

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

March 22, 2022

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 year ended September 30, 2021, and have issued our report thereon dated March 22, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 15, 2021. Professional standards require that we provide you with the following information related to our audit.

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. During the year ended September 30, 2021, the County changed accounting policies related to custodial funds by adopting GASB Statement No. 84, *Fiduciary Activities* (GASB 84). Results for reporting periods beginning after September 30, 2020 are presented in accordance with GASB 84.

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 the estimate of useful lives used to depreciate capital assets. Management's estimate of the useful lives for capital assets is 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 estimated useful lives of the capital assets 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 the County's retirement pension plan.

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

To the Honorable Judge and
Members of the Commissioners' Court
March 22, 2022
Page 2

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 22, 2022.

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.

We applied certain limited procedures to the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, Schedule of Employer Contributions, and the Budgetary Comparison Schedules, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

To the Honorable Judge and
Members of the Commissioners' Court
March 22, 2022
Page 3

Restriction on Use

This information is intended solely for the use of the 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: **2021 Garza County - Keep**
 Period Ending: **9/30/2021**
 Trial Balance: **017 W - Trial Balance**
 Workpaper: **017 W - Combined Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To roll forward fund balances for 2021.			
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND	1,640.00	
10-200-201	STATE COURT COST PAYABLE	212,604.31	
11-200-910	SYSTEM ADDED LIABILITY L	1,496.00	
14-200-100	FUND BAL/PROBATION	37.32	
27-100-151	DUE FROM OTHER COUNTY FUNDS	70.00	
28-100-155	Interest Receivable-US Bank	5.99	
28-100-169	GRANT RECEIVABLE	68,702.90	
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE	12,285.00	
30-100-169	GRANT RECEIVABLE	1,587.76	
40-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	447.63	
46-200-100	HAVA / FUND BALANCE	120,000.00	
70-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	45.00	
71-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	20.00	
72-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	10.76	
74-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	482.82	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		212,604.31
10-400-570	CAPITAL OUTLAY		1,640.00
11-200-100	GARZA CO JUV DET CTR FUND BALANCE		1,496.00
14-300-150	INTEREST EARNED/PROBATION		37.32
27-200-100	CRIME VICTIMS ASSIST FUND BALANCE		70.00
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE		68,708.89
28-310-110	OUT/CO PRISONER HSG/ 45 PER IMD AVG		12,285.00
30-200-100	FUND BALANCE ACCOUNT		1,367.14
30-200-170	ACCRUED VACATION		220.62
40-200-100	FUND BALANCE ACCOUNTS		447.63
46-200-136	UNSPENT GRANT FUNDS		120,000.00
70-200-100	TIME PAY REIM FEE FUND BALANCE		45.00
71-200-100	PROSECUTOR'S FEE FUND BALANCE		20.00
72-200-100	COUNTY JURY FUND BALANCE		10.76
74-200-100	CO. TRUANCY PREV FUND BALANCE		482.82
Total		419,435.49	419,435.49

Adjusting Journal Entries JE # 2			
To true up property taxes receivable for 2021 audit.			
10-200-135	DEFERRED REVENUES	73,845.32	
10-300-110	AD VAL TX/M&O GF	5,640.57	
21-200-260	DEFERRED REVENUES	3,323.04	
21-300-100	TAXES/R&B #1 33% R&B	253.83	
22-200-260	DEFERRED REVENUES	3,020.95	
22-300-100	TAXES/R&B #2 30% R&B	230.75	
23-200-260	DEFERRED REVENUES	1,913.27	
23-300-100	TAXES/R&B #3 19% R&B	146.14	
24-200-260	DEFERRED REVENUES	1,812.56	
24-300-100	TAXES/R&B #4 18% R&B	138.45	
10-100-150	TAXES RECEIVABLE		16,893.52
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX		62,592.37
21-100-150	TAXES RECEIVABLE #1		760.21
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		2,816.66
22-100-150	TAXES RECEIVABLE #2		691.10
22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		2,560.60
23-100-150	TAXES RECEIVABLE #3		437.69
23-100-152	ALLOWANCE FOR UNCOLL #3		1,621.72
24-100-150	TAXES RECEIVABLE #4		414.66
24-100-152	ALLOWANCE FOR UNCOLLECTABLE		1,536.35
Total		90,324.88	90,324.88

Adjusting Journal Entries JE # 3

Trueing up subledgers for payables and receivables.

10-200-140	PASS THRU LIABILITY ACCOUNT	57,564.13	
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	4,031.30	
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	36,386.96	
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	91,512.00	
10-310-403	COUNTY CLERK FEES	1,354.60	
10-350-310	BANK INTEREST EARNED	1,633.92	
10-350-685	INSURANCE/HAIL DAMAGE GCJ	3,693.44	
11-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,496.00	
21-200-900	SYSTEM LINE ITEM #1	1,360.31	
21-200-900	SYSTEM LINE ITEM #1	14,391.08	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,388.00	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,318.81	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	14,391.02	
23-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,166.61	
23-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	14,391.02	
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	240.00	
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,152.75	
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	14,391.01	
27-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	70.00	
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	70,099.69	
28-300-110	GARZA CO JAIL FACILITY REVENUE	7,328.61	
28-310-110	OUT/CO PRISONER HSG/ 45 PER IMD AVG	12,285.00	
30-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	590.05	
35-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	2,231.06	
60-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1.44	
76-200-900	SYSTEM ADDED LIABILITY LINE ITEM	4.00	
88-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	9,875.09	
10-100-151	DUE FROM OTHER COUNTY GOVERN		36,386.96
10-100-151	DUE FROM OTHER COUNTY GOVERN		2,988.52
10-100-151	DUE FROM OTHER COUNTY GOVERN		3,693.44
10-100-160	A/R DALBY UNIT		72,236.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		57,564.13
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		4,031.30
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HERE		14,071.48
10-350-675	MTC INMATE HSG REIMB/.50 HERE		5,204.52
11-200-910	SYSTEM ADDED LIABILITY L		1,496.00
21-100-120	RECEIVABLE FROM GENERAL FUND		14,391.08
21-100-151	DUE FROM COUNTY FUNDS #1		1,360.31
22-100-151	DUE FROM COUNTY FUNDS #2		1,318.81
22-100-153	DUE FROM GENERAL FUND		14,391.02
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		1,388.00
23-100-151	DUE FROM COUNTY FUNDS #3		1,166.61
23-100-153	REC FROM GENERAL FUND		14,391.02
24-100-151	DUE FROM OTHER COUNTY FUNDS		1,152.75
24-100-153	TRANSFER REC FROM GENERAL		14,391.01
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)		240.00
27-100-151	DUE FROM OTHER COUNTY FUNDS		70.00
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		7,328.61
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		70,099.69
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		12,285.00
30-100-151	DUE FROM OTHER COUNTY FUNDS		590.05
35-100-151	DUE OTHER COUNTY FUNDS		2,231.06
60-300-100	UNCLAIMED INMATE FUNDS REVENUE		1.44
76-300-100	CO/DIST CRT TECHNOLOGY REVENUE		4.00
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		9,875.09
Total		364,347.90	364,347.90

Adjusting Journal Entries JE # 4

To adjust miscellaneous and grant receivables for FY 2021.

10-340-520	HOMELAND SECURITY FUNDS/SPAG	183,548.28	
10-350-670	GWD COMM/(SPLIT)EFF 8/08 1.64 HERE	11,916.52	
10-350-675	MTC INMATE HSG REIMB/.50 HERE	4,407.48	
21-300-200	ROAD & BRIDGE Grant	27,000.00	
24-300-201	FEMA FUNDS	318.11	
28-300-201	GRANT REVENUE	68,702.90	
30-330-201	GRANT REVENUE	1,587.76	
10-100-153	DUE FROM OTHER GOVERNMENTS		183,548.28
10-100-160	A/R DALBY UNIT		16,324.00
21-100-171	CETRZ GRANT RECEIVABLE		27,000.00
24-100-169	FEMA RECEIVABLE		318.11

28-100-169	GRANT RECEIVABLE		68,702.90
30-100-169	GRANT RECEIVABLE		1,587.76
Total		297,481.05	297,481.05

Adjusting Journal Entries JE # 5

To balance interfund payables and transfers.

10-510-310	COURTHOUSE MAINTENANCE SUPPLIES	10,415.34	
28-675-313	JAIL MAINTENANCE	6,588.97	
46-300-180	HAVA/ CLERK TRANSFER IN	938.91	
10-300-185	TRANSFER IN/OUT GENERAL FUND		10,415.34
28-300-185	TRANSFER IN FROM GEN FUND		6,588.97
46-300-170	HAVA/ CLERK FUNDS		938.91
Total		17,943.22	17,943.22

Adjusting Journal Entries JE # 6

To adjust deferred grant revenue for 2021.

25-300-110	ARP REVENUE	605,101.68	
25-200-134	DEFERRED ARP FUNDS		605,101.68
Total		605,101.68	605,101.68

Adjusting Journal Entries JE # 7

To record capital lease - new for 2021.

10-560-456	REPAIRS & MAINTENANCE/VEHICLES	168,711.25	
10-300-198	DEBT PROCEEDS		168,711.25
Total		168,711.25	168,711.25

Adjusting Journal Entries JE # 8

To adjust accrued wages for 2021 amounts owed at year end.

10-400-101	SALARY - JUDGE NORMAN	209.56	
10-400-103	SALARY/ADM ASST/ C WILLIAMS	216.60	
10-400-109	STATE SUPPLEMENT/JUDGE	151.43	
10-400-180	LONGEVITY	10.94	
10-400-190	INSURANCE ALLOWANCE	15.62	
10-400-201	FICA	46.00	
10-400-202	HEALTH INSURANCE 2@12418	161.68	
10-400-203	TCDRS	33.28	
10-400-420	TELEPHONE/CELL PHONE	3.12	
10-402-101	SALARY/EMERGENCY MGT COORDINATOR	232.60	
10-402-180	LONGEVITY/EMERG MGT COORDINATOR	5.86	
10-402-190	INS ALLOW/EMERG MGT COORDINATOR	7.81	
10-402-201	FICA/EMERG MGT COORDINATOR	18.39	
10-402-202	BCBS/Emer Mgt Coord@ 12418	80.84	
10-402-203	TCDRS/EMER MGT COORDINATOR	13.50	
10-403-101	SALARY/CLERK/J PLUMMER	251.55	
10-403-103	SALARY/DEPUTY/ G CLEMMONS	218.04	
10-403-104	SALARY/DEPUTY OVERTIME	6.41	
10-403-105	SALARY/ASST DEPUTY/C SANCHEZ	189.00	
10-403-180	LONGEVITY	10.16	
10-403-190	INSURANCE ALLOWANCE	23.43	
10-403-201	FICA	51.77	
10-403-202	HEALTH INSURANCE 3@ 12418	242.51	
10-403-203	TCDRS	38.28	
10-455-101	SALARY/JP #1/G TERRY	217.53	
10-455-105	SALARY/CLERK/A ABRAHAM	190.09	
10-455-180	LONGEVITY	15.23	
10-455-190	INSURANCE ALLOWANCE	15.62	
10-455-201	FICA	33.04	
10-455-202	HEALTH INSURANCE 2@ 12418	161.68	
10-455-203	TCDRS	24.20	
10-455-421	CELL PHONE ALLOWANCE	3.12	
10-456-101	SALARY/JP #2/A MASSEY	217.53	
10-456-105	SALARY/CLERK/	190.78	
10-456-180	LONGEVITY	8.59	
10-456-190	INSURANCE ALLOWANCE	7.81	
10-456-201	FICA	31.81	
10-456-202	HEALTH INSURANCE 2@ 12418	161.68	
10-456-203	TCDRS	23.45	
10-456-421	CELL PHONE ALLOWANCE	3.12	
10-475-101	SALARY/ATTORNEY/T WEEMS	246.09	
10-475-105	SALARY/ASST TO CO ATTY/J YOUNG	208.13	
10-475-109	STATE SUPPLEMENT/ATTORNEY	168.19	
10-475-180	LONGEVITY	5.86	

10-475-190	INSURANCE ALLOWANCE	15.62
10-475-201	FICA	49.24
10-475-202	HEALTH INSURANCE 1@ 12418	81.09
10-475-203	TCDRS	35.46
10-475-420	TELEPHONE & CELL PHONE	3.12
10-497-101	SALARY/TREASURER/L TERRY	277.50
10-497-104	SALARY/DEPUTY/ C HOWARD	195.29
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK	201.30
10-497-180	LONGEVITY	14.06
10-497-190	INSURANCE ALLOWANCE	23.43
10-497-201	FICA	50.07
10-497-202	HEALTH INSURANCE 3@ 12418	242.51
10-497-203	TCDRS	39.00
10-499-101	SALARY/TAX A-C/N WALLACE	254.73
10-499-103	SALARY/DEPUTY/P MASON	192.29
10-499-104	SALARY/DEPUTY/ K OLIVAREZ	197.87
10-499-180	LONGEVITY	9.76
10-499-190	INSURANCE ALLOWANCE	15.62
10-499-201	FICA	50.50
10-499-202	HEALTH INSURANCE 3@ 12418	242.51
10-499-203	TCDRS	36.73
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO	157.86
10-510-103	SALARY/CSR/ W PEREZ	207.35
10-510-180	LONGEVITY PEREZ & NAVARRO	7.81
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PEREZ	15.62
10-510-201	FICA	28.81
10-510-202	HEALTH INS 2 @ 12418./PEREZ & NAVAR	161.68
10-510-203	TCDRS PEREZ & NAVARRO	21.30
10-550-101	SALARY/CONSTABLE #1/D GRAVES	267.60
10-550-104	SALARY/DEPUTY/ T BASQUEZ	218.48
10-550-105	SALARY/SECRETARY/ L GRAVES	105.46
10-550-108	OVERTIME/CONSTABLE OFFICE	107.78
10-550-180	LONGEVITY	3.12
10-550-190	INSURANCE ALLOWANCE	7.81
10-550-201	FICA	50.55
10-550-202	HEALTH INSURANCE 3@ 12418	161.68
10-550-203	TCDRS	39.48
10-550-315	UNIFORM ALLOWANCE	10.16
10-560-101	CHIEF DEPUTY/ T TAYLOR	282.42
10-560-102	SHERIFF DEPUTY/ L MONTGOMERY	262.94
10-560-103	SHERIFF DEPUTY/ S MELTON	255.96
10-560-105	SHERIFF DEPUTY/D JOHNSON	264.14
10-560-106	SHERIFF DEPUTY/ T JOHNSON	268.60
10-560-107	SHERIFF DEPUTY/R ELIZONDO	262.94
10-560-110	Sheriff Admin Asst/M QUINTANA	209.07
10-560-111	SHERIFF DEPUTY OVERTIME	28.58
10-560-180	LONGEVITY	8.20
10-560-190	INSURANCE ALLOWANCE	46.87
10-560-201	FICA	142.85
10-560-202	HEALTH INSURANCE 8@ 12418	565.21
10-560-203	TCDRS	105.23
10-560-315	UNIFORM ALLOWANCE 7@ 65 EA PER MO	30.47
10-561-101	CHIEF DISPATCHER/ K HARMON	226.60
10-561-102	F-T DISPATCH/ T BASQUEZ	211.98
10-561-104	F-T DISPATCH/C CIMENTAL	211.98
10-561-105	F-T DISPATCH/A WALLACE	211.98
10-561-113	OVERTIME	254.87
10-561-180	LONGEVITY	8.98
10-561-190	INSURANCE ALLOWANCE	31.25
10-561-200	UNIFORM ALLOWANCE	20.31
10-561-201	FICA	88.90
10-561-202	HEALTH INSURANCE 5@ 12418	323.35
10-561-203	TCDRS	64.55
10-562-101	SALARY/SHERIFF/T MORGAN	350.02
10-562-180	LONGEVITY	3.12
10-562-190	INSURANCE ALLOWANCE	7.81
10-562-200	UNIFORM ALLOWANCE	5.08
10-562-201	FICA	27.60
10-562-202	HEALTH INSURANCE	80.84
10-562-203	TCDRS	20.06
10-635-102	SALARY/DIRECTOR/C ATKINSON	145.20
10-635-180	LONGEVITY	4.69

10-635-190	INSURANCE ALLOWANCE	7.81
10-635-201	FICA	11.99
10-635-202	HEALTH INSURANCE 1 @ 12418	80.84
10-635-203	TCDRS	8.64
10-640-105	SALARY/SECRETARY/K NELSON	195.70
10-640-180	LONGEVITY	1.95
10-640-190	INSURANCE ALLOWANCE	7.81
10-640-201	FICA	15.45
10-640-202	HEALTH INSURANCE 1@ 12418	80.84
10-640-203	TCDRS	11.26
10-665-102	SALARY/AG AGENT/ PETERSON	92.84
10-665-105	SALARY/SECRETARY/	90.11
10-665-180	LONGEVITY	0.78
10-665-190	INSURANCE ALLOWANCE	7.81
10-665-201	FICA	14.89
10-665-203	TCDRS/SEC ONLY	4.94
10-665-420	TELEPHONE / CELL PHONE	3.12
10-675-102	SALARY/911	26.88
10-675-201	FICA	2.06
14-575-101	SAL/GRANT FUNDS/TAYLOR	70.84
14-575-102	SAL/COUNTY FUNDS/TAYLOR	65.75
14-575-106	SAL/GRANT FUNDS/MARTINEZ	42.46
14-575-107	SAL/COUNTY/MARTINEZ	38.11
14-575-181	LONGEVITY/COUNTY	12.67
14-575-191	INS ALLOW/COUNTY	11.51
14-575-201	FICA/COUNTY	18.85
14-575-203	TCDRS/COUNTY	13.54
14-575-580	CELL PH ALLOW/ BT STATE	5.76
21-611-101	SALARY/COMMISSIONER/J WILLIAMS	226.96
21-611-102	SALARY ROAD HAND/W YARBRO	256.39
21-611-107	SALARY/ROAD HAND D MASON	256.39
21-611-180	LONGEVITY	12.86
21-611-190	INSURANCE ALLOWANCE	27.56
21-611-201	FICA	59.78
21-611-202	HEALTH INSURANCE/3@ 12418	285.25
21-611-203	TCDRS	43.36
21-611-420	CELL PHONE ALLOWANCE	11.03
22-612-101	SALARY/COMMISSIONER/C MORRIS	233.55
22-612-102	SALARY/ROAD HAND/D QUINTANA	256.15
22-612-180	LONGEVITY	11.93
22-612-190	INSURANCE ALLOWANCE	18.36
22-612-201	FICA	39.36
22-612-202	HEALTH INSURANCE/ 2@ 12418	189.99
22-612-203	TCDRS	28.90
22-612-420	CELL PHONE ALLOWANCE	7.34
23-613-101	SALARY/COMMISSIONER/T BRANNON	226.65
23-613-102	SALARY/ROAD HAND/J CIMENTAL	256.04
23-613-180	LONGEVITY	25.23
23-613-190	INSURANCE ALLOWANCE	18.35
23-613-201	FICA	40.31
23-613-202	HEALTH INSURANCE/2@ 12418	189.91
23-613-203	TCDRS	29.04
23-613-420	CELL PHONE ALLOWANCE	3.67
24-614-101	SALARY/COMMISSIONER/J BENHAM	234.06
24-614-102	SALARY/ROAD HAND/D SPARLIN	256.70
24-614-180	LONGEVITY	10.12
24-614-190	INSURANCE ALLOWANCE	18.40
24-614-201	FICA	40.08
24-614-202	HEALTH INSURANCE/ 2@ 12418	190.40
24-614-203	TCDRS	28.86
24-614-420	CELL PHONE ALLOWANCE	7.36
28-675-101	JAIL ADMIN/M COPELAND	311.54
28-675-102	SHFT SUP JAILER / M WARD	328.24
28-675-103	F-T JAILER #10/ K BUTLER	283.58
28-675-104	F-T JAILER #1/ R RODRIGUEZ	283.58
28-675-105	F-T JAILER/#2/ C ODOM	282.75
28-675-106	F-T JAILER/#3/ N BRADSHAW	283.58
28-675-107	F-T JAILER/#4/ M RAMIREZ	283.58
28-675-108	F-T JAILER/#5/ V PEREZ	282.75
28-675-109	F-T JAILER #6/ B BEGGS	281.10
28-675-110	F-T JAILER/#7/ K MELTON	283.58
28-675-111	F-T JAILER #8 / B HARMON	281.10

28-675-112	F-T JAIL #9 /	283.58	
28-675-113	P-T JAILER/#1/ J RODRIGUEZ	265.68	
28-675-114	P-T JAILER/#2/ KC CRUZ	233.74	
28-675-115	P-T JAILER/#3/	210.64	
28-675-116	F-T COOK/ #1/ K PARRISH	215.38	
28-675-117	F-T COOK/ #2/ N SOTO	236.76	
28-675-118	P-T COOK/ #1/ A ADAMS	165.72	
28-675-119	P-T COOK/ #2/ P CRUSE	187.47	
28-675-120	MEDICAL JAILER/S WALLACE	337.17	
28-675-121	TRANSPORT PERSONNEL/ W HARRIS	283.58	
28-675-140	JAIL OVERTIME	688.76	
28-675-180	LONGEVITY	42.87	
28-675-190	INSURANCE ALLOWANCE	128.11	
28-675-200	UNIFORM ALLOWANCE (16)	102.49	
28-675-201	FICA	483.81	
28-675-202	HEALTH INSURANCE 21@ 12418	2,040.44	
28-675-203	TCDRS	359.89	
30-670-101	PAYROLL/BAILIFF	33.29	
30-670-201	FICA/BAILIFF	2.68	
30-670-203	TCDRS	1.91	
30-670-315	BAILIFF UNIFORM ALLOWANCE	1.65	
45-695-101	SALARY/EMS COORDINATOR/TIDWELL	165.48	
45-695-201	FICA/EMS COORDINATOR	10.26	
45-695-201	FICA/EMS COORDINATOR	2.40	
45-695-203	TCDRS/EMS COORDINATOR	9.07	
10-220-107	ACCRUED PAYROLL		13,670.55
14-200-107	ACCRUED PAYROLL		279.49
21-200-107	ACCRUED PAYROLL		1,179.58
22-200-107	ACCRUED WAGES PAYABLE		785.58
23-200-107	ACCRUED WAGES PAYABLE		789.20
24-200-240	ACCRUED WAGES PAYABLE		785.98
28-200-240	ACCRUED SALARIES/JAIL		9,451.47
30-200-107	ACCRUED PAYROLL		39.53
45-200-240	ACCRUED SALARIES		187.21
Total		27,168.59	27,168.59

Adjusting Journal Entries JE # 9

To adjust accrued vacation in the funds.

10-200-170	ACCRUED VACATION/PERSONAL LEAVE	2,078.00	
21-611-175	R&B #1/ACCRUED BENEFITS	202.53	
21-611-175	R&B #1/ACCRUED BENEFITS	425.31	
22-612-175	R&B #2/ACCRUED BENEFITS	209.28	
24-200-170	ACCRUED VACATION/PERSONAL LEAVE	697.60	
28-200-170	ACCRUED VACATION/PERSONAL LEAVE	5,230.08	
10-400-175	JUDGE'S OFFICE/ACCRUED BENEFITS		158.06
10-402-175	EMC OFFICE/ACCRUED BENEFITS		114.04
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS		159.06
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS		112.05
10-455-175	JP #1 OFFICE/ACCRUED BENEFITS		190.75
10-475-175	CO ATTY OFFICE/ACCRUED BENEFITS		170.84
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS		66.82
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS		81.50
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS		25.38
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS		93.59
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS		66.20
10-550-175	CONST #1 OFFICE/ACCRUED BENEFITS		7.70
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		111.56
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		29.86
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		43.44
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		95.37
10-561-175	ACCRUED BENEFITS		4.83
10-561-175	ACCRUED BENEFITS		135.35
10-561-175	ACCRUED BENEFITS		103.35
10-561-175	ACCRUED BENEFITS		3.63
10-635-175	ACCRUED BENEFITS		112.61
10-640-175	COUNTY PROG OFFICE/ACCRUED BENEFITS		141.71
10-670-175	ACCRUED BENEFITS		50.31
21-200-170	ACCRUED VACATION/PERSONAL LEAVE		627.84
22-200-170	ACCRUED VACATION/PERSONAL LEAVE		209.28
24-614-175	R&B #4/ACCRUED BENEFITS		697.60
28-675-175	ACCRUED BENEFITS		485.18
28-675-175	ACCRUED BENEFITS		242.59

28-675-175	ACCRUED BENEFITS		2,498.58
28-675-175	ACCRUED BENEFITS		242.59
28-675-175	ACCRUED BENEFITS		594.22
28-675-175	ACCRUED BENEFITS		199.96
28-675-175	ACCRUED BENEFITS		121.30
28-675-175	ACCRUED BENEFITS		845.65
Total		<u><u>8,842.80</u></u>	<u><u>8,842.80</u></u>