

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

CERTIFIED PUBLIC ACCOUNTANTS

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LUBBOCK, TEXAS 79423-1954

December 14, 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, 2022, and have issued our report thereon dated December 14, 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 23, 2022. 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. No new accounting policies were adopted and the application of existing policies was not changed 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. All significant transactions have been recognized in the financial statements in the proper period.

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.

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 December 14, 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
December 14, 2022
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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: **2022 Garza County**
Period Ending: **9/30/2022**
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.			
10-300-185	TRANSFER IN/OUT GENERAL FUND	2,818.48	
11-200-100	GARZA CO JUV DET CTR FUND BALANCE	1,496.00	
14-200-100	FUND BAL/PROBATION	5,685.40	
14-200-100	FUND BAL/PROBATION	2,411.51	
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	1,496.00	
15-200-100	LEOSE/ SHERIFF DEPT FUND BALANCE	400.00	
22-300-205	ROAD REPAIR SETTLEMENT	32,000.00	
23-200-100	FUND BALANCE ACCOUNT/R&B #3	240.00	
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE	24,030.00	
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE	798.04	
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	7,328.61	
30-200-100	FUND BALANCE ACCOUNT	36.76	
46-300-180	HAVA/ CLERK TRANSFER IN	1,071.00	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		2,818.48
11-200-910	SYSTEM ADDED LIABILITY L		1,496.00
14-200-100	FUND BAL/PROBATION		1,496.00
14-300-110	TJJD GRANT		5,685.40
14-300-140	TRANSFER IN/GENERAL FUND		2,411.51
15-300-185	TRANSFERS		400.00
22-200-100	FUND BALANCE ACCOUNT/R&B #2		32,000.00
23-300-185	TRANSFERS IN		240.00
28-300-110	GARZA CO JAIL FACILITY REVENUE		7,328.61
28-300-185	TRANSFER IN FROM GEN FUND		798.04
28-310-110	OUT/CO PRISONER HSG/ 45 PER IMD AVG		24,030.00
30-330-185	TRANSFERS IN FROM GENERAL		36.76
46-200-100	HAVA / FUND BALANCE		1,071.00
Total		79,811.80	79,811.80
Adjusting Journal Entries JE # 2			
To balance transfers in and out.			
20-300-100	MVR 5 FEE/PREC USE REVENUE	27,665.00	
95-630-120	TRANSFER OUT TO AVAIL	275.13	
20-400-455	MVR 5 FEE/ TRANSFER OUT		27,665.00
95-630-101	GARZA CO SCHOOL PERM/EXPENSE		275.13
Total		27,940.13	27,940.13
Adjusting Journal Entries JE # 3			
To recognize HAVA grants fund received in 2020 that were spend during the year.			
46-200-136	UNSPENT GRANT FUNDS	62,752.80	
46-300-190	HAVA ELECTION SECURITY GRANT		62,752.80
Total		62,752.80	62,752.80
Adjusting Journal Entries JE # 4			
To adjust Dalby receivables for the 2022 year. Removed due to cancellation of contract with FBOP and no prisoners from			
10-350-670	GWD FACILITY COMM	133,607.52	
10-350-675	GWD CAPITAL RESERVES	49,416.48	
10-100-160	A/R DALBY UNIT		183,024.00
Total		183,024.00	183,024.00
Adjusting Journal Entries JE # 5			
To true up property taxes receivable based on current year amounts.			
10-100-150	TAXES RECEIVABLE	4,889.79	
21-100-150	TAXES RECEIVABLE #1	220.04	
22-100-150	TAXES RECEIVABLE #2	200.04	
23-100-150	TAXES RECEIVABLE #3	126.69	
24-100-150	TAXES RECEIVABLE #4	120.03	
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX		2,207.81
10-200-135	DEFERRED REVENUES		2,681.98
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		99.35
21-200-260	DEFERRED REVENUES		120.69

22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		90.32
22-200-260	DEFERRED REVENUES		109.72
23-100-152	ALLOWANCE FOR UNCOLL #3		57.20
23-200-260	DEFERRED REVENUES		69.49
24-100-152	ALLOWANCE FOR UNCOLLECTABLE		54.20
24-200-260	DEFERRED REVENUES		65.83
Total		5,556.59	5,556.59

Adjusting Journal Entries JE # 6

To accrue for additional inmate housing as of year end.

28-100-150	ACCOUNTS RECEIVABLE	20,515.00	
28-300-110	GARZA CO JAIL FACILITY REVENUE		20,515.00
Total		20,515.00	20,515.00

Adjusting Journal Entries JE # 7

To defer unspent ARPA funds.

25-300-110	ARP REVENUE	210,578.97	
25-200-134	DEFERRED ARP FUNDS		210,578.97
Total		210,578.97	210,578.97

Adjusting Journal Entries JE # 8

To record American National financing arrangement for 2021 SO Tahoe.

10-560-456	REPAIRS & MAINTENANCE/VEHICLES	43,474.00	
10-300-198	DEBT PROCEEDS		43,474.00
Total		43,474.00	43,474.00

Adjusting Journal Entries JE # 9

To adjust accrued payroll to actual @ 09/30/22

10-400-101	SALARY - JUDGE NORMAN	159.84
10-400-103	SALARY/ADM ASST/ C WILLIAMS	173.47
10-400-109	STATE SUPPLEMENT/JUDGE	115.50
10-400-180	LONGEVITY	8.94
10-400-190	INSURANCE ALLOWANCE	11.92
10-400-201	FICA	28.99
10-400-201	FICA	6.78
10-400-202	HEALTH INSURANCE 2@13400	132.64
10-400-203	TCDRS	36.21
10-400-420	TELEPHONE/CELL PHONE	2.38
10-402-101	SALARY/EMERGENCY MGT COORDINATOR	186.28
10-402-180	LONGEVITY/EMERG MGT COORDINATOR	4.77
10-402-190	INS ALLOW/EMERG MGT COORDINATOR	5.96
10-402-201	FICA/EMERG MGT COORDINATOR	11.98
10-402-201	FICA/EMERG MGT COORDINATOR	2.80
10-402-202	BCBS/Emer Mgt Coord@ 13400	54.44
10-402-203	TCDRS/EMER MGT COORDINATOR	15.11
10-403-101	SALARY/CLERK/ T LAURENCE	191.87
10-403-103	SALARY/DEPUTY/ G CLEMMONS	174.62
10-403-105	SALARY/ASST DEPUTY/C SANCHEZ	153.04
10-403-180	LONGEVITY	11.02
10-403-190	INSURANCE ALLOWANCE	11.92
10-403-201	FICA	32.60
10-403-201	FICA	7.62
10-403-202	HEALTH INSURANCE 3@ 13400	198.96
10-403-203	TCDRS	41.61
10-405-101	JEA SALARY	137.64
10-405-201	FICA	8.53
10-405-201	FICA	2.00
10-405-203	TCDRS	10.56
10-455-101	SALARY/JP #1/G TERRY	165.92
10-455-105	SALARY/CLERK/A ABRAHAM	167.47
10-455-180	LONGEVITY	12.21
10-455-190	INSURANCE ALLOWANCE	11.92
10-455-201	FICA	21.86
10-455-201	FICA	5.11
10-455-202	HEALTH INSURANCE 2@ 13400	132.64
10-455-203	TCDRS	27.60
10-455-421	CELL PHONE ALLOWANCE	2.38
10-456-101	SALARY/JP #2/A MASSEY	165.92
10-456-105	SALARY/CLERK/ T SELF	152.80
10-456-180	LONGEVITY	7.15
10-456-190	INSURANCE ALLOWANCE	11.92
10-456-201	FICA	20.52

10-456-201	FICA	4.80
10-456-202	HEALTH INSURANCE 2@ 13400	132.64
10-456-203	TCDRS	26.09
10-456-421	CELL PHONE ALLOWANCE	2.38
10-475-101	SALARY/ATTORNEY/T WEEMS	187.70
10-475-105	SALARY/ASST TO CO ATTY/J YOUNG	166.68
10-475-109	STATE SUPPLEMENT/ATTORNEY	128.29
10-475-180	LONGEVITY	5.06
10-475-190	INSURANCE ALLOWANCE	11.92
10-475-201	FICA	30.97
10-475-201	FICA	7.24
10-475-202	HEALTH INSURANCE 1@ 13400	66.51
10-475-203	TCDRS	38.51
10-475-420	TELEPHONE & CELL PHONE	2.38
10-497-101	SALARY/TREASURER/L TERRY	211.66
10-497-104	SALARY/DEPUTY/ C HOWARD	156.40
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK	161.22
10-497-180	LONGEVITY	11.62
10-497-190	INSURANCE ALLOWANCE	17.87
10-497-201	FICA	34.35
10-497-201	FICA	8.03
10-497-202	HEALTH INSURANCE 3@ 13400	198.96
10-497-203	TCDRS	42.86
10-499-101	SALARY/TAX A-C/N WALLACE	194.30
10-499-103	SALARY/DEPUTY/P MASON	154.00
10-499-104	SALARY/DEPUTY/ T YARBRO	151.37
10-499-180	LONGEVITY	7.45
10-499-190	INSURANCE ALLOWANCE	11.92
10-499-201	FICA	31.84
10-499-201	FICA	7.45
10-499-202	HEALTH INSURANCE 3@ 13400	198.96
10-499-203	TCDRS	39.81
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO	125.32
10-510-103	SALARY/CSR/ W PEREZ	166.07
10-510-180	LONGEVITY PEREZ & NAVARRO	6.55
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PEREZ	11.92
10-510-201	FICA	18.65
10-510-201	FICA	4.36
10-510-202	HEALTH INS 2 @ 13400./PEREZ & NAVAR	132.64
10-510-203	TCDRS PEREZ & NAVARRO	23.77
10-550-101	SALARY/CONSTABLE #1/D GRAVES	204.11
10-550-105	SALARY/SECRETARY/ L HERNANDEZ	67.59
10-550-108	OVERTIME/CONSTABLE OFFICE	42.98
10-550-180	LONGEVITY	2.68
10-550-190	INSURANCE ALLOWANCE	5.96
10-550-201	FICA	17.40
10-550-201	FICA	4.07
10-550-202	HEALTH INSURANCE 2@ 13400	78.20
10-550-203	TCDRS	25.10
10-550-315	UNIFORM ALLOWANCE	3.87
10-560-101	CHIEF DEPUTY/ T TAYLOR	239.69
10-560-102	SHERIFF DEPUTY/ L MONTGOMERY	210.60
10-560-103	SHERIFF DEPUTY/ S MELTON	205.07
10-560-104	SHERIFF DEPUTY/ J CALVILLO	205.07
10-560-106	SHERIFF DEPUTY/ T JOHNSON	205.07
10-560-107	SHERIFF DEPUTY/R ELIZONDO	217.95
10-560-110	Sheriff Admin Asst/M QUINTANA	167.44
10-560-111	SHERIFF DEPUTY OVERTIME	95.92
10-560-180	LONGEVITY	7.45
10-560-190	INSURANCE ALLOWANCE	35.75
10-560-201	FICA	98.65
10-560-201	FICA	23.07
10-560-202	HEALTH INSURANCE 8@ 13400	463.65
10-560-203	TCDRS	123.73
10-560-315	UNIFORM ALLOWANCE 7@ 65 EA PER MO	23.24
10-561-101	CHIEF DISPATCHER/ K HARMON	181.51
10-561-102	F-T DISPATCH/ M MAUZEY	150.15
10-561-103	F-T DISPATCH/ L GRAVES	169.79
10-561-104	F-T DISPATCH/C CIMENTAL	169.79
10-561-105	F-T DISPATCH/ J MENJARES	169.79
10-561-108	P-T DISPATCH/ J JIMENEZ-WILLIAMS	67.59
10-561-113	OVERTIME	23.07

10-561-180	LONGEVITY	4.47
10-561-190	INSURANCE ALLOWANCE	11.92
10-561-200	UNIFORM ALLOWANCE	19.36
10-561-201	FICA	58.82
10-561-201	FICA	13.76
10-561-202	HEALTH INSURANCE 5@ 13400	331.61
10-561-203	TCDRS	74.20
10-562-101	SALARY/SHERIFF/T MORGAN	266.98
10-562-180	LONGEVITY	2.68
10-562-190	INSURANCE ALLOWANCE	5.96
10-562-200	UNIFORM ALLOWANCE	3.87
10-562-201	FICA	17.08
10-562-201	FICA	4.00
10-562-202	HEALTH INSURANCE	66.32
10-562-203	TCDRS	21.44
10-635-102	SALARY/DIRECTOR/C ATKINSON	116.29
10-635-180	LONGEVITY	3.87
10-635-190	INSURANCE ALLOWANCE	5.96
10-635-201	FICA	7.80
10-635-201	FICA	1.82
10-635-202	HEALTH INSURANCE 1 @ 13400	66.32
10-635-203	TCDRS	9.67
10-640-105	SALARY/SECRETARY/K NELSON	156.74
10-640-180	LONGEVITY	1.79
10-640-190	INSURANCE ALLOWANCE	5.96
10-640-201	FICA	10.03
10-640-201	FICA	2.35
10-640-202	HEALTH INSURANCE 1@ 13400	66.32
10-640-203	TCDRS	12.62
10-665-102	SALARY/AG AGENT/ PETERSON	74.35
10-665-180	LONGEVITY	0.89
10-665-190	INSURANCE ALLOWANCE	5.96
10-665-201	FICA	5.18
10-665-201	FICA	1.21
10-665-420	TELEPHONE / CELL PHONE	2.38
14-575-101	SAL/GRANT FUNDS/TAYLOR	208.81
14-575-102	SAL/COUNTY FUNDS/TAYLOR	10.45
14-575-103	SAL/GRANT / PT JPO	71.09
14-575-106	SAL/GRANT FUNDS/MARTINEZ	123.15
14-575-107	SAL/COUNTY/MARTINEZ	6.16
14-575-181	LONGEVITY/COUNTY	20.24
14-575-191	INS ALLOW/COUNTY	17.60
14-575-201	FICA/COUNTY	28.30
14-575-201	FICA/COUNTY	6.62
14-575-203	TCDRS/COUNTY	35.09
21-611-101	SALARY/COMMISSIONER/J WILLIAMS	151.30
21-611-102	SALARY ROAD HAND/W YARBRO	179.54
21-611-107	SALARY/ROAD HAND D MASON	179.54
21-611-180	LONGEVITY	9.49
21-611-190	INSURANCE ALLOWANCE	18.38
21-611-201	FICA	33.43
21-611-201	FICA	7.82
21-611-202	HEALTH INSURANCE/3@ 13400	204.54
21-611-203	TCDRS	41.85
21-611-420	CELL PHONE ALLOWANCE	7.35
22-612-101	SALARY/COMMISSIONER/C MORRIS	153.09
22-612-102	SALARY/ROAD HAND/D QUINTANA	176.38
22-612-180	LONGEVITY	8.42
22-612-190	INSURANCE ALLOWANCE	12.03
22-612-201	FICA	21.59
22-612-201	FICA	5.05
22-612-202	HEALTH INSURANCE/ 2@ 13400	133.95
22-612-203	TCDRS	27.21
22-612-420	CELL PHONE ALLOWANCE	4.81
23-613-101	SALARY/COMMISSIONER/T BRANNON	148.43
23-613-102	SALARY/ROAD HAND/J CIMENTAL	176.14
23-613-180	LONGEVITY	17.13
23-613-190	INSURANCE ALLOWANCE	12.02
23-613-201	FICA	21.96
23-613-201	FICA	5.13
23-613-202	HEALTH INSURANCE/2@ 13400	133.77
23-613-203	TCDRS	27.31

23-613-420	CELL PHONE ALLOWANCE	2.40	
24-614-101	SALARY/COMMISSIONER/J BENHAM	152.98	
24-614-102	SALARY/ROAD HAND/D SPARLIN	176.25	
24-614-180	LONGEVITY	7.22	
24-614-190	INSURANCE ALLOWANCE	12.03	
24-614-201	FICA	21.79	
24-614-201	FICA	5.10	
24-614-202	HEALTH INSURANCE/ 2@ 13400	133.86	
24-614-203	TCDRS	27.10	
24-614-420	CELL PHONE ALLOWANCE	4.81	
28-675-101	JAIL ADMIN/M COPELAND	215.96	
28-675-102	SHFT SUP JAILER / M WARD	226.39	
28-675-103	F-T JAILER #10/ K BUTLER	199.30	
28-675-104	F-T JAILER #1/ R RODRIGUEZ	199.30	
28-675-105	F-T JAILER/#2/ A CARRILLO	199.30	
28-675-106	F-T JAILER/#3/ N BRADSHAW	205.09	
28-675-107	F-T JAILER/#4/ M RAMIREZ	199.30	
28-675-108	F-T JAILER/#5/ A ADAMS	199.30	
28-675-110	F-T JAILER/#7/ K MELTON	199.30	
28-675-111	F-T JAILER #8 / S HERNANDEZ	227.11	
28-675-112	F-T JAIL #9 / A GUERRERO	199.30	
28-675-113	P-T JAILER/#1/ P CRUSE	169.60	
28-675-114	P-T JAILER/#2/ D RAY	169.60	
28-675-115	P-T JAILER/#3/ J MORALES	169.60	
28-675-116	F-T COOK/ #1/ K PARRISH	140.89	
28-675-117	F-T COOK/ #2/ N SOTO	170.17	
28-675-119	P-T COOK/ #2/ D SOTO	126.85	
28-675-120	MEDICAL JAILER/S WALLACE	231.94	
28-675-121	TRANSPORT PERSONNEL/ W HARRIS	199.30	
28-675-140	JAIL OVERTIME	294.99	
28-675-180	LONGEVITY	25.84	
28-675-190	INSURANCE ALLOWANCE	70.47	
28-675-200	UNIFORM ALLOWANCE (16)	57.26	
28-675-201	FICA	244.70	
28-675-201	FICA	57.23	
28-675-202	HEALTH INSURANCE 21@ 13400	1,177.26	
28-675-203	TCDRS	314.18	
30-200-107	ACCRUED PAYROLL	312.23	
45-695-101	SALARY/EMS COORDINATOR/TIDWELL	191.75	
45-695-201	FICA/EMS COORDINATOR	11.89	
45-695-201	FICA/EMS COORDINATOR	2.78	
45-695-203	TCDRS/EMS COORDINATOR	14.71	
97-695-101	SALARY/ MTC COORD / BEGGS	789.20	
97-695-180	LONGVITY/ MTC COORD	16.25	
97-695-190	INS ALLOWANCE / MTC COORD	25.00	
97-695-195	UNIFORM ALLOWANCE/ MTC COORD	16.25	
97-695-201	FICA/ MTC COORDINATOR	51.93	
97-695-201	FICA/ MTC COORDINATOR	12.15	
97-695-202	HEALTH INS / MTC COORD	278.28	
97-695-203	TDCRS/ MTC COORD	64.94	
10-220-107	ACCRUED PAYROLL		10,951.92
14-200-107	ACCRUED PAYROLL		527.52
21-200-107	ACCRUED PAYROLL		833.25
22-200-107	ACCRUED WAGES PAYABLE		542.54
23-200-107	ACCRUED WAGES PAYABLE		544.29
24-200-240	ACCRUED WAGES PAYABLE		541.13
28-200-240	ACCRUED SALARIES/JAIL		5,889.52
30-670-101	PAYROLL/BAILIFF		312.23
45-200-240	ACCRUED SALARIES		221.12
97-200-107	ACCRUED WAGES		1,254.00
97-200-107	ACCRUED WAGES		
Total		21,617.52	21,617.52

Adjusting Journal Entries JE # 10

To adjust accrued vacation payable to actual @ 09/30/22

10-400-175	JUDGE'S OFFICE/ACCRUED BENEFITS	171.97
10-402-175	EMC OFFICE/ACCRUED BENEFITS	159.69
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS	186.48
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS	15.22
10-455-175	JP #1 OFFICE/ACCRUED BENEFITS	61.54
10-456-175	JP #2 OFFICE/ACCRUED BENEFITS	93.57
10-475-175	CO ATTY OFFICE/ACCRUED BENEFITS	204.07

10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS	35.92	
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS	88.22	
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS	65.99	
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS	142.36	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	95.97	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	17.52	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	128.49	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	239.91	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	143.50	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	131.92	
10-561-175	ACCRUED BENEFITS	155.94	
10-561-175	ACCRUED BENEFITS	111.14	
10-635-175	ACCRUED BENEFITS	145.10	
10-640-175	COUNTY PROG OFFICE/ACCRUED BENEFITS	105.56	
21-200-170	ACCRUED VACATION/PERSONAL LEAVE	550.40	
22-612-175	R&B #2/ACCRUED BENEFITS	991.36	
23-613-175	R&B #3/ACCRUED BENEFITS	584.80	
24-614-175	R&B #4/ACCRUED BENEFITS	70.40	
28-675-175	ACCRUED BENEFITS	731.64	
28-675-175	ACCRUED BENEFITS	574.86	
28-675-175	ACCRUED BENEFITS	1,189.23	
28-675-175	ACCRUED BENEFITS	130.65	
28-675-175	ACCRUED BENEFITS	261.30	
28-675-175	ACCRUED BENEFITS	261.30	
28-675-175	ACCRUED BENEFITS	783.90	
28-675-175	ACCRUED BENEFITS	731.64	
28-675-175	ACCRUED BENEFITS	575.63	
28-675-175	ACCRUED BENEFITS	416.07	
45-695-175	EMS COORD DEPT/ACCRUED BENEFITS	473.52	
10-200-170	ACCRUED VACATION/PERSONAL LEAVE		2,500.08
21-611-175	R&B #1/ACCRUED BENEFITS		300.22
21-611-175	R&B #1/ACCRUED BENEFITS		250.18
22-200-170	ACCRUED VACATION/PERSONAL LEAVE		991.36
23-200-170	ACCRUED VACATION/PERSONAL LEAVE		584.80
24-200-170	ACCRUED VACATION/PERSONAL LEAVE		70.40
28-200-170	ACCRUED VACATION/PERSONAL LEAVE		5,656.22
45-200-170	ACCRUED VACATION		473.52
21-611-175	R&B #1/ACCRUED BENEFITS		
Total		10,826.78	10,826.78
Adjusting Journal Entries JE # 11			
To record interest earned on US Bank investment.			
28-100-151	FUNDS HELD-OPERATIONS	632.18	
28-310-112	INTEREST INCOME-BOND FUND		632.18
Total		632.18	632.18
Adjusting Journal Entries JE # 1001			
System added liability and receivable reclass entry.			
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	123,656.04	
14-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	837.71	
15-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	342.99	
21-200-900	SYSTEM LINE ITEM #1	5,799.39	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	8,801.80	
23-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	2,037.42	
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,613.70	
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	34,451.85	
47-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	60.00	
88-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	9,918.74	
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		123,656.04
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		837.71
15-200-910	SYSTEM ADDED LINE ITEM		342.99
21-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		5,799.39
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		8,801.80
23-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		2,037.42
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)		1,613.70
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		34,451.85
47-200-910	SYSTEM ADDED LINE ITEM		60.00
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		9,918.74
Total		187,519.64	187,519.64
Total Adjusting Journal Entries		854,249.41	854,249.41