

**COUNTY OF CRANE
CRANE, TEXAS**

**Financial Statements
Year Ended September 30, 2021
And Additional Information**

**COUNTY OF CRANE
CRANE, TEXAS**

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INDEPENDENT AUDITOR'S REPORT

Commissioners' Court
County of Crane
Crane, Texas

We have audited the accompanying financial statements of the County of Crane Crane, Texas as of and for the year ended September 30, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the funds which are maintained by the office of the County Treasurer of the County of Crane as of September 30, 2021, and revenues it received and expenditures it paid for the year then ended and the respective budgetary comparison for the General Fund and all other funds in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Crane Crane, Texas' financial statements. The statistical section is presented for purposes of additional analysis and are not a required part of the financial statements.

The statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

David A. Boring, CPA

Lubbock, Texas

May 5, 2022

FINANCIAL STATEMENTS

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2021

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 11,669,012	9,613,033	(901,705)
Special Revenue Funds			
Juvenile Probation Fund	76,110	75,934	-
Lateral Road	6,277	6,210	-
Restricted	460,444	-	-
Law Library	2,065	601	-
County Attorney Check Processing	8,220	8,168	-
Constable	-	709	-
Records Management	32,368	50	-
Courthouse Security	9,439	-	-
Justice of the Peace Technology	5,733	1,892	-
County / District Court Technology Fund	866	-	-
Community Supervision and Corrections Department	43,442	55,576	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	15,832	14,000	-
County Attorney Pre-Trial Fund	14,200	18,451	-
District Attorney Pre-Trial Fund	-	-	-
Assist District Fund	670,641	-	(898,375)
Jury Fund	143	-	-
County Special Court Fund	574	-	-
Court Reporter SVC Fund	60	-	-
Local Truancy Prev & Div Fund	5,837	-	-
Debt Service Fund	584	-	-
Capital Projects Fund			
Permanent Improvement	8,151,602	5,899,247	1,689,080
Airport Improvement	3,308	1,167	-
Totals	<u>21,176,757</u>	<u>15,695,038</u>	<u>(111,000)</u>

The accompanying notes are an integral part of these financial statements

Excess Receipts Disbursements	Balances		Ending Balances	
	Beginning of Year	End of Year (Note 2)	Non-interest Bearing Cash	Interest Bearing Cash
1,154,274	14,857,578	16,011,852	1,200	16,010,652
176	11,789	11,965	-	11,965
67	-	67	-	67
460,444	234,400	694,844	-	694,844
1,464	35,578	37,042	-	37,042
52	90	142	-	142
(709)	5,214	4,505	-	4,505
32,318	128,337	160,655	-	160,655
9,439	10,850	20,289	-	20,289
3,841	13,003	16,844	-	16,844
866	8,139	9,005	-	9,005
(12,134)	32,473	20,339	-	20,339
-	400	400	-	400
1,832	94,487	96,319	-	96,319
(4,251)	7,798	3,547	-	3,547
-	2,500	2,500	-	2,500
(227,734)	3,399,878	3,172,144	-	3,172,144
143	67	210	-	210
574	294	868	-	868
60	35	95	-	95
5,837	2,633	8,470	-	8,470
584	6,415	6,999	-	6,999
3,941,435	1,250,000	5,191,435	-	5,191,435
2,141	19,981	22,122	-	22,122
<u>5,370,719</u>	<u>20,121,939</u>	<u>25,492,658</u>	<u>1,200</u>	<u>25,491,458</u>

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
 YEAR ENDED SEPTEMBER 30, 2021

PROPRIETARY FUND TYPES

Internal Service Fund

Employee Medical Benefit	206	519,037	-
Golf Course Country Club	113,266	258,022	111,000
4-H Club	40,110	41,797	-
	153,582	818,856	111,000
Totals	153,582	818,856	111,000

FIDUCIARY FUND TYPES

Trust and Agency Fund

State of Texas Fee	194,874	175,532	-
	194,874	175,532	-
Totals	194,874	175,532	-

Grand Total (Memorandum Only)	\$ 21,525,213	16,689,426	-
(Note 1)	21,525,213	16,689,426	-

The accompanying notes are an integral part of these financial statements

(518,831)	558,872	40,041	-	40,041
(33,756)	54,149	20,393	-	20,393
(1,687)	18,194	16,507	-	16,507
<u>(554,274)</u>	<u>631,215</u>	<u>76,941</u>	<u>-</u>	<u>76,941</u>
19,342	117,381	136,723	136,723	-
<u>19,342</u>	<u>117,381</u>	<u>136,723</u>	<u>136,723</u>	<u>-</u>
<u>4,835,787</u>	<u>20,870,535</u>	<u>25,706,322</u>	<u>137,923</u>	<u>25,568,399</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 9,745,828	9,978,550	(232,722)
Delinquent Taxes	79,873	50,000	29,873
Tax Abatement Pilot Program	136,812	-	136,812
Alcoholic Beverage License	325	-	325
Mixed Beverage Taxes	2,651	-	2,651
Marriage License	600	500	100
Gross Weight and Axle Weight	10,157	10,000	157
Probate - Adverse Probate A	480	-	480
Photo / Certified Copy Fees	4,178	13,000	(8,822)
Birth Certificate Fees	5,614	3,000	2,614
District/County Miscellaneous Clerk Fees	38,203	40,000	(1,797)
District Attorney Fees	1,148	2,500	(1,352)
County Attorney Fees	100	1,000	(900)
County Attorney State Supplement	37,917	35,000	2,917
Election Services Contract Fees	5,391	-	5,391
District / County Criminal Court Costs	1,329	2,500	(1,171)
District / County Civil Court Costs	12,566	10,000	2,566
County Judge State Supplement	25,384	25,200	184
Juror Payment	-	-	-
Time Payment Reimbursement	3,343	1,000	2,343
Court - Init Guardianship Fees	268	-	268
Transaction Administrative Fee	2,662	-	2,662
Sheriff Fees	4,508	4,000	508
Tax Assessor - Collector Fee	45,227	28,000	17,227
License / Registration Fee	182,235	180,000	2,235
Child Safety Fee	4,029	-	4,029
Park Fees	22,375	25,000	(2,625)
Cemetery Fees	24,475	17,000	7,475
Parks and Wildlife	1,047	-	1,047
Senior Citizens - State	96,290	55,000	41,290
Senior Citizens - Private	21,232	20,000	1,232
Constable Fees	1,300	500	800
County Portion of State Fees	19,781	10,000	9,781
District / County Court Fines	27,836	30,000	(2,164)
Local CCC - Felony	283	-	283
Local CCC - Misdemeanor	1,192	1,000	192
Local CCC - Justice Court	-	3,000	(3,000)
Justice Court Fines	298,031	125,000	173,031
Library Fines	-	700	(700)
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	10,117	23,000	(12,883)
Horse Pen Rentals	8,450	7,000	1,450
Interest Earnings	32,071	175,000	(142,929)
Capital Lease Proceeds	34,750	17,500	17,250
County RV Rental	103,930	100,000	3,930

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Summer Youth Program Fees	3,358	2,230	1,128
Boarding Prisoners	-	-	-
SCAAP Grant	-	-	-
Swimming Pool Fees	3,275	5,000	(1,725)
Aviation Fuel Sales	60	750	(690)
Pay Phone Revenue	2,105	2,500	(395)
Concession Revenue	10,624	1,500	9,124
Grant - Rural Addressing	1,666	750	916
Miscellaneous Revenue	335,066	138,979	196,087
Miscellaneous Grant Funds	159,549	86,150	73,399
Indigent Defense - SB7GR	17,687	-	17,687
JP Attorney Collection Fees	10,111	-	10,111
Youth Center	15,956	17,150	(1,194)
Restitution Due to County	423	-	423
City Arrest Fees	(5)	-	(5)
Insurance on Damage	55,149	32,104	23,045
Transfer from Fund Balance	-	7,709,638	(7,709,638)
Total Receipts	<u>11,669,012</u>	<u>18,990,701</u>	<u>(7,321,689)</u>
DISBURSEMENTS			
COUNTY JUDGE			
Salary - County Judge	69,060	69,060	-
Salary - State Supplement	25,200	25,200	-
Employment Taxes	7,353	7,420	67
Retirement Contribution	18,326	18,330	4
Group Insurance	22,551	22,600	49
Education / Travel	3,030	4,000	970
Office Supplies	410	1,500	1,090
Motor Vehicle Fuel and Lube	1,800	1,800	-
Equipment Maintenance	-	500	500
Computer Maintenance	1,500	1,500	-
Telephone	1,344	1,345	1
Total	<u>150,574</u>	<u>153,255</u>	<u>2,681</u>
Commissioners' Court			
Salary - Commissioners	214,347	214,349	2
Employment Taxes - Commissioners	16,312	17,250	938
Retirement Contribution - Commissioners	41,532	42,530	998
Group Insurance - Commissioners	88,309	90,000	1,691
Education / Travel	243	3,870	3,627

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court (Continued)			
Education / Travel (1)	2,210	2,230	20
Education / Travel (2)	1,612	1,615	3
Education / Travel (3)	747	1,500	753
Education / Travel (4)	1,194	1,500	306
Office Supplies	4,980	4,985	5
Motor Vehicle Fuel and Repair	3,600	7,095	3,495
Dues and Subscriptions	5,631	7,000	1,369
Telephone	1,800	4,600	2,800
Salary - Administrative	47,561	49,140	1,579
Employment Taxes - Administrative	3,375	3,760	385
Retirement Contribution - Administrative	9,287	9,290	3
Group Insurance - Administrative	21,816	22,400	584
Total	<u>464,556</u>	<u>483,114</u>	<u>18,558</u>
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	31,383	31,385	2
District Judge Secretary Supplement	31,160	33,900	2,740
Employment Taxes	306	306	0
Retirement Contribution	756	760	4
Group Insurance	-	-	-
Court Reporter Expense and Travel	848	1,470	622
Office Supplies	1,153	1,155	2
Jury Supplies and Expenses	24	500	476
7th Administrative District	736	740	4
Computer Maintenance	-	-	-
Jury Commissioner	-	150	150
District Court Interpreter	200	200	-
Visiting Judges Expense	-	1,000	1,000
Court Reporter Fees	-	2,300	2,300
Court Appointed Attorney	40,371	40,375	4
Jury Services	3,000	5,000	2,000
Grand Jury Expense	-	2,000	2,000
Witness Expense	-	1,000	1,000
Total	<u>113,937</u>	<u>126,241</u>	<u>12,304</u>
District Attorney			
District Attorney Supplement	86,125	86,125	-
Equipment Maintenance	11,992	12,000	8
Computer Maintenance	44	29,250	29,206
Total	<u>98,161</u>	<u>127,375</u>	<u>29,214</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
County Court at Law			
Salary - Juvenile Board Member	1,200	1,200	-
Salary - Administrative Assistant	-	-	-
Employment Taxes	92	92	-
Retirement Contribution	226	230	4
Group Insurance	-	-	-
Education / Travel	-	750	750
Court Reporter Fees	1,112	6,000	4,888
Attorney Fees - Adult	3,300	7,477	4,177
Attorney Fees - Juveniles	3,000	7,500	4,500
Office Supplies	-	-	-
Jury Services	-	750	750
County Court Interpreter	1,300	3,000	1,700
MHMR Commitments	523	523	-
Investigations	-	4,000	4,000
Total	<u>10,753</u>	<u>31,522</u>	<u>20,769</u>
County / District Clerk			
Salary - County / District Clerk	68,879	68,879	-
Salary - Deputy Clerks	153,336	153,340	4
Employment Taxes	16,989	16,990	1
Retirement Contribution	42,169	42,170	1
Group Insurance	88,189	89,900	1,711
Education / Travel	7,419	10,925	3,506
Office Supplies	13,028	14,490	1,462
Election Expense	61,326	61,330	4
Copier Rental / Maintenance	4,577	4,580	3
Computer Maintenance	30,317	31,779	1,462
Telephone	825	2,400	1,575
Total	<u>487,054</u>	<u>496,783</u>	<u>9,729</u>
County Attorney			
Salary - County Attorney	68,879	68,879	-
Salary - State Supplement	35,000	35,000	-
Salary/Admin Assistant	31,320	45,900	14,580
Employment Taxes	10,217	11,550	1,333
Retirement Contribution	25,723	28,480	2,757
Group Insurance	43,735	45,000	1,265
Education / Travel	3,152	3,400	248
Education / Travel - Administrative	-	100	100
Office Supplies	-	5	5
Dues and Subscriptions	-	5	5
Computer Maintenance	-	5	5

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

County / Attorney (Continued)	<u>Actual</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Law Library	-	5	5
Investigation	-	800	800
Telephone	900	900	-
Offsite Office Rent/Utilities	12,000	12,000	-
Total	<u>230,926</u>	<u>252,029</u>	<u>21,103</u>
Justice Court			
Salary - Justices of the Peace	68,879	68,879	-
Salary - Assistant Justice of the Peace	44,280	44,280	-
Salary - Extra Labor	14,259	14,260	1
Employment Taxes	9,294	9,750	456
Retirement Contribution	21,557	23,450	1,893
Group Insurance	44,348	45,000	652
Education / Travel - JP	2,617	4,000	1,383
Office Supplies	3,482	3,500	18
Dues	200	200	-
Jury Services	13	500	487
Computer Maintenance	5,899	6,608	709
Telephone	1,344	1,345	1
JP Court Interpreter	225	1,800	1,575
Autopsy Fees	29,780	29,780	-
Total	<u>246,177</u>	<u>253,352</u>	<u>7,175</u>
County Auditor			
Salary - County Auditor	75,189	75,189	-
Salary - Assistant Auditor	46,440	46,440	-
Employment Taxes	8,508	9,310	802
Retirement Contribution	22,988	22,990	2
Group Insurance	43,730	45,000	1,270
Education / Travel	2,209	3,500	1,291
Education / Travel - CIO	1,742	2,500	758
Office Supplies	2,236	2,500	264
Dues and Subscriptions	220	500	280
Computer Maintenance	2,400	2,400	-
Total	<u>205,662</u>	<u>210,329</u>	<u>4,667</u>
County Treasurer			
Salary - County Treasurer	68,879	68,879	-
Salary - Assistant Treasurer	44,280	44,280	-
Salary - Extra Help	8,515	8,580	65
Employment Taxes	8,340	9,325	985
Retirement Contribution	21,387	22,370	983
Group Insurance	43,699	45,000	1,301

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
County Treasurer (Continued)			
Education / Travel	2,799	5,925	3,126
Office Supplies	4,070	4,075	5
Dues and Subscriptions	177	200	23
Equipment Maintenance	-	-	-
Computer Maintenance	2,400	6,000	3,600
Telephone	-	1,500	1,500
Total	204,546	216,134	11,588
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	68,879	68,879	-
Salary - Deputy Tax Collectors	88,560	88,560	-
Salary - Extra Help	-	2,000	2,000
Employment Taxes	11,304	12,200	896
Retirement Contribution	29,756	29,760	4
Group Insurance	66,114	67,500	1,386
Education / Travel	5,917	7,305	1,388
Office Supplies	14,324	15,030	706
Dues and Subscriptions	215	400	185
Equipment Maintenance	-	-	-
Software Maintenance	-	2,500	2,500
Telephone	-	1,000	1,000
Computer Lease	18,150	20,000	1,850
Total	303,219	315,134	11,915
County Sheriff			
Salary - Sheriff	82,470	82,470	-
Salary - Deputies	555,081	566,280	11,199
Overtime - Deputies	31,056	40,000	8,944
Employment Taxes	49,508	51,000	1,492
Retirement Contribution	123,707	125,950	2,243
Group Insurance	217,172	224,250	7,078
Educational Travel	14,323	14,650	327
Law Enforcement Travel	2,395	3,400	1,005
Extradition	984	1,100	116
Office Supplies	4,087	4,100	13
Law Enforcement Supplies	45,544	45,545	1
Motor Vehicles Fuel and Lubrication	40,835	40,840	5
Motor Vehicles Tires	10,388	10,390	2
Equipment Maintenance	1,733	1,800	67

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
County Sheriff (Continued)			
Motor Vehicle Repair and Maintenance	23,642	24,000	358
Telephone	12,992	15,000	2,008
Special Department Equipment	116,589	116,590	1
Drug Interdiction Expense	2,280	2,300	20
Investigation / Informant	18,567	18,600	33
Capital Outlay - Sheriff	129,892	129,893	1
Total	<u>1,483,245</u>	<u>1,518,158</u>	<u>34,913</u>
Department of Public Safety			
Office Supplies	300	300	-
Telephone	2,176	3,000	824
Utilities	2,311	4,000	1,689
Total	<u>4,787</u>	<u>7,300</u>	<u>2,513</u>
County Constables			
Salary - Constables	13,860	13,860	-
Employment Taxes	1,122	1,150	28
Retirement Contribution	2,790	2,790	-
Group Insurance	22,183	22,200	17
Education / Travel	-	750	750
Supplies	-	300	300
Dues and Subscriptions	60	100	40
Telephone	900	900	-
Total	<u>40,915</u>	<u>42,050</u>	<u>1,135</u>
County Jail			
Salary - Jail Administrator	60,192	60,195	3
Salary - Jailers	284,160	284,165	5
Salary - Extra Help	49,585	49,585	-
Employment Taxes	28,638	29,000	362
Retirement Contribution	64,805	64,805	-
Group Insurance	129,648	135,000	5,352
Jail Supplies	14,730	15,000	270
Medical and Evaluation Supplies	6,722	8,000	1,278
Clinic and Hospital Visits	22,388	23,000	612
Computer Maintenance	13,824	15,000	1,176
Boarding Prisoners	51,579	60,000	8,421
SCAAP Grant Expenditures	-	-	-
Telephone	900	900	-
Total	<u>727,171</u>	<u>744,650</u>	<u>17,479</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Community Supervision and Corrections Department			
Salary - Probation Officer	72,319	72,319	-
Salary - State Supplement - Probation Secretary	-	-	-
Salary - Probation Secretary	23,220	23,220	-
Salary - Extra Help	-	-	-
Employment Taxes	7,362	7,500	138
Retirement Contribution	18,093	18,230	137
Group Insurance	32,829	33,150	321
Education / Travel	1,177	2,000	823
Motor Vehicle Fuel and Repair	8	10	2
Labratory Fees	5,850	5,850	-
Telephone	-	900	900
Total	<u>160,858</u>	<u>163,179</u>	<u>2,321</u>
Juvenile Probation			
Salary - Juvenile Probation	38,113	40,420	2,307
Salary State Supplement	-	-	-
Salary - Probation Secretary	23,220	23,220	-
Employment Taxes	6,418	7,800	1,382
Retirement Contribution	16,794	19,270	2,476
Group Insurance	27,201	27,300	99
Education / Travel	1,788	3,000	1,212
Office Supplies	131	1,000	869
Motor Vehicle Fuel and Repair	1,119	2,260	1,141
Contracted Juvenile Detention	63,147	63,150	3
Non-Residential Services	1,790	1,790	-
Psychological Reports	500	500	-
Telephone	691	695	4
Community Service Supervision	101	250	149
Total	<u>181,013</u>	<u>190,655</u>	<u>9,642</u>
County Health			
Transfer to Hospital	10,280	10,280	-
Total	<u>10,280</u>	<u>10,280</u>	<u>-</u>
County Welfare			
Medical Fees	-	-	-
Burial Expense	-	1,800	1,800
Utilities	49	500	451
Total	<u>49</u>	<u>2,300</u>	<u>2,251</u>
Historical Committee			
Salary - Extra Labor	6,441	7,675	1,234
Employment Taxes	467	675	208
Office Supplies	-	125	125
Telephone	3,474	3,475	1
Total	<u>10,382</u>	<u>11,950</u>	<u>1,568</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Golf Course			
Salary - Greenskeeper	45,302	45,305	3
Salary - Extra Labor	37,015	42,445	5,430
Employment Taxes	6,169	6,690	521
Retirement Contribution	8,725	16,550	7,825
Group Insurance	22,310	22,500	190
Telephone	863	900	37
Utilities	2,416	2,420	4
Youth Programs	6,696	7,230	534
Capital Outlay	-	-	-
Total	<u>129,496</u>	<u>144,040</u>	<u>14,544</u>
Youth Center			
Salary - Director	39,130	39,135	5
Salary - Extra Labor	19,358	19,358	-
Employment Taxes	4,530	4,535	5
Retirement Contribution	7,551	7,780	229
Group Insurance	20,226	22,500	2,274
Education / Travel	664	1,000	336
Utilities	2,045	2,045	-
Motor Vehicle Fuel and Lubrication	-	250	250
Dues and Subscriptions	695	900	205
Repair and Maintenance	-	500	500
Office Supplies	6,817	6,820	3
Supplies and Equipment Repairs	3,261	3,265	4
Telephone	2,727	2,730	3
Special Events	25,441	25,460	19
Recreation Equipment	6,575	6,575	-
Total	<u>139,020</u>	<u>142,853</u>	<u>3,833</u>
County Library			
Salary - Librarian	46,080	46,080	-
Salary - Assistant Librarian	34,560	34,560	-
Salary - Extra Labor	20,918	21,016	98
Salary - Extra Labor Maintenance	8,232	8,550	318
Employment Taxes	8,015	9,850	1,835
Retirement Contribution	18,751	21,112	2,361
Group Insurance	44,107	45,000	893
Educational Travel	89	750	661
Maintenance Supplies	1,005	2,665	1,660
Supplies	4,864	5,089	225
Library Books	11,976	14,000	2,024
Film and Software	6,614	10,500	3,886

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library (Continued)			
Dues and Subscriptions	727	1,300	573
Repairs and Maintenance	583	2,500	1,917
Copier Rental	3,684	3,825	141
Computer Maintenance	13,315	13,320	5
Telephone	5,924	5,925	1
Utilities	7,835	10,000	2,165
Capital / Equipment	13,000	13,005	5
Total	<u>250,279</u>	<u>269,047</u>	<u>18,768</u>
Parks, Cemetary, and Buildings			
Salary - Supervisor	61,962	61,962	-
Salary - Operator	191,536	192,348	812
Salary - Labor II	41,641	42,120	479
Salary - Labor	42,095	42,120	25
Salary - Extra Summer Labor	25,282	42,600	17,318
Salary - Extra Maintenance	6,783	17,226	10,443
Employment Taxes	27,135	31,225	4,090
Retirement Contribution	63,935	74,120	10,185
Group Insurance	155,045	157,000	1,955
Educational Travel	148	500	352
Office Supplies	-	100	100
Supplies	27,998	28,000	2
Motor Vehicle Fuel and Lubrication	17,743	17,745	2
Botanical Supplies	47,763	48,000	237
Equipment Repairs	8,819	8,820	1
Repairs and Maintenance	5,001	10,000	4,999
Pond Maintenance	2,521	4,000	1,479
Vehicle Repairs	5,655	10,000	4,345
Welding supplies	2,965	4,000	1,035
Telephone	1,125	2,700	1,575
Utilities	6,004	7,800	1,796
Capital Outlay	-	-	-
Total	<u>741,156</u>	<u>802,386</u>	<u>61,230</u>
Sports Complex			
Supplies	451	2,000	1,549
Repairs and Maintenance	2,102	3,000	898
Utilities	17,394	17,400	6
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	-	-
Capital	-	36,930	36,930
Total	<u>19,947</u>	<u>60,330</u>	<u>40,383</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Swimming Pool			
Salary - Extra Summer Labor	38,012	47,520	9,508
Salary - Extra Maintenance	-	-	-
Employment Taxes	2,728	3,700	972
Supplies	576	2,000	1,424
Concession Supplies	1,699	3,000	1,301
Pool Chemicals	7,768	10,000	2,232
Repairs and Maintenance	271	3,000	2,729
Lifeguard Certifications	1,500	2,000	500
Telephone	483	495	12
Utilities	6,755	11,000	4,245
Equipment	-	3,000	3,000
Total	<u>59,792</u>	<u>85,715</u>	<u>25,923</u>
County Cemetery			
Supplies	5,718	5,720	2
Repairs and Maintenance	8,159	8,200	41
Fire Ant Control	10,476	11,350	874
Telephone	641	1,000	359
Utilities	1,379	2,500	1,121
Capital Outlay	19,158	19,160	2
Total	<u>45,531</u>	<u>47,930</u>	<u>2,399</u>
Building Maintenance			
Supplies	17,818	20,000	2,182
Repairs and Maintenance	20,018	20,020	2
Fire and Safety	2,477	6,000	3,523
Telephone	-	-	-
Internet Services	11,613	12,150	537
Utilities	73,308	73,310	2
Equipment Lease	17,993	17,995	2
Total	<u>143,227</u>	<u>149,475</u>	<u>6,248</u>
Courthouse			
Salary - Extra Maintenance	26,591	31,406	4,815
Employment Taxes	2,096	2,405	309
Retirement Contribution	1,163	4,740	3,577
Janitorial Supplies	6,753	7,000	247
Supplies	469	500	31
Repairs and Maintenance	28,452	30,000	1,548
Internet Services	23,801	28,635	4,834
Utilities	31,279	31,500	221
Total	<u>120,604</u>	<u>136,186</u>	<u>15,582</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Airport			
Repairs and Maintenance	3,116	7,000	3,884
Utilities	3,121	5,000	1,879
Capital Outlay	-	48,855	48,855
Total	<u>6,237</u>	<u>60,855</u>	<u>54,618</u>
Rodeo Arena			
Repairs and Maintenance	4,209	20,000	15,791
Capital Outlay	-	-	-
Total	<u>4,209</u>	<u>20,000</u>	<u>15,791</u>
County Extension Service			
Salary - County Agent	16,966	19,080	2,114
Salary - Secretary	59,724	59,724	-
Employment Taxes	5,746	6,175	429
Retirement Contribution	11,458	11,630	172
Group Insurance	22,505	22,505	-
Travel - Agricultural Agent	8,389	8,500	111
Office Supplies	3,633	3,635	2
Home Demonstation Supplies	135	500	365
Result Demonstration Supplies	3,144	5,000	1,856
Motor Vehicle Fuel	3,576	5,365	1,789
Postage	499	750	251
Repairs - Pens and Trap Range	1,713	3,000	1,287
Equipment Maintenance	2,146	4,700	2,554
Pick-Up and Equipment Repairs	3,709	3,850	141
Trapper Expense	38,400	38,400	-
Telephone	5,676	6,500	824
Utilities	21,456	24,022	2,566
Soil Conservation	2,500	2,500	-
Capital Outlay	-	-	-
Total	<u>211,375</u>	<u>225,836</u>	<u>14,461</u>
Road and Bridge			
Salary - Supervisors	61,962	61,962	-
Salary - Drivers / Operators	265,680	265,680	-
Employment Taxes	24,222	25,075	853
Retirement Contribution	62,095	62,265	170
Group Insurance	154,382	157,600	3,218
Travel - Educational	-	1,500	1,500
Office Supplies	1,088	1,300	212
Gas, Oil, and Diesel Fuel	51,908	60,000	8,092
Tires and Tubes	11,965	15,500	3,535
Dues and Subscriptions	45	50	5
Parts and Repairs	75,621	75,625	4

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Road and Bridge (Continued)			
Caliche, Premix, and Emulsion	77,796	119,000	41,204
Cattleguard Supplies	-	1,500	1,500
Welding Supplies	3,395	4,000	605
Telephone	900	1,800	900
Utilities	3,691	5,000	1,309
Capital Outlay	264,594	288,375	23,781
Total	<u>1,059,344</u>	<u>1,146,232</u>	<u>86,888</u>
Senior Citizens			
Salary - Supervisor	47,442	47,442	-
Salary - Dietary	62,966	64,778	1,812
Salary - Transportation	24,589	28,865	4,276
Employment Taxes	9,718	11,550	1,832
Retirement Contribution	14,591	14,620	29
Group Insurance	21,812	22,500	688
Education / Travel	615	750	135
Office Supplies	2,682	2,750	68
Dietary Supplies	98,468	98,470	2
Kitchen Supplies	1,206	2,000	794
Gas, Oil, and Tires	950	2,500	1,550
Paper Supplies	8,342	12,000	3,658
Maintenance Equipment	5,201	5,225	24
Vehicle Repairs	528	2,400	1,872
Area Agency Supervisor	-	-	-
Telephone	1,383	1,385	2
Capital Outlay	(22)	-	22
Total	<u>300,471</u>	<u>317,235</u>	<u>16,764</u>
Non-Departmental			
Employee Retirement Reward	365	3,000	2,635
Employment Tax Correction	-	-	-
Retirees County Group Insurance	(96,216)	417,511	513,727
TCDRS SDB Insurance	21,350	23,000	1,650
TCDRS Retirement Correction	-	-	-
Workers Compensation Insurance	37,187	37,190	3
Unemployment Taxes / Claims	2,046	3,000	954
Aviation Fuel Sales Expenditures	1,382	1,500	118
Dues and Subscriptions	-	-	-
Advertising	625	700	75
County Promotion and Development	29,192	30,000	808
Advertising / Required By Law	2,377	2,378	1
Districting SVC Prof Fees	-	5,000	5,000
Auditing Fees	30,250	31,525	1,275

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
Lawsuit Costs	21,820	21,820	-
Legislative Activities	-	5,000	5,000
Telephone	9,065	9,400	335
COBRA Insurance	-	1,500	1,500
Official and Employees Bond	3,100	3,500	400
Insurance	65,764	65,765	1
Drug Policy Compliance	3,300	4,000	700
Safety Program	1,642	4,500	2,858
ADA Compliance	960	3,000	2,040
MH/MR Center	-	-	-
Rural Addressing - 911	1,665	1,670	5
Appraisal District	117,892	117,895	3
COLA	72,666	72,666	-
Paper and Supplies	2,578	5,000	2,422
Postage	9,929	10,000	71
Copier Rental / Maintenance	2,317	2,500	183
Postage Maching Rental / Maintenance	2,785	3,375	590
Fax Phone Line	-	700	700
Emergency Management Coordinator	25,416	25,416	-
Fire Department Equipment	20,000	20,000	-
Fire Department Replacement Depreciation	7,500	7,500	-
Fire Department Operating Expense	152,374	152,375	1
Ambulance Services	64,000	64,000	-
Total	613,331	1,156,386	543,055
Capital Outlay			
Paving Urban	60,983	230,000	169,017
Paving	255,000	255,000	-
Hail Damage - Insured	33,598	33,604	-
Courthouse Computers	173,796	173,800	4
Security Enhancements	111,372	112,000	628
Total	634,749	804,404	169,649
Total Disbursements	9,613,033	10,924,700	1,311,661

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Transfers Out			
Golf Course Fund	111,000	111,000	-
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	790,705	7,955,000	7,164,295
Courthouse Security Fund	-	-	-
Total Transfers Out	901,705	8,066,000	7,164,295
 Total Disbursements and Transfers Out	 10,514,738	 18,990,700	 8,475,962
 Excess Receipts (Disbursements)	 1,154,274	 -	 (1,154,274)
 Beginning Balance	 14,857,578	 14,857,578	 -
 Ending Balance	 16,011,852	 14,857,578	 1,154,274
<hr style="border: 1px solid black;"/>			
Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	16,010,652		
	\$ 16,011,852		
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The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS**

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUVENILE PROBATION FUND
YEAR ENDED SEPTEMBER 30, 2021

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
TJJJ Funding - State Aid	\$ 26,355	18,260	8,095
TJJJ Funding - Commitment Reduction	23,850	18,972	4,878
TJJJ Funding - Mental Health	7,392	6,188	1,204
Interest Earnings	4	-	4
TJJJ Funding - Pre and Post Adjudication	14,968	30,039	(15,071)
TJJJ Funding - Commit Diversion	3,115	2,900	215
TJJJ Funding - Regionalization	426	426	-
Total Receipts	<u>76,110</u>	<u>76,785</u>	<u>(675)</u>
Disbursements			
Salary - State Supplement	32,521	14,385	(18,136)
Education / Travel	3,853	8,260	4,407
Office Supplies	2,066	4,450	2,384
Motor Vehicle Fuel and Lubrication	2,573	2,500	(73)
Medical, Dental or Lab Fee	498	300	(198)
Equipment Maintenance	379	-	(379)
Non-Residential Services	7,514	5,013	(2,501)
Auditing Fees	2,750	2,750	-
Telephone	1,226	-	(1,226)
Community Service Expenses	250	-	(250)
Mental Health Assessment	-	-	-
Pre / Post Adjudication	22,304	39,127	16,823
Total Disbursements	<u>75,934</u>	<u>76,785</u>	<u>851</u>
Excess Receipts (Disbursements)	176	-	176
Beginning Balance	<u>11,789</u>	<u>11,789</u>	<u>-</u>
Ending Balance	\$ 11,965	11,789	176
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 11,965		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LATERAL ROAD FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 6,277	6,210	67
Total Receipts	6,277	6,210	67
Disbursements			
Equipment Repairs	1,560	1,560	-
Caliche, Premix, Emulsion	4,650	4,650	-
Total Disbursements	6,210	6,210	-
Excess Receipts (Disbursements)	67	-	67
Beginning Balance	-	-	-
Ending Balance	\$ 67	-	67
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 67		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 RESTRICTED FUND
 YEAR ENDED SEPTEMBER 30, 2021

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
FYE Carryover Projects	(43,804)	-	(43,804)
FYE Carryover Grants	400,552	-	400,552
FYE Carryover State Supplement	103,696	-	103,696
County Judge State Supplement	-	-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	\$ -	-	-
Capital Outlay	-	-	-
	460,444	-	460,444
Total Receipts	460,444	-	460,444
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-	-	-
	-	-	-
Total Disbursements	-	-	-
Excess Receipts (Disbursements)	460,444	-	460,444
Beginning Balance	234,400	234,400	-
Ending Balance	\$ 694,844	234,400	460,444
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 694,844		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LAW LIBRARY
 YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ <u>2,065</u>	<u>2,500</u>	<u>(435)</u>
Total Receipts	<u>2,065</u>	<u>2,500</u>	<u>(435)</u>
Disbursements			
Law Library Expenditures	<u>601</u>	<u>37,500</u>	<u>36,899</u>
Total Disbursements	<u>601</u>	<u>37,500</u>	<u>36,899</u>
Transfer In			
Transfer from Fund Balance	-	35,000	(35,000)
Total Transfers In	<u>-</u>	<u>35,000</u>	<u>(35,000)</u>
Excess Receipts (Disbursements) and Transfer In	1,464	-	(72,334)
Beginning Balance	<u>35,578</u>	<u>35,578</u>	<u>-</u>
Ending Balance	\$ <u>37,042</u>	<u>35,578</u>	<u>(72,334)</u>
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ <u>37,042</u>		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ATTORNEY CHECK PROCESSING FUND
 YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ 305	1,525	(1,220)
Check Restitution	7,915	7,915	-
Total Receipts	<u>8,220</u>	<u>9,440</u>	<u>(1,220)</u>
Disbursements			
Check Restitution	7,915	7,915	-
Employment Taxes	15	95	80
Retirement Contribution	38	230	192
Support Staff Salary	200	1,200	1,000
Total Disbursements	<u>8,168</u>	<u>9,440</u>	<u>1,272</u>
Excess Receipts (Disbursements)	52	-	52
Beginning Balance	<u>90</u>	<u>90</u>	<u>-</u>
Ending Balance	\$ 142	90	52
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 142		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 CONSTABLE FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Constable PCT. 4 Expenditures	709	5,200	4,491
Total Disbursements	709	5,200	4,491
Transfer In			
Transfer from Fund Balance	-	5,200	(5,200)
Total Transfers In	-	5,200	(5,200)
Excess Receipts (Disbursements) and Transfer In	(709)	-	(9,691)
Beginning Balance	5,214	5,214	-
Ending Balance	\$ 4,505	5,214	(9,691)
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,505		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RECORDS MANAGEMENT FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 13,763	15,000	(1,237)
County Record Management Revenue	3,188	3,000	188
Vital Statistics Records	348	300	48
Records Archive Fee	14,395	15,000	(605)
Local CC-Felony	177	-	177
Local CC-Misdemeanor A/B	497	-	497
	Total Receipts	32,368	(932)
Disbursements			
Records Management Expenditures	-	153,450	153,450
Education / Travel	50	2,000	1,950
	Total Disbursements	155,450	155,400
Transfer In			
Transfer from Fund Balance	-	122,150	(122,150)
	Total Transfers In	122,150	(122,150)
Excess Receipts (Disbursements) and Transfer In	32,318	-	(277,550)
Beginning Balance	128,337	128,337	-
Ending Balance	\$ 160,655	128,337	(277,550)
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 160,655		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURTHOUSE SECURITY FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 1,774	2,000	(226)
Courthouse Security JP Fee	806	3,500	(2,694)
Local CCC-Felony	71	-	71
Local CCC-Misdemeanor A/B	199	-	199
Local CCC-Justice Court	6,589	-	6,589
Total Receipts	<u>9,439</u>	<u>5,500</u>	<u>3,939</u>
Disbursements			
Courthouse Security Expenditures	-	13,400	13,400
Total Disbursements	<u>-</u>	<u>13,400</u>	<u>13,400</u>
Transfer In			
Transfer from Fund Balance	-	7,900	(7,900)
Total Transfers In	<u>-</u>	<u>7,900</u>	<u>(7,900)</u>
Excess Receipts (Disbursements) and Transfer In	9,439	-	(17,361)
Beginning Balance	<u>10,850</u>	<u>10,850</u>	<u>-</u>
Ending Balance	\$ 20,289	10,850	(17,361)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 20,289		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUSTICE OF THE PEACE TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC-Justice Court	\$ 4,670	-	4,670
Justice Court - Tech Fund	1,063	4,500	(3,437)
Total Receipts	5,733	4,500	1,233
Disbursements			
Technology Expenditures	1,892	15,300	13,408
Total Disbursements	1,892	15,300	13,408
Transfer In			
Transfer from Fund Balance	-	10,800	(10,800)
Total Transfers In	-	10,800	(10,800)
Excess Receipts (Disbursements) and Transfer In	3,841	-	(22,975)
Beginning Balance	13,003	13,003	-
Ending Balance	\$ 16,844	13,003	(22,975)
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 16,844		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ 758	1,000	(242)
Local CCC-Felony	28	-	28
Local CCC-Misdemeanor A/B	80	-	80
Total Receipts	866	1,000	(134)
Disbursements			
Technology Expenditures	-	8,900	8,900
Total Disbursements	-	8,900	8,900
Transfer In			
Transfer from Fund Balance	-	7,900	(7,900)
Total Transfers In	-	7,900	(7,900)
Excess Receipts (Disbursements) and Transfer In	866	-	(16,934)
Beginning Balance	8,139	8,139	-
Ending Balance	\$ 9,005	8,139	(16,934)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,005		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2021

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 5,452	7,316	(1,864)
Adult Probation Fees	30,868	25,000	5,868
Carry Over From Previous Year	-	12,457	(12,457)
Interest Earnings	12	400	(388)
TDCJ-CJAD Funding - Community Program	7,110	6,835	275
Total Receipts	43,442	52,008	(8,566)
Disbursements			
Salary - CSCD Director	15,741	15,158	(583)
Salary - Administrative Support	4,176	10,745	6,569
Salary - Community Services Support	6,569	6,300	(269)
Salary - Cost of Living Increases	4,000	4,000	-
Employment Taxes	1,840	2,771	931
State Retirement Contribution	5,725	5,655	(70)
Trans - Maintenance	152	-	(152)
Trans - Fuel	349	-	(349)
Office Supplies	4,648	-	(4,648)
Internet Services	664	-	(664)
Computer Maintenance	4,840	-	(4,840)
Equipment Maintenance	-	-	-
Auditing Fees	3,500	-	(3,500)
Fiscal Service Fee	90	107	17
Telephone	-	-	-
Volunteer Insurance	240	250	10
Other - Licenses / Memberships	42	-	(42)
Other Bonds and Insurance	3,000	3,000	-
Urinalysis Supplies	-	-	-
Total Disbursements	55,576	47,986	(7,590)
Excess Receipts (Disbursements)	(12,134)	4,022	(16,156)
Beginning Balance	32,473	32,473	-
Ending Balance	\$ 20,339	36,495	(16,156)
Summary of Ending Balance			
Cash, Interest Bearing	\$ 20,339		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 CHILD ABUSE PREVENTION FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Child Abuse Prevention Revenues	\$ -	400	(400)
Total Receipts	-	400	(400)
Disbursements			
Child Abuse Prevention Expenditures	-	400	400
Total Disbursements	-	400	400
Excess Receipts (Disbursements)	-	-	-
Beginning Balance	400	400	-
Ending Balance	\$ 400	400	-
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 400		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 HOTEL OCCUPANCY TAX FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 14,595	30,000	(15,405)
State Capital Credits	1,237	-	1,237
Total Receipts	15,832	30,000	(14,168)
Disbursements			
Tax Expenditure	14,000	123,000	109,000
Total Disbursements	14,000	123,000	109,000
Transfer In			
Transfer from Fund Balance	-	93,000	(93,000)
Total Transfers In	-	93,000	(93,000)
Excess Receipts (Disbursements) and Transfer In	1,832	-	(216,168)
Beginning Balance	94,487	94,487	-
Ending Balance	\$ 96,319	94,487	(216,168)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 96,319		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ATTORNEY PRE-TRIAL FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 14,200	14,000	200
Restitution	-	1,000	(1,000)
Total Receipts	14,200	15,000	(800)
Disbursements			
Program Expenditures	-	648	648
Restitution	-	1,000	1,000
Support Staff Salary	14,580	14,580	-
Employment Taxes	1,115	1,116	1
County Share - Retirement	2,756	2,756	-
Total Disbursements	18,451	20,100	1,649
Transfer In			
Transfer from Fund Balance	-	5,100	(5,100)
Total Transfers In	-	5,100	(5,100)
Excess Receipts (Disbursements) and Transfer In	(4,251)	-	(7,549)
Beginning Balance	7,798	7,798	-
Ending Balance	\$ 3,547	7,798	(7,549)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,547		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DISTRICT ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ -	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements			
Program Expenditures	-	2,500	2,500
Total Disbursements	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Transfer In			
Transfer from Fund Balance	-	2,500	(2,500)
Total Transfers In	<u>-</u>	<u>2,500</u>	<u>(2,500)</u>
Excess Receipts (Disbursements)	-	-	(5,000)
Beginning Balance	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Ending Balance	\$ 2,500	2,500	(5,000)
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,500		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY ASSIST DISTRICT FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Tax Collections	\$ 668,307	900,000	(231,693)
Interest Earnings	2,334	10,000	(7,666)
Total Receipts	<u>670,641</u>	<u>910,000</u>	<u>(239,359)</u>
Disbursements			
CCAD Expenditures		1,400,000	
Total Disbursements	<u>-</u>	<u>1,400,000</u>	<u>-</u>
Transfer In / (Out)			
Transfer from Fund Balance	-	2,290,000	(2,290,000)
Transfer to Permanent Improvement	(898,375)	(1,800,000)	901,625
Total Transfers In / (Out)	<u>(898,375)</u>	<u>490,000</u>	<u>(1,388,375)</u>
Excess Receipts (Disbursements) and Transfer In	(227,734)	-	(1,627,734)
Beginning Balance	<u>3,399,878</u>	<u>3,399,878</u>	<u>-</u>
Ending Balance	\$ 3,172,144	3,399,878	(1,627,734)
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,172,144		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 JURY FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 7	-	7
Local CCC - Misdemeanor	20	-	20
Local CCC - Justice Court	116	-	116
	143	-	143
Total Receipts			
Disbursements			
	-	-	-
Total Disbursements			
	-	-	-
Excess Receipts (Disbursements) and Transfer In	143	-	143
Beginning Balance	67	67	-
Ending Balance	\$ 210	67	143
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 210		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COUNTY SPECIAL COURT FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 177	-	177
Local CCC - Misdemeanor	397	-	397
	574	-	574
Total Receipts			
Disbursements			
	-	-	-
Total Disbursements			
	574	-	574
Excess Receipts (Disbursements) and Transfer In			
	294	294	-
Beginning Balance			
	\$ 868	294	574
Ending Balance			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 868		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 COURT REPORTER SVC FUND
 YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Misdemeanor	<u>60</u>	<u>-</u>	<u>60</u>
Total Receipts	<u>60</u>	<u>-</u>	<u>60</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	60	-	60
Beginning Balance	<u>35</u>	<u>35</u>	<u>-</u>
Ending Balance	\$ 95	35	60
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 95		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 LOCAL TRUANCY PREV & DIV FUND
 YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Justice Court	<u>5,837</u>	<u>-</u>	<u>5,837</u>
Total Receipts	<u>5,837</u>	<u>-</u>	<u>5,837</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	5,837	-	5,837
Beginning Balance	<u>2,633</u>	<u>2,633</u>	<u>-</u>
Ending Balance	\$ 8,470	2,633	5,837
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 8,470		
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The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
DEBT SERVICE FUND**

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 DEBT SERVICE FUND
 YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
1998 General Obligation Refunding Bond	-	-	-
Delinquent Ad Valorem Tax	584	-	584
Total Receipts	584	-	584
Disbursements			
Principal :			
1998 General Obligation Refunding Bond	-	-	-
Interest:			
1998 General Obligation Refunding Bond	-	-	-
Total Disbursements	-	-	-
Excess Receipts (Disbursements)	584	-	584
Beginning Balance	6,415	6,415	-
Ending Balance	\$ 6,999	6,415	584
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,999		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
CAPITAL PROJECTS FUNDS**

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
PERMANENT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Interest Earnings	\$ 2,255	-	2,255
Certificate of Obligation	8,149,347	-	8,149,347
Total Receipts	<u>8,151,602</u>	<u>-</u>	<u>8,151,602</u>
Disbursements			
Permanent Improvements	810,040	1,750,000	939,960
Law Enforcement CTR Const	4,224,286	7,500,000	3,275,714
Exhibition BLDG Improvements	864,921	1,800,000	935,079
Total Disbursements	<u>5,899,247</u>	<u>11,050,000</u>	<u>5,150,753</u>
Transfer In			
Transfer from Fund Balance	-	1,250,000	(1,250,000)
General Fund	790,705	8,000,000	(7,209,295)
Transfer from CCAD	898,375	1,800,000	(901,625)
Total Transfer In	<u>1,689,080</u>	<u>11,050,000</u>	<u>(9,360,920)</u>
Excess Receipts (Disbursements) and Transfer In	<u>3,941,435</u>	<u>-</u>	<u>(6,360,071)</u>
Beginning Balance	<u>1,250,000</u>	<u>1,250,000</u>	<u>-</u>
Ending Balance	\$ 5,191,435	1,250,000	(6,360,071)
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<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 5,191,435		
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The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
AIRPORT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 2,475	3,000	(525)
Refund Airport Project	833	35,000	(34,167)
Total Receipts	3,308	38,000	(34,692)
Disbursements			
Airport Project Participation	-	35,000	35,000
Repairs and Maintenance	1,167	22,900	21,733
Total Disbursements	1,167	57,900	56,733
Transfer In			
Transfer from Fund Balance	-	19,900	(19,900)
Excess Receipts (Disbursements) and Transfer In	2,141	-	2,141
Beginning Balance	19,981	19,981	-
Ending Balance	\$ 22,122	19,981	2,141
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 22,122		

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
EMPLOYEE MEDICAL BENEFIT FUND
YEAR ENDED SEPTEMBER 30, 2021

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Billings to Other Funds	\$ -	-	-
Interest	206	3,500	(3,294)
Retiree Drug Subsidy	-	-	-
Total Receipts	<u>206</u>	<u>3,500</u>	<u>(3,294)</u>
Disbursements			
Medical Claims	475	-	(475)
Plan Expenses	-	-	-
Education Travel	-	2,000	2,000
Wellness Program Expenses	513,742	550,000	36,258
Wellness Center Expenses	4,820	10,500	5,680
Total Disbursements	<u>519,037</u>	<u>562,500</u>	<u>43,463</u>
Transfer In			
Transfer from Fund Balance	-	559,000	(559,000)
Excess Receipts (Disbursements) and Transfer In	<u>(518,831)</u>	<u>-</u>	<u>(518,831)</u>
Beginning Balance	<u>558,872</u>	<u>558,872</u>	<u>-</u>
Ending Balance	\$ <u>40,041</u>	<u>558,872</u>	<u>(518,831)</u>
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 40,041		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GOLF COURSE COUNTRY CLUB FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Membership Dues	\$ 49,883	55,000	(5,117)
Cart Shed Rentals	13,719	14,000	(281)
Green Fees	4,166	4,000	166
Initiation Fees	-	-	-
Tournament Revenue	3,750	3,750	-
Building Rental Revenue	400	400	-
Donations	2,000	2,000	-
Interest Earnings	43	1,000	(957)
Insurance on Damage	39,305	39,305	-
Total Receipts	113,266	119,455	(6,189)
Disbursements			
Contract Labor	4,575	4,575	-
Office Supplies	561	650	89
Supplies	3,242	3,250	8
Motor Vehicle Fuel and Lubrication	4,899	4,900	1
Botanical Supplies	19,249	19,250	1
Repairs and Maintenance	39,388	39,400	12
Equipment Repairs	19,091	19,095	4
Grounds Maintenance	77,383	77,400	17
Pond Maintenance	5,887	5,890	3
Sales Tax Expense	4,501	4,505	4
Telephone	993	1,000	7
Utilities	11,497	11,525	28
Equipment Lease	2,204	2,205	1
Property Lease	120	120	-
Capital Outlay	64,432	64,455	23
Total Disbursements	258,022	258,220	198
Transfer In			
Transfer from Fund Balance	-	27,765	(27,765)
Transfer From General Fund	111,000	111,000	-
Total Transfers In	111,000	138,765	(27,765)
Excess Receipts (Disbursements) and Transfer In	(33,756)	-	(33,756)
Beginning Balance	54,149	54,149	-
Ending Balance	\$ 20,393	54,149	(33,756)
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 20,393		

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
4-H CLUB FUND
YEAR ENDED SEPTEMBER 30, 2021

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 40,110	43,000	(2,890)
Donations	-	-	-
Total Receipts	40,110	43,000	(2,890)
Disbursements			
Supplies	4,808	5,200	392
Registrations	2,205	2,205	-
Awards	2,735	2,735	-
Events	19,650	19,655	5
Repairs and Maintenance	591	660	69
Uniforms	2,714	2,715	1
Promotions	192	225	33
Equipment	2,428	2,430	2
Supplies - Rifle Club	2,371	2,500	129
Registrations - Rifle Club	590	1,000	410
Equipment - Rifle Club	3,513	3,515	2
Repairs and Maintenance - Rifle Club	-	160	160
Total Disbursements	41,797	43,000	1,203
Transfer In			
Transfer from Fund Balance	-	-	-
Total Transfers In	-	-	-
Excess Receipts (Disbursements)	(1,687)	-	(4,093)
Beginning Balance	18,194	18,194	-
Ending Balance	\$ 16,507	18,194	(4,093)
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 16,507		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES
TRUST AND AGENCY FUND**

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2021

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 2,955
Criminal / Civil Judge's Supplement Salary	3,923
Consolidated Court Costs	4,898
Indigent Fees	730
State Traffic Fee	9
State Marriage License Fees	600
Informal Marriage Licenses	-
DPS Lab Tests	537
Birth Certificate	547
Time Payment	40
EMS Trauma Fund	798
Department of Public Safety	15
Civil Judicial and Court Personnel Training	360
Intoxicated Driver Fine	3,000
State Civil Justice Data Rep Fund	-
Drug Court Program	60
Indigent Defense Representation Fund	12
Family Protection Fees	195
Probation Fees	20
Jury Service Fees	24
E-File System Fund	2,764
Sheriff Fees	2,340
DNA Testing Fees	-
Appellate Judicial Fund	401
Total	<u>24,228</u>
Justice of the Peace Fees:	
Consolidated Court Costs	86,414
Compensation to Victims of Crime	215
Child Safety / Seat Belt	3,308
Fugitive Apprehension	72
Department of Public Safety	7,023
Judicial and Court Personnel Training	355
Time Payment	88
Juvenile Crime and Delinquency	7
Correctional Management Institute	7
Indigent Fees	426
Indigent Defense Representation Fund	536
Traffic Law Failure to Appear	6,532

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
CRANE, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2021

Receipts	<u>Actuals</u>
Justice of the Peace Fees (Continued):	
Jury Services Fees	1,041
E-File System Fund	710
State Traffic Fees	61,984
Criminal / Civil Judge's Supplement Salary	\$ 1,541
Failure to Secure Child Fee	1
State Civil Data Representation Fund	16
Truancy Prevention and Diversion Fund	342
Judicial and Court Training	<u>28</u>
Total	<u>170,646</u>
Total Receipts	<u>194,874</u>
 Disbursements	
State Treasurer:	
Consolidated Court Costs	73,635
Compensation to Victims of Crime	81
Fugitive Apprehension	42
Judicial and Court Training	17
Civil Judicial and Court Training	765
Intoxicated Driver Fine	444
Time Payments	70
Indigent Fees	1,114
Department of Public Safety	1,218
Juvenile Crime and Delinquency	49
Correctional Management Institute	4
Birth Certificates	628
Child Safety Seat / Seat Belts	2,510
State Marriage License	583
EMS Trauma Fund	718
Indigent Defense Representation Fund	484
Drug Court Program	54
State Traffic Fees	52,460
Criminal / Civil Judges Supplement Salary	5,888
Traffic Law Failure to Appear	2,694
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	1,323
Probation Fees - Sexual Assault	55
Jury Services Fees	922
E-File System Fund	3,654

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 STATE OF TEXAS FEE FUND
 YEAR ENDED SEPTEMBER 30, 2021

Disbursements

State Treasurer (Continued):

State Civil Justice Data Representation Fund	14
Failure to Secure Child Fee	-
District Court Filing Fee	3,024
Clerk, 8th Court of Appeals	431
Truancy Prevention and Diversion Fund	<u>352</u>
Total	<u>153,233</u>

Disbursements

Crane County's Share of State of Texas Fees:

	Actuals
Consolidated Court Costs	\$ 8,181
Compensation to Victims of Crime	14
Time Payments	70
Fugitive Apprehension	4
Judicial and Court Training	2
Intoxicated Driver Fine	19
Juvenile Crime and Delinquency	1
Correctional Management Institute	1
EMS Trauma Fund	80
Indigent Fees	59
Indigent Defense Representation Fund	54
Drug Court Program	6
Bail Bond Fees	147
Criminal / Civil Judges Supplement Salary	2
Child Safety Seat / Seat Belt	2,510
Traffic Law Failure to Appear	1,304
State Traffic Fees	2,226
Jury Service Fees	102
Sherriff Fee	-
State Civil Justice Data Representation Fund	2
District Court Filing Fee	26
DNA Testing Fees	-
Department of Public Safety	<u>4,971</u>
Total	<u>19,781</u>

The accompanying notes are an integral part of these financial statements

COUNTY OF CRANE
 CRANE, TEXAS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
 STATE OF TEXAS FEE FUND
 YEAR ENDED SEPTEMBER 30, 2021

Disbursements

Other:

Omnibase - Traffic Failure to Appear	1,957
The Crisis Center - Family Protection Fees	225
DPS Lab Tests	336
	336

Total	2,518
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Total Disbursements	175,532
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Excess Receipts (Disbursements)	19,342
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Beginning Balance	117,381
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Ending Balance	136,723
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Summary of Ending Balance

Cash, Non-interest Bearing	\$ 136,723
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The accompanying notes are an integral part of these financial statements

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

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

b. Proprietary Fund Types

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

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

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

Fund Accounting (Continued)

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

Cash

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

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

Property Taxes

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

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

Compensated Absences

County employees are entitled to vacation and sick leave based upon their length of employment. Sherriff Deputies and Jailers can sell 40 hours of vacation time on their anniversary of service with the County.

Interfund Transactions

Interfund Transactions have not been eliminated in the financial statements.

NOTE 2: Deposits and Investments

The County's deposits consist of bank balances, including interest bearing accounts, totaling \$1,004,233 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$24,607,585. 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 \$4,697,539 and the cash equivalents investment pool totaling \$21,007,585. The County has selected departments which maintain cash funds outside the County Treasurer's office. At September 30, the Bank balance and the carrying balance totaled \$1,136,020 and \$212,228 for their departments. The balance at the bank is categorized as follows:

Amount insured by the FDIC	\$	250,000
Amount collateralized by FHLB letters of credit		1,890,253
Total Balance at Bank	\$	2,140,253

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 3: Fair Value of Financial Instruments

The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the government can access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

At September 30, 2021, all investments (as listed in Note 2) are level 1.

NOTE 4: Bonds

General information related to the County's bonds payable is summarized below.

Certificate of Obligation Bonds

The Certificate of Obligation Bonds are direct obligations payable from the ad valorem taxes levied, within the limitation prescribed by law, against all property located with the County's taxing jurisdiction. Payment of the bonds is derived from taxes levied and collected on an annual basis in an amount sufficient to pay the principal and interest when due, full allowance being made for delinquencies and collection costs.

Certificate of Obligations Bonds, Series 2021

- To pay for the contractual obligations incurred for (1) the construction and equipping of a Law Enforcement Center, to include the County Jail, Sheriff's Department and Training Facility; and (2) the payment of professional services and costs of issuance related thereto.
- Issued on January 26, 2021
- \$8,110,000 original amount of issue
- Source of payment – property tax revenues, no bond reserve fund is required
- AA S&P Rating
- Due in annual installments of principal and interest varying from \$170,000 to \$450,000, with interest rates varying from 1.0% to 3.0%

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 4: Bonds (Continued)

Bond Activity

Bond Activity for the year ended September 30, 2021 was as follows:

<u>Bonds</u>	<u>Balance October 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance September 30, 2020</u>	<u>Due Within One Year</u>
Certificater of Obligation Bonds, Series 2021	\$ -	8,110,000	-	8,110,000	170,000
Total Bonds	\$ -	8,110,000	-	8,110,000	170,000

Debt Service Obligations

Debt service obligations are as follows:

<u>For the Year Ended</u>	<u>Certificate of Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 170,000	235,221	405,221
2023	255,000	152,580	407,580
2024	260,000	144,855	404,855
2025	270,000	136,905	406,905
2026	280,000	128,655	408,655
2027 - 2031	1,515,000	518,925	2,033,925
2032 - 2036	1,650,000	392,560	2,042,560
2037 - 2041	1,775,000	267,139	2,042,139
2042 - 2046	1,935,000	98,450	2,033,450
Total	\$ 8,110,000	2,075,290	10,185,290

NOTE 5: Lease Commitments

The County has operating leases for copiers and ice machines. The following is a schedule of the future minimum Lease payments on operating lease obligations:

Operating Leases Year Ending September 30,	
2022	\$ 18,480
2023	16,035
2024	13,947
2025	8,657
2026	937
Thereafter	-
	<u>\$ 58,056</u>

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report ("CAFR") on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 79768-2034.

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

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

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 18.90% for the months of the accounting year in 2020, and 18.90% for the months of the accounting year in 2021.

The contribution rate payable by all employee members for the calendar years 2020 and 2021 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.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan (Continued)

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

The County's net pension liability of \$1,127,199, was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2020 are as follows:

Balance at December 31, 2019	\$	621,176
<hr/>		
Changes for the year:		
Service cost		495,663
Interest on total pension liability		2,034,996
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		30,765
Effect of assumptions changes or inputs		1,372,883
Employer contributions		(661,621)
Member contributions		(245,046)
Net Investment Income		(2,558,398)
Administrative Expenses		19,487
Other		17,294
Balance at December 31, 2020	\$	1,127,199

At the measurement date, December 31, 2020, pension expense was as follows:

Service cost	\$	495,663
Interest on total pension liability		2,034,996
Effect of plan changes		-
Administrative expenses		19,487
Member contributions		(245,046)
Expected investment return net of investment expenses		(1,979,077)
Recognition of economic/demographic gains or losses		(162,131)
Recognition of assumption changes or inputs		457,628
Recognition of investment gains or losses		(275,596)
Other		17,294
Pension expense	\$	363,218

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan (Continued)

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

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows Resources	of	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$	-	34,288
Net difference between projected and actual earnings		933,832	-
Changes of assumptions		-	915,255
Contributions made subsequent to measurement date		N/A	485,704

\$485,704 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2021	\$	181,452
2022		435,058
2023		(484,934)
2024		(115,865)
2025		-
Thereafter		-
Total	\$	15,711

Plan Information

At December 31, 2020, the County had 64 current and 17 former employees and 103 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2020, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

Valuation Date	December 31, 2019	December 31, 2020
Measurement Date	December 31, 2019	December 31, 2020
Reporting Date	October 1, 2020	September 30, 2021

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age
Amortization Method	Level Percentage of Payroll, closed
Remaining Amortization Period	7.6 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation
Investment Rate of Return	7.50% net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in The Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the schedule. 2019: No changes in plan provisions were reflected in the schedule. 2020: No changes in plan provisions were reflected in the schedule.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan (Continued)

Long-term rate of investment return and target allocation

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater, LLC. The numbers shown are based on January 2021 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation (1)	Geometric Real Rate of Return (2)
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index (4)	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REIT's Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	4.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

(1) Target asset allocation adopted at the march 2021 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.0%, per Cliffwater's 2021 capital market assumptions.

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

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 6: Retirement Plan (Continued)

Sensitivity Analysis

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6 percent) or 1-percentage-point higher (8.60 percent) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 30,875,606	27,759,710	25,102,350
Fiduciary net position	26,632,511	26,632,511	26,632,511
Net pension liability/(asset)	\$ 4,243,095	1,127,199	(1,530,161)

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 7: Group Term Life Insurance (GTL)

Plan Description

Crane County participates in the retiree Group Term Life program for the Texas County & District Retirement System (TCDRS), which is a statewide, multiple-employer, public employee retirement system.

A brief description of benefit terms:

- 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year and are eligible for the TCDRS pension plan. Only employers that have elected participation in the retiree Group Term Life program are included in the OPEB plan.
- 2) The plan provides a \$5,000 post-retirement death benefit to beneficiaries of service retirees and disability retirees of employers that have elected participation in the retiree GTL program.
- 3) The OPEB benefit is a fixed \$5,000 lump-sum benefit.
- 4) No future increases are assumed in the \$5,000 benefit amount.
- 5) Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year.

Membership information is shown in the chart below:

Members	Dec. 31, 2019	Dec. 31, 2020
Number of inactive employees entitled to but not yet receiving benefits (1):	40	33
Number of active employees:	73	64
Average Age of active employees:	47.54	47.63
Average length of service in years for active employees	9.79	11.27
<hr/>		
Inactive Employees Receiving Benefits (1)		
<hr/>		
Number of benefit recipients (1)	75	81

(1) - "Receiving benefits" indicates the member is retired and receiving monthly pension benefits, and his or her beneficiary is eligible for the \$5,000 lump sum upon the retiree's death

Contributions made to the retiree GTL Program are held in the GTL Fund. The GTL fund does not meet the requirements of a trust under Paragraph 4b of GASB 75, as the assets of the GTL fund can be used to pay active GTL benefits which are not part of the OPEB plan.

Benefit terms are established under the TCDRS Act. Participation in the retiree GTL program is optional and the employer may elect to opt out of (or opt into) coverage as of Jan. 1 each year. The county's contribution rate for the retiree GTL program is calculated annually on an actuarial basis, and is equal to the cost of providing a one-year death benefit equal to \$5,000.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The County's net OPEB liability of \$433,607, was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Changes in the net OPEB liability at December 31, 2020 are as follows:

Balance at December 31, 2019	\$	391,350
Changes for the year:		
Service cost		7,422
Interest on total pension liability (1)		10,736
Changes of benefit terms (2)		-
Effect of economic/demographic experience		(4,848)
Effect of assumptions changes or inputs (3)		42,950
Benefit Payment		(14,003)
Other		-
Balance at December 31, 2020	\$	433,607

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest

(2) No plan changes valued

(3) Reflects change in discount rate

At the measurement date, December 31, 2020, OPEB expense was as follows:

Service cost	\$	7,422
Interest on total OPEB liability (1)		10,736
Effect of plan changes		-
Recognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(3,245)
Recognition of assumption changes or inputs		20,963
Other		-
Pension expense	\$	35,876

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest

As of September 30, 2021, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 6,169	-
Changes of assumptions	8,632	77,614
Contributions made subsequent to measurement date	N/A	21,350

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

\$21,350 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year ended December 31:			
2021	\$	14,192	
2022		24,311	
2023		24,310	
2024		-	
2025		-	
Thereafter		-	
Total	\$	62,813	

Actuarial Assumptions

The actuarial assumptions, that determine the total OPEB liability as of December 31, 2020, were based on the results of an actuarial expense study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 75.

Valuation Date	December 31, 2019	December 31, 2020
Measurement Date	December 31, 2019	December 31, 2020
Reporting Date	October 1, 2020	September 30, 2021

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age Normal
Amortization Method	
Recognition of economic/demographic Gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumptions changes Or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Salary Increases	Does not apply
Investment Rate of Return (Discount Rate)	2.12% 20 Year Bond GO Index published by bondbuyer.com as of December 31, 2020.
Cost of Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	
Depositing Members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Service Retirees, beneficiaries and Non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Disabled Retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate Scale after 2014.
Retirement	Deferred members are assumed to retire (100%) at the later of age 60 or earliest retirement eligibility.
Other Termination of Employment	The rates vary by length of service, entry age group and gender.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

Discount Rate

The discount rate used to measure the total OPEB liability was 2.12 percent.

Sensitivity Analysis

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 2.12 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12 percent) or 1-percentage-point higher (3.12 percent) than the current rate.

	1% Decrease 1.12%	Current Discount Rate 2.12%	1% Increase 3.12%
Total OPEB Liability	\$ 519,289	433,607	367,447

NOTE 8: Post Employment Healthcare Benefits

Plan Description

The County participates in the Texas Association of Counties Health and Employee Benefit Pool for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee's total of County service years and age are at least 75 years, the employee had a minimum of 10 service years, the employee was at least 60 years of age, and the employee was an active employee at time of retirement.

The following shows the number of participants in the plan as of the September 30, 2021 measurement date:

Active	44
Retired	35
Terminated	-
Deceased *	-
Total Participants	79

* Deceased participants are only included when a surviving beneficiary is currently receiving benefits

Funding Policy

Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to the Commissioners Court. The County is under no legal obligation to pay these premiums, and the decision to provide these benefits is made by the Commissioners Court on a year-to-year basis.

At September 30, 2021 employees and retirees paid premiums of \$207 and \$200 for dependent coverage, respectively.

The rates are set by the Commissioners Court based on the combination of premiums and prior year costs of the plan.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 8: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.5847363
Average Retirement Age	60
Employer Future Premium Contribution	Remain a level % of the total cost over time
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll
Assets Backing OPEB Liability	\$0
Plan Asset Return	0.000%
Bond Yield	2.430%
Discount Rate	2.430%
Measurement Date	9/30/2021
Prior Measurement Date	9/30/2020
Prior Year Discount Rate	2.140%
Projected Salary Increases	1.20%
Amortization Period	20
Percentage Participation	100%
NOL and ADC	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	PUB-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 8: Post Employment Healthcare Benefits (Continued)

Schedule of Changes in OPEB Liability and OPEB Expense

Changes in the net OPEB liability at September 30, 2021 are as follows:

Balance at October 1, 2020	\$ 15,954,620
<hr/>	
Changes for the year:	
Service cost	580,939
Interest on total OPEB liability	349,212
Effect of plan changes	-
Effect of economic/demographic (gains) or losses	93,285
Effect of assumptions changes or inputs	(668,172)
Benefit payments	-
Employer contributions	(436,788)
Investment income net of investment expenses	-
Administrative Expenses	-
Other	4
Balance at September 30, 2021	\$ 15,873,100

At the measurement date, September 30, 2021, pension expense was as follows:

Service cost	\$ 580,939
Interest on total OPEB liability	349,212
Effect of plan changes	-
Administrative expenses	-
Employee contributions	-
Expected investment return net of investment expenses	-
Recognition of economic/demographic gains or losses	93,285
Recognition of effect of assumption changes or inputs	(668,172)
OPEB expense	\$ 355,264

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 2.430% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate one percent lower or higher:

Discount Rate	1% Decrease -	Baseline Rate -	1% Increase -
	1.430%	2.430%	3.430%
Net OPEB Liability	\$ 18,372,140	15,873,100	13,858,820
Change	2,499,042	-	(2,014,277)

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 8: Post Employment Healthcare Benefits (Continued)

Sensitivity of Total OPEB Liability to the Healthcare Trend Rate Assumption

The following presents the plan's total OPEB liability sensitivity to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability calculated using the assumed trend rate as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or higher:

		Baseline Trend - 1%		Baseline Trend		Baseline Trend + 1%
Net OPEB Liability	\$	13,575,500		15,873,100		18,754,600
Change		(2,297,594)		-		2,881,508

NOTE 9: Amounts Due From County Officials

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

Justice of the Peace	\$	-
Commissioners Court Fee Account		11,076
County Clerk and District Clerk		-
Tax Office		-
		-
Total	\$	11,076

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

Building Fund	\$	11,517
Museum Building Fund		144
Sheriff Accounts		11,483
Probation Accounts		17,758
County Clerk and District Clerk		80,503
Tax Office		10,089
		10,089
Total	\$	131,494

NOTE 10: Tax Abatements

The County has entered into property tax abatement agreements with local businesses under Texas Local Government Code, Section 501.159. Under the Code, local governments may grant property tax abatements.

The County is under no obligation to provide tax abatement to any specific applicant and reserves the right to do so on a case-by-case basis as stimulation for economic development within the Reinvestment Zones and Enterprise Zones established by the County. The abatements may be granted to any business located within or promising to relocate to the service area of Crane County. The County currently has three abatements that have been granted but have not commenced.

**COUNTY OF CRANE
CRANE, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

NOTE 10: Tax Abatements (Continued)

For the fiscal year ended September 30, 2021, the County abated property taxes totaling \$136,812 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A. CED Crane Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$136,812 during the fiscal year 2021.

NOTE 11: Commitments

The County has committed to the construction of a new Law Enforcement Center, to include the County Jail, Sheriff's Department and Training Facility at a total cost of \$18,583,982. The construction project is financed by Certificate of Obligation Bond Series 2021 in the amount \$8,110,000 with the remaining construction funds financed by County reserves.

NOTE 12: Litigation

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

NOTE 13: Subsequent Events

The County has performed an evaluation of the County's activity through April 25, 2022, the date these financial statements were available for issuance, and noted no significant events that would require recording or disclosure.

SUPPLEMENTARY INFORMATION

DAVID A. BORING, CPA
CERTIFIED PUBLIC ACCOUNTANT & CONSULTANT
6911 68TH STREET
LUBBOCK, TEXAS 79424

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Commissioners' Court
County of Crane
Crane, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of Cash Receipts and Disbursements as of September 30, 2021, and the related notes to the financial statements, which collectively comprise the County of Crane Crane, Texas' basic financial statements, and have issued our report thereon dated May 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Crane Crane, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Crane Crane, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Crane Crane, Texas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying summary of findings and responses as item 2021-001 that we consider to be material weaknesses

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Crane Crane, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Crane Crane, Texas' Response to Findings

The County of Crane Crane, Texas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Crane Crane, Texas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

David A. Boring, CPA

Lubbock, Texas

May 5, 2022

**COUNTY OF CRANE
CRANE, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

PROGRAM	DESCRIPTION
SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS	
Financial Statements:	
Type of Report	Unmodified opinion
Internal Control over Financial Reporting:	
Material Weaknesses Identified	2021-001
Significant Deficiencies not Considered to be Material Weaknesses	None Noted
Noncompliance Material to the Financial Statements	None Noted
Federal Awards:	
Internal Control over Major Programs:	
Material Weaknesses Identified	N/A – No Single Audit
Significant Deficiencies not Considered to be Material Weaknesses	N/A – No Single Audit
Type of Report on Compliance with Major Programs	N/A – No Single Audit
Findings and Questioned Costs for Federal Awards in accordance with 2 CFR 200.516(a)	N/A – No Single Audit
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Low Risk Auditee Statements	N/A – No Single Audit
Identification of Major Federal Programs	N/A – No Single Audit
Oversight Agency	N/A – No Single Audit
SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS – GAGAS:	
Significant Deficiencies in Internal Control	2021-001
Compliance Findings	None Noted
SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS	
	N/A

**COUNTY OF CRANE
CRANE, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES (continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENTS
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Finding 2021-001 – Internal Control over Financial Reporting Material Weaknesses

Criteria: The preparation of bank reconciliations is a critical internal control procedure which helps the County to ensure that all financial transactions have been recorded and that all transactions clearing the bank each month were properly authorized.

Condition: During testing, inquiry, and observation, we noted that during the year ended 9/30/2021 the County bank reconciliations were not completed on a timely basis.

Cause and Effect: Bank reconciliations were not completed on timely basis which resulted in material discrepancies between the bank reconciliations and financial statements.

Recommendation: The County needs to ensure that all bank reconciliations are completed in the month in which bank statements are made available.

View of Responsible Officials and Planned Corrective Action: As of the audit report date we have reorganized the structure of the treasurer's office to ensure that bank reconciliations are completed timely.

Responsible Official: Mendy Nichols, County Auditor

**COUNTY OF CRANE
CRANE, TEXAS
STATUS OF PRIOR YEAR FINDINGS & RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The were no material findings for the year ended September 30, 2020.

COUNTY OF CRANE
 CRANE, TEXAS
 SCHEDULE OF CASH INVESTED
 YEAR ENDED SEPTEMBER 30, 2021

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	0.03%	Open	\$ 2,255,194
Tex Pool	0.06%	Open	732,855
Tex Star	0.01%	Open	1,781,318
Tex Class	0.04%	Open	11,241,285
Special Revenue Funds			
Time Open Account	0.03%	Open	1,055,803
Tex Pool	0.06%	Open	2,897,901
Business Checking	0.03%	Open	11,966
Public Fund NOW	0.03%	Open	294,580
Debt Service Fund			
Time Open Account	0.03%	Open	6,999
Capital Projects Funds			
Time Open Account	0.03%	Open	859,331
Tex Pool	0.06%	Open	4,354,226
			\$ 25,491,458
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	0.03%	Open	16,507
Public Fund NOW	0.03%	Open	60,434
			\$ 76,941

COUNTY OF CRANE
 CRANE, TEXAS
 TAXING HISTORY
 YEAR ENDED SEPTEMBER 30, 2021

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

Year	Assessed Valuation	Tax Rate	County Tax	Road Tax
2012	2,668,056,877	0.266544	5,936,798	652,463
2013	2,571,056,977	0.298736	6,410,056	702,055
2014	2,367,786,325	0.353370	7,544,209	822,845
2015	1,491,716,530	0.558979	7,517,241	820,042
2016	904,710,450	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183
2018	976,659,705	0.772729	7,013,227	532,619
2019	1,196,476,615	0.682733	7,028,922	533,917
2020	1,461,688,321	0.682733	9,273,900	704,650
2021	1,346,417,317	0.815100	9,857,660	711,851

COUNTY OF CRANE
 CRANE, TEXAS
 TAXING HISTORY
 YEAR ENDED SEPTEMBER 30, 2021

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

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2016	904,710,450	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183
2018	976,659,705	0.772729	7,013,227	532,619
2019	1,196,476,615	0.682733	7,028,922	533,917
2020	1,461,688,321	0.682733	9,273,900	704,650
2021	1,346,417,317	0.815100	9,857,660	711,851

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Year Ended December 31									
	2020	2019	2018	2017	2016	2015	2014	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 495,663	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204	N/A	N/A	N/A
Interest on total pension liability	2,034,996	1,955,060	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	(35,207)	-	N/A	N/A	N/A
Effect of assumption changes or inputs	1,372,883	-	-	192,524	-	263,434	-	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	30,765	41,336	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)	N/A	N/A	N/A
Net change in total pension liability	2,360,266	944,629	503,317	(1,219,821)	1,129,628	924,675	907,239	N/A	N/A	N/A
Total pension liability beginning	25,399,444	24,454,810	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136	N/A	N/A	N/A
Total Pension liability ending (a)	\$27,759,710	\$25,399,444	\$24,454,815	\$ 23,951,498	\$22,731,677	\$21,602,049	\$20,677,374	N/A	N/A	N/A
Fiduciary Net Position										
Employer Contributions	\$ 661,621	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970	N/A	N/A	N/A
Member Contributions	245,046	215,239	198,773	202,233	210,021	208,098	184,921	N/A	N/A	N/A
Investment income net of investment expenses	2,558,398	3,589,002	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802	N/A	N/A	N/A
Benefit payments/refunds of contributions	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)	N/A	N/A	N/A
Administrative expenses other	(19,487)	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)	N/A	N/A	N/A
Net change in fiduciary Net position	1,854,243	2,927,285	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899	N/A	N/A	N/A
Fiduciary Net Position, beginning	24,778,268	21,850,983	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068	N/A	N/A	N/A
Fiduciary Net Position, ending (2)	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967	N/A	N/A	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ 1,127,199	\$ 621,176	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	95.94%	97.55%	89.35%	95.43%	89.70%	89.02%	95.49%	N/A	N/A	N/A
Pensionable covered payroll	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730	N/A	N/A	N/A
Net pension liability/(asset) as a % of covered payroll	32.20%	20.20%	91.70%	37.86%	78.01%	79.79%	35.30%	N/A	N/A	N/A

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Year Ended September 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB Liability										
Service Cost	\$ 7,422	\$ 4,073	\$ 4,696	\$ 5,086	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	10,736	12,759	11,953	12,379	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	42,950	75,670	(34,528)	14,892	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(4,848)	(1,744)	5,945	(793)	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(14,003)	(12,914)	(10,791)	(11,556)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	42,257	77,844	(34,615)	20,008	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability beginning	391,350	313,506	348,121	328,113	N/A	N/A	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 433,607	\$ 391,350	\$ 313,506	\$ 348,121	N/A	N/A	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability/(asset) as a percentage of covered-employee payroll	12%	13%	11%	12%	N/A	N/A	N/A	N/A	N/A	N/A

Note to Schedule:

1 This schedule is presented to illustrate the requirements to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 74/75, they should not be shown here. Therefore, we have shown only th years for which the new GASB statements have been implemented.

**COUNTY OF CRANE
CRANE, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Year Ended September 30									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB Liability										
Service Cost	\$ 580,939	\$ 621,476	\$ 621,476	\$ 1,449,610	N/A	N/A	N/A	N/A	N/A	N/A
Interest on total OPEB liability	349,212	569,154	418,708	754,540	N/A	N/A	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(668,173)	(3,118,670)	1,667,025	(13,639,077)	N/A	N/A	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	93,285	2,820,747	(1,594,294)	(2,091,098)	N/A	N/A	N/A	N/A	N/A	N/A
Employer Contributions	(436,788)	(425,807)	(455,801)	(746,435)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	(81,520)	466,896	657,114	(14,272,460)	N/A	N/A	N/A	N/A	N/A	N/A
Total pension liability beginning	15,954,620	15,487,724	14,830,610	29,103,070	N/A	N/A	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$15,873,100	\$15,954,620	\$ 15,487,724	\$14,830,610	N/A	N/A	N/A	N/A	N/A	N/A
Covered-Employee Payroll	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,297,939	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB Liability as a percentage of covered-employee payroll	22%	19%	18%	15%	N/A	N/A	N/A	N/A	N/A	N/A
OPEB Liability										
Ending OPEB Liability	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary Net Position	-	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A
NET OPEB Liability	15,873,100	15,954,620	15,487,724	14,830,614	N/A	N/A	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total OPEB liability	-	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A

Note to Schedule:

1 No assets are accumulated in a trust that meets the criteria in GASB No. 75 Paragraph 4, to pay related benefits.