



Financial Statements
For the Year Ended September 30, 2023
And Additional Information



CRANE COUNTY, TEXAS

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BORING & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
3711 20TH STREET, SUITE A
LUBBOCK, TEXAS 79410

INDEPENDENT AUDITOR'S REPORT

Commissioners' Court
Crane County, Texas

Opinions

We have audited the accompanying statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Crane County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective statements of cash receipts and disbursements in summary and by fund of Crane County, Texas, as of and for the year ended September 30, 2023 in accordance with the statements of cash receipts and disbursements basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crane County, Texas, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the statement of cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Crane County, Texas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crane County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Cash Invested, Taxing History, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Changes in Other Post-Employment Benefit Liability and Related Ratios – Group Term Life Insurance, Schedule of Changes in Other Post Employment Benefit Liability and Other Ratios – Post Employment Healthcare Benefits, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Boring & Company, P.C.

Lubbock, Texas
March 22, 2024

FINANCIAL STATEMENTS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY
YEAR ENDED SEPTEMBER 30, 2023

GOVERNMENTAL FUND TYPES	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>
General Fund	\$ 13,838,528	11,603,232	(1,933,436)
Special Revenue Funds			
Juvenile Probation Fund	73,043	71,839	-
Lateral Road	6,265	6,200	-
Restricted	(24,069)	-	-
Law Library	3,120	455	-
County Attorney Check Processing	856	781	-
Constable	-	1,212	-
Records Management	33,771	35,944	-
Courthouse Security	5,410	9,100	-
Justice of the Peace Technology	2,789	8,833	-
County / District Court Technology Fund	133	-	-
Community Supervision and Corrections Department	75,931	57,427	-
Child Abuse Prevention Fund	-	-	-
Hotel Occupancy Tax Fund	(15,286)	(5,300)	-
County Attorney Pre-Trial Fund	2,300	-	-
District Attorney Pre-Trial Fund	1,560	1,000	-
Assist District Fund	1,209,547	-	(275,725)
Jury Fund	1,165	-	-
County Special Court Fund	2,812	-	-
Court Reporter SVC Fund	1,924	-	-
Local Truancy Prev & Div Fund	3,093	-	-
Language Access Fund	548	-	-
Debt Service Fund	416,605	407,880	-
Capital Projects Fund			
Permanent Improvement	10,361	2,698,603	2,123,161
Airport Improvement	13,081	15,608	-
Totals	<u>15,663,487</u>	<u>14,912,814</u>	<u>(86,000)</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
301,860	9,342,330	9,644,190	1,200	9,642,990
1,204	1,981	3,185	-	3,185
65	146	211	-	211
(24,069)	1,140,111	1,116,042	-	1,116,042
2,665	37,952	40,617	-	40,617
75	157	232	-	232
(1,212)	4,505	3,293	-	3,293
(2,173)	178,007	175,834	-	175,834
(3,690)	20,440	16,750	-	16,750
(6,044)	17,176	11,132	-	11,132
133	9,398	9,531	-	9,531
18,504	43,512	62,016	-	62,016
-	400	400	-	400
(9,986)	46,125	36,139	-	36,139
2,300	1,500	3,800	-	3,800
560	6,100	6,660	-	6,660
933,822	2,067,213	3,001,035	-	3,001,035
1,165	472	1,637	-	1,637
2,812	1,921	4,733	-	4,733
1,924	658	2,582	-	2,582
3,093	14,060	17,153	-	17,153
548	317	865	-	865
8,725	6,734	15,459	-	15,459
(565,081)	565,207	126	-	126
(2,527)	19,056	16,529	-	16,529
<u>664,673</u>	<u>13,525,478</u>	<u>14,190,151</u>	<u>1,200</u>	<u>14,188,951</u>

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - SUMMARY (Continued)
YEAR ENDED SEPTEMBER 30, 2023

PROPRIETARY FUND TYPES

Internal Service Fund

Employee Medical Benefit	1,653	13,350	-
Golf Course Country Club	106,247	161,625	86,000
4-H Club	40,260	43,525	-

Totals	148,160	218,500	86,000
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FIDUCIARY FUND TYPES

Trust and Agency Fund

State of Texas Fee	74,759	96,007	-
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Totals	74,759	96,007	-
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Grand Total (Memorandum Only) (Note 1)	\$ 15,886,406	15,227,321	-
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The accompanying notes are an integral part of these financial statements

(11,697)	36,516	24,819	-	24,819
30,622	(10,693)	19,929	-	19,929
(3,265)	12,793	9,528	-	9,528
<u>15,660</u>	<u>38,616</u>	<u>54,276</u>	<u>-</u>	<u>54,276</u>
(21,248)	121,511	100,263	-	100,263
(21,248)	121,511	100,263	-	100,263
<u>659,085</u>	<u>13,685,605</u>	<u>14,344,690</u>	<u>1,200</u>	<u>14,343,490</u>

GOVERNMENTAL FUND TYPES
GENERAL FUND

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes	\$ 11,186,954	10,930,810	256,144
Delinquent Taxes	46,953	50,000	(3,047)
Tax Abatement Pilot Program	339,538	5,292	334,246
Alcoholic Beverage License	60	-	60
Mixed Beverage Taxes	1,519	1,000	519
Game Room Ordinance Fee	7,500	4,965	2,535
Marriage License	403	500	(97)
Gross Weight and Axle Weight	10,185	10,000	185
Probate - Adverse Probate A	-	-	-
Photo / Certified Copy Fees	6,073	13,000	(6,927)
Birth Certificate Fees	5,180	3,000	2,180
District/County Miscellaneous Clerk Fees	40,932	40,000	932
District Attorney Fees	5,803	2,500	3,303
County Attorney Fees	248	1,000	(752)
County Attorney State Supplement	35,000	35,000	-
Election Services Contract Fees	-	-	-
District / County Criminal Court Costs	903	2,000	(1,097)
District / County Civil Court Costs	3,126	10,000	(6,874)
County Judge State Supplement	25,200	25,200	-
Escheated Funds	28,022	-	28,022
Juror Payment	714	-	714
Time Payment Reimbursement	2,000	2,000	-
Court - Init Guardianship Fees	358	-	358
Transaction Administrative Fee	1,570	1,000	570
Sheriff Fees	2,874	4,000	(1,126)
Tax Assessor - Collector Fee	29,886	50,000	(20,114)
License / Registration Fee	209,406	200,000	9,406
Child Safety Fee	6,335	3,000	3,335
Park Fees	40,535	25,000	15,535
Cemetery Fees	34,395	25,000	9,395
Parks and Wildlife	(175)	-	(175)
Senior Citizens - State	82,122	73,635	8,487
Senior Citizens - Private	24,525	20,000	4,525
Constable Fees	2,100	500	1,600
County Portion of State Fees	10,962	15,000	(4,038)
District / County Court Fines	34,473	3,000	31,473
Local CCC - Felony	145	500	(355)
Local CCC - Misdemeanor	514	1,000	(486)
Local CCC - Justice Court	-	3,000	(3,000)
Local CCF - Justice	350	1,000	(650)
Local CCF - Clerk	3,467	1,000	2,467
Justice Court Fines	171,502	175,000	(3,498)
JP Overpayment of Fines	2	-	2

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts (Continued)			
Library Fines	2,308	700	1,608
Bond Forfeitures	-	-	-
COBRA Insurance Premiums	-	-	-
Bulk Data / Public Records	11,244	23,000	(11,756)
Horse Pen Rentals	3,746	7,000	(3,254)
Interest Earnings	625,458	50,000	575,458
Capital Lease Proceeds	7,800	17,500	(9,700)
County RV Rental	53,330	50,000	3,330
Summer Youth Program Fees	-	-	-
Boarding Prisoners	17,765	-	17,765
SCAAP Grant	-	-	-
Swimming Pool Fees	-	5,000	(5,000)
Aviation Fuel Sales	1,623	750	873
Pay Phone Revenue	5,900	2,500	3,400
Concession Revenue	1,746	500	1,246
Grant - Rural Addressing	1,985	500	1,485
Miscellaneous Revenue	46,146	105,457	(59,311)
Miscellaneous Grant Funds	591,947	77,490	514,457
Indigent Defense - SB7GR	17,733	17,733	-
JP Attorney Collection Fees	(1,744)	-	(1,744)
Youth Center	20,261	19,377	884
Restitution Due to County	17	-	17
City Arrest Fees	4	-	4
Insurance on Damage	29,600	-	29,600
Transfer from Fund Balance	-	1,980,754	(1,980,754)
Total Receipts	13,838,528	14,096,163	(257,635)

DISBURSEMENTS

COUNTY JUDGE

Salary - County Judge	69,058	69,060	2
Salary - State Supplement	25,201	25,201	-
Employment Taxes	7,352	7,420	68
Retirement Contribution	18,322	18,330	8
Group Insurance	22,259	22,626	367
Education / Travel	3,700	4,000	300
Office Supplies	799	1,500	701
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	149,835	153,282	3,447

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Commissioners' Court			
Salary - Commissioners	214,224	214,224	-
Salary - Administrative	48,307	49,400	1,093
Employment Taxes - Commissioners	19,967	20,895	928
Retirement Contribution - Commissioners	51,560	51,615	55
Group Insurance - Commissioners	109,670	112,695	3,025
Education / Travel	615	3,575	2,960
Education / Travel (1)	1,571	1,575	4
Education / Travel (2)	1,658	1,660	2
Education / Travel (3)	873	1,500	627
Education / Travel (4)	2,567	2,600	33
Office Supplies	4,788	4,790	2
Motor Vehicle Fuel and Repair	6,217	7,200	983
Dues and Subscriptions	5,730	7,000	1,270
Telephone	2,925	3,600	675
Total	470,672	482,329	11,657
109th Judicial District Court			
District Judge Supplement	4,000	4,000	-
Court Reporter Supplement	37,278	37,300	22
District Judge Secretary Supplement	36,122	41,100	4,978
Employment Taxes	306	306	-
Retirement Contribution	756	756	-
Group Insurance	-	-	-
Court Reporter Expense and Travel	2,961	3,000	39
Office Supplies	3,940	4,255	315
Jury Supplies and Expenses	279	500	221
7th Administrative District	715	720	5
Computer Maintenance	-	-	-
Jury Commissioner	-	150	150
District Court Interpreter	1,750	1,750	-
Visiting Judges Expense	-	-	-
Court Reporter Fees	4,563	4,565	2
Court Appointed Attorney	47,062	47,063	1
Jury Services	-	335	335
Grand Jury Expense	4,100	4,100	-
Witness Expense	-	-	-
Total	143,832	149,900	6,068

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
District Attorney			
District Attorney Supplement	100,460	102,044	1,584
Extra Labor - Salary	40,696	41,080	384
Employment Taxes	3,189	3,190	1
Retirement Contribution	7,804	7,805	1
County Share of Group Insurance	24,011	24,065	54
Educational Travel	1,426	1,426	-
Office Supplies	2,984	3,070	86
Equipment Maintenance	-	-	-
Computer Maintenance	6,819	7,000	181
Total	187,389	189,680	2,291
County Court at Law			
Salary - Juvenile Board Member	1,201	1,201	-
Salary - Administrative Assistant	-	-	-
Employment Taxes	93	93	-
Retirement Contribution	230	230	-
Group Insurance	128	130	2
Education / Travel	-	750	750
Court Reporter Fees	1,716	6,000	4,284
Attorney Fees - Adult	8,000	8,670	670
Attorney Fees - Juveniles	2,000	7,500	5,500
Office Supplies	-	-	-
Jury Services	2,000	2,000	-
County Court Interpreter	2,500	2,600	100
MHMR Commitments	1,900	1,900	-
Investigations	-	3,370	3,370
Total	19,768	34,444	14,676
County / District Clerk			
Salary - County / District Clerk	71,379	71,380	1
Salary - Deputy Clerks	132,896	133,016	120
Employment Taxes	15,310	15,710	400
Retirement Contribution	38,778	38,805	27
Group Insurance	87,776	90,030	2,254
Education / Travel	6,938	13,000	6,062
Office Supplies	11,156	15,000	3,844
Election Expense	62,998	63,735	737
Copier Rental / Maintenance	4,481	4,482	1
Computer Maintenance	67,444	67,445	1
Telephone	900	900	-
Total	500,056	513,503	13,447

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
County Attorney			
Salary - County Attorney	71,379	71,379	-
Salary - State Supplement	35,000	35,000	-
Salary/Admin Assistant	39,000	39,000	-
Employment Taxes	11,277	11,495	218
Salary - Extra Labor	3,766	3,920	154
Retirement Contribution	29,209	29,209	-
Group Insurance	43,977	45,120	1,143
Education / Travel	1,861	1,950	89
Education / Travel - Administrative	1,548	1,550	2
Office Supplies	-	5	5
Dues and Subscriptions	-	5	5
Computer Maintenance	5,626	7,200	1,574
Law Library	-	5	5
Investigation	-	12,000	12,000
Telephone	900	900	-
Offsite Office Rent/Utilities	12,000	12,000	-
Total	<u>255,543</u>	<u>270,738</u>	<u>15,195</u>
Justice Court			
Salary - Justices of the Peace	71,379	71,379	-
Salary - Assistant Justice of the Peace	42,640	42,640	-
Salary - Extra Labor	22,565	22,620	55
Employment Taxes	10,070	10,525	455
Retirement Contribution	26,228	26,230	2
Group Insurance	43,950	45,100	1,150
Education / Travel - JP	5,500	5,550	50
Office Supplies	3,974	4,200	226
Dues	257	257	-
Jury Services	-	500	500
Computer Maintenance	10,961	16,863	5,902
Telephone	1,344	1,345	1
JP Court Interpreter	-	750	750
Autopsy Fees	37,128	37,130	2
Total	<u>275,996</u>	<u>285,089</u>	<u>9,093</u>
County Auditor			
Salary - County Auditor	77,689	77,689	-
Salary - Assistant Auditor	46,760	46,800	40
Employment Taxes	8,723	9,525	802
Retirement Contribution	23,521	23,530	9
Group Insurance	43,400	44,995	1,595

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
County Auditor (Continued)			
Education / Travel	7,203	7,205	2
Education / Travel - CIO	-	-	-
Office Supplies	7,444	7,845	401
Dues and Subscriptions	220	500	280
Computer Maintenance	21,198	22,500	1,302
Total	<u>236,158</u>	<u>240,589</u>	<u>4,431</u>
County Treasurer			
Salary - County Treasurer	71,256	71,379	123
Salary - Assistant Treasurer	43,460	43,460	-
Salary - Extra Help	9,785	13,846	4,061
Employment Taxes	8,919	10,205	1,286
Retirement Contribution	21,549	22,930	1,381
Group Insurance	42,365	45,085	2,720
Education / Travel	6,281	6,285	4
Office Supplies	16,552	16,555	3
Dues and Subscriptions	240	240	-
Equipment Maintenance	-	-	-
Computer Maintenance	18,544	21,100	2,556
Telephone	900	900	-
Total	<u>239,851</u>	<u>251,985</u>	<u>12,134</u>
Tax Assessor - Collector			
Salary - Tax Assessor - Collector	71,379	71,379	-
Salary - Deputy Tax Collectors	84,138	85,800	1,662
Salary - Extra Help	-	2,002	2,002
Employment Taxes	11,445	12,180	735
Retirement Contribution	29,695	30,090	395
Group Insurance	67,135	67,780	645
Education / Travel	8,003	8,005	2
Office Supplies	17,481	17,770	289
Dues and Subscriptions	-	400	400
Equipment Maintenance	-	-	-
Computer Maintenance	571	2,500	1,929
Software Maintenance	-	-	-
Telephone	-	1,000	1,000
Computer Lease	19,800	20,000	200
Total	<u>309,647</u>	<u>318,906</u>	<u>9,259</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
County Sheriff			
Salary - Sheriff	84,969	84,970	1
Salary - Chief Deputy	67,620	67,620	-
Salary - Deputies	394,850	403,515	8,665
Overtime - Deputies	35,498	35,500	2
Employment Taxes	43,642	43,642	-
Retirement Contribution	110,605	110,606	1
Group Insurance	177,242	191,125	13,883
Drug Dog Care	7,500	7,500	-
Educational Travel	12,367	12,450	83
TCLEOSE Educational Travel	11,932	12,000	68
Law Enforcement Travel	5,757	8,100	2,343
Extradition	1,857	2,505	648
Office Supplies	7,178	7,300	122
Law Enforcement Supplies	50,449	53,616	3,167
Motor Vehicles Fuel and Lubrication	57,059	60,000	2,941
Motor Vehicles Tires	7,476	7,500	24
Equipment Maintenance	3,472	3,500	28
Printer/Copier Lease	5,484	6,000	516
Computer Maintenance	79,266	79,280	14
Motor Vehicle Repair and Maintenance	23,227	27,500	4,273
Telephone	11,834	14,100	2,266
Interenet	11,082	13,044	1,962
Special Department Equipment	107,454	110,000	2,546
Drug Interdiction Expense	-	-	-
Investigation / Informant	83	2,000	1,917
Misc Grant Rev/Seizures	45,522	71,547	26,025
Capital Outlay - Sheriff	99,373	105,420	6,047
Total	1,462,798	1,540,340	77,542
Department of Public Safety			
Office Supplies	-	-	-
Telephone	2,994	3,000	6
Utilities	2,158	4,000	1,842
Total	5,152	7,000	1,848
County Constables			
Salary - Constables	16,360	16,360	-
Employment Taxes	1,313	1,320	7
Retirement Contribution	3,262	3,265	3
Group Insurance	22,019	22,260	241
Education / Travel	-	750	750

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
County Constables (Continued)			
Supplies	879	2,270	1,391
Dues and Subscriptions	130	130	-
Telephone	900	900	-
Total	<u>44,863</u>	<u>47,255</u>	<u>2,392</u>
County Jail			
Salary - Jail Administrator	63,887	63,887	-
Salary - Correctional/Telecom	574,508	590,375	15,867
Salary - Extra Help	77,357	117,165	39,808
Overtime	28,355	28,355	-
Salary - Admin Assistant	53,140	79,235	26,095
Contract Labor	-	30,000	30,000
Employment Taxes	55,338	68,555	13,217
Retirement Contribution	147,792	147,793	1
Group Insurance	284,005	310,755	26,750
Janitorial Supplies	7,387	10,000	2,613
Jail Supplies	24,217	25,000	783
Medical and Evaluation Supplies	8,181	8,181	-
Clinic and Hospital Visits	47,650	47,650	-
Building Maintenance	25,501	30,000	4,499
Equipment Repair & Maintenance	2,890	3,500	610
Computer Maintenance	38,327	53,926	15,599
Boarding Prisoners	86,563	86,564	1
SCAAP Grant Expenditures	-	-	-
Telephone	2,637	3,000	363
Utilities	57,781	67,169	9,388
Total	<u>1,585,516</u>	<u>1,771,110</u>	<u>185,594</u>
Community Supervision and Corrections Department			
Salary - Probation Officer	75,402	75,402	-
Salary - State Supplement - Probation Secretary	-	-	-
Salary - Probation Secretary	31,695	31,700	5
Salary - Extra Help	-	-	-
Employment Taxes	7,438	9,305	1,867
Retirement Contribution	21,642	22,990	1,348
Group Insurance	40,853	40,925	72
Education / Travel	2,054	4,000	1,946
Office Supplies	-	1,200	1,200
Motor Vehicle Fuel and Repair	676	1,000	324
Computer Maintenance	4,400	5,500	1,100
Telephone	724	1,800	1,076
Capital Outlay	47,695	47,695	-
Total	<u>232,579</u>	<u>241,517</u>	<u>8,938</u>

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Juvenile Probation			
Salary - Juvenile Probation	15,682	60,000	44,318
Salary State Supplement	-	-	-
Salary - Probation Secretary	33,921	40,560	6,639
Employment Taxes	6,049	7,695	1,646
Retirement Contribution	12,121	19,010	6,889
Group Insurance	32,122	33,685	1,563
Contract Labor	-	-	-
Education / Travel	-	6,000	6,000
Office Supplies	557	1,500	943
Motor Vehicle Fuel and Repair	-	2,500	2,500
Contracted Juvenile Detention	1,070	17,000	15,930
Non-Residential Services	-	1,500	1,500
Electronic Monitoring	254	3,000	2,746
Psychological Reports	-	500	500
Telephone	-	500	500
Community Service Supervision	-	250	250
Total	<u>101,776</u>	<u>193,700</u>	<u>91,924</u>
County Health			
Transfer to Hospital	91,189	91,200	11
Transfer To/From ESD	7,309	7,310	1
Total	<u>98,498</u>	<u>98,510</u>	<u>12</u>
County Welfare			
Food & Grocery Supplies	9,287	12,925	3,638
Burial Expense	-	1,800	1,800
Utilities	50	500	450
Total	<u>9,337</u>	<u>15,225</u>	<u>5,888</u>
Historical Committee			
Salary - Extra Labor	-	3,708	3,708
Employment Taxes	-	700	700
Retirement Contribution	-	1,720	1,720
Office Supplies	5,584	5,892	308
Telephone	-	3,100	3,100
Total	<u>5,584</u>	<u>15,120</u>	<u>9,536</u>
Golf Course			
Salary - Greenskeeper	52,500	52,500	-
Salary - Extra Labor	42,543	59,335	16,792
Employment Taxes	7,294	8,625	1,331

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Golf Course (Continued)			
Retirement Contribution	15,387	21,310	5,923
Group Insurance	22,250	22,485	235
Telephone	900	900	-
Utilities	11,115	11,115	-
Youth Programs	498	5,000	4,502
Capital Outlay	-	-	-
Total	152,487	181,270	28,783
Youth Center			
Salary - Director	48,963	52,500	3,537
Salary - Extra Labor	37,287	46,020	8,733
Employment Taxes	6,163	7,745	1,582
Retirement Contribution	13,228	19,130	5,902
Group Insurance	19,840	22,565	2,725
Education / Travel	-	4,000	4,000
Utilities	1,494	2,100	606
Motor Vehicle Fuel and Lubrication	-	500	500
Dues and Subscriptions	167	600	433
Repair and Maintenance	-	6,000	6,000
Office Supplies	1,751	3,000	1,249
Supplies and Equipment Repairs	3,407	15,000	11,593
Telephone	1,444	5,500	4,056
Special Events	34,376	34,377	1
Recreation Equipment	249	6,000	5,751
Total	168,369	225,037	56,668
County Library			
Salary - Librarian	52,500	52,500	-
Salary - Assistant Librarian	35,320	35,360	40
Salary - Extra Labor	26,212	39,000	12,788
Salary - Extra Labor Maintenance	22,186	22,620	434
Employment Taxes	10,226	11,435	1,209
Retirement Contribution	24,407	25,160	753
Group Insurance	44,451	44,875	424
Educational Travel	49	750	701
Maintenance Supplies	2,249	3,000	751
Supplies	4,590	6,000	1,410
Library Books	13,446	14,000	554
Film and Software	6,041	8,000	1,959
Dues and Subscriptions	492	1,300	808
Repairs and Maintenance	1,255	5,000	3,745

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
County Library (Continued)			
Copier Rental	4,379	4,379	-
Computer Maintenance	18,905	20,000	1,095
Telephone	5,120	5,650	530
Utilities	10,900	10,900	-
Capital / Equipment	17,856	17,860	4
Total	300,584	327,789	27,205
Parks, Cemetary, and Buildings			
Salary - Supervisor	64,462	64,462	-
Salary - Welder	45,720	45,760	40
Salary - Operator	173,517	186,265	12,748
Salary - Maintenance	38,440	38,480	40
Salary - Extra Summer Labor	34,348	64,875	30,527
Salary - Extra Maintenance	11,144	22,620	11,476
Employment Taxes	27,691	38,295	10,604
Retirement Contribution	65,172	82,260	17,088
Group Insurance	150,347	157,435	7,088
Educational Travel	75	500	425
Office Supplies	252	255	3
Supplies	30,901	30,905	4
Motor Vehicle Fuel and Lubrication	22,512	25,000	2,488
Botanical Supplies	61,235	61,250	15
Equipment Maintenance	9,225	10,000	775
Repairs and Maintenance	6,502	8,000	1,498
Pond Maintenance	11,276	11,500	224
Vehicle Repairs	4,983	10,000	5,017
Welding supplies	3,609	6,000	2,391
Telephone	1,800	1,800	-
Utilities	6,809	7,800	991
Capital Outlay	-	-	-
Total	770,020	873,462	103,442
Sports Complex			
Supplies	135	20,000	19,865
Repairs and Maintenance	4,792	5,000	208
Utilities	17,649	17,650	1
Baseball Equipment	-	1,000	1,000
Equipment Rental	-	-	-
Capital	-	11,490	11,490
Total	22,576	55,140	32,564

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Swimming Pool			
Salary - Extra Summer Labor	34,534	46,170	11,636
Employment Taxes	2,642	4,050	1,408
Supplies	3,478	3,500	22
Concession Supplies	-	3,000	3,000
Pool Chemicals	11,768	17,000	5,232
Repairs and Maintenance	8,226	8,250	24
Lifeguard Certifications	1,925	2,000	75
Telephone	-	-	-
Utilities	5,274	11,000	5,726
Equipment	533	3,000	2,467
Capital Outlay	-	12,000	12,000
Total	68,380	109,970	41,590
County Cemetery			
Supplies	7,574	7,575	1
Repairs and Maintenance	8,085	11,925	3,840
Fire Ant Control	2,250	9,100	6,850
Telephone	1,457	1,500	43
Utilities	1,489	2,500	1,011
Capital Outlay	49,927	120,000	70,073
Total	70,782	152,600	81,818
Building Maintenance			
Supplies	31,750	31,755	5
Repairs and Maintenance	34,419	34,420	1
Fire and Safety	2,421	6,000	3,579
Telephone	-	-	-
Internet Services	12,145	12,150	5
Utilities	90,265	90,270	5
Equipment Lease	21,010	21,015	5
Total	192,010	195,610	3,600
Courthouse			
Salary - Extra Maintenance	19,059	22,620	3,561
Salary - Extra Help	20,011	22,620	2,609
Employment Taxes	2,365	3,465	1,100
Retirement Contribution	5,518	8,550	3,032
Janitorial Supplies	6,202	6,300	98
Supplies	53	500	447
Repairs and Maintenance	50,307	50,310	3
Internet Services	25,161	25,200	39
Utilities	35,380	35,400	20
Total	164,056	174,965	10,909

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Airport			
Repairs and Maintenance	-	7,000	7,000
Utilities	3,507	5,000	1,493
Capital Outlay	-	4,040	4,040
Total	<u>3,507</u>	<u>16,040</u>	<u>12,533</u>
Rodeo Arena			
Repairs and Maintenance	1,752	12,490	10,738
Capital Outlay	-	-	-
Total	<u>1,752</u>	<u>12,490</u>	<u>10,738</u>
County Extension Service			
Salary - County Agent	15,411	16,435	1,024
Salary - Secretary	59,552	59,592	40
Employment Taxes	5,559	6,160	601
Retirement Contribution	11,426	15,210	3,784
Group Insurance	22,336	22,575	239
Travel - Agricultural Agent	13,861	13,865	4
Office Supplies	4,076	4,600	524
Home Demonstration Supplies	48	575	527
Result Demonstration Supplies	1,689	2,135	446
Motor Vehicle Fuel	6,611	7,000	389
Postage	58	1,150	1,092
Repairs - Pens and Trap Range	27,204	30,000	2,796
Equipment Maintenance	2,767	4,700	1,933
Pick-Up and Equipment Repairs	2,395	5,000	2,605
Trapper Expense	39,756	40,000	244
Telephone	4,395	4,445	50
Utilities	22,408	27,622	5,214
Soil Conservation	3,500	3,500	-
Capital Outlay	-	-	-
Total	<u>243,052</u>	<u>264,564</u>	<u>21,512</u>
Road and Bridge			
Salary - Supervisors	64,462	64,462	-
Salary - Drivers / Operators	240,501	262,080	21,579
Salary - Extra Summer Labor	-	8,805	8,805
Employment Taxes	22,450	28,350	5,900
Retirement Contribution	57,808	62,060	4,252
Group Insurance	143,791	157,420	13,629
Travel - Educational	1,239	1,650	411
Office Supplies	1,622	1,625	3

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Road and Bridge (Continued)			
Gas, Oil, and Diesel Fuel	71,781	75,461	3,680
Tires and Tubes	19,807	19,810	3
Dues and Subscriptions	45	145	100
Parts and Repairs	89,486	89,490	4
Caliche, Premix, and Emulsion	90,995	90,995	-
Cattleguard Supplies	-	4,500	4,500
Welding Supplies	1,584	4,000	2,416
Telephone	900	1,800	900
Utilities	4,863	6,000	1,137
Capital Outlay	92,232	150,000	57,768
Total	<u>903,566</u>	<u>1,028,653</u>	<u>125,087</u>
Senior Citizens			
Salary - Supervisor	52,500	52,500	-
Salary - Dietary	72,618	83,780	11,162
Salary - Transportation	36,047	43,735	7,688
Employment Taxes	11,452	13,855	2,403
Retirement Contribution	26,619	33,870	7,251
Group Insurance	42,028	42,030	2
Education / Travel	958	960	2
Office Supplies	1,797	1,800	3
Dietary Supplies	115,443	115,445	2
Kitchen Supplies	5,143	5,145	2
Gas, Oil, and Tires	1,214	2,500	1,286
Paper Supplies	3,422	9,000	5,578
Maintenance Equipment	3,532	3,535	3
Vehicle Repairs	957	3,000	2,043
Area Agency Supervisor	-	100	100
Telephone	900	900	-
Capital Outlay	9,308	9,310	2
Total	<u>383,938</u>	<u>421,465</u>	<u>37,527</u>
Miscellaneous Grants			
TDHCA Grant Expenditures	8,775	8,775	-
Total	<u>8,775</u>	<u>8,775</u>	<u>-</u>
Non-Departmental			
Employee Retirement Reward	1,348	3,000	1,652
Employment Tax Correction	-	-	-
Retirees County Group Insurance	344,962	361,700	16,738
TCDRS SDB Insurance	19,719	23,000	3,281

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Non-Departmental (Continued)			
TCDRS Retirement Correction	23,100	23,500	400
Workers Compensation Insurance	25,344	35,000	9,656
Unemployment Taxes / Claims	-	3,000	3,000
Aviation Fuel Sales Expenditures	1,982	1,985	3
Dues and Subscriptions	95	95	-
Advertising	450	1,500	1,050
County Promotion and Development	27,640	35,000	7,360
Advertising / Required By Law	9,562	9,562	-
Districting SVC Prof Fees	5,000	5,000	-
Auditing Fees	33,275	36,000	2,725
Lawsuit Costs	16,150	16,150	-
Legislative Activities	-	4,185	4,185
Telephone	15,482	15,650	168
COBRA Insurance	-	1,500	1,500
Official and Employees Bond	5,861	5,865	4
Insurance	120,959	133,575	12,616
Drug Policy Compliance	6,748	6,750	2
Safety Program	1,281	1,750	469
ADA Compliance	1,870	3,000	1,130
MH/MR Center	-	-	-
Rural Addressing - 911	1,053	1,500	447
Appraisal District	124,833	144,045	19,212
COLA	-	-	-
Paper and Supplies	3,496	4,620	1,124
Postage	10,380	10,380	-
Copier Rental / Maintenance	2,332	2,500	168
Postage Maching Rental / Maintenance	3,258	3,375	117
Fax Phone Line	-	700	700
Emergency Management Coordinator	27,044	27,050	6
Fire Department Equipment	-	-	-
Fire Department Replacement Depreciation	3,125	3,125	-
Fire Department Operating Expense	96,235	96,235	-
Ambulance Services	41,846	41,850	4
Total	974,430	1,062,147	87,717

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Capital Outlay			
Paving/Grants	64,222	172,029	107,807
Paving	-	96,029	96,029
Hail Damage - Insured	-	-	-
Courthouse Computers	365,876	401,905	36,029
Security Enhancements	410,000	410,000	-
Total	840,098	1,079,963	239,865
 Total Disbursements	 11,603,232	 13,010,162	 1,406,930
 Transfers Out			
Golf Course Fund	86,000	86,000	-
Airport Improvement Fund	-	-	-
Permanent Improvement Fund	1,847,436	3,891,115	2,043,679
Courthouse Security Fund	-	-	-
Total Transfers Out	1,933,436	3,977,115	2,043,679
 Total Disbursements and Transfers Out	 13,536,668	 16,987,277	 3,450,609
 Excess Receipts (Disbursements)	 301,860		
 Beginning Balance	 9,342,330		
 Ending Balance	 9,644,190		
 Summary of Ending Balance			
Cash, Non-interest Bearing	\$ 1,200		
Cash, Interest Bearing	9,642,990		
	\$ 9,644,190		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
SPECIAL REVENUE FUNDS**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUVENILE PROBATION FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
TJJJ Funding - State Aid	\$ 17,621	17,960	(339)
TJJJ Funding - Commitment Reduction	19,272	19,272	-
TJJJ Funding - Mental Health	5,564	6,186	(622)
Interest Earnings	783	-	783
TJJJ Funding - Pre and Post Adjudication	32,255	32,939	(684)
TJJJ Funding - Commit Diversion	(2,900)	-	(2,900)
TJJJ Funding - Regionalization	448	448	-
Probaion Fees	-	-	-
	<hr/>	<hr/>	<hr/>
Total Receipts	73,043	76,805	(3,762)
	<hr/>	<hr/>	<hr/>
Disbursements			
Salary - State Supplement	39,021	39,021	-
Employment Taxes	752	752	-
State Share of Retirement	1,321	1,321	-
Education / Travel	2,249	2,249	-
Office Supplies	1,719	6,793	5,074
Motor Vehicle Fuel and Lubrication	1,123	1,123	-
Medical, Dental or Lab Fee	-	-	-
Equipment Maintenance	-	-	-
Non-Residential Services	4,875	4,275	(600)
Auditing Fees	3,025	3,025	-
Telephone	724	769	45
Community Service Expenses	-	-	-
Mental Health Assessment	720	720	-
Pre / Post Adjudication	16,310	16,310	-
	<hr/>	<hr/>	<hr/>
Total Disbursements	71,839	76,358	4,519
	<hr/>	<hr/>	<hr/>
Excess Receipts (Disbursements)	1,204		
Beginning Balance	<hr/> 1,981		
Ending Balance	\$ 3,185		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,185		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LATERAL ROAD FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
State Lateral Road	\$ 6,265	6,200	65
Total Receipts	<u>6,265</u>	<u>6,200</u>	<u>65</u>
Disbursements			
Equipment Repairs	3,100	3,100	-
Caliche, Premix, Emulsion	3,100	3,100	-
Total Disbursements	<u>6,200</u>	<u>6,200</u>	<u>-</u>
Excess Receipts (Disbursements)	65		
Beginning Balance	<u>146</u>		
Ending Balance	\$ 211		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 211		
<hr/>			

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RESTRICTED FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
FYE Carryover Projects	\$ 20,494	-	20,494
FYE Carryover Grants	(86,015)	-	(86,015)
FYE Carryover State Supplement	41,452	-	41,452
County Judge State Supplement		-	-
District Attorney State Supplement	-	-	-
County Attorney State Supplement	-	-	-
Insurance on Damage	-	-	-
Miscellaneous Revenue	-	-	-
Deputy	-	-	-
Youth Center	-	-	-
Capital Outlay	-	-	-
	(24,069)	-	(24,069)
Total Receipts	(24,069)	-	(24,069)
Disbursements			
Insurance on Damages	-	-	-
State Supplement	-	-	-
	-	-	-
Total Disbursements	-	-	-
Excess Receipts (Disbursements)	(24,069)		
Beginning Balance	1,140,111		
Ending Balance	\$ 1,116,042		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 1,116,042		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LAW LIBRARY
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Law Library Revenue	\$ 3,050	400	2,650
Local CCF - Clerk	70	-	70
Total Receipts	3,120	400	2,720
Disbursements			
Law Library Expenditures	455	37,400	36,945
Total Disbursements	455	37,400	36,945
Transfer In			
Transfer from Fund Balance	-	37,000	(37,000)
Total Transfers In	-	37,000	(37,000)
Excess Receipts (Disbursements) and Transfer In	2,665		
Beginning Balance	37,952		
Ending Balance	\$ 40,617		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 40,617		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY CHECK PROCESSING FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County Attorney Fees	\$ 75	1,525	(1,450)
Check Restitution	781	2,000	(1,219)
Total Receipts	856	3,525	(2,669)
Disbursements			
Check Restitution	781	2,000	1,219
Employment Taxes		95	95
Retirement Contribution		230	230
Support Staff Salary		1,200	1,200
Total Disbursements	781	3,525	2,744
Excess Receipts (Disbursements)	75		
Beginning Balance	157		
Ending Balance	\$ 232		
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 232		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CONSTABLE FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Constable PCT. 4 Education Grant	\$ -	-	-
Total Receipts	-	-	-
Disbursements			
Constable PCT. 4 Expenditures	1,212	4,500	3,288
Total Disbursements	1,212	4,500	3,288
Transfer In			
Transfer from Fund Balance	-	4,500	(4,500)
Total Transfers In	-	4,500	(4,500)
Excess Receipts (Disbursements) and Transfer In	(1,212)		
Beginning Balance	4,505		
Ending Balance	\$ 3,293		
<hr style="border: 1px solid black;"/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,293		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
RECORDS MANAGEMENT FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Records Management Revenue	\$ 17,171	8,640	8,531
County Record Management Revenue	670	1,500	(830)
Vital Statistics Records	366	300	66
Records Archive Fee	15,260	14,000	1,260
Local CC-Felony	90	250	(160)
Local CC-Misdemeanor A/B	214	600	(386)
	Total Receipts	25,290	8,481
Disbursements			
Records Management Expenditures	17,936	195,975	178,039
Salary - Extra Labor	14,419	14,440	21
Employment Taxes	1,103	1,105	2
Retirement	2,487	2,490	3
Education / Travel	-	2,000	2,000
	Total Disbursements	216,010	180,065
Transfer In			
Transfer from Fund Balance	-	180,000	(180,000)
	Total Transfers In	180,000	(180,000)
Excess Receipts (Disbursements) and Transfer In	(2,174)		
Beginning Balance	178,007		
Ending Balance	\$ 175,833		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 175,833		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURTHOUSE SECURITY FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Courthouse Security Clerk	\$ 1,708	1,500	208
Courthouse Security JP Fee	92	400	(308)
Local CCC-Felony	46	100	(54)
Local CCC-Misdemeanor A/B	86	200	(114)
Local CCC-Justice Court	3,196	4,500	(1,304)
Local CCC-Clerk	282	200	82
Total Receipts	5,410	6,900	(1,490)
Disbursements			
Courthouse Security Expenditures	9,100	24,900	15,800
Total Disbursements	9,100	24,900	15,800
Transfer In			
Transfer from Fund Balance	-	18,000	(18,000)
Total Transfers In	-	18,000	(18,000)
Excess Receipts (Disbursements) and Transfer In	(3,690)		
Beginning Balance	20,440		
Ending Balance	\$ 16,750		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 16,750		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
JUSTICE OF THE PEACE TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Local CCC-Justice Court	\$ 2,669	3,500	(831)
Justice Court - Tech Fund	120	500	(380)
Total Receipts	2,789	4,000	(1,211)
Disbursements			
Technology Expenditures	8,833	20,000	11,167
Total Disbursements	8,833	20,000	11,167
Transfer In			
Transfer from Fund Balance	-	16,000	(16,000)
Total Transfers In	-	16,000	(16,000)
Excess Receipts (Disbursements) and Transfer In	(6,044)		
Beginning Balance	17,176		
Ending Balance	\$ 11,132		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 11,132		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY / DISTRICT COURT TECHNOLOGY FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
County / District Technology Fund	\$ 84	200	(116)
Local CCC-Felony	14	40	(26)
Local CCC-Misdemeanor A/B	34	100	(66)
Total Receipts	132	340	(208)
Disbursements			
Technology Expenditures	-	9,340	9,340
Total Disbursements	-	9,340	9,340
Transfer In			
Transfer from Fund Balance	-	9,000	(9,000)
Total Transfers In	-	9,000	(9,000)
Excess Receipts (Disbursements) and Transfer In	132		
Beginning Balance	9,398		
Ending Balance	\$ 9,530		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 9,530		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT FUND
YEAR ENDED SEPTEMBER 30, 2023

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
TDCJ-CJAD Funding - Basic Supervision	\$ 8,898	8,898	-
Adult Probation Fees	58,216	25,000	33,216
Carry Over From Previous Year	-	31,714	(31,714)
Interest Earnings	1,817	400	1,417
TDCJ-CJAD Funding - Community Program	7,000	7,000	-
Total Receipts	75,931	73,012	2,919
Disbursements			
Salary - Probation Officer	15,158	15,158	-
Salary - Probation Secretary	10,745	10,745	-
Salary - Community Services Support	6,498	6,498	-
Salary - Cost of Living Increases	4,000	4,000	-
Employment Taxes	2,771	2,771	-
State Retirement Contribution	5,655	5,655	-
Trans - Maintenance	-	-	-
Trans - Fuel	-	-	-
Office Supplies	4,904	8,800	3,896
Internet Services	-	-	-
Computer Maintenance	-	-	-
Equipment Maintenance	-	-	-
Auditing Fees	3,850	3,850	-
Fiscal Service Fee	106	107	1
Telephone	-	-	-
Volunteer Insurance	240	250	10
Other - Licenses / Memberships	-	-	-
Other Bonds and Insurance	3,500	3,500	-
Urinalysis Supplies	-	-	-
Total Disbursements	57,427	61,334	3,907
Excess Receipts (Disbursements)	18,504		
Beginning Balance	43,512		
Ending Balance	\$ 62,016		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 62,016		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
CHILD ABUSE PREVENTION FUND
YEAR ENDED SEPTEMBER 30, 2023

	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		
Ending Balance	\$ 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

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
HOTEL OCCUPANCY TAX FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Hotel Tax Revenue	\$ 14,463	15,000	(537)
State Capital Credits	349	-	349
Total Receipts	<u>14,812</u>	<u>15,000</u>	<u>(188)</u>
Disbursements			
Tax Expenditure	<u>24,798</u>	<u>80,000</u>	<u>55,202</u>
Total Disbursements	<u>24,798</u>	<u>80,000</u>	<u>55,202</u>
Transfer In			
Transfer from Fund Balance	-	65,000	(65,000)
Total Transfers In	<u>-</u>	<u>65,000</u>	<u>(65,000)</u>
Excess Receipts (Disbursements) and Transfer In	(9,986)		
Beginning Balance	<u>46,125</u>		
Ending Balance	\$ 36,139		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 36,139		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 2,300	7,500	(5,200)
Restitution	-	1,000	(1,000)
Total Receipts	2,300	8,500	(6,200)
Disbursements			
Program Expenditures	-	-	-
Restitution	-	1,000	1,000
Support Staff Salary	-	5,500	5,500
Employment Taxes	-	500	500
County Share - Retirement	-	1,500	1,500
Total Disbursements	-	8,500	8,500
Transfer In			
Transfer from Fund Balance	-		-
Total Transfers In	-	-	-
Excess Receipts (Disbursements) and Transfer In	2,300		
Beginning Balance	1,500		
Ending Balance	\$ 3,800		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,800		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DISTRICT ATTORNEY PRE-TRIAL FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Pre-Trial Intervention Fees	\$ 1,500	-	1,500
Restitution	60	-	
Total Receipts	<u>1,560</u>	<u>-</u>	<u>1,500</u>
Disbursements			
Program Expenditures	-	5,000	5,000
Support Staff Salary	1,000	1,000	
Total Disbursements	<u>1,000</u>	<u>6,000</u>	<u>5,000</u>
Transfer In			
Transfer from Fund Balance	-	6,000	(6,000)
Total Transfers In	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>
Excess Receipts (Disbursements) and Transfer In	560		
Beginning Balance	<u>6,100</u>		
Ending Balance	\$ 6,660		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 6,660		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY ASSIST DISTRICT FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Tax Collections	\$ 1,055,109	650,000	405,109
Interest Earnings	154,438	7,000	147,438
Total Receipts	<u>1,209,547</u>	<u>657,000</u>	<u>552,547</u>
Disbursements			
CCAD Expenditures	-	2,436,275	(2,436,275)
Total Disbursements	<u>-</u>	<u>2,436,275</u>	<u>(2,436,275)</u>
Transfer In / (Out)			
Transfer from Fund Balance		2,055,000	(2,055,000)
Transfer to Permanent Improvement	(275,725)	(275,725)	-
Total Transfers In / (Out)	<u>(275,725)</u>	<u>1,779,275</u>	<u>(2,055,000)</u>
Excess Receipts (Disbursements) and Transfer In	933,822		
Beginning Balance	<u>2,067,213</u>		
Ending Balance	\$ 3,001,035		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 3,001,035		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COUNTY SPECIAL COURT FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Felony	\$ 2,640	-	2,640
Local CCC - Misdemeanor	171	-	171
Total Receipts	<u>2,811</u>	<u>-</u>	<u>2,811</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	2,811		
Beginning Balance	<u>1,921</u>		
Ending Balance	\$ 4,732		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 4,732		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
COURT REPORTER SVC FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Misdemeanor	\$ 26	-	26
Local CCC - Clerk	1,899	-	1,899
Total Receipts	<u>1,925</u>	<u>-</u>	<u>1,925</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	1,925		
Beginning Balance	<u>658</u>		
Ending Balance	\$ 2,583		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 2,583		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LOCAL TRUANCY PREV & DIV FUND
YEAR ENDED SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Receipts			
Local CCC - Justice Court	\$ 3,093	-	3,093
Total Receipts	<u>3,093</u>	<u>-</u>	<u>3,093</u>
Disbursements			
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts (Disbursements) and Transfer In	3,093		
Beginning Balance	<u>14,060</u>		
Ending Balance	\$ 17,153		
<hr/>			
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 17,153		
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
LANGUAGE ACCESS FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Clerk Fees	\$ 254	-	254
JP Fees	294	-	294
Total Receipts	548	-	548
Disbursements			
Total Disbursements	-	-	-
Excess Receipts (Disbursements) and Transfer In	548		
Beginning Balance	317		
Ending Balance	\$ 865		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 865		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
DEBT SERVICE FUND**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
DEBT SERVICE FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Ad Valorem Taxes:	\$		
TX Certificates of Obligation, Series 2022	-	-	-
Current Ad Valorem Tax	414,126	407,568	6,558
Delinquent Ad Valorem Tax	2,479	-	2,479
Miscellaneous Revenues	-	-	-
Total Receipts	416,605	407,568	9,037
Disbursements			
Principal :			
TX Certificates of Obligation, Series 2022	255,000	255,000	-
Interest:			
TX Certificates of Obligation, Series 2022	152,580	152,580	-
Agent Fee	300	300	-
Total Disbursements	407,880	407,880	-
Transfer In			
Transfer from Fund Balance	-	312	(312)
Total Transfers In	-	312	(312)
Excess Receipts (Disbursements) and Transfer In	8,725		
Beginning Balance	6,734		
Ending Balance	\$ 15,459		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 15,459		

The accompanying notes are an integral part of these financial statements

**GOVERNMENTAL FUND TYPES
CAPITAL PROJECTS FUNDS**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
PERMANENT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Interest Earnings	\$ 10,361	-	10,361
Certificate of Obligation	-		-
Total Receipts	10,361	-	10,361
Disbursements			
Permanent Improvements	127,982	979,275	851,293
Law Enforcement CTR Const	2,294,896	2,891,115	596,219
Exhibition BLDG Improvements	275,725	275,725	-
Total Disbursements	2,698,603	4,146,115	1,447,512
Transfer In			
Transfer from Fund Balance	-		-
General Fund	1,847,436	3,891,115	(2,043,679)
Transfer from CCAD	275,725	255,000	20,725
Total Transfer In	2,123,161	4,146,115	(2,022,954)
Excess Receipts (Disbursements) and Transfer In	(565,081)		
Beginning Balance	565,207		
Ending Balance	\$ 126		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 126		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
AIRPORT IMPROVEMENT FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
Hangar Fees	\$ 5,650	3,000	2,650
Refund Airport Project	7,431		7,431
Total Receipts	13,081	3,000	10,081
Disbursements			
Airport Project Participation	-	-	-
Repairs and Maintenance	15,608	21,575	5,967
Total Disbursements	15,608	21,575	5,967
Transfer In			
Transfer from Fund Balance	-	18,575	(18,575)
Excess Receipts (Disbursements) and Transfer In	(2,527)		
Beginning Balance	19,056		
Ending Balance	\$ 16,529		
 <u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 16,529		

The accompanying notes are an integral part of these financial statements

PROPRIETARY FUND TYPES
INTERNAL SERVICE FUNDS

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
EMPLOYEE MEDICAL BENEFIT FUND
YEAR ENDED SEPTEMBER 30, 2023

Receipts	<u>Actual</u>	<u>Budget</u>	Variance - Favorable (Unfavorable)
Billings to Other Funds	\$		-
Wellness Program	990	-	990
Interest	663	-	663
Retiree Drug Subsidy	-	-	-
Total Receipts	<u>1,653</u>	<u>-</u>	<u>1,653</u>
Disbursements			
Medical Claims	-	-	-
Plan Expenses	-	-	-
Education Travel	1,486	1,505	19
Wellness Program Expenses	225	23,345	23,120
Wellness Center Expenses	11,639	11,650	11
Total Disbursements	<u>13,350</u>	<u>36,500</u>	<u>23,150</u>
Transfer In			
Transfer from Fund Balance	-	36,500	(36,500)
Excess Receipts (Disbursements) and Transfer In	<u>(11,697)</u>		
Beginning Balance	<u>36,516</u>		
Ending Balance	\$ 24,819		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 24,819		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
GOLF COURSE COUNTRY CLUB FUND
YEAR ENDED SEPTEMBER 30, 2023

Receipts	Actual	Budget	Variance - Favorable (Unfavorable)
Membership Dues	\$ 47,430	60,000	(12,570)
Cart Shed Rentals	12,820	16,000	(3,180)
Green Fees	8,084	10,000	(1,916)
Initiation Fees	-	-	-
GC RV Rental Fees	29,120	-	29,120
Tournament Revenue	5,500	3,000	2,500
Building Rental Revenue	500	3,000	(2,500)
Donations	-	-	-
Interest Earnings	2,793	50	2,743
Insurance on Damage	-	-	-
Total Receipts	106,247	92,050	14,197
Disbursements			
Contract Labor	12,200	12,300	100
Office Supplies	202	650	448
Supplies	640	7,000	6,360
Motor Vehicle Fuel and Lubrication	5,803	6,000	197
Botanical Supplies	22,304	22,305	1
Advertising	-	100	100
Repairs and Maintenance	19,533	20,000	467
Equipment Repairs	23,899	23,900	1
Grounds Maintenance	15,556	19,000	3,444
Pond Maintenance	(1,603)	1,000	2,603
Sales Tax Expense	4,165	4,170	5
Telephone	-	-	-
Utilities	11,764	19,080	7,316
Equipment Lease	18,942	21,000	2,058
Property Lease	120	260	140
Capital Outlay	28,100	28,100	-
Total Disbursements	161,625	184,865	23,240
Transfer In			
Transfer from Fund Balance	-	6,815	(6,815)
Transfer From General Fund	86,000	86,000	-
Total Transfers In	86,000	92,815	(6,815)
Excess Receipts (Disbursements) and Transfer In	30,622		
Beginning Balance	(10,693)		
Ending Balance	\$ 19,929		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	\$ 19,929		

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
4-H CLUB FUND
YEAR ENDED SEPTEMBER 30, 2023

	Actual	Budget	Variance - Favorable (Unfavorable)
Receipts			
RV Park Revenue	\$ 40,260	43,110	(2,850)
Donations	-	-	-
Total Receipts	<u>40,260</u>	<u>43,110</u>	<u>(2,850)</u>
Disbursements			
Supplies	1,443	1,500	57
Registrations	336	750	414
Awards	2,195	2,200	5
Events	25,778	25,780	2
Repairs and Maintenance	-	295	295
Uniforms	1,518	1,520	2
Promotions	1,695	1,780	85
Equipment	2,146	2,255	109
Supplies - Rifle Club	1,247	1,400	153
Registrations - Rifle Club	2,435	2,450	15
Equipment - Rifle Club	4,731	4,750	19
Repairs and Maintenance - Rifle Club	-	-	-
Total Disbursements	<u>43,524</u>	<u>44,680</u>	<u>1,156</u>
Transfer In			
Transfer from Fund Balance	-	1,570	(1,570)
Total Transfers In	<u>-</u>	<u>1,570</u>	<u>(1,570)</u>
Excess Receipts (Disbursements)	<u>(3,264)</u>		
Beginning Balance	<u>12,793</u>		
Ending Balance	<u>\$ 9,529</u>		
<u>Summary of Ending Balance</u>			
Cash, Interest Bearing	<u>\$ 9,529</u>		

The accompanying notes are an integral part of these financial statements

**FIDUCIARY FUND TYPES
TRUST AND AGENCY FUND**

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2023

Receipts	<u>Actuals</u>
Clerk Fees:	
District Clerk Filing Fees	\$ 50
Criminal / Civil Judge's Supplement Salary	77
Consolidated Court Costs	(4,827)
State Consolidated Civil Fee	81
Indigent Fees	30
County Dispute Resolution Fund	335
State Traffic Fee	-
State Marriage License Fees	360
Informal Marriage Licenses	-
DPS Lab Tests	1,611
Birth Certificate	380
Time Payment	-
EMS Trauma Fund	1,308
Department of Public Safety	-
Civil Judicial and Court Personnel Training	-
Intoxicated Driver Fine	1,081
State Civil Justice Data Rep Fund	-
Drug Court Program	-
Indigent Defense Representation Fund	-
Family Protection Fees	-
Probation Fees	-
Jury Service Fees	-
E-File System Fund	240
Sheriff Fees	2,578
DNA Testing Fees	-
Appellate Judicial Fund	345
	<hr/>
Total	3,649
	<hr/>
Justice of the Peace Fees:	
Consolidated Court Costs	40,535
Consolidated Civil Fees	2,058
Compensation to Victims of Crime	60
Child Safety / Seat Belt	423
Fugitive Apprehension	20
Department of Public Safety	2,905
Judicial and Court Personnel Training	-
Time Payment	-
Juvenile Crime and Delinquency	2
Correctional Management Institute	2
Indigent Fees	-
Indigent Defense Representation Fund	131
Traffic Law Failure to Appear	3,709
County Dispute Resolution Fund	490

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2023

Receipts	<u>Actuals</u>
Justice of the Peace Fees (Continued):	
Jury Services Fees	\$ 124
E-File System Fund	-
State Traffic Fees	20,126
Criminal / Civil Judge's Supplement Salary	467
Failure to Secure Child Fee	-
State Civil Data Representation Fund	6
Truancy Prevention and Diversion Fund	44
Judicial and Court Training	8
Total	<u>71,110</u>
Total Receipts	<u>74,759</u>
 Disbursements	
State Treasurer:	
State Consolidated Civil Fee	3,228
Consolidated Court Costs	39,313
Compensation to Victims of Crime	54
Fugitive Apprehension	18
Judicial and Court Training	12
Civil Judicial and Court Training	-
Intoxicated Driver Fine	911
Time Payments	13
Indigent Fees	29
Department of Public Safety	600
Juvenile Crime and Delinquency	2
Correctional Management Institute	2
Birth Certificates	416
Child Safety Seat / Seat Belts	1,918
State Marriage License	450
EMS Trauma Fund	1,390
Indigent Defense Representation Fund	134
Drug Court Program	54
State Traffic Fees	26,081
Criminal / Civil Judges Supplement Salary	485
Traffic Law Failure to Appear	560
DNA Testing Fees	-
Sherriff Fees - Bail Bonds	2,214
Probation Fees - Sexual Assault	-
Jury Services Fees	187
E-File System Fund	310

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2023

Disbursements

State Treasurer (Continued):

County Dispute Resolution Fund	1,300
State Civil Justice Data Representation Fund	4
Failure to Secure Child Fee	-
District Court Filing Fee	49
Clerk, 8th Court of Appeals	455
Truancy Prevention and Diversion Fund	64
	64
Total	80,253

Disbursements

Actuals

Crane County's Share of State of Texas Fees:

Consolidated Court Costs	\$ 4,141
Compensation to Victims of Crime	6
Time Payments	13
Fugitive Apprehension	2
Judicial and Court Training	1
Intoxicated Driver Fine	22
Juvenile Crime and Delinquency	-
Correctional Management Institute	-
EMS Trauma Fund	483
Indigent Fees	-
Indigent Defense Representation Fund	12
Drug Court Program	6
Bail Bond Fees	221
Criminal / Civil Judges Supplement Salary	123
Child Safety Seat / Seat Belt	2,129
Traffic Law Failure to Appear	1,192
State Traffic Fees	1,026
Jury Service Fees	19
Sherriff Fee	-
State Civil Justice Data Representation Fund	-
District Court Filing Fee	1
DNA Testing Fees	-
Department of Public Safety	2,209
	2,209
Total	11,606

The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS -
STATE OF TEXAS FEE FUND
YEAR ENDED SEPTEMBER 30, 2023

Disbursements

Other:

Omnibase - Traffic Failure to Appear	2,164
The Crisis Center - Family Protection Fees	-
DPS Lab Tests	1,984

Total	4,148
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Total Disbursements	96,007
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Excess Receipts (Disbursements)	(21,248)
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Beginning Balance	121,511
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Ending Balance	100,263
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<u>Summary of Ending Balance</u>	-
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Cash, Non-interest Bearing	\$ 100,263
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The accompanying notes are an integral part of these financial statements

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 1: Organization and Summary of Significant Accounting Policies

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

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

Reporting Entity

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

Fund Accounting

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

a. Governmental Fund Types

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

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

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

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

b. Proprietary Fund Types

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

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

Fund Accounting (Continued)

c. Fiduciary Fund Types

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

Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

Cash and Investments

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

The County has elected to invest its funds in investment (TexPool, Texas Class, and TexStar). Investments in the pools are reported as cash investments. The State Comptroller oversees TexPool, an AAA rated pool, with Federated Hermes managing daily operations of the pool under a contract with the Comptroller. UMB Bank is the custodian bank for Texas Class, and in addition, there is a board of directors that oversees the pool which is rated AAA by S&P. TexStar is an AAA rated investment program administered by JPMorgan Chase. These pools are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest is accrued daily and paid monthly. The reported value of the pools is the same as the fair value of the pool shares.

As of September 30, 2023, the County had \$13,967,661 in pooled investments.

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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 \$1,528,858 and cash equivalents investment pool guaranteed by the State of Texas and certificates of deposit totaling \$12,632,733. 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 \$1,046,548 and the cash equivalents investment pool totaling \$12,632,733. 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 \$394,458 and \$374,040 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	<u>1,817,169</u>
Total Balance at Bank	\$ <u>2,067,169</u>

At September 30, 2023 the carrying amount of the County's deposits (cash and investments) was:

	Fair Value	Maturity	Quality Rating
TexPool	8,656,134	< 60 days - Weighted Avg	AAAm
TexStar	1,867,714	< 60 days - Weighted Avg	AAAm
Texas Class	3,375,478	< 60 days - Weighted Avg	AAAm
Cash in Bank	444,164		
Petty Cash	<u>1,200</u>		
	<u><u>14,344,690</u></u>		

Local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than market value to report net position to compute share prices. Accordingly, the fair value of the position in these pools is approximately the same as the value of the shares in each pool. The pools manage their exposure to declines in fair values by limiting the weighted average maturity of their investment portfolios to 60 days, and they seek to maintain a constant dollar objective.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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, 2023, all cash deposits (as listed in Note 2) are level 1 and all pooled investments (as listed in Note 2) are level 2.

NOTE 4: Bonds and Tax Notes

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

Certificate of Obligation Bonds

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

Certificate of Obligations Bonds, Series 2021

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 4: Bonds and Tax Notes (Continued)

Bond Activity

Bond activity for the year ended September 30, 2023 was as follows:

Bonds	Balance October 1, 2022	Increases	Decreases	Balance September 30, 2023	Due Within One Year
Certificates of Obligation Bonds, Series 2021	\$ 7,940,000	-	255,000	7,685,000	260,000
Total Bonds	\$ 7,940,000	-	255,000	7,685,000	260,000

Bond Debt Service Obligations

Debt service obligations are as follows:

For the Year Ended	Certificate of Obligation Bonds		
	Principal	Interest	Total
2024	\$ 260,000	144,855	404,855
2025	270,000	136,905	406,905
2026	280,000	128,655	408,655
2027	285,000	120,180	405,180
2028	295,000	111,480	406,480
2029 - 2033	1,580,000	456,945	2,036,945
2034 - 2038	1,700,000	346,656	2,046,656
2039 - 2043	1,830,000	205,862	2,035,862
2044 - 2046	1,185,000	35,950	1,220,950
Total	\$ 7,685,000	1,687,488	9,372,488

Tax Notes

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

Tax Notes, Series 2023

- To pay for the contractual obligations incurred for (1) the design, construction, expansion, improvement, and equipping of park facilities, to wit: a baseball field complex, youth center, senior activity center, and swimming pool; (2) design and construction to expand and make improvements to the County cemetery; (3) design and construction to expand and make improvements to the County rodeo arena; and (4) the payment of professional services and costs of issuance related thereto.
- Issued on September 15, 2023
- \$12,500,000 original amount of issue
- Source of payment – property tax revenues
- AA S&P Rating
- Due in annual installments of principal and interest varying from \$2,350,000 to \$2,730,000, with interest rates varying from 5.000% to 5.250%

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 4: Bonds and Tax Notes (Continued)

Tax Notes Activity

Tax notes activity for the year ended September 30, 2023 was as follows:

Tax Notes	Balance October 1, 2022	Increases	Decreases	Balance September 30, 2023	Due Within One Year
Series 2023 Tax Notes	\$ -	12,500,000	-	12,500,000	2,350,000
Total Bonds	\$ -	12,500,000	-	12,500,000	2,350,000

Tax Notes Service Obligations

Debt service obligations are as follows:

For the Year Ended	Certificate of Obligation Bonds		
	Principal	Interest	Total
2024	\$ 2,350,000	449,481	2,799,481
2025	2,350,000	451,688	2,801,688
2026	2,470,000	328,250	2,798,250
2027	2,600,000	201,500	2,801,500
2028	2,730,000	68,250	2,798,250
Total	\$ 12,500,000	1,499,169	13,999,169

NOTE 5: Lease Commitments

The County has operating leases for copiers and ice machines, these leases are immaterial to the financial statements so the County has elected not to report the leases in accordance with GASB 87. The following is a schedule of the future minimum Lease payments on the lease obligations:

Operating Leases	
Year Ending September 30,	
2024	\$ 37,052
2025	25,820
2026	15,959
2027	12,434
2028	9,194
Thereafter	-
	<u>\$ 100,459</u>

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 6: Retirement Plan

Plan Description

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

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

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

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The County contributed using the actuarially determined rate of 18.90% for the months of the accounting year in 2022, and 18.90% for the months of the accounting year in 2023.

The contribution rate payable by all employee members for the calendar years 2021 and 2022 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the County contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 6: Retirement Plan (Continued)

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

The County's net pension liability / (asset) of \$(114,769), was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability / (asset) was determined by an actuarial valuation as of that date.

Changes in the net pension liability at December 31, 2022 are as follows:

Balance at December 31, 2021	\$ (3,528,503)
<hr/>	
Changes for the year:	
Service cost	495,894
Interest on total pension liability	2,100,222
Effect of plan changes	-
Effect of economic/demographic (gains) or losses	(114,362)
Effect of assumptions changes or inputs	-
Employer contributions	(690,337)
Member contributions	(255,155)
Net Investment Income	1,782,360
Administrative Expenses	16,918
Other	78,195
Balance at December 31, 2022	\$ (114,769)

At the measurement date, December 31, 2022, pension expense was as follows:

Service cost	\$ 495,894
Interest on total pension liability	2,100,222
Effect of plan changes	-
Administrative expenses	16,918
Member contributions	(255,155)
Expected investment return net of investment expenses	(2,362,423)
Recognition of economic/demographic gains or losses	(299,620)
Recognition of assumption changes or inputs	381,376
Recognition of investment gains or losses	43,900
Other	78,193
Pension expense	\$ 199,306

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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, 2023, 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	\$	76,241	-
Net difference between projected and actual earnings		-	458,328
Changes of assumptions		-	-
Contributions made subsequent to measurement date		N/A	613,706

\$613,706 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, 2023. 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:		
2023	\$	(446,331)
2024		(77,261)
2025		76,724
2026		828,955
2027		-
Thereafter		-
Total	\$	382,087

Plan Information

At December 31, 2022, the County had 82 current and 84 former employees and 106 retirees participating in the plan.

Actuarial Assumptions

The actuarial assumptions, that determine the total pension liability as of December 31, 2021, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

	Beginning Date	Ending Date
Valuation Date	December 31, 2021	December 31, 2022
Measurement Date	December 31, 2021	December 31, 2022
Employer's Fiscal Year	October 1, 2022	September 30, 2023

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 6: Retirement Plan (Continued)

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level Percentage of payroll, closed
Remaining Amortization Period	1.9 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset Valuation Method	5 year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% 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	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Changes in Plan Provisions Reflected in The Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the schedule. 2016: No changes in plan provisions were reflected in the schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018 - 2022: No changes in plan provisions were reflected in the schedule.

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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 2023 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%	4.95%
Global Equities	MSCI World (net) Index	2.50%	4.95%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.95%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.95%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.40%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.39%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.95%
Distressed Debt	Cambridge Associates Distressed Securities Index (3)	4.00%	7.60%
REIT Equities	67% FTSE NAREIT All Equity REIT's Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (4)	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (5)	25.00%	7.95%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	2.90%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.20%

(1) Target asset allocation adopted at the March 2023 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

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

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

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

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 6: Retirement Plan (Continued)

Discount Rate

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

Sensitivity Analysis

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

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 31,973,376	28,753,766	26,007,322
Fiduciary net position	28,868,536	28,868,536	28,868,536
Net pension liability/(asset)	\$ 3,104,840	(114,769)	(2,861,214)

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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, 2021	Dec. 31, 2022
Number of inactive employees entitled to but not yet receiving benefits (1) :	33	31
Number of active employees:	64	82
Average age of active employees	46.88	45.78
Average length of service in years for active employees	10.79	8.94
<hr/>		
Inactive Employees Receiving Benefits (1)		
Number of Benefit recipients (1)	77	75

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

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

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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 \$318,538, was measured as of December 31, 2022, 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, 2022 are as follows:

<u>Balance at December 31, 2021</u>	<u>\$</u>	<u>422,766</u>
Changes for the year:		
Service cost		8,096
Interest on total OPEB liability ⁽¹⁾		8,734
Changes of benefit terms ⁽²⁾		-
Effect of economic/demographic (gains) or losses		(10,414)
Effect of assumptions changes or inputs ⁽³⁾		(96,793)
Benefit payments		(13,851)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
<u>Balance at December 31, 2022</u>	<u>\$</u>	<u>318,538</u>

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

(2) No plan changes valued

(3) Reflects change in discount rate

At the measurement date, December 31, 2022, OPEB expense was as follows:

Service cost	\$	8,096
Interest on total OPEB liability ⁽¹⁾		8,734
Effect of plan changes		-
Administrative expenses		-
Reecognition of deferred inflows/outflows of resources		
Recognition of economic/demographic gains or losses		(11,771)
Recognition of effect of assumption changes or inputs		9,043
Other		-
<u>OPEB expense</u>	<u>\$</u>	<u>14,102</u>

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

As of September 30, 2023, the deferred inflows and outflows of resources are as follows:

<u>Deferred Inflows/Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 18,018	-
Changes of assumptions	77,434	28,399
Contributions made subsequent to measurement date	N/A	20,369

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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)

\$20,369 reported as deferred outflows related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2023. 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:		
2023	\$	(2,730)
2024		(21,442)
2025		(21,442)
2026		(21,439)
2027		-
Thereafter		-
Total	\$	(67,053)

Actuarial Assumptions

The actuarial assumptions, that determine the total OPEB liability as of December 31, 2021, were based on the results of an actuarial expense study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 75.

	Beginning Date	Ending Date
Valuation Date	December 31, 2021	December 31, 2022
Measurement Date	December 31, 2021	December 31, 2022
Employer's Fiscal Year	October 1, 2022	September 30, 2023

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

The Following are key assumptions used in the valuation:

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age level percent of salary
Amortization Method	
Recognition of economic/demographic Gains or losses	Straight-Line Amortization over Expected Working Life
Recognition of assumptions changes Or inputs	Straight-Line Amortization over Expected Working Life
Asset Valuation Method	Does not apply
Inflation	Does not apply
Investment Rate of Return (Discount Rate)	3.72% 20 Year Bond GO Index published by bondbuyer.com as of December 30, 2022.
Cost of Living Adjustment	Does not apply
Disability	Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	
Depositing Members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Service Retirees, beneficiaries and Non-depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Disabled Retirees	160% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 125% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010
Retirement	Deferred members are assumed to retire (100%) at the later of age 60 or earliest retirement eligibility.
Other Termination of Employment	The rates vary by length of service, entry age group and gender.

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

Discount Rate

The discount rate used to measure the total OPEB liability was 3.72 percent.

Sensitivity Analysis

The following presents the County’s proportionate share of the net OPEB liability calculated using the discount rate of 3.72 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 (2.72 percent) or 1-percentage-point higher (4.72 percent) than the current rate.

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	2.72%	3.72%	4.72%
Total OPEB Liability \$	372,235	318,538	275,746

NOTE 8: Post Employment Healthcare Benefits

Plan Description

The County participates in the Texas Association of Counties Health and Employee Benefit Pool for employee and retiree healthcare. The County provides post-employment healthcare benefits to qualified employees under a single payer plan if the employee’s total of County service years and age are at least 75 years, the employee had a minimum of 10 service years if hired prior to June 8, 2010; 20 years of service if hired prior to October 1, 2018, the employee was at least 60 years of age, and the employee was an active employee at time of retirement. Employees hired after October 1, 2018 are not eligible for post employment healthcare benefits.

The following shows the number of participants in the plan as of the September 30, 2023 measurement date:

Active	35
Retired	30
Terminated	-
Deceased *	-
Total Participants	65

* 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, 2023 employees and retirees paid premiums of \$207 and \$200 for dependent coverage, respectively.

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

**CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

NOTE 8: Post Employment Healthcare Benefits (Continued)

The following are key assumptions and methods:

Age Adjustment Factor	1.539723
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	4.870%
Discount Rate	4.870%
Measurement Date	9/30/2023
Prior Measurement Date	9/30/2022
Prior Year Discount Rate	4.770%
Projected Salary Increases	8.500%
Amortization Period	20
Percentage Participation	100%
NOL and ADC	Calculated using the Alternative Measurement Method in accordance with GASB methodology
Mortality Table	PUB-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.
Turnover Assumption	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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, 2022 are as follows:

Balance at October 1, 2022	\$	9,715,035
<hr/>		
Changes for the year:		
Service cost		265,577
Interest on total OPEB liability		467,600
Effect of plan changes		-
Effect of economic/demographic (gains) or losses		(128,225)
Effect of assumptions changes or inputs		(110,133)
Benefit payments		-
Employer contributions		(359,562)
Investment income net of investment expenses		-
Administrative Expenses		-
Other		-
Balance at September 30, 2023	\$	9,850,292

At the measurement date, September 30, 2022, pension expense was as follows:

Service cost	\$	265,577
Interest on total OPEB liability		467,600
Effect of plan changes		-
Administrative expenses		-
Employee contributions		-
Expected investment return net of investment expenses		-
Recognition of economic/demographic gains or losses		(128,225)
Recognition of effect of assumption changes or inputs		(110,133)
OPEB expense	\$	494,819

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 4.870% as well as what the plan's total OPEB liability would be if it were calculated using a discount rate one percent lower or higher:

	1% Decrease -	Baseline Rate -	1% Increase -
Discount Rate	3.870%	4.870%	5.870%
Net OPEB Liability	\$ 11,053,670	9,850,292	8,851,940
Change	1,203,379	-	(998,352)

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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	\$	8,511,474	9,850,292	11,488,140
Change		(1,338,818)	-	1,637,850

NOTE 9: Amounts Due From County Officials

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

Justice of the Peace	\$	-
Commissioners Court Fee Account		5,271
County Clerk and District Clerk		-
Tax Office		1,889
Total	\$	7,160

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	\$	29,117
Museum Building Fund		151
Sheriff Accounts		27,829
Probation Accounts		16,490
County Clerk and District Clerk		247,945
Tax Office		10,454
Total	\$	331,986

NOTE 10: Tax Abatements

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

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

CRANE COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NOTE 10: Tax Abatements (Continued)

For the fiscal year ended September 30, 2022, the County abated property tax valuations totaling \$224,700,690 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A. CED Crane Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$156,301 during the fiscal year 2023.

B. Crossett Power Management, LLC

- Commitment: construction of improvements in the form of a solar power generation facility within the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$127,726 during the fiscal year 2023.

C. Emerald Grove Solar, LLC

- Commitment: construction of improvements in the form of a solar power generation facility with not less than 90 percent being located in the Reinvestment Zone.
- Terms of abatement: 100 percent exemption from ad valorem taxes for 10 years.
- Payment In Lieu of Taxes were made in the amount of \$55,512 during the fiscal year 2023.

NOTE 11: Litigation

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

NOTE 12: Subsequent Events

The County has performed an evaluation of the County's activity through March 22, 2024, the date these financial statements were available for issuance, and noted no significant events that would require recording or disclosure.

SUPPLEMENTARY INFORMATION

BORING & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
3711 20TH STREET, SUITE A
LUBBOCK, TEXAS 79410

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

Commissioners' Court
Crane County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, Statement of Cash Receipts and Disbursements in Summary and by Fund of Crane County, Texas, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Crane County Texas' basic financial statements, and have issued our report thereon dated March 22, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

Boring & Company, P.C.

Lubbock, Texas
March 22, 2024

TELEPHONE (432) 638-6347

FAX (806) 416-5413

**CRANE COUNTY, TEXAS
SUMMARY OF CURRENT YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

**CRANE COUNTY, TEXAS
SUMMARY OF STATUS OF PRIOR YEAR FINDINGS & RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

There were no material findings for the year ended September 30, 2022, contained one finding.

CRANE COUNTY, TEXAS
SCHEDULE OF CASH INVESTED
YEAR ENDED SEPTEMBER 30, 2023

Description	Interest Rate %	Maturity Date	Amount
<u>Governmental Fund Types</u>			
General Fund			
Time Open Account	4.34%	Open	\$ (1,363,334)
Tex Pool	5.58%	Open	5,734,853
Tex Star	2.26%	Open	1,875,866
Tex Class	5.53%	Open	3,395,605
Special Revenue Funds			
Time Open Account	4.34%	Open	1,447,611
Tex Pool	5.58%	Open	2,961,337
Business Checking	4.34%	Open	3,185
Public Fund NOW	4.34%	Open	101,714
Debt Service Fund			
Time Open Account	4.34%	Open	15,459
Capital Projects Funds			
Time Open Account	4.34%	Open	16,655
Tex Pool	5.58%	Open	-
			\$ 14,188,951
<u>Proprietary Fund Types</u>			
Internal Service Funds			
Time Open Account	4.34%	Open	9,529
Public Fund NOW	4.34%	Open	44,748
			\$ 54,277

CRANE COUNTY, TEXAS
TAXING HISTORY
YEAR ENDED SEPTEMBER 30, 2023

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
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	913,246,160	0.830000	7,009,977	498,060
2017	872,303,300	0.780000	6,322,725	480,183
2018	976,659,705	0.772729	7,013,227	532,619
2019	1,196,476,615	0.682733	7,028,922	533,917
2020	1,461,688,321	0.682733	9,273,900	704,650
2021	1,343,356,257	0.785010	9,835,249	710,232
2022	1,813,040,182	0.602888	10,194,816	735,994

**CRANE COUNTY, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Year Ending December 31	Actuarially Determined Contribution (1)	Actual Employer Contribution (1)	Contribution Deficiency (Excess)	Pensionable Covered Payroll (2)	Actual Contribution as a % of Covered Payroll
2013	583,782	1,583,781	(999,999)	2,839,408	55.8%
2014	567,970	567,970	-	2,641,730	21.5%
2015	496,757	496,757	-	2,972,833	16.7%
2016	519,949	519,949	-	3,000,304	17.3%
2017	473,800	473,800	-	2,889,048	16.4%
2018	506,582	506,582	-	2,839,609	17.8%
2019	598,842	598,842	-	3,074,850	19.5%
2020	661,621	661,621	-	3,500,658	18.9%
2021	550,665	636,159	(85,494)	3,365,923	18.9%
2022	615,654	690,337	(74,683)	3,645,075	18.9%

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

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

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Year Ended December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total Pension Liability										
Service Cost	\$ 495,894	\$ 543,767	\$ 495,663	\$ 387,206	\$ 388,584	\$ 435,829	\$ 476,289	\$ 400,420	\$ 425,204	N/A
Interest on total pension liability	2,100,222	2,086,889	2,034,996	1,955,060	1,921,958	1,830,646	1,728,691	1,660,555	1,576,607	N/A
Effect of plan changes	-	-	-	-	-	-	-	(35,207)	-	N/A
Effect of assumption changes or inputs	-	(152,502)	1,372,883	-	-	192,524	-	263,434	-	N/A
Effect of economic/demographic (gains) or losses	(114,362)	(543,508)	30,765	41,336	(558,497)	(82,779)	(68,362)	(375,483)	(45,515)	N/A
Benefit payments/refunds of contributions	(1,702,024)	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(1,049,057)	N/A
Net change in total pension liability	779,730	214,326	2,360,266	944,629	503,317	(1,219,821)	1,129,628	924,675	907,239	N/A
Total pension liability beginning	27,974,036	27,759,710	25,399,444	24,454,810	23,951,498	22,731,677	21,602,049	20,677,374	19,770,136	N/A
Total Pension liability ending (a)	\$ 28,753,766	\$ 27,974,035	\$ 27,759,710	\$ 25,399,444	\$ 24,454,815	\$ 23,951,498	\$ 22,731,677	\$ 21,602,049	\$ 20,677,374	N/A
Fiduciary Net Position										
Employer Contributions	\$ 690,337	\$ 636,159	\$ 661,621	\$ 598,842	\$ 506,582	\$ 473,800	\$ 519,949	\$ 496,757	\$ 567,970	N/A
Member Contributions	255,155	235,615	245,046	215,239	198,773	202,233	210,021	208,098	184,921	N/A
Investment income net of investment expenses	(1,782,360)	5,752,322	2,558,398	3,589,002	(431,903)	2,968,674	1,424,122	(12,057)	1,276,802	N/A
Benefit payments/refunds of contributions	(1,702,024)	(1,720,319)	(1,574,041)	(1,438,973)	(1,248,728)	(1,156,399)	(1,006,990)	(989,045)	(104,057)	N/A
Administrative expenses	(16,918)	(17,043)	(19,487)	(18,882)	(17,551)	(15,201)	(15,455)	(14,018)	(14,822)	N/A
other	(78,195)	(16,706)	(17,293)	(17,943)	(13,893)	(6,581)	(29,521)	(204,693)	61,086	N/A
Net change in fiduciary Net position	(2,634,004)	4,870,028	1,854,243	2,927,285	(1,006,720)	2,466,527	1,161,167	(514,958)	1,026,899	N/A
Fiduciary Net Position, beginning	31,502,539	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	1,923,009	19,744,967	18,718,068	N/A
Fiduciary Net Position, ending (2)	28,868,536	31,502,539	26,632,511	24,778,268	21,850,983	22,857,702	20,391,176	19,230,009	19,744,967	N/A
Net pension liability / (asset), ending = (a) - (b)	\$ (114,769)	\$ (3,528,503)	\$ 1,127,199	\$ 621,176	\$ 2,603,832	\$ 1,093,796	\$ 2,340,502	\$ 2,372,040	\$ 932,408	N/A
Fiduciary net position as a % of total pension liability	100.40%	112.61%	95.94%	97.55%	89.35%	95.43%	89.70%	89.02%	95.49%	N/A
Pensionable covered payroll	\$ 3,645,078	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	\$ 3,000,304	\$ 2,972,833	\$ 2,641,730	N/A
Net pension liability/(asset) as a % of covered payroll	-3.15%	-104.83%	32.20%	20.20%	91.70%	37.86%	78.01%	79.79%	35.30%	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 implemented.

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Year Ended December 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total OPEB Liability										
Service Cost	\$ 8,096	\$ 8,150	\$ 7,422	\$ 4,073	\$ 4,696	\$ 5,086	N/A	N/A	N/A	N/A
Interest on total OPEB liability	8,734	9,245	10,736	12,759	11,953	12,379	N/A	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	(96,793)	7,589	42,950	75,670	(34,528)	14,892	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(10,414)	(24,381)	(4,848)	(1,744)	5,945	(793)	N/A	N/A	N/A	N/A
Benefit payments	(13,851)	(11,444)	(14,003)	(12,914)	(10,791)	(11,556)	N/A	N/A	N/A	N/A
Net change in total pension liability	(104,228)	(10,841)	42,257	77,844	(34,615)	20,008	N/A	N/A	N/A	N/A
Total pension liability beginning	422,766	433,607	391,350	313,506	348,121	328,113	N/A	N/A	N/A	N/A
Total Pension liability ending (a)	\$ (318,538)	\$ 422,766	\$ 433,607	\$ 391,350	\$ 313,506	\$ 348,121	N/A	N/A	N/A	N/A
Pensionable covered payroll	\$ (3,645,078)	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,889,048	N/A	N/A	N/A	N/A
Total OPEB Liability/(asset) as a percentage of covered-employee payroll	8.74%	12.56%	12.39%	12.73%	11.04%	12.05%	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 the years for which the new GASB statements have been implemented.

CRANE COUNTY, TEXAS
SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS –
POST EMPLOYMENT HEALTHCARE BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Year Ended September 30									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total OPEB Liability										
Service Cost	\$ 265,577	\$ 545,026	\$ 580,939	\$ 621,476	\$ 621,476	\$ 1,449,610	\$ 1,449,610	N/A	N/A	N/A
Interest on total OPEB liability	467,600	394,375	349,212	569,154	418,708	754,540	754,540	N/A	N/A	N/A
Effect of plan changes	-	-	-	-	-	-	-	N/A	N/A	N/A
Effect of assumption changes or inputs	(110,133)	(3,228,098)	(668,173)	(3,118,670)	1,667,025	(13,639,077)	(13,639,077)	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	(128,225)	(3,489,680)	93,285	2,820,747	(1,594,294)	(2,091,098)	(2,091,098)	N/A	N/A	N/A
Employer Contributions	(359,562)	(379,688)	(436,788)	(425,807)	(455,801)	(746,435)	(746,435)	N/A	N/A	N/A
Net change in total pension liability	135,257	(6,158,065)	(81,520)	466,896	657,114	(14,272,460)	(14,272,460)	N/A	N/A	N/A
Total pension liability beginning	9,715,035	15,873,100	15,954,620	15,487,724	14,830,610	29,103,070	29,103,070	N/A	N/A	N/A
Total Pension liability ending (a)	\$ 9,850,292	\$ 9,715,035	\$ 15,873,100	\$ 15,954,620	\$ 15,487,724	\$ 14,830,610	\$ 14,830,610	N/A	N/A	N/A
Covered-Employee Payroll	\$ 3,645,078	\$ 3,365,923	\$ 3,500,658	\$ 3,074,850	\$ 2,839,609	\$ 2,297,939	\$ 2,297,939	N/A	N/A	N/A
Total OPEB Liability as a percentage of covered-employee payroll	37%	35%	22%	19%	18%	15%	15%	N/A	N/A	N/A
OPEB Liability										
Ending OPEB Liability	9,715,035	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	14,830,614	N/A	N/A	N/A
Fiduciary Net Position	-	-	-	-	-	-	-	N/A	N/A	N/A
NET OPEB Liability	9,715,035	9,715,035	15,873,100	15,954,620	15,487,724	14,830,614	14,830,614	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.