

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

CERTIFIED PUBLIC ACCOUNTANTS

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LUBBOCK, TEXAS 79423-1954

February 15, 2017

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, 2016, and have issued our report thereon dated February 15, 2017. 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 16, 2016, 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. No new accounting policies were adopted during the year. 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.

Honorable Judge and
Members of the Commissioners Court
February 15, 2017
Page 3

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 15, 2017.

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 - 2016 Garza County**
Period Ending: **9/30/2016**
Trial Balance: **017 W - Trial Balance**
Workpaper: **017 W - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To roll forward fund balances, client reversed all of a prior year entry.				
General Fund.				
10-100-140	MISC REVENUE		11,600.71	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		235,260.11	
10-300-199	PROCEEDS FROM SALE OF ASSETS		2,500.00	
10-350-360	MISCELLANEOUS INCOME		155.20	
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HER		89,764.40	
10-350-675	MTC INMATE HSG REIMB/.50 HERE		33,200.57	
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		42,084.50	
10-100-160	A/R DALBY UNIT			143,936.94
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND			2,655.20
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
Total			1,423,808.95	1,423,808.95

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2				
To roll forward fund balances - restricted revenues.				
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		16,046.55	
10-201-001	HAVA REV/CLERK DISCRETION		2,258.92	
10-201-010	GARZA CO JUV DET CTR RENOVATION		2,865.81	
10-310-601	MVR 5.00 FEE/FOR PREC USE AS NEEDED		53,965.00	
22-300-185	TRANSFERS IN		2,133.52	
23-100-171	CERTZ GRANT RECEIVABLE		25,183.48	
23-300-185	TRANSFERS IN		2,133.52	
24-300-185	TRANSFERS IN		2,133.52	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND			16,046.55
10-201-002	MVR 5 FEE/PREC USE AS APPROVED			53,965.00
10-310-600	HAVA RELATED REV/CLERK DISCRETION			2,258.92
10-350-400	GCJDC COMMISSIONS			2,865.81
22-200-100	FUND BALANCE ACCOUNT/R&B #2			2,133.52
23-200-100	FUND BALANCE ACCOUNT/R&B #3			2,133.52
23-200-100	FUND BALANCE ACCOUNT/R&B #3			25,183.48
24-200-100	FUND BALANCE ACCOUNT/R&B #4			2,133.52
Total			106,720.32	106,720.32

Adjusting Journal Entries JE # 3				
To adjust property taxes receivable to reflect current amounts owed as of 09/30/2016.				
10-100-150	TAXES RECEIVABLE		23,120.39	
10-300-110	AD VAL TX/M&O GF		9,571.24	
21-100-150	TAXES RECEIVABLE #1		1,346.42	
21-300-185	TRANSFERS IN		3,158.49	
22-100-150	TAXES RECEIVABLE #2		1,224.02	
22-300-185	TRANSFERS IN		2,871.40	
23-100-150	TAXES RECEIVABLE #3		775.21	
23-300-185	TRANSFERS IN		1,818.55	
24-100-150	TAXES RECEIVABLE #4		734.41	
24-300-185	TRANSFERS IN		1,722.80	
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX			11,154.94
10-200-135	DEFERRED REVENUES			11,965.45
10-300-185	TRANSFER IN/OUT GENERAL FUND			9,571.24
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES			649.61
21-200-260	DEFERRED REVENUES			696.81
21-300-100	TAXES/R&B #1 33% R&B			3,158.49
22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES			590.56
22-200-260	DEFERRED REVENUES			633.46
22-300-100	TAXES/R&B #2 30% R&B			2,871.40
23-100-152	ALLOWANCE FOR UNCOLL #3			374.01
23-200-260	DEFERRED REVENUES			401.20
23-300-100	TAXES/R&B #3 19% R&B			1,818.55
24-100-152	ALLOWANCE FOR UNCOLLECTABLE			354.33
24-200-260	DEFERRED REVENUES			380.08
24-300-100	TAXES/R&B #4 18% R&B			1,722.80
Total			46,342.93	46,342.93

Adjusting Journal Entries JE # 4				
To correct prepaid account for reimbursement by Centennial.				
22-612-571	MACK TRUCK NOTE#1 OF 5 PYMTS		8,045.00	
22-100-154	PREPAID NOTE PYMT/MACK TRUCK			8,045.00
Total			8,045.00	8,045.00

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 5				
To correct miscellaneous receivable accounts that are no longer used in 2016.				
28-310-110	OUT/CO PRISONER HSG/40 PER IMD AV		147,780.00	
88-300-100	DHS REIMBURSEMENTS/NSLBP		20,098.86	
88-300-110	CORNERSTONE REIMBURSEMENTS/NSLBP		15,341.77	
28-100-150	ACCOUNTS RECEIVABLE			147,780.00
88-100-151	DUE FROM DHS			20,098.86
88-100-152	DUE FROM CORNERSTONE			15,341.77
Total			183,220.63	183,220.63
Adjusting Journal Entries JE # 6				
To adjust FEMA receivable for 2016 to reflect money received in 2016.				
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	
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
Total			116,031.41	116,031.41
Adjusting Journal Entries JE # 7				
To adjust Dalby receivable for 2016. Four months outstanding.				
10-100-160	A/R DALBY UNIT		197,767.04	
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HER			144,369.94
10-350-675	MTC INMATE HSG REIMB/.50 HERE			53,397.10
Total			197,767.04	197,767.04
Adjusting Journal Entries JE # 8				
To adjust state grants receivable for current year activity and amounts due.				
10-300-200	CETRZ Grant Administrative Fee		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	
10-100-171	CETRZ GRANT RECEIVABLE			18,854.64
21-100-171	CETRZ GRANT RECEIVABLE			90,385.16
22-100-171	CETRZ GRANT RECEIVABLE			301,109.24
23-100-171	CETRZ GRANT RECEIVABLE			25,183.48
Total			435,532.52	435,532.52

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9				
To adjust accrued payroll for 2016 year amounts.				
10-400-101	SALARY - JUDGE NORMAN		268.27	
10-400-103	SALARY/ADM ASST/M NELSON		280.41	
10-400-105	SALARY/SECRETARY/B WILLIAMS		218.94	
10-400-109	STATE SUPPLEMENT/JUDGE		210.00	
10-400-180	LONGEVITY		30.00	
10-400-190	INSURANCE ALLOWANCE		30.00	
10-400-201	FICA		75.71	
10-400-202	HEALTH INSURANCE 3@10350		258.74	
10-400-203	TCDRS		57.13	
10-402-101	SALARY/EMERGENCY MGT COORDINATOR		322.81	
10-402-180	LONGEVITY/EMERG MGT COORDINATOR		7.00	
10-402-190	INS ALLOW/EMERG MGT COORDINATOR		10.00	
10-402-202	BCBS/Emer Mgt Coord@10350		86.25	
10-403-101	SALARY/CLERK/J PLUMMER		306.51	
10-403-103	SALARY/DEPUTY/L RODRIQUEZ		265.67	
10-403-104	SALARY/DEPUTY/D AYALA		230.28	
10-403-105	SALARY/ASST DEPUTY/G CLEMMONS		230.28	
10-403-180	LONGEVITY		32.50	
10-403-190	INSURANCE ALLOWANCE		40.00	
10-403-201	FICA		71.67	
10-403-202	HEALTH INSURANCE 4@10350		344.98	
10-403-203	TCDRS		63.55	
10-455-101	SALARY/JP #1/G TERRY		265.05	
10-455-105	SALARY/CLERK/A ABRAHAM		222.57	
10-455-180	LONGEVITY		18.50	
10-455-190	INSURANCE ALLOWANCE		20.00	
10-455-201	FICA		39.70	
10-455-202	HEALTH INSURANCE 2@10350		172.49	
10-455-203	TCDRS		30.49	
10-455-421	CELL PHONE ALLOWANCE		4.00	
10-456-101	SALARY/JP #2/A MASSEY		265.05	
10-456-105	SALARY/CLERK/C HAIR		223.42	
10-456-180	LONGEVITY		24.00	
10-456-190	INSURANCE ALLOWANCE		20.00	
10-456-201	FICA		40.03	
10-456-202	HEALTH INSURANCE 2@10350		172.49	
10-456-203	TCDRS		30.85	
10-456-421	CELL PHONE ALLOWANCE		4.00	
10-475-101	SALARY/ATTORNEY/T WEEMS		299.86	
10-475-105	SALARY/ASST TO CO ATTY/J YOUNG		240.30	
10-475-109	STATE SUPPLEMENT/ATTORNEY		194.44	
10-475-190	INSURANCE ALLOWANCE		20.00	
10-475-201	FICA		58.05	
10-475-202	HEALTH INSURANCE 1@10350.		43.12	
10-475-203	TCDRS		42.39	
10-475-420	TELEPHONE & CELL PHONE		4.00	
10-497-101	SALARY/TREASURER/L TERRY		338.13	
10-497-104	SALARY/DEPUTY/J WILLIAMS		238.51	
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK		238.51	
10-497-180	LONGEVITY		27.00	
10-497-190	INSURANCE ALLOWANCE		30.00	
10-497-201	FICA		53.55	
10-497-202	HEALTH INSURANCE 3@10350		258.74	
10-497-203	TCDRS		50.15	
10-499-101	SALARY/TAX A-C/N WALLACE		310.39	
10-499-103	SALARY/DEPUTY/T LAURENCE		253.60	
10-499-104	SALARY/DEPUTY/K NELSON		177.91	
10-499-180	LONGEVITY		19.50	

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Account	Description	W/P Ref	Debit	Credit
10-499-201	FICA		55.61	
10-499-202	HEALTH INSURANCE 3@10350.		258.74	
10-499-203	TCDRS		39.67	
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO		192.32	
10-510-103	SALARY/CSR/ W PEREZ		252.48	
10-510-105	PART-TIME/		177.06	
10-510-201	FICA		38.61	
10-510-202	HEALTH INS 2 @10350./PEREZ & NAVA		172.49	
10-510-203	TCDRS PEREZ & NAVARRO		33.40	
10-550-101	SALARY/CONSTABLE #1/D YARBRO		326.06	
10-550-104	SALARY/DEPUTY/D GRAVES		299.34	
10-550-105	SALARY/SECRETARY/M TYLER		206.54	
10-550-180	LONGEVITY		5.50	
10-550-190	INSURANCE ALLOWANCE		30.00	
10-550-201	FICA		76.44	
10-550-202	HEALTH INSURANCE 3@10350		258.74	
10-550-203	TCDRS		39.99	
10-550-315	UNIFORM ALLOWANCE		13.00	
10-551-101	SAL/CONSTABLE #2/R GILBERT		273.68	
10-551-180	LONGEVITY		2.00	
10-551-190	INSURANCE ALLOWANCE		10.00	
10-551-201	FICA		27.80	
10-551-202	HEALTH INSURANCE @10350		86.25	
10-551-203	TCDRS		118.03	
10-551-315	UNIFORM ALLOWANCE		6.50	
10-560-101	CHIEF DEPUTY/J P HAMILTON		335.57	
10-560-102	SHERIFF DEPUTY/D REYES		312.01	
10-560-103	SHERIFF DEPUTY/K TRUONG		294.81	
10-560-105	SHERIFF DEPUTY/E GARCIA		294.81	
10-560-106	SHERIFF DEPUTY/J DABBS		338.84	
10-560-107	SHERIFF DEPUTY/R ELIZONDO		246.82	
10-560-110	Sheriff Admin Asst/C HOWARD		304.51	
10-560-111	SHERIFF DEPUTY OVERTIME		111.16	
10-560-180	LONGEVITY		8.00	
10-560-190	INSURANCE ALLOWANCE		140.00	
10-561-101	CHIEF DISPATCHER/J PEWITT		266.82	
10-561-102	F-T DISPATCH/M FLANIGAN		272.70	
10-561-103	F-T DISPATCH/ M BILBREY		449.90	
10-561-104	F-T DISPATCH/C CIMENTAL		30.30	
10-561-105	F-T DISPATCH/A WALLACE		272.70	
10-561-113	OVERTIME		911.60	
10-561-180	LONGEVITY		20.00	
10-561-190	INSURANCE ALLOWANCE		40.00	
10-561-200	UNIFORM ALLOWANCE		32.50	
10-561-201	FICA		144.50	
10-561-202	HEALTH INSURANCE 5@10350		431.23	
10-561-203	TCDRS		120.41	
10-562-101	SALARY/SHERIFF/T MORGAN		363.87	
10-562-180	LONGEVITY		3.50	
10-562-190	INSURANCE ALLOWANCE		10.00	
10-562-200	UNIFORM ALLOWANCE		6.50	
10-562-201	FICA		28.82	
10-562-202	HEALTH INSURANCE		86.25	
10-562-203	TCDRS		22.06	
10-635-102	SALARY/DIRECTOR/C ATKINSON		176.92	
10-635-105	SALARY/COUNSELOR		808.00	
10-635-180	LONGEVITY		5.50	
10-635-190	INSURANCE ALLOWANCE		10.00	
10-635-201	FICA		74.28	
10-635-202	HEALTH INSURANCE 1 @10350		517.48	
10-635-203	TCDRS		75.48	

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Account	Description	W/P Ref	Debit	Credit
10-640-105	SALARY/SECRETARY/M QUINTANA		218.94	
10-640-180	LONGEVITY		6.50	
10-640-190	INSURANCE ALLOWANCE		10.00	
10-640-201	FICA		14.98	
10-640-202	HEALTH INSURANCE 1@10350		86.25	
10-640-203	TCDRS		13.55	
10-665-103	SALARY/FCS AGENT/N MCDONALD		153.19	
10-675-102	SALARY/911		21.84	
10-675-201	FICA		1.67	
14-575-101	SAL/GRANT FUNDS/TAYLOR		74.02	
14-575-102	SAL/COUNTY FUNDS/TAYLOR		74.02	
14-575-103	SAL/GRANT FUNDS/ARGUELLO		1,516.65	
14-575-104	SAL/COUNTY FUNDS/ARGUELLO		1,516.65	
14-575-105	O.T./COUNTY FUNDS/ARGUELLO		148.50	
14-575-106	SAL/GRANT FUNDS/MARTINEZ		47.28	
14-575-107	SAL/COUNTY/MARTINEZ		47.29	
14-575-181	LONGEVITY/COUNTY		27.50	
14-575-191	INS ALLOW/COUNTY		150.00	
14-575-201	FICA/COUNTY		264.79	
14-575-202	HEALTH INS/COUNTY/ARGUELLO		86.25	
14-575-203	TCDRS/COUNTY		263.77	
21-611-101	SALARY/COMMISSIONER/G MCDANIEL		247.01	
21-611-102	SALARY ROAD HAND/W YARBRO		262.24	
21-611-107	SALARY/ROAD HAND L JONES		209.76	
21-611-180	LONGEVITY		23.00	
21-611-190	INSURANCE ALLOWANCE		30.00	
21-611-201	FICA		38.11	
21-611-202	HEALTH INSURANCE/3@10350		172.49	
21-611-203	TCDRS		43.04	
22-612-101	SALARY/COMMISSIONER/C MORRIS		247.01	
22-612-102	SALARY/ROAD HAND/D QUINTANA		262.24	
22-612-108	LABOR/TEMPORARY/PART-TIME		672.00	
22-612-180	LONGEVITY		12.00	
22-612-190	INSURANCE ALLOWANCE		20.00	
22-612-201	FICA		91.03	
22-612-202	HEALTH INSURANCE/ 2@10350		172.49	
22-612-203	TCDRS		31.59	
22-612-420	CELL PHONE ALLOWANCE		8.00	
23-613-101	SALARY/COMMISSIONER/T BRANNON		247.01	
23-613-102	SALARY/ROAD HAND/J CIMENTAL		270.88	
23-613-180	LONGEVITY		26.50	
23-613-190	INSURANCE ALLOWANCE		20.00	
23-613-201	FICA		34.85	
23-613-202	HEALTH INSURANCE/2@10350		172.49	
23-613-203	TCDRS		29.72	
24-614-101	SALARY/COMMISSIONER/J BENHAM		247.01	
24-614-102	SALARY/ROAD HAND/D SPARLIN		267.20	
24-614-180	LONGEVITY		10.00	
24-614-190	INSURANCE ALLOWANCE		20.00	
24-614-201	FICA		36.82	
24-614-202	HEALTH INSURANCE/ 2@10350		172.49	
24-614-203	TCDRS		31.75	
24-614-420	CELL PHONE ALLOWANCE		8.00	
28-675-101	JAIL ADMIN/M COPELAND		297.33	
28-675-102	SHFT SUP/JAILER/R BEGGS		302.58	
28-675-103	F-T JAILER #10/A MARTINEZ		273.82	
28-675-104	F-T JAILER #1/ D FINCH		315.22	
28-675-105	F-T JAILER/#2/M WARD		273.82	
28-675-106	F-T JAILER/#3/K BAKER		273.82	
28-675-107	F-T JAILER/#4/ M RAMIREZ		397.20	
28-675-109	F-T JAILER/#6/A CUELLAR		464.86	

Client: **24175 - Garza County**
Engagement: **24175 - 2016 Garza County**
Period Ending: **9/30/2016**
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Account	Description	W/P Ref	Debit	Credit
28-675-110	F-T JAILER/#7/ D BILBREY		273.82	
28-675-111	F-T JAIL TXP/#8/ A GUERRERO		273.82	
28-675-112	F-T JAIL TXP/#9/ J STAFFORD		273.82	
28-675-113	P-T JAILER/#1/ T BASQUEZ		41.95	
28-675-114	P-T JAILER/#2/T THURMOND		230.73	
28-675-115	P-T JAILER/#3/R RODRIGUEZ		186.16	
28-675-116	F-T COOK/ #1/ M STONE		152.12	
28-675-117	F-T COOK/ #2/ N SOTO		272.96	
28-675-118	P-T COOK/ #1/ M VALDEZ		91.00	
28-675-119	P-T COOK/ #2/A TAYLOR		88.50	
28-675-120	MEDICAL JAILER/S WALLACE		246.05	
28-675-121	TRANSPORT PERSONNEL/V SOTO		1,369.12	
28-675-140	JAIL OVERTIME		186.67	
28-675-180	LONGEVITY		49.00	
28-675-200	UNIFORM ALLOWANCE (16)		104.00	
28-675-201	FICA		214.04	
28-675-202	HEALTH INSURANCE 19@10350..		0.65	
30-200-107	ACCRUED PAYROLL		198.27	
45-200-240	ACCRUED SALARIES		829.74	
10-220-107	ACCRUED PAYROLL			12,871.08
10-400-420	TELEPHONE/CELL PHONE			28.00
10-402-105	OVERTIME/EMER MGT COOR			567.33
10-402-201	FICA/EMERG MGT COORDINATOR			21.53
10-402-203	TCDRS/EMER MGT COORDINATOR			27.97
10-475-180	LONGEVITY			7.50
10-499-190	INSURANCE ALLOWANCE			20.00
10-510-180	LONGEVITY PEREZ & NAVARRO			7.00
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PERE			30.00
10-550-108	OVERTIME/CONSTABLE OFFICE			124.07
10-551-203	TCDRS			114.08
10-560-104	SHERIFF DEPUTY/			1,199.80
10-560-112	INVESTIGATOR/			1,265.23
10-560-201	FICA			7.21
10-560-202	HEALTH INSURANCE 8@10350.			86.90
10-560-203	TCDRS			73.04
10-560-315	UNIFORM ALLOWANCE 7@65 EA PER MO			13.00
10-561-107	P-T DISPATCH/			352.00
10-665-102	SALARY/AG AGENT/			713.66
10-665-105	SALARY/SECRETARY/			876.80
10-665-180	LONGEVITY			25.00
10-665-190	INSURANCE ALLOWANCE			70.00
10-665-201	FICA/MCDONALD			49.95
10-665-202	HEALTH INSURANCE/Sec./ 1@10350			344.98
10-665-203	TCDRS/SEC ONLY			78.38
10-665-420	TELEPHONE			12.00
14-200-107	ACCRUED PAYROLL			4,096.72
14-575-190	INS ALLOW/GRANT			120.00
21-200-107	ACCRUED PAYROLL			760.05
21-611-108	LABOR/TEMPORARY/PART-TIME			249.60
21-611-420	CELL PHONE ALLOWANCE			16.00
22-200-107	ACCRUED WAGES PAYABLE			1,516.36
23-200-107	ACCRUED WAGES PAYABLE			692.65
23-613-108	LABOR/TEMPORARY/PART-TIME			76.80
23-613-420	CELL PHONE ALLOWANCE			32.00
24-200-240	ACCRUED WAGES PAYABLE			725.27
24-614-108	LABOR/TEMPORARY			68.00
28-200-240	ACCRUED SALARIES/JAIL			5,376.47
28-675-108	F-T JAILER/#5/T PEWITT			821.47
28-675-203	TCDRS			455.12
30-670-101	PAYROLL/BAILIFF			137.04
30-670-201	FICA/BAILIFF			16.47

Client: **24175 - Garza County**
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Account	Description	W/P Ref	Debit	Credit
30-670-203	TCDRS			28.51
30-670-315	BAILIFF UNIFORM ALLOWANCE			16.25
45-695-101	SALARY/EMS COORDINATOR/TIDWELL			687.60
45-695-201	FICA/EMS COORDINATOR			57.53
45-695-203	TCDRS/EMS COORDINATOR			84.61
Total			<u>35,021.03</u>	<u>35,021.03</u>

Client: **24175 - Garza County**
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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 10				
To adjust accrued vacation for 2016 amounts.				
10-200-170	ACCRUED VACATION/PERSONAL LEAVE		17,620.99	
10-400-175	ACCRUED BENEFITS		1,134.68	
10-402-175	ACCRUED BENEFITS		1,041.96	
10-403-175	ACCRUED BENEFITS		961.90	
10-456-175	ACCRUED BENEFITS		61.11	
10-475-175	ACCRUED BENEFITS		132.30	
10-497-175	ACCRUED BENEFITS		375.77	
10-499-175	ACCRUED BENEFITS		410.40	
10-510-175	ACCRUED BENEFITS		445.96	
10-550-175	ACCRUED BENEFITS		1,134.32	
10-560-175	ACCRUED BENEFITS		1,670.53	
10-561-175	ACCRUED BENEFITS		194.26	
10-635-175	ACCRUED BENEFITS		474.81	
10-640-175	ACCRUED BENEFITS		356.69	
10-670-175	ACCRUED BENEFITS		645.93	
21-200-170	ACCRUED VACATION/PERSONAL LEAVE		1,835.60	
21-611-175	ACCRUED BENEFITS		1,285.24	
22-200-170	ACCRUED VACATION/PERSONAL LEAVE		393.36	
22-312-175	ACCRUED BENEFITS		139.62	
23-200-170	ACCRUED VACATION/PERSONAL LEAVE		1,354.40	
24-200-170	ACCRUED VACATION/PERSONAL LEAVE		1,336.00	
24-614-175	ACCRUED BENEFITS		1,136.80	
28-200-170	ACCRUED VACATION/PERSONAL LEAVE		7,544.32	
28-675-175	ACCRUED BENEFITS		3,216.15	
10-200-170	ACCRUED VACATION/PERSONAL LEAVE			9,040.60
10-400-175	ACCRUED BENEFITS			437.88
10-402-175	ACCRUED BENEFITS			1,202.49
10-403-175	ACCRUED BENEFITS			1,999.78
10-456-175	ACCRUED BENEFITS			111.71
10-475-175	ACCRUED BENEFITS			584.89
10-497-175	ACCRUED BENEFITS			238.51
10-497-175	ACCRUED BENEFITS			454.66
10-499-175	ACCRUED BENEFITS			634.00
10-499-175	ACCRUED BENEFITS			785.06
10-499-175	ACCRUED BENEFITS			887.60
10-510-175	ACCRUED BENEFITS			685.15
10-550-175	ACCRUED BENEFITS			1,580.68
10-560-175	ACCRUED BENEFITS			3,650.22
10-561-175	ACCRUED BENEFITS			3,616.78
10-635-175	ACCRUED BENEFITS			396.77
10-640-175	ACCRUED BENEFITS			354.81
21-200-170	ACCRUED VACATION/PERSONAL LEAVE			1,285.24
21-611-175	ACCRUED BENEFITS			1,835.60
22-200-170	ACCRUED VACATION/PERSONAL LEAVE			139.62
22-312-175	ACCRUED BENEFITS			393.36
23-613-175	ACCRUED BENEFITS			1,354.40
24-200-170	ACCRUED VACATION/PERSONAL LEAVE			1,136.80
24-614-175	ACCRUED BENEFITS			1,336.00
28-200-170	ACCRUED VACATION/PERSONAL LEAVE			3,216.17
28-675-175	ACCRUED BENEFITS			7,544.32
Total			44,903.10	44,903.10

Client: **24175 - Garza County**
 Engagement: **24175 - 2016 Garza County**
 Period Ending: **9/30/2016**
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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 11				
To reverse prior year court costs payable.				
10-200-201	STATE COURT COST PAYABLE		9,646.78	
10-360-404	EMS/TRAUMA FUND CRIMINAL LN 10			230.90
10-360-406	IND DEF FEE			243.50
10-360-410	JRF/JURY REIMB FEE			481.39
10-360-414	OFF 01-01-04			86.79
10-360-414	OFF 01-01-04			6,168.59
10-360-423	JS.JUD SUPPP FEE			128.75
10-360-423	JS.JUD SUPPP FEE			799.57
10-360-425	TIME PAY CRIM LN 21			30.54
10-360-425	TIME PAY CRIM LN 21			1,387.04
10-360-428	JUD FIND CRT COST			7.75
10-360-428	JUD FIND CRT COST			81.96
Total			9,646.78	9,646.78
Adjusting Journal Entries JE # 12				
To reverse prior year accounts payable entry and record current year amounts unbooked at year end.				
10-100-100	CLEARING ACCT - GF		23,261.01	
10-100-105	GENERAL FUND CHECKING		28,333.00	
10-200-200	ACCOUNTS PAYABLE		2,625.23	
10-410-513	LIABILITY INSURANCE		38,078.00	
14-200-200	Accounts Payable		6,562.69	
21-200-200	ACCOUNTS PAYABLE #1		80,243.02	
22-200-200	ACCOUNTS PAYABLE #2		282,587.54	
28-200-200	ACCOUNTS PAYABLE		23,374.06	
28-675-410	PRISONER CARE		2,148.20	
28-675-440	UTILITIES BUILDING		3,365.35	
28-675-440	UTILITIES BUILDING		4,038.15	
88-630-310	FOOD,STORAGE,ETC		9,179.90	
10-200-134	DEFERRED REVENUES			28,333.00
10-200-200	ACCOUNTS PAYABLE			23,261.01
10-200-200	ACCOUNTS PAYABLE			38,078.00
10-510-440	C-H UTILITIES			2,625.23
14-300-110	TJJD GRANT			6,562.69
21-611-600	CETRZ Grant Expenses			80,243.02
22-612-600	CETRZ Grant Expenses			282,587.54
28-200-200	ACCOUNTS PAYABLE			9,551.70
28-675-410	PRISONER CARE			2,199.95
28-675-415	PRISONER MEDICAL			15,439.31
28-675-440	UTILITIES BUILDING			5,734.80
88-200-200	NSLB ACCTS PAYABLE			9,179.90
Total			503,796.15	503,796.15

Client: **24175 - Garza County**
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 Period Ending: **9/30/2016**
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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 13				
Entry to move restricted revenues out of liability accounts and report on income statement for year.				
10-200-155	CRIME VICTIMS FUND/VOCA RELATED		1,075.00	
10-200-158	LAW ENFORCEMENT EDUC FEE/SHERIFF		1,144.44	
10-200-161	LAW ENFORCEMENT EDUC FEE/CONSTABLE		1,042.94	
28-200-145	COMMISSION/INMATE PHONES		24,673.59	
35-200-159	CLERK ARCHIVE FEE REVENUE		13,500.05	
10-320-620	LAW ENF EDUC FEE/SHERIFF			1,144.44
10-320-621	LAW ENFORCEMENT EDUC/CONST			1,042.94
10-330-472	CRIME VICTIMS FUND/VOCA RELATED			1,075.00
28-300-120	COMMISSIONS ON INMATE PHONE			24,673.59
35-330-405	CC RECORDS ARCHIVE REV			13,500.05
Total			41,436.02	41,436.02
Adjusting Journal Entries JE # 14				
To adjust cash held in escrow with US Bank related to Garza County Jail.				
28-670-203	INTEREST		7,830.05	
28-100-151	FUNDS HELD-OPERATIONS			7,621.06
28-310-112	INTEREST INCOME - BOND FUND			208.99
Total			7,830.05	7,830.05