

**BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.**

**CERTIFIED PUBLIC ACCOUNTANTS**

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**8215 NASHVILLE AVENUE**

**LUBBOCK, TEXAS 79423-1954**

March 16, 2016

To the Honorable Judge and  
Members of the Commissioners Court of  
Garza County, Texas

We have audited the financial statements of Garza County, Texas (the County) for the fiscal year ended September 30, 2015, and have issued our report thereon dated March 16, 2016. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 7, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the County. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters. Our audit of the financial statements does not relieve you or management of your responsibilities.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the County's financial statements and report does not extend beyond the financial information identified in the report, in addition we do not have an obligation to perform any procedures to corroborate other information contained in these documents.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter and meetings about planning matters.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County are described in the notes to the financial statements. GASB Statement No. 68 relating to accounting and

financial reporting for pensions was adopted for the fiscal year ended September 30, 2015. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is related to the calculation of the net pension liability and related financial statement amounts. Management's evaluation of the actuarial study completed by Texas County and District Retirement System is reasonable and was based on industry accepted ranges and information provided by various vendors and other sources. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is disclosed in the notes to the financial statements, this note describes the County's retirement pension plan.

The disclosures in the financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The misstatements detected as a result of audit procedures were corrected by management and are attached to this letter.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 16, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of County Commissioners and management of Garza County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Balinger, Segars, Gilbert & Moss LLP*

Certified Public Accountants

Client: **24175 - Garza County**  
 Engagement: **24175 - 2015 Garza County**  
 Period Ending: **9/30/2015**  
 Trial Balance: **017 W - Trial Balance**  
 Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>200-100"s</b>		
To adjust funds that are out of balance in total.				
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		0.35	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		3,669.47	
10-510-576	C-H HEAT/AIR PROJECT		8,941.84	
10-650-604	SERVICE CENTER EXPENSES			6,400.00
14-200-100	FUND BAL/PROBATION			3,669.47
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE			0.35
28-675-313	JAIL MAINTENANCE			2,541.84
<b>Total</b>			<b>12,611.66</b>	<b>12,611.66</b>

<b>Adjusting Journal Entries JE # 2</b>				
To reclass items between accounts related to debt payments.				
10-410-202	CERT OF OBLIG/JAIL/PRINCIPAL		15,000.00	
10-510-576	C-H HEAT/AIR PROJECT		42,025.99	
14-575-460	RESIDENTIAL/GRANT		9,273.00	
22-612-572	INTEREST EXPENSE		432.99	
23-613-472	PRINCIPAL PAYMENTS		477.28	
24-614-471	INTEREST EXPENSE		539.55	
10-410-203	CERT OBLIG/JAIL INTEREST			11,206.51
10-410-203	CERT OBLIG/JAIL INTEREST			15,000.00
10-410-401	AUDIT			7,000.00
10-510-401	GWD CORRECT FAC/AUDIT			5,000.00
10-510-450	MAINTENANCE/GARZA CO JUV DET CTR			1,360.36
10-635-103	UNUSED			3,483.94
10-635-105	SALARY/COUNSELOR			8,165.90
10-635-202	HEALTH INSURANCE 2@10350			5,809.28
14-300-110	TJJD GRANT A			9,273.00
22-612-571	MACK TRUCK NOTE/#1 OF 5 PYMTS			432.99
23-613-471	INTEREST EXPENSE			477.28
24-614-472	PRINCIPAL PAYMENTS			539.55
<b>Total</b>			<b>67,748.81</b>	<b>67,748.81</b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 3</b>		<b>200-100"s</b>		
To walk forward fund balances to match prior year audit report amounts.				
10-100-105	GENERAL FUND CHECKING		122,964.97	
10-100-140	MISC REVENUE		11,600.71	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		47,282.09	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		187,978.02	
10-300-199	PROCEEDS FROM THE SALE OF ASSETS		2,500.00	
10-350-360	MISCELLANEOUS INCOME		155.20	
14-200-100	FUND BAL/PROBATION		15,079.66	
21-200-100	FUND BALANCE ACCOUNT/R&B #1		33.75	
22-200-100	FUND BALANCE ACCOUNT/R&B #2		33.75	
23-200-100	FUND BALANCE ACCOUNT/R&B #3		33.75	
24-200-100	FUND BALANCE ACCOUNT/R&B #4		33.75	
28-100-100	GARZA CO JAIL FACILITY/CLEARING		1,319.75	
28-100-150	ACCOUNTS RECEIVABLE		66,585.59	
28-200-110	GARZA CO JAIL FACILITY TRANSFERS IN		859,963.09	
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		1,695.26	
35-200-100	FUND BALANCE ACCOUNTS		210.00	
48-200-110	VOTER REG CHAPTER 19/TXF IN		530.57	
50-200-110	TITLE IV-E/JUVENILE/TRANSFER IN		44,395.73	
88-100-151	DUE FROM DHS		6,709.11	
88-100-152	DUE FROM CORNERSTONE		2,111.18	
88-200-100	FUND BALANCE ACCOUNT/NSLBP		8,270.24	
90-200-110	GARZA CO AVAIL SCHOOL/TRANSFERS IN		1,119.14	
95-200-100	GARZA CO SCH PERM FUND BALANCE		1,119.14	
96-200-100	GWD FUND BALANCE		439.50	
96-200-100	GWD FUND BALANCE		41,645.00	
10-100-160	A/R DALBY UNIT			143,936.94
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND			155.20
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND			2,500.00
10-200-110	TRANSFER IN/GENERAL FUND			156,308.54
10-200-120	TRANSFER OUT/GENERAL FUND			2,601.55
10-200-137	GARZA CO JUV DET CTR/RENOV FUND			24,226.56
10-200-145	CONST CO CRT FEE/EXCESS SUPPLEMENT			292.53
10-200-146	MVR 5.00 FEE/FOR PREC USE AS NEEDED			22,075.00
10-200-155	CRIME VICTIMS FUND/VOCA RELATED			438.00
10-200-159	DONATIONS/SOUTHLAND FIRE DEPARTMENT			250.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM			4,307.27
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			15,389.40
14-200-140	AMENDMENT #15/TJPC-A-2013-085			15,079.66
21-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			33.75
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			33.75
23-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			33.75
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)			33.75
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE			786,704.99
28-200-120	GARZA CO JAIL FACILITY TRANSFER OUT			142,858.70
35-200-110	TRANSFERS IN			210.00
48-200-100	VOTER REG CHAPTER 19/FUND BAL			530.57
50-200-100	TITLE IV-E/JUVENILE/FUND BALANCE			38,026.75
50-200-120	TITLE IV-E/JUVENILE/TRANSFER OUT			6,368.98
88-200-100	FUND BALANCE ACCOUNT/NSLBP			8,820.29
88-200-900	SYSTEM ADDED LIABILITY LINE-ITEM			4,135.12
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			4,135.12
90-200-100	GARZA CO AVAIL SCHOOL/FUND BALANCE			1,119.14
95-200-120	GARZA CO SCHOOL PERM/TRANSFERS OUT			1,119.14
96-100-100	GWD CLEARING ACCOUNT			439.50
96-200-120	GWD TRANSFERS OUT			41,645.00
<b>Total</b>			<b>1,423,808.95</b>	<b>1,423,808.95</b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 4</b>		<b>201-100"s</b>		
To walk forward assigned fund balance activity.				
10-201-001	HAVA REV/CLERK DISCRETION		3,445.55	
10-201-002	MVR 5 FEE/PREC USE AS APPROVED		20,365.00	
10-201-008	MISCELLANEOUS INCOME		4,550.00	
10-350-690	GARZA CO JUV DET CTR/RENOV FUND		16,337.45	
10-201-003	SOUTHLAND FIRE DEPT DONATIONS			
10-201-006	CONST CRT FEE/EXSS SUPPLEMENT			
10-201-007	CRIME VICTIMS/VOCA RELATED			
10-201-010	GARZA CO JUV DET CTR RENOVATION			16,337.45
10-310-403	COUNTY CLERK FEES			3,445.55
10-310-499	COUNTY TAX A-C/FEES			20,365.00
10-350-360	MISCELLANEOUS INCOME			4,550.00
<b>Total</b>			<b>44,698.00</b>	<b>44,698.00</b>
<b>Adjusting Journal Entries JE # 5</b>		<b>100-100"s</b>		
To rollforward accounts receivables for 2015.				
10-100-160	A/R DALBY UNIT		116,298.84	
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HER		256,580.04	
10-350-675	MTC INMATE HSG REIMB/.50 HERE		94,899.49	
28-100-150	ACCOUNTS RECEIVABLE		169,736.57	
28-310-110	OUT/CO PRISONER HSG/40 PER IMD AV		147,780.00	
88-100-151	DUE FROM DHS		4,183.80	
88-100-152	DUE FROM CORNERSTONE		1,070.55	
10-100-105	GENERAL FUND CHECKING			122,964.97
10-100-160	A/R DALBY UNIT			228,514.56
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HER			84,898.15
10-350-675	MTC INMATE HSG REIMB/.50 HERE			31,400.69
28-100-150	ACCOUNTS RECEIVABLE			147,780.00
28-310-110	OUT/CO PRISONER HSG/40 PER IMD AV			148,820.00
28-310-115	OUT/CO EXTRA TRANSPORT FEES			4,440.00
28-310-116	INMATE MEDICAL REIMBURSEMENTS			16,476.57
88-300-100	DHS REIMBURSEMENTS/NSLBP			4,183.80
88-300-110	CORNERSTONE REIMBURSEMENTS/NSLBP			1,070.55
<b>Total</b>			<b>790,549.29</b>	<b>790,549.29</b>
<b>Adjusting Journal Entries JE # 6</b>		<b>675-415</b>		
To reclass medical reimbursement revenue out of expense side of income statement.				
28-675-415	PRISONER MEDICAL		75,667.98	
28-310-115	OUT/CO EXTRA TRANSPORT FEES			75,667.98
<b>Total</b>			<b>75,667.98</b>	<b>75,667.98</b>
<b>Adjusting Journal Entries JE # 7</b>		<b>100-169</b>		
To book receivable from FEMA for work completed related to disaster 4223.				
21-100-169	FEMA RECEIVABLE		62,438.58	
22-100-169	FEMA RECEIVABLE		34,589.90	
23-100-169	FEMA RECEIVABLE		5,630.76	
24-100-169	FEMA RECEIVABLE		13,372.17	
21-300-201	FEMA FUNDS			62,438.58
22-300-201	FEMA FUNDS			34,589.90
23-300-201	FEMA FUNDS			5,630.76
24-300-201	FEMA FUNDS			13,372.17
<b>Total</b>			<b>116,031.41</b>	<b>116,031.41</b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 8</b>		<b>300-200"s</b>		
To book CERTZ grant revenue in the year the related expenses were incurred.				
10-100-171	CERTZ GRANT RECEIVABLE		18,854.64	
21-100-171	CERTZ GRANT RECEIVABLE		90,385.16	
22-100-171	CERTZ GRANT RECEIVABLE		301,109.24	
23-100-171	CERTZ GRANT RECEIVABLE		25,183.48	
10-300-200	CERTZ GRANT ADMIN			18,854.64
21-300-200	CETRZ Grant			90,385.16
22-300-200	CETRZ Grant			301,109.24
23-300-200	CETRZ Grant			25,183.48
<b>Total</b>			<b>435,532.52</b>	<b>435,532.52</b>

**Adjusting Journal Entries JE # 9**

To correct budgetary adjustments that were made to the general ledger.

10-201-001	HAVA REV/CLERK DISCRETION		2,500.00	
10-400-426	TRAVEL		3,500.00	
10-403-330	TECHNOLOGY SUPPLIES		315.00	
10-497-426	TRAVEL		19.78	
10-499-310	OFFICE SUPPLIES		1,000.00	
10-550-427	CONTINUING EDUCATION		1,042.94	
10-555-310	LAH/SUPPLIES		2,000.00	
10-555-570	LAH #2/FIRE EQUIPMENT		1,000.00	
10-560-427	CONTINUING EDUCATION		1,144.44	
10-665-310	OFFICE SUPPLIES		43.05	
10-665-311	EDUC/PROG SUPPLIES		86.96	
10-665-427	TRAVEL/FCS AGENT/MCDONALD		215.00	
10-665-575	4-H MEMBERSHIP FEES		320.00	
21-611-108	LABOR/TEMPORARY/PART-TIME		5,000.00	
22-612-420	CELL PHONE ALLOWANCE		480.00	
23-613-331	FUEL		1,000.00	
23-613-426	COMMISSIONER TRAVEL		1,000.00	
23-613-450	REPAIRS & SUPPLIES		7,418.80	
24-614-420	CELL PHONE ALLOWANCE		480.00	
10-200-158	LAW ENFORCEMENT EDUC FEE/SHERIFF			1,144.44
10-200-161	LAW ENFORCEMENT EDUC FEE/CONSTABLE			1,042.94
10-400-440	CO COURT REPORTER EXPENSE			3,500.00
10-403-103	SALARY/DEPUTY/L RODRIQUEZ			315.00
10-403-485	HAVA ELECTION EXPENSE			2,500.00
10-497-427	CONTINUING EDUCATION			19.78
10-499-450	VOTER REGISTRATION LISTS			1,000.00
10-555-510	BUILDING MAINTENANCE			3,000.00
10-665-311	EDUC/PROG SUPPLIES			43.05
10-665-311	EDUC/PROG SUPPLIES			621.96
21-611-571	EQUIPMENT LEASE			5,000.00
22-612-450	REPAIRS & SUPPLIES			480.00
23-613-420	CELL PHONE ALLOWANCE			1,000.00
23-613-426	COMMISSIONER TRAVEL			500.00
23-613-460	TRUCK HIRE			500.00
23-613-570	CAPITAL EXPENSE			7,418.80
24-614-460	TRUCK HIRE			480.00
<b>Total</b>			<b>28,565.97</b>	<b>28,565.97</b>

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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 10</b>				
To reverse prior year payroll accrual.				
10-220-107	ACCRUED PAYROLL		53,413.00	
14-200-107	ACCRUED PAYROLL		2,309.10	
21-200-107	ACCRUED PAYROLL		2,977.79	
22-200-107	ACCRUED WAGES PAYABLE		2,176.13	
23-200-107	ACCRUED WAGES PAYABLE		2,270.92	
24-200-240	ACCRUED WAGES PAYABLE		2,159.23	
28-200-240	ACCRUED SALARIES/JAIL		24,256.47	
30-200-107	ACCRUED PAYROLL		421.42	
45-200-240	ACCRUED SALARIES		727.79	
10-400-101	SALARY - JUDGE NORMAN			731.63
10-400-103	SALARY/ADM ASST/M NELSON			764.77
10-400-105	SALARY/SECRETARY/B WILLIAMS			597.10
10-400-109	STATE SUPPLEMENT/JUDGE			340.91
10-400-180	LONGEVITY			57.27
10-400-190	INSURANCE ALLOWANCE			81.82
10-400-201	FICA			195.32
10-400-202	HEALTH INSURANCE 3@10350			685.77
10-400-203	TCDRS			228.83
10-400-420	TELEPHONE/CELL PHONE			32.73
10-402-101	SALARY/EMERGENCY MGT COORDINATOR			728.78
10-402-105	OVERTIME/EMER MGT COOR			666.17
10-402-180	LONGEVITY/EMERG MGT COORDINATOR			10.91
10-402-190	INS ALLOW/EMERG MGT COORDINATOR			27.27
10-402-201	FICA/EMERG MGT COORDINATOR			98.67
10-402-202	BCBS/Emer Mgt Coord@10350			228.59
10-402-203	TCDRS/EMER MGT COORDINATOR			125.83
10-403-101	SALARY/CLERK/J PLUMMER			835.93
10-403-103	SALARY/DEPUTY/L RODRIQUEZ			724.57
10-403-104	SALARY/DEPUTY/D PEREZ			628.05
10-403-105	SALARY/ASST DEPUTY/G BUTLER			628.05
10-403-180	LONGEVITY			55.91
10-403-190	INSURANCE ALLOWANCE			54.55
10-403-201	FICA			219.96
10-403-202	HEALTH INSURANCE 4@10350			914.36
10-403-203	TCDRS			256.99
10-455-101	SALARY/JP #1/G TERRY			722.86
10-455-105	SALARY/CLERK/A ABRAHAM			607.02
10-455-180	LONGEVITY			34.09
10-455-190	INSURANCE ALLOWANCE			54.55
10-455-201	FICA			107.54
10-455-202	HEALTH INSURANCE 2@10350			457.18
10-455-203	TCDRS			125.50
10-455-421	CELL PHONE ALLOWANCE			10.91
10-456-101	SALARY/JP #2/A MASSEY			722.86
10-456-105	SALARY/CLERK/C HAIR			609.33
10-456-180	LONGEVITY			49.09
10-456-190	INSURANCE ALLOWANCE			54.55
10-456-201	FICA			108.47
10-456-202	HEALTH INSURANCE 2@10350			457.18
10-456-203	TCDRS			127.03
10-456-421	CELL PHONE ALLOWANCE			10.91
10-475-101	SALARY/ATTORNEY/T WEEMS			817.79
10-475-105	SALARY/SECRETARY/S CLARY			638.06
10-475-109	STATE SUPPLEMENT/ATTORNEY			530.30
10-475-180	LONGEVITY			10.91
10-475-201	FICA			152.42
10-475-203	TCDRS			176.30
10-475-420	TELEPHONE & CELL PHONE			10.91



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Account	Description	W/P Ref	Debit	Credit
10-497-101	SALARY/TREASURER/L TERRY			922.17
10-497-104	SALARY/DEPUTY/J WILLIAMS			650.48
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK			650.48
10-497-180	LONGEVITY			60.00
10-497-190	INSURANCE ALLOWANCE			81.82
10-497-201	FICA			166.50
10-497-202	HEALTH INSURANCE 3@10350			685.77
10-497-203	TCDRS			207.64
10-499-101	SALARY/TAX A-C/N WALLACE			846.51
10-499-103	SALARY/DEPUTY/T LAURENCE			713.69
10-499-104	SALARY/DEPUTY/ J YOUNG			691.63
10-499-105	TEMPORARY POSITION			691.64
10-499-180	LONGEVITY			69.55
10-499-190	INSURANCE ALLOWANCE			81.82
10-499-201	FICA			234.92
10-499-202	HEALTH INSURANCE 3@10350.			914.36
10-499-203	TCDRS			271.72
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO			524.51
10-510-103	SALARY/CSR/L PEREZ			688.58
10-510-105	PART-TIME/O LOPEZ			263.39
10-510-180	LONGEVITY PEREZ & NAVARRO			19.09
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PERE			54.55
10-510-201	FICA			117.82
10-510-202	HEALTH INS @10350./PEREZ & NAVARR			457.18
10-510-203	TCDRS PEREZ & NAVARRO			112.97
10-550-101	SALARY/CONSTABLE #1/D YARBRO			889.27
10-550-104	SALARY/DEPUTY/R GILBERT			725.67
10-550-105	SALARY/SECRETARY/M TYLER			563.30
10-550-108	OVERTIME/CONSTABLE OFFICE			262.00
10-550-180	LONGEVITY			47.73
10-550-190	INSURANCE ALLOWANCE			81.82
10-550-201	FICA			172.60
10-550-202	HEALTH INSURANCE 3@10350			685.77
10-550-203	TCDRS			228.74
10-550-315	UNIFORM ALLOWANCE			35.45
10-551-101	SAL/CONSTABLE #2/E CRAVY			746.40
10-551-180	LONGEVITY			17.73
10-551-190	INSURANCE ALLOWANCE			27.27
10-551-201	FICA			35.66
10-551-202	HEALTH INSURANCE @10350			228.59
10-551-203	TCDRS			71.04
10-551-315	UNIFORM ALLOWANCE			17.73
10-560-101	CHIEF DEPUTY/ C EVANS			915.20
10-560-102	SHERIFF DEPUTY/D REYES			832.64
10-560-103	SHERIFF DEPUTY/K TRUONG			788.07
10-560-104	SHERIFF DEPUTY/D PATTERSON			804.02
10-560-105	SHERIFF DEPUTY/E GARCIA			804.02
10-560-106	SHERIFF DEPUTY/G CADIGAN			853.11
10-560-107	SHERIFF DEPUTY/R ELIZONDO			906.87
10-560-110	Sheriff Admin Asst/C HOWARD			695.00
10-560-111	SHERIFF DEPUTY OVERTIME			764.44
10-560-180	LONGEVITY			24.55
10-560-190	INSURANCE ALLOWANCE			163.64
10-560-201	FICA			575.99
10-560-202	HEALTH INSURANCE 9@10350.			1,828.71
10-560-203	TCDRS			673.93
10-560-315	UNIFORM ALLOWANCE 7@65 EA PER MO			124.09
10-561-101	CHIEF DISPATCHER/ J PEWITT			709.96
10-561-102	F-T DISPATCH/M FLANIGAN			661.09
10-561-103	F-T DISPATCH/ M GARCIA			661.09
10-561-104	F-T DISPATCH/C CIMENTAL			661.09

Client: **24175 - Garza County**  
Engagement: **24175 - 2015 Garza County**  
Period Ending: **9/30/2015**  
Trial Balance: **017 W - Trial Balance**  
Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
10-561-105	F-T DISPATCH/A WALLACE			661.09
10-561-107	P-T DISPATCH/			152.73
10-561-108	P-T DISPATCH/			200.65
10-561-113	OVERTIME			78.16
10-561-180	LONGEVITY			34.09
10-561-190	INSURANCE ALLOWANCE			109.09
10-561-200	UNIFORM ALLOWANCE			88.64
10-561-201	FICA			300.75
10-561-202	HEALTH INSURANCE 5@10350			1,142.95
10-561-203	TCDRS			335.13
10-562-101	SALARY/SHERIFF/T MORGAN			992.37
10-562-180	LONGEVITY			1.36
10-562-190	INSURANCE ALLOWANCE			27.27
10-562-200	UNIFORM ALLOWANCE			17.73
10-562-201	FICA			78.27
10-562-202	HEALTH INSURANCE			228.59
10-562-203	TCDRS			91.20
10-635-102	SALARY/DIRECTOR/C ATKINSON			432.83
10-635-103	UNUSED			208.64
10-635-180	LONGEVITY			6.82
10-635-190	INSURANCE ALLOWANCE			27.27
10-635-201	FICA			51.68
10-635-202	HEALTH INSURANCE 2@10350			228.59
10-635-203	TCDRS			59.31
10-640-105	SALARY/SECRETARY/M QUINTANA			552.98
10-640-180	LONGEVITY			9.55
10-640-190	INSURANCE ALLOWANCE			27.27
10-640-201	FICA			37.93
10-640-202	HEALTH INSURANCE 1@10350			228.59
10-640-203	TCDRS			51.79
10-665-102	SALARY/AG AGENT/G JONES			486.59
10-665-103	SALARY/FCS AGENT/N MCDONALD			417.78
10-665-105	SALARY/SECRETARY/P Perez			597.82
10-665-180	LONGEVITY			30.00
10-665-190	INSURANCE ALLOWANCE			54.55
10-665-201	FICA/MCDONALD/& SEC			80.52
10-665-202	HEALTH INSURANCE/Sec./ 1@10350			228.59
10-665-203	TCDRS/SEC ONLY			52.49
10-665-420	TELEPHONE			21.77
14-575-101	SAL/GRANT FUNDS/TAYLOR			373.84
14-575-102	SAL/COUNTY FUNDS/TAYLOR			29.90
14-575-103	SAL/GRANT FUNDS/ARGUELLO			707.54
14-575-104	SAL/COUNTY FUNDS/ARGUELLO			130.49
14-575-105	O.T./COUNTY FUNDS/ARGUELLO			159.55
14-575-106	SAL/GRANT FUNDS/MARTINEZ			235.64
14-575-107	SAL/COUNTY/MARTINEZ			22.30
14-575-181	LONGEVITY/COUNTY			50.45
14-575-190	INS ALLOW/GRANT			81.82
14-575-201	FICA/COUNTY			131.70
14-575-202	HEALTH INS/COUNTY/ARGUELLO			228.59
14-575-203	TCDRS/COUNTY			157.28
21-611-101	SALARY/COMMISSIONER/G MCDANIEL			673.67
21-611-102	SALARY ROAD HAND/W YARBRO			715.20
21-611-107	SALARY/ROAD HAND L JONES			572.07
21-611-108	LABOR/TEMPORARY/PART-TIME			80.12
21-611-180	LONGEVITY			38.18
21-611-190	INSURANCE ALLOWANCE			81.82
21-611-201	FICA			164.98

Client: **24175 - Garza County**  
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Account	Description	W/P Ref	Debit	Credit
21-611-202	HEALTH INSURANCE/3@10350			457.18
21-611-203	TCDRS			183.67
21-611-420	CELL PHONE ALLOWANCE			10.90
22-612-101	SALARY/COMMISSIONER/C MORRIS			673.67
22-612-102	SALARY/ROAD HAND/D QUINTANA			715.20
22-612-180	LONGEVITY			16.36
22-612-190	INSURANCE ALLOWANCE			54.55
22-612-201	FICA			107.27
22-612-202	HEALTH INSURANCE/ 2@10350			457.18
22-612-203	TCDRS			130.09
22-612-420	CELL PHONE ALLOWANCE			21.81
23-613-101	SALARY/COMMISSIONER/T BRANNON			673.67
23-613-102	SALARY/ROAD HAND/J CIMENTAL			738.76
23-613-108	LABOR/TEMPORARY/PART-TIME			24.00
23-613-180	LONGEVITY			55.91
23-613-190	INSURANCE ALLOWANCE			54.55
23-613-201	FICA			119.17
23-613-202	HEALTH INSURANCE/2@10350			457.18
23-613-203	TCDRS			10.91
23-613-203	TCDRS			136.77
24-614-101	SALARY/COMMISSIONER/J BENHAM			673.67
24-614-102	SALARY/ROAD HAND/D SPARLIN			728.73
24-614-180	LONGEVITY			10.91
24-614-190	INSURANCE ALLOWANCE			27.27
24-614-201	FICA			111.26
24-614-202	HEALTH INSURANCE/ 2@10350			457.18
24-614-203	TCDRS			128.39
24-614-420	CELL PHONE ALLOWANCE			21.82
28-675-101	JAIL ADMIN/M COPELAND			820.44
28-675-102	SHFT SUP/JAILER/R HARPER			788.54
28-675-103	F-T JAILER #10/B ZAPATA			844.48
28-675-104	F-T JAILER #1/ D FINCH			746.79
28-675-105	F-T JAILER/#2/M Ward			851.00
28-675-106	F-T JAILER/#3/D GRAVES			746.79
28-675-107	F-T JAILER/#4/ M RAMIREZ			851.00
28-675-108	F-T JAILER/#5/T PEWITT			746.79
28-675-109	F-T JAILER/#6/A CUELLAR			746.79
28-675-111	F-T JAIL TXP/#8/ A GUERRERO			746.79
28-675-112	F-T JAIL TXP/#9/ J STAFFORD			746.79
28-675-113	P-T JAILER/#1/M GARCIA			614.98
28-675-114	P-T JAILER/#2/A MARTINEZ			614.98
28-675-115	P-T JAILER/#3/K BAKER			599.50
28-675-116	F-T COOK/ #1/ D HERNANDEZ			596.51
28-675-117	F-T COOK/ #2/ N SOTO			598.25
28-675-118	P-T COOK/ #1/ M STONE			189.55
28-675-119	P-T COOK/ #2/ J CURTIS			436.36
28-675-120	MEDICAL JAILER/S WALLACE			820.91
28-675-121	TRANSPORT PERSONNEL/V SOTO			746.79
28-675-140	JAIL OVERTIME			2,958.56
28-675-180	LONGEVITY			60.00
28-675-190	INSURANCE ALLOWANCE (1)			190.91
28-675-200	UNIFORM ALLOWANCE (16)			265.91
28-675-201	FICA			1,290.93
28-675-202	HEALTH INSURANCE 19@10350..			4,114.60
28-675-203	TCDRS			1,521.53
30-670-101	PAYROLL/BAILIFF			391.47
30-670-201	FICA/BAILIFF			29.95
45-695-101	SALARY/EMS COORDINATOR/TIDWELL			625.09
45-695-201	FICA/EMS COORDINATOR			47.82
45-695-203	TCDRS/EMS COORDINATOR			54.88
<b>Total</b>			<b>90,711.85</b>	<b>90,711.85</b>

Client: **24175 - Garza County**  
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Period Ending: **9/30/2015**  
Trial Balance: **017 W - Trial Balance**  
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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 11</b>				
To book current year payroll accrual.				
10-400-101	SALARY - JUDGE NORMAN		1,073.06	
10-400-103	SALARY/ADM ASST/M NELSON		1,121.66	
10-400-105	SALARY/SECRETARY/B WILLIAMS		875.75	
10-400-109	STATE SUPPLEMENT/JUDGE		840.00	
10-400-180	LONGEVITY		90.00	
10-400-190	INSURANCE ALLOWANCE		120.00	
10-400-201	FICA		312.78	
10-400-202	HEALTH INSURANCE 3@10350		1,034.95	
10-400-203	TCDRS		355.57	
10-400-420	TELEPHONE/CELL PHONE		48.00	
10-402-101	SALARY/EMERGENCY MGT COORDINATOR		1,133.02	
10-402-105	OVERTIME/EMER MGT COOR		567.33	
10-402-180	LONGEVITY/EMERG MGT COORDINATOR		18.00	
10-402-190	INS ALLOW/EMERG MGT COORDINATOR		40.00	
10-402-201	FICA/EMERG MGT COORDINATOR		118.01	
10-402-202	BCBS/Emer Mgt Coord@10350		344.98	
10-402-203	TCDRS/EMER MGT COORDINATOR		149.98	
10-403-101	SALARY/CLERK/J PLUMMER		1,226.03	
10-403-103	SALARY/DEPUTY/L RODRIQUEZ		1,062.70	
10-403-104	SALARY/DEPUTY/D PEREZ		921.14	
10-403-105	SALARY/ASST DEPUTY/G BUTLER		921.14	
10-403-180	LONGEVITY		90.00	
10-403-190	INSURANCE ALLOWANCE		160.00	
10-403-201	FICA		322.04	
10-403-202	HEALTH INSURANCE 4@10350		1,379.94	
10-403-203	TCDRS		373.70	
10-455-101	SALARY/JP #1/G TERRY		1,060.20	
10-455-105	SALARY/CLERK/A ABRAHAM		890.30	
10-455-180	LONGEVITY		54.00	
10-455-190	INSURANCE ALLOWANCE		80.00	
10-455-201	FICA		157.92	
10-455-202	HEALTH INSURANCE 2@10350		689.97	
10-455-203	TCDRS		179.17	
10-455-421	CELL PHONE ALLOWANCE		16.00	
10-456-101	SALARY/JP #2/A MASSEY		1,060.20	
10-456-105	SALARY/CLERK/C HAIR		893.68	
10-456-180	LONGEVITY		76.00	
10-456-190	INSURANCE ALLOWANCE		80.00	
10-456-201	FICA		159.29	
10-456-202	HEALTH INSURANCE 2@10350		689.97	
10-456-203	TCDRS		181.34	
10-456-421	CELL PHONE ALLOWANCE		16.00	
10-475-101	SALARY/ATTORNEY/T WEEMS		1,199.42	
10-475-105	SALARY/SECRETARY/S CLARY		1,027.69	
10-475-109	STATE SUPPLEMENT/ATTORNEY		777.77	
10-475-180	LONGEVITY		20.00	
10-475-190	INSURANCE ALLOWANCE		80.00	
10-475-201	FICA		236.94	
10-475-202	HEALTH INSURANCE 1@10350.		388.11	
10-475-203	TCDRS		266.21	
10-475-420	TELEPHONE & CELL PHONE		16.00	
10-497-101	SALARY/TREASURER/L TERRY		1,352.52	
10-497-104	SALARY/DEPUTY/J WILLIAMS		954.04	
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK		954.04	
10-497-180	LONGEVITY		78.00	
10-497-190	INSURANCE ALLOWANCE		120.00	
10-497-201	FICA		253.25	

Client: **24175 - Garza County**  
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Account	Description	W/P Ref	Debit	Credit
10-497-202	HEALTH INSURANCE 3@10350		1,034.95	
10-497-203	TCDRS		295.02	
10-499-101	SALARY/TAX A-C/N WALLACE		1,241.55	
10-499-103	SALARY/DEPUTY/T LAURENCE		1,014.40	
10-499-104	SALARY/DEPUTY/ J YOUNG		1,014.39	
10-499-180	LONGEVITY		78.00	
10-499-190	INSURANCE ALLOWANCE		120.00	
10-499-201	FICA		261.64	
10-499-202	HEALTH INSURANCE 3@10350.		1,034.95	
10-499-203	TCDRS		295.85	
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO		769.28	
10-510-103	SALARY/CSR/L PEREZ		1,009.92	
10-510-105	PART-TIME/O LOPEZ		466.78	
10-510-180	LONGEVITY PEREZ & NAVARRO		32.00	
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PERE		80.00	
10-510-201	FICA		179.26	
10-510-202	HEALTH INS @10350./PEREZ & NAVARR		689.97	
10-510-203	TCDRS PEREZ & NAVARRO		201.14	
10-550-101	SALARY/CONSTABLE #1/D YARBRO		1,304.26	
10-550-104	SALARY/DEPUTY/R GILBERT		1,064.32	
10-550-105	SALARY/SECRETARY/M TYLER		826.17	
10-550-108	OVERTIME/CONSTABLE OFFICE		177.02	
10-550-180	LONGEVITY		82.00	
10-550-190	INSURANCE ALLOWANCE		120.00	
10-550-201	FICA		223.26	
10-550-202	HEALTH INSURANCE 3@10350		1,034.95	
10-550-203	TCDRS		309.27	
10-550-315	UNIFORM ALLOWANCE		52.00	
10-551-101	SAL/CONSTABLE #2/E CRAVY		1,094.72	
10-551-180	LONGEVITY		28.00	
10-551-190	INSURANCE ALLOWANCE		40.00	
10-551-201	FICA		51.35	
10-551-202	HEALTH INSURANCE @10350		344.98	
10-551-203	TCDRS		114.08	
10-551-315	UNIFORM ALLOWANCE		26.00	
10-560-101	CHIEF DEPUTY/ C EVANS		1,342.29	
10-560-102	SHERIFF DEPUTY/D REYES		1,248.03	
10-560-103	SHERIFF DEPUTY/K TRUONG		1,179.23	
10-560-104	SHERIFF DEPUTY/D PATTERSON		1,199.80	
10-560-105	SHERIFF DEPUTY/E GARCIA		1,179.23	
10-560-106	SHERIFF DEPUTY/G CADIGAN		1,135.20	
10-560-107	SHERIFF DEPUTY/R ELIZONDO		1,227.22	
10-560-110	Sheriff Admin Asst/C HOWARD		969.22	
10-560-111	SHERIFF DEPUTY OVERTIME		604.37	
10-560-112	INVESTIGATOR/JP HAMILTON		1,265.23	
10-560-180	LONGEVITY		22.00	
10-560-190	INSURANCE ALLOWANCE		160.00	
10-560-201	FICA		885.08	
10-560-202	HEALTH INSURANCE 9@10350.		3,104.86	
10-560-203	TCDRS		1,001.41	
10-560-315	UNIFORM ALLOWANCE 7@65 EA PER MO		208.00	
10-561-101	CHIEF DISPATCHER/ J PEWITT		1,034.78	
10-561-102	F-T DISPATCH/M FLANIGAN		969.60	
10-561-103	F-T DISPATCH/ M GARCIA		792.40	
10-561-104	F-T DISPATCH/C CIMENTAL		969.60	
10-561-105	F-T DISPATCH/A WALLACE		969.60	
10-561-107	P-T DISPATCH/		352.00	
10-561-113	OVERTIME		755.55	
10-561-180	LONGEVITY		40.00	
10-561-190	INSURANCE ALLOWANCE		160.00	
10-561-200	UNIFORM ALLOWANCE		130.00	

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Account	Description	W/P Ref	Debit	Credit
10-561-201	FICA		461.44	
10-561-202	HEALTH INSURANCE 5@10350		1,724.92	
10-561-203	TCDRS		526.59	
10-562-101	SALARY/SHERIFF/T MORGAN		1,455.48	
10-562-180	LONGEVITY		4.00	
10-562-190	INSURANCE ALLOWANCE		40.00	
10-562-200	UNIFORM ALLOWANCE		26.00	
10-562-201	FICA		114.90	
10-562-202	HEALTH INSURANCE		344.98	
10-562-203	TCDRS		130.12	
10-635-102	SALARY/DIRECTOR/C ATKINSON		707.69	
10-635-180	LONGEVITY		12.00	
10-635-190	INSURANCE ALLOWANCE		40.00	
10-635-201	FICA		58.12	
10-635-202	HEALTH INSURANCE 2@10350		344.98	
10-635-203	TCDRS		64.80	
10-640-105	SALARY/SECRETARY/M QUINTANA		875.75	
10-640-180	LONGEVITY		16.00	
10-640-190	INSURANCE ALLOWANCE		40.00	
10-640-201	FICA		59.98	
10-640-202	HEALTH INSURANCE 1@10350		344.98	
10-640-203	TCDRS		79.48	
10-665-102	SALARY/AG AGENT/G JONES		713.66	
10-665-103	SALARY/FCS AGENT/N MCDONALD		612.74	
10-665-105	SALARY/SECRETARY/P Perez		876.80	
10-665-180	LONGEVITY		50.00	
10-665-190	INSURANCE ALLOWANCE		120.00	
10-665-201	FICA/MCDONALD/& SEC		114.11	
10-665-202	HEALTH INSURANCE/Sec./ 1@10350		344.98	
10-665-203	TCDRS/SEC ONLY		78.38	
10-665-420	TELEPHONE		32.00	
10-675-102	SALARY/911		87.36	
10-675-201	FICA		6.68	
14-575-101	SAL/GRANT FUNDS/TAYLOR		296.06	
14-575-102	SAL/COUNTY FUNDS/TAYLOR		296.08	
14-575-103	SAL/GRANT FUNDS/ARGUELLO		614.55	
14-575-104	SAL/COUNTY FUNDS/ARGUELLO		614.55	
14-575-105	O.T./COUNTY FUNDS/ARGUELLO		54.00	
14-575-106	SAL/GRANT FUNDS/MARTINEZ		189.14	
14-575-107	SAL/COUNTY/MARTINEZ		189.14	
14-575-181	LONGEVITY/COUNTY		80.00	
14-575-190	INS ALLOW/GRANT		120.00	
14-575-201	FICA/COUNTY		179.65	
14-575-202	HEALTH INS/COUNTY/ARGUELLO		344.98	
14-575-203	TCDRS/COUNTY		209.29	
21-611-101	SALARY/COMMISSIONER/G MCDANIEL		988.05	
21-611-102	SALARY ROAD HAND/W YARBRO		1,048.96	
21-611-107	SALARY/ROAD HAND L JONES		839.04	
21-611-108	LABOR/TEMPORARY/PART-TIME		739.20	
21-611-180	LONGEVITY		62.00	
21-611-190	INSURANCE ALLOWANCE		120.00	
21-611-201	FICA		289.87	
21-611-202	HEALTH INSURANCE/3@10350		689.97	
21-611-203	TCDRS		262.21	
21-611-420	CELL PHONE ALLOWANCE		16.00	
22-612-101	SALARY/COMMISSIONER/C MORRIS		988.05	
22-612-102	SALARY/ROAD HAND/D QUINTANA		1,048.96	
22-612-180	LONGEVITY		28.00	
22-612-190	INSURANCE ALLOWANCE		80.00	
22-612-201	FICA		157.38	
22-612-202	HEALTH INSURANCE/ 2@10350		689.97	

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Account	Description	W/P Ref	Debit	Credit
22-612-203	TCDRS		185.70	
22-612-420	CELL PHONE ALLOWANCE		32.00	
23-613-101	SALARY/COMMISSIONER/T BRANNON		988.05	
23-613-102	SALARY/ROAD HAND/J CIMENTAL		1,083.52	
23-613-108	LABOR/TEMPORARY/PART-TIME		76.80	
23-613-180	LONGEVITY		86.00	
23-613-190	INSURANCE ALLOWANCE		80.00	
23-613-201	FICA		179.50	
23-613-202	HEALTH INSURANCE/2@10350		689.97	
23-613-203	TCDRS		193.59	
23-613-420	CELL PHONE ALLOWANCE		32.00	
24-614-101	SALARY/COMMISSIONER/J BENHAM		988.06	
24-614-102	SALARY/ROAD HAND/D SPARLIN		1,068.80	
24-614-108	LABOR/TEMPORARY		68.00	
24-614-180	LONGEVITY		20.00	
24-614-190	INSURANCE ALLOWANCE		80.00	
24-614-201	FICA		171.74	
24-614-202	HEALTH INSURANCE/ 2@10350		689.97	
24-614-203	TCDRS		186.71	
24-614-420	CELL PHONE ALLOWANCE		32.00	
28-675-101	JAIL ADMIN/M COPELAND		1,206.81	
28-675-102	SHFT SUP/JAILER/R HARPER		1,143.08	
28-675-103	F-T JAILER #10/B ZAPATA		1,095.30	
28-675-104	F-T JAILER #1/ D FINCH		1,053.90	
28-675-105	F-T JAILER/#2/M Ward		1,095.30	
28-675-106	F-T JAILER/#3/D GRAVES		1,095.30	
28-675-107	F-T JAILER/#4/ M RAMIREZ		1,095.30	
28-675-108	F-T JAILER/#5/T PEWITT		2,190.59	
28-675-109	F-T JAILER/#6/A CUELLAR		1,095.30	
28-675-110	F-T JAILER/#7/B TAYLOR		1,095.30	
28-675-111	F-T JAIL TXP/#8/ A GUERRERO		1,095.30	
28-675-112	F-T JAIL TXP/#9/ J STAFFORD		1,095.30	
28-675-113	P-T JAILER/#1/M GARCIA		901.97	
28-675-114	P-T JAILER/#2/A MARTINEZ		896.73	
28-675-115	P-T JAILER/#3/K BAKER		941.30	
28-675-116	F-T COOK/ #1/ D HERNANDEZ		874.88	
28-675-117	F-T COOK/ #2/ N SOTO		877.44	
28-675-118	P-T COOK/ #1/ M STONE		556.50	
28-675-119	P-T COOK/ #2/ J CURTIS		564.00	
28-675-120	MEDICAL JAILER/S WALLACE		1,261.70	
28-675-140	JAIL OVERTIME		1,664.66	
28-675-180	LONGEVITY		106.00	
28-675-190	INSURANCE ALLOWANCE (1)		600.00	
28-675-200	UNIFORM ALLOWANCE (16)		416.00	
28-675-201	FICA		1,961.74	
28-675-202	HEALTH INSURANCE 19@10350..		8,193.37	
28-675-203	TCDRS		2,817.00	
30-670-101	PAYROLL/BAILIFF		822.24	
30-670-201	FICA/BAILIFF		71.38	
30-670-203	TCDRS		85.71	
30-670-315	BAILIFF UNIFORM ALLOWANCE		48.75	
45-695-101	SALARY/EMS COORDINATOR/TIDWELL		1,833.60	
45-695-201	FICA/EMS COORDINATOR		145.20	
45-695-203	TCDRS/EMS COORDINATOR		175.95	
10-220-107	ACCRUED PAYROLL			78,832.90
14-200-107	ACCRUED PAYROLL			3,187.45
21-200-107	ACCRUED PAYROLL			5,055.30
22-200-107	ACCRUED WAGES PAYABLE			3,210.06
23-200-107	ACCRUED WAGES PAYABLE			3,409.42
24-200-240	ACCRUED WAGES PAYABLE			3,305.27
28-200-240	ACCRUED SALARIES/JAIL			36,990.04

Client: **24175 - Garza County**  
Engagement: **24175 - 2015 Garza County**  
Period Ending: **9/30/2015**  
Trial Balance: **017 W - Trial Balance**  
Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
30-200-107	ACCRUED PAYROLL			1,028.08
45-200-240	ACCRUED SALARIES			2,154.75
<b>Total</b>			<b>137,173.27</b>	<b>137,173.27</b>

**Adjusting Journal Entries JE # 12** 100-150"s  
To adjust property taxes receivable for 2015.

10-100-150	TAXES RECEIVABLE		21,984.53	
21-100-150	TAXES RECEIVABLE #1		1,280.28	
22-100-150	TAXES RECEIVABLE #2		1,163.88	
23-100-150	TAXES RECEIVABLE #3		737.13	
24-100-150	TAXES RECEIVABLE #4		698.33	
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX			3,485.10
10-200-135	DEFERRED REVENUES			18,499.43
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES			202.96
21-200-260	DEFERRED REVENUES			1,077.32
22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES			184.50
22-200-260	DEFERRED REVENUES			979.38
23-100-152	ALLOWANCE FOR UNCOLL #3			116.86
23-200-260	DEFERRED REVENUES			620.27
24-100-152	ALLOWANCE FOR UNCOLLECTABLE			110.70
24-200-260	DEFERRED REVENUES			587.63
<b>Total</b>			<b>25,864.15</b>	<b>25,864.15</b>

**Adjusting Journal Entries JE # 13**  
To book cash book held open activity.

10-100-100	CLEARING ACCT - GF		20,953.71	
10-100-105	GENERAL FUND CHECKING		56,376.80	
21-300-185	TRANSFERS IN		14,094.07	
22-300-185	TRANSFERS IN		14,094.28	
23-300-185	TRANSFERS IN		14,094.28	
24-300-185	TRANSFERS IN		14,094.17	
28-100-105	GARZA CO JAIL FACILITY/CHECKING		28,333.00	
88-100-106	NUTRITION CHECKING		12,539.43	
10-200-201	STATE COURT COST PAYABLE			20,953.71
10-300-185	TRANSFER IN/OUT GENERAL FUND			56,376.80
21-100-101	R&B 1 CHECKING			14,094.07
22-100-102	R&B 2 CHECKING			14,094.28
23-100-103	R&B 3 CHECKING			14,094.28
24-100-104	R&B 4 CHECKING			14,094.17
28-200-134	DEFERRED REVENUE			28,333.00
88-100-151	DUE FROM DHS			12,539.43
<b>Total</b>			<b>174,579.74</b>	<b>174,579.74</b>



Client: **24175 - Garza County**  
 Engagement: **24175 - 2015 Garza County**  
 Period Ending: **9/30/2015**  
 Trial Balance: **017 W - Trial Balance**  
 Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 14</b>		<b>200"s</b>		
To record additional accounts payable for 2015.				
10-200-200	ACCOUNTS PAYABLE		5,366.67	
10-200-200	ACCOUNTS PAYABLE		8,185.36	
10-510-440	C-H UTILITIES		2,625.23	
14-200-200	Accounts Payable		10,276.00	
14-300-110	TJJD GRANT A		6,562.69	
21-611-600	CERTZ GRANT EXPENDITURES		80,243.02	
22-612-600	CETZR Grant Expenses		282,587.54	
28-200-200	ACCOUNTS PAYABLE		1,826.00	
28-200-200	ACCOUNTS PAYABLE		4,999.77	
28-200-200	ACCOUNTS PAYABLE		8,500.00	
28-200-200	ACCOUNTS PAYABLE		17,173.27	
28-675-410	PRISONER CARE		2,199.95	
28-675-415	PRISONER MEDICAL		15,439.31	
28-675-440	UTILITIES BUILDING		5,734.80	
10-200-200	ACCOUNTS PAYABLE			2,625.23
10-650-608	RURAL FIRES			3,900.00
10-650-612	POST VOLUNTEER FIRE DEPT EXPENSES			5,366.67
10-650-617	CITY/CO AIRPORT ALLOCATION			282.79
10-650-621	LANDFILL MAINTENANCE			4,002.57
14-200-200	Accounts Payable			6,562.69
14-300-110	TJJD GRANT A			995.31
14-300-120	TJJD GRANT C			3,491.82
14-300-130	TJJD GRANT N			5,788.87
21-200-200	ACCOUNTS PAYABLE			80,243.02
22-200-200	ACCOUNTS PAYABLE #2			282,587.54
28-200-200	ACCOUNTS PAYABLE			23,374.06
28-675-313	JAIL MAINTENANCE			8,500.00
28-675-410	PRISONER CARE			1,826.00
28-675-410	PRISONER CARE			17,173.27
28-675-440	UTILITIES BUILDING			4,999.77
<b>Total</b>			<b>451,719.61</b>	<b>451,719.61</b>

Client: **24175 - Garza County**  
 Engagement: **24175 - 2015 Garza County**  
 Period Ending: **9/30/2015**  
 Trial Balance: **017 W - Trial Balance**  
 Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
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**Adjusting Journal Entries JE # 15**

To clear misc liabilities to revenue.

10-200-140	PASS THRU LIABILITY ACCOUNT		5,000.00	
10-200-155	CRIME VICTIMS FUND/VOCA RELATED		762.19	
10-200-156	ESTRAY FEE		16,046.55	
10-320-620	LAW ENFORCEMENT EDUC FEE		775.82	
10-320-621	LAW ENFORCEMENT EDUC FEE/CONST		417.65	
28-200-145	COMMISSION/INMATE PHONES		19,235.14	
35-200-159	CLERK ARCHIVE FEE REVENUE		13,840.80	
10-200-158	LAW ENFORCEMENT EDUC FEE/SHERIFF			775.82
10-200-161	LAW ENFORCEMENT EDUC FEE/CONSTABLE			417.65
10-330-472	CRIME VICTIMS FUND/VOCA RELATED			762.19
10-350-360	MISCELLANEOUS INCOME			5,000.00
10-350-360	MISCELLANEOUS INCOME			16,046.55
28-300-120	COMMISSIONS ON INMATE PHONE			19,235.14
35-330-405	CC RECORDS ARCHIVE REV			13,840.80
<b>Total</b>			<b><u>56,078.15</u></b>	<b><u>56,078.15</u></b>

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Period Ending: **9/30/2015**  
Trial Balance: **017 W - Trial Balance**  
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Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 16</b>				
To correct cash book held open for interest.				
14-100-100	PROBATION CLEARING		2.38	
21-100-101	R&B 1 CHECKING		133.70	
21-100-110	CASH ACCT TRUST GOV SECURITIES/ICT		0.83	
21-100-111	TEXPOOL/R&B #1		2.53	
22-100-102	R&B 2 CHECKING		106.28	
22-100-110	CASH ACCT TRUST GOV SECURITIES/ICT		0.53	
23-100-103	R&B 3 CHECKING		58.27	
23-100-110	CASH ACCT TRUST GOV SECURITIES/ICT		0.34	
24-100-104	R&B 4 CHECKING		36.41	
24-100-110	CASH ACCT TRUST GOV SECURITIES/ICT		0.13	
27-100-100	CRIME VICTIMS ASSIS CLEARING		0.69	
30-100-105	COURTHOUSE SECURITY CHECKING ACCT		0.86	
35-100-105	CLERK DED REV CHECKING ACCOUNT		21.40	
40-100-105	JUSTICE COURT TECHNOLOGY CHECKING		9.27	
45-100-100	EMS CLEARING		1.37	
50-100-100	TITLE IV E CLEARING		0.16	
88-100-106	NUTRITION CHECKING		10.45	
90-100-109	GARZA CO AVAILABLE SCH FUND/CHECKIN		0.04	
95-100-109	GARZA CO SCHOOL PERM FUND/CHECKING		60.73	
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			2.38
21-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			137.06
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			106.81
23-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			58.61
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)			36.54
27-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			0.69
30-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			0.86
35-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			21.40
40-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			9.27
45-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			1.37
50-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			0.16
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			10.45
90-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			0.04
95-200-910	SYSTEM ADDED LIABILITY LINE-ITEM			60.73
<b>Total</b>			<b>446.37</b>	<b>446.37</b>

**Adjusting Journal Entries JE # 17**

To correct deferred revenue for 2015.

45-200-135	Deferred Revenues		38,382.51	
45-300-170	QUARTERLY ADVANCE/EMS COORDINATOR			38,382.51
<b>Total</b>			<b>38,382.51</b>	<b>38,382.51</b>

**Adjusting Journal Entries JE # 18**

To correct cash held in escrow related to garza county jail.

**28-100-151**

28-670-203	INTEREST		11,519.01	
28-100-151	FUNDS HELD-OPERATIONS			11,398.17
28-310-112	INTEREST INCOME - BOND FUND			120.84
<b>Total</b>			<b>11,519.01</b>	<b>11,519.01</b>

Client: **24175 - Garza County**  
 Engagement: **24175 - 2015 Garza County**  
 Period Ending: **9/30/2015**  
 Trial Balance: **017 W - Trial Balance**  
 Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 19</b>				
AJE to remove negative interfund cash balances.				
10-300-185	TRANSFER IN/OUT GENERAL FUND		30,498.00	
28-100-100	GARZA CO JAIL FACILITY/CLEARING		30,498.00	
10-100-100	CLEARING ACCT - GF			30,498.00
28-300-185	TRANSFER IN FROM GEN FUND			30,498.00
<b>Total</b>			<b><u>60,996.00</u></b>	<b><u>60,996.00</u></b>