2012

		Actual
Receipts		
Clerk Fees:		
District Clerk Filing Fees	\$	2,245
Criminal/Civil Judge's Supplement Salary		5,535
Consolidated Court Cost		6,679
Indigent Fees		750
State Marriage License Fees		913
Lab Tests		165
Birth Certificate		409
Time Payment		525
Compensation to Victims of Crime		-
EMS Trauma Fund		1,217
Department of Public Safety		45
Fugitive Apprehension		-
Judicial and Court Personnel Training		-
State civil Justice Data Rep Fund		-
Juvenile Crime and Delinquency		-
Drug Court Program		1,023
Indigent Defense Representation Fund		142
Family Protection Fees		757
Non Disclosure Fees		28
Probation Fees		305
Jury Service Fees		288
Sheriff Fees		1,665
DNA Testing		500
County Attorney - Failure to Appear		-
State Traffic Fees		-
Appellate Judicial Fund		170
Total		23,361
Justice of the Peace Fees:		
Consolidated Court Costs		40,920
Compensation to Victims of Crime		2,730
Child Safety Seat/Seat Belt		3,596
Fugitive Apprehension		910
Department of Public Safety Warrants		4,643
Judicial and Court Personnel Training		364
Time Payment		350
Juvenile Crime and Delinquency		91
Correctional Management Institute		91
Indigent Fees		144
Indigent Defense Representation Fun		1,902
Traffic Law Failure to Appear		7,850
Jury Service Fees		4,354
State Traffic Fees		26,240

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, 2012

	<u>Actual</u>
Disbursements	
Justice of the Peace Fees:	
Failure to Secure Child Fee	\$ 2
Criminal/Civil Judge's Supplement Salary	6,238
State Civil Justice Data Representation Fund	73
Total	100,498
Total Receipts	123,859
 State Treasurer:	
Consolidated Court Costs	40,657
Compensation to Victims of Crime	1,377
Fugitive Apprehension	459
Judicial and Court Personnel Training	184
Time Payments	500
Indigent Fees	822
Department of Public Safety Arrest	853
Juvenile Crime and Delinquency	46
Correctional Management Institute	45
Birth Certificates	414
Child Safety Seat	1,378
State Marriage License Fees	908
EMS Trauma Fund	1,059
Indigent Defense Representation Fund	1,796
Drug Court Program	967
State Traffic Fees	22,344
Non Disclosure Fees	28
Criminal/Civil Judges Supplement Salary	10,999
Traffic Law Failure to Appear	5,280
Sherriff Fees – Bail Bonds	1,377
Probation Fees – Sexual Assault	305
Jury Service Fees	3,805
DNA Testing Fees	297
State Civil Justice Data Representation Fund	64
Failure to Secure Child Fee	1
District Court Filing Fee	2,586
Clerk, 8 th Court of Appeals	130
Total	98,681
 Crane County's Share of State of Texas Fees:	
Consolidated Court Costs	4,517
Compensation to Victims of Crime	153
Time Payments	500
Fugitive Apprehension	51
Judicial and Court Training	20
Juvenile Crime and Delinquency	5
DNA Testing Fees	33

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, 2012

		Actual
Disbursements		
Crane County's Share of State of Texas Fees (Continued):		
Correctional Management Institute	\$	5
EMS Trauma Fund		118
Indigent Fees		43
Indigent Defense Representation Fund		200
Drug Court Program		107
Criminal/Civil Judges Supplement Salary		42
Child Safety Seat		1,378
Traffic Failure to Appear		1,056
State Traffic Fees		1,176
Law Enforcement – Arrest Fees		3,412
Jury Service Fees		423
Sherriff Fee		153
State Civil Justice Data Representation Fund		7
District Court Filing Fee		23
Total		13,422
Other:		
Omnibase – Traffic Failure to Appear	\$	1,716
The Crisis Center – Family Protection Fees		819
Total		2,535
Total Disbursements		114,638
Excess Receipts (Disbursements)		9,221
Beginning Balance		107,578
Ending Balance	\$	116,799
Summary of Ending Balance		
Cash, Non-Interest Bearing	\$	116,799

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 interest bearing accounts, totaling \$394,636 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$11,781,340. 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 \$699,356 and the balance at the bank was \$394,636. 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 \$564,185 and \$133,469 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>144,636</u>
Total balance at bank	\$ <u>394,636</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	\$ 27,261
2013	13,779
2014	5,945
2015	3,272
Thereafter	<u>680</u>
	<u>\$ 50,937</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 2012. The Fund's estimated liability for incurred but unreported claims is approximately \$184,891 at September 30, 2012.

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 7.49% for the months of the accounting year in 2011, and 21.07% for the months of the accounting year in 2012.

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, 2012, the annual pension cost for the TCDRS plan for its employees and the actual contributions were \$605,068.

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 2011 and 2012. The December 31, 2011 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	12/31/2011
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	12/31/2010
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%

(1) Includes inflation at stated rate.

County of Crane Crane, Texas

Notes to Financial Statements

**5. Retirement Plan
(Continued)**

Annual Pension Costs (Continued)

**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>
09/30/10	\$ 346,974	100%	\$ -
09/30/11	376,842	100%	-
09/30/12	605,068	100%	-

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

<u>Actuarial Valuation Date</u>	<u>Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>
12/31/09	8,898,727	9,268,809	370,082
12/31/10	9,131,317	11,990,844	2,859,527
12/31/11	9,519,313	12,669,580	3,150,267
<u>Actuarial Valuation Date</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
12/31/09	96.01%	2,228,454	16.61%
12/31/10	76.15%	2,304,171	124.10%
12/31/11	75.14%	2,459,529	128.08%

**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, 2012. 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		42,559
Adjustment to annual required contribution		(50,190)
<hr/>		
Annual OPEB cost (expense)		1,468,511
Contributions made		(661,620)
<hr/>		
Increase in net OPEB obligation		806,891
Net OPEB obligation-beginning of year		1,702,374
<hr/>		
Net OPEB obligation-end of year	\$	2,509,265

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, 2012 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, 2012	\$ 1,468,511	\$ 661,620	45.1%	\$ 2,509,265
September 30, 2011	1,472,387	607,631	41.3%	1,702,374
September 30, 2010	1,428,985	591,367	41.4%	837,618

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)
2010	-	\$ 13,791,740	13,791,740	0.00%	\$ 2,474,743	557.30%

Note: This is the third 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	\$661,620
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)	\$1,702,374
Actuarial Value of Assets	\$0
Amortization Period	30 years
Actuarial Accrued Liability (AAL)	\$13,791,740
Fiscal Year End Date	9/30/2012
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 yearend were as follows:

Justice of the Peace	\$ 18,744
Sheriff	456
County Clerk and District Clerk	20,457
Probation Officer	<u>8,745</u>
Total	\$ <u>48,402</u>

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.

10. Subsequent Events Management of the County has performed an evaluation of the County's activity through April 2, 2013, 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, 2012

<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	\$ (319,946)
Tex Pool	.1710%	Open	3,631,223
Tex Star	.1501%	Open	3,433,941
Certificate of Deposit #10405	.50%	06/20/15	500,758
Certificate of Deposit #10386	.85%	01/26/14	506,396
Certificate of Deposit #10374	.85%	04/22/14	509,644
Special Revenue Funds			
Time Open Account	.15%	Open	616,504
Business checking	.09%	Open	11,815
Public Fund NOW	.15%	Open	30,204
Debt Service Fund			
Time Open Account	.15%	Open	4,228
Capital Projects Funds			
Time Open Account	.15%	Open	<u>11,033</u>
			\$ 8,935,800
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	.15%	Open	27,118
Public Fund NOW	.15%	Open	198,549
Tex Pool	.1710%	Open	<u>3,199,378</u>
			\$ 3,425,045

County of Crane Crane, Texas

Taxing History

Year Ended September 30, 2012

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>
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
2011	2,239,717,322	.294530	5,943,486	653,594