

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

CERTIFIED PUBLIC ACCOUNTANTS

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LUBBOCK, TEXAS 79423-1954

January 16, 2024

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, 2023, and have issued our report thereon dated January 16, 2024. 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 28, 2023. 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 January 16, 2024.

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

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

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Members of the Commissioners' Court
January 16, 2024
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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.

We were engaged to report on combining statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, 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.

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: **2023 Garza County**
Period Ending: **9/30/2023**
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 2023.			
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND	62.15	
10-330-415	DISPUTE RESOLUTION Civ 10	45.00	
10-510-310	COURTHOUSE MAINTENANCE SUPPLIES	137.85	
24-200-100	FUND BALANCE ACCOUNT/R&B #4	240.00	
27-200-100	CRIME VICTIMS ASSIST FUND BALANCE	986.00	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		45.00
10-410-501	DUES & SUBSCRIPTIONS		200.00
24-300-120	CHARGES FOR SERVICES/R&B #4		240.00
27-310-400	CRIME VICTIMS ASSISTANCE REVENUE		986.00
Total		1,471.00	1,471.00

Adjusting Journal Entries JE # 2			
To correct system added line item liability amounts in 2023.			
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	123,656.04	
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	837.71	
15-400-450	LEOSE/ SHERIFF DEPT EXPENSES	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	
47-300-110	JEA REVENUE	60.00	
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	9,918.74	
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
Total		187,519.64	187,519.64

Adjusting Journal Entries JE # 3

Entry to correct reclass current year payables to new accounts for reporting purposes.

10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	79,153.70	
14-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	14,365.59	
18-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	120.00	
20-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,103.19	
21-200-900	SYSTEM LINE ITEM #1	13,355.48	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	3,413.95	
23-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,451.26	
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	6,497.21	
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	17,587.61	
30-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	566.00	
47-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	1,642.96	
88-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	10,659.12	
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		79,153.70
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		14,365.59
18-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		120.00
20-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		1,103.19
21-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		13,355.48
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		3,413.95
23-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		1,451.26
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)		6,497.21
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		17,587.61
30-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		566.00
47-200-910	SYSTEM ADDED LINE ITEM		1,642.96
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		10,659.12
Total		149,916.07	149,916.07

Adjusting Journal Entries JE # 4

To balance interfund transfers.

10-300-185	TRANSFER IN/OUT GENERAL FUND	46,072.60	
10-350-670	GWD FACILITY COMM		46,072.60
Total		46,072.60	46,072.60

Adjusting Journal Entries JE # 5

To reclass property taxes receivables amounts based on current year data.

10-100-150	TAXES RECEIVABLE	21,903.06	
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX	537.32	
21-100-150	TAXES RECEIVABLE #1	985.64	
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES	24.17	
22-100-150	TAXES RECEIVABLE #2	896.03	
22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES	21.98	
23-100-150	TAXES RECEIVABLE #3	567.49	
23-100-152	ALLOWANCE FOR UNCOLL #3	13.92	
24-100-150	TAXES RECEIVABLE #4	537.62	
24-100-152	ALLOWANCE FOR UNCOLLECTABLE	13.19	
10-200-135	DEFERRED REVENUES		22,440.38
21-200-260	DEFERRED REVENUES		1,009.81
22-200-260	DEFERRED REVENUES		918.01
23-200-260	DEFERRED REVENUES		581.41
24-200-260	DEFERRED REVENUES		550.81
Total		25,500.42	25,500.42

Adjusting Journal Entries JE # 6

To accrue additional jail revenue and lessee fee for invoices unpaid at year end.

10-100-160	A/R DALBY UNIT	303,079.00	
10-350-670	GWD FACILITY COMM		260,647.94
10-350-675	GWD CAPITAL RESERVES		42,431.06
Total		303,079.00	303,079.00

Adjusting Journal Entries JE # 7

To adjust deferred revenues related to grants.

25-200-134	DEFERRED ARP FUNDS	400,000.00	
25-300-110	ARP REVENUE		400,000.00
Total		400,000.00	400,000.00

Adjusting Journal Entries JE # 8

To adjust accrued payroll for 2023.

10-400-101	SALARY - JUDGE NORMAN	174.39
10-400-103	SALARY/ADM ASST/ C WILLIAMS	145.57
10-400-109	STATE SUPPLEMENT/JUDGE	96.92
10-400-180	LONGEVITY	10.50
10-400-190	INSURANCE ALLOWANCE	10.00
10-400-201	FICA	33.36
10-400-202	HEALTH INSURANCE 2@14472	166.68
10-400-420	TELEPHONE/CELL PHONE	2.00
10-402-101	SALARY/EMERGENCY MGT COORDINATOR	156.32
10-402-105	OVERTIME/EMER MGT COOR	166.70
10-402-180	LONGEVITY/EMERG MGT COORDINATOR	5.50
10-402-190	INS ALLOW/EMERG MGT COORDINATOR	5.00
10-402-201	FICA/EMERG MGT COORDINATOR	25.11
10-402-202	BCBS/Emer Mgt Coord@ 14472	133.18
10-402-203	TCDRS/EMER MGT COORDINATOR	2.84
10-403-101	SALARY/CLERK/ T LAURENCE	209.35
10-403-103	SALARY/DEPUTY/ G CLEMMONS	146.54
10-403-105	SALARY/ASST DEPUTY/C SANCHEZ	128.42
10-403-180	LONGEVITY	13.75
10-403-190	INSURANCE ALLOWANCE	40.00
10-403-201	FICA	40.10
10-403-202	HEALTH INSURANCE 3@ 14472	250.02
10-455-101	SALARY/JP #1/G TERRY	302.17
10-455-105	SALARY/CLERK/A ABRAHAM	140.53
10-455-180	LONGEVITY	13.25
10-455-190	INSURANCE ALLOWANCE	10.00
10-455-201	FICA	35.39
10-455-202	HEALTH INSURANCE 2@ 14472	166.68
10-455-421	CELL PHONE ALLOWANCE	2.00
10-456-101	SALARY/JP #2/A MASSEY	302.17
10-456-105	SALARY/CLERK/ T SELF	128.22
10-456-180	LONGEVITY	9.00
10-456-190	INSURANCE ALLOWANCE	10.00
10-456-201	FICA	33.27
10-456-202	HEALTH INSURANCE 2@ 14472	166.68
10-456-421	CELL PHONE ALLOWANCE	2.00
10-475-101	SALARY/ATTORNEY/T WEEMS	204.78
10-475-105	SALARY/ASST TO CO ATTY/J YOUNG	139.88
10-475-109	STATE SUPPLEMENT/ATTORNEY	107.65
10-475-180	LONGEVITY	7.25
10-475-190	INSURANCE ALLOWANCE	10.00
10-475-201	FICA	35.95
10-475-202	HEALTH INSURANCE 1@ 14472	83.50
10-475-420	TELEPHONE & CELL PHONE	2.00
10-497-101	SALARY/TREASURER/L TERRY	230.92
10-497-104	SALARY/DEPUTY/ C HOWARD	131.25
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK	135.29
10-497-180	LONGEVITY	14.25
10-497-190	INSURANCE ALLOWANCE	15.00
10-497-201	FICA	40.04
10-497-202	HEALTH INSURANCE 3@ 14472	250.02
10-499-101	SALARY/TAX A-C/N WALLACE	211.97
10-499-103	SALARY/DEPUTY/P MASON	129.23
10-499-104	SALARY/DEPUTY/ T YARBRO	127.02
10-499-180	LONGEVITY	10.75
10-499-190	INSURANCE ALLOWANCE	40.00
10-499-201	FICA	37.66
10-499-202	HEALTH INSURANCE 3@ 14472	250.02
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO	111.14
10-510-103	SALARY/CSR/ W PEREZ	139.36
10-510-180	LONGEVITY PEREZ & NAVARRO	8.50
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PERE	10.00
10-510-201	FICA	20.06
10-510-202	HEALTH INS 2 @ 14472./PEREZ & NAVA	166.68
10-550-101	SALARY/CONSTABLE #1/D GRAVES	222.67
10-550-104	SALARY/DEPUTY/	864.48
10-550-105	SALARY/SECRETARY/ L HERNANDEZ	56.72
10-550-108	OVERTIME/CONSTABLE OFFICE	78.98
10-550-180	LONGEVITY	14.25
10-550-190	INSURANCE ALLOWANCE	5.00

10-550-201	FICA	92.79
10-550-202	HEALTH INSURANCE 2@ 14472	395.11
10-550-203	TCDRS	45.31
10-550-315	UNIFORM ALLOWANCE	22.75
10-560-101	CHIEF DEPUTY/ T TAYLOR	255.38
10-560-102	SHERIFF DEPUTY/ T JOHNSON	179.81
10-560-103	SHERIFF DEPUTY/ S MELTON	202.10
10-560-104	SHERIFF DEPUTY/ J CALVILLO	172.09
10-560-105	SHERIFF DEPUTY/ S THORNTON	1,032.52
10-560-106	SHERIFF DEPUTY/ M MARTINEZ	120.49
10-560-107	SHERIFF DEPUTY/R ELIZONDO	293.87
10-560-110	Sheriff Admin Asst/M QUINTANA	140.51
10-560-180	LONGEVITY	9.25
10-560-190	INSURANCE ALLOWANCE	30.00
10-560-201	FICA	162.16
10-560-202	HEALTH INSURANCE 8@ 14472	944.34
10-560-315	UNIFORM ALLOWANCE 7@ 65 EA PER MO	39.00
10-561-101	CHIEF DISPATCHER/ C CIMENTAL	175.17
10-561-102	F-T DISPATCH/ A GARZA	224.88
10-561-103	F-T DISPATCH/ L GRAVES	185.22
10-561-104	F-T DISPATCH/ S GOMEZ	142.48
10-561-105	F-T DISPATCH/ J MENJARES	142.48
10-561-108	P-T DISPATCH/	414.06
10-561-113	OVERTIME	210.89
10-561-180	LONGEVITY	2.25
10-561-190	INSURANCE ALLOWANCE	10.00
10-561-200	UNIFORM ALLOWANCE	46.25
10-561-201	FICA	116.04
10-561-202	HEALTH INSURANCE 5@ 14472	416.70
10-561-203	TCDRS	9.16
10-562-101	SALARY/SHERIFF/T MORGAN	610.59
10-562-180	LONGEVITY	3.75
10-562-190	INSURANCE ALLOWANCE	5.00
10-562-200	UNIFORM ALLOWANCE	3.25
10-562-201	FICA	47.38
10-562-202	HEALTH INSURANCE	83.34
10-562-203	TCDRS	12.57
10-635-102	SALARY/DIRECTOR/C ATKINSON	97.58
10-635-180	LONGEVITY	4.75
10-635-190	INSURANCE ALLOWANCE	5.00
10-635-201	FICA	7.38
10-635-202	HEALTH INSURANCE 1 @ 14472	83.34
10-640-105	SALARY/SECRETARY/K NELSON	131.53
10-640-180	LONGEVITY	3.00
10-640-190	INSURANCE ALLOWANCE	5.00
10-640-201	FICA	10.58
10-640-202	HEALTH INSURANCE 1@ 14472	83.34
10-665-102	SALARY/AG AGENT/ PETERSON	62.40
10-665-105	SALARY/FAMILY COMM HEALTH AGENT	363.46
10-665-180	LONGEVITY	2.25
10-665-190	INSURANCE ALLOWANCE	5.00
10-665-201	FICA	34.20
10-665-420	TELEPHONE / CELL PHONE	14.00
14-575-101	SAL/GRANT FUNDS/TAYLOR	118.62
14-575-102	SAL/COUNTY FUNDS/TAYLOR	5.94
14-575-106	SAL/GRANT FUNDS/MARTINEZ	113.00
14-575-181	LONGEVITY/COUNTY	14.50
14-575-191	INS ALLOW/COUNTY	10.00
14-575-201	FICA/COUNTY	3.21
21-611-101	SALARY/COMMISSIONER/J WILLIAMS	160.56
21-611-102	SALARY ROAD HAND/W YARBRO	146.56
21-611-107	SALARY/ROAD HAND D MASON	146.56
21-611-180	LONGEVITY	12.25
21-611-190	INSURANCE ALLOWANCE	15.00
21-611-201	FICA	36.89
21-611-202	HEALTH INSURANCE/3@ 14472	250.02
21-611-420	CELL PHONE ALLOWANCE	6.00
22-612-101	SALARY/COMMISSIONER/ K WILKS	165.36
22-612-102	SALARY/ROAD HAND/D QUINTANA	146.56
22-612-201	FICA	21.18
22-612-202	HEALTH INSURANCE/ 2@ 14472	166.68
22-612-420	CELL PHONE ALLOWANCE	4.00

23-613-101	SALARY/COMMISSIONER/T BRANNON	160.56	
23-613-102	SALARY/ROAD HAND/ G DAVIS	146.56	
23-613-201	FICA	17.85	
23-613-202	HEALTH INSURANCE/2@ 14472	166.68	
23-613-420	CELL PHONE ALLOWANCE	2.00	
24-614-101	SALARY/COMMISSIONER/ G DALBY, JR	165.36	
24-614-102	SALARY/ROAD HAND/D SPARLIN	146.56	
24-614-201	FICA	22.51	
24-614-202	HEALTH INSURANCE/ 2@ 14472	166.68	
24-614-420	CELL PHONE ALLOWANCE	4.00	
28-675-101	JAIL ADMIN/M COPELAND	183.87	
28-675-102	SHFT SUP JAILER / A GUERRERO	233.06	
28-675-103	F-T JAILER #10/ K BUTLER	169.68	
28-675-105	F-T JAILER/#2/ A CARRILLO	169.68	
28-675-106	F-T JAILER/#3/ N BRADSHAW	192.37	
28-675-107	F-T JAILER/#4/ M RAMIREZ	169.68	
28-675-108	F-T JAILER/#5/ A HAIR	264.38	
28-675-109	F-T JAILER #6/ V PEREZ	1,018.07	
28-675-110	F-T JAILER/#7/ K MELTON	169.68	
28-675-111	F-T JAILER #8 / S HERNANDEZ	51.30	
28-675-112	F-T JAIL #9 / B HARMON	169.68	
28-675-114	P-T JAILER/#2/ E GUERRERO	265.28	
28-675-116	F-T COOK/ #1/ K PARRISH	207.42	
28-675-117	F-T COOK/ #2/ N SOTO	123.15	
28-675-118	P-T COOK/ #1/ R PEREZ	648.00	
28-675-120	MEDICAL JAILER/S WALLACE	163.81	
28-675-121	TRANSPORT PERSONNEL/ A MENDOZA	169.68	
28-675-140	JAIL OVERTIME	2,772.79	
28-675-180	LONGEVITY	17.50	
28-675-190	INSURANCE ALLOWANCE	90.00	
28-675-200	UNIFORM ALLOWANCE (16)	48.75	
28-675-201	FICA	357.08	
28-675-202	HEALTH INSURANCE 21@ 14472	1,139.14	
45-695-101	SALARY/EMS COORDINATOR/TIDWELL	197.46	
45-695-201	FICA/EMS COORDINATOR	15.11	
47-670-101	JEA SALARY	693.00	
47-670-201	FICA	53.02	
47-670-203	TCDRS	39.57	
97-695-101	SALARY/ MTC COORD / BEGGS	1,411.84	
97-695-105	TEMPORARY/ MTC COORD	75.85	
97-695-180	LONGVITY/ MTC COORD	4.75	
97-695-190	INS ALLOWANCE / MTC COORD	5.00	
97-695-195	UNIFORM ALLOWANCE/ MTC COORD	3.25	
97-695-201	FICA/ MTC COORDINATOR	18.72	
97-695-202	HEALTH INS / MTC COORD	83.34	
10-220-107	ACCRUED PAYROLL		14,163.44
10-400-203	TCDRS		13.73
10-403-203	TCDRS		13.88
10-405-101	JEA SALARY		577.50
10-405-201	FICA		44.18
10-405-203	TCDRS		44.30
10-455-203	TCDRS		2.88
10-456-203	TCDRS		2.20
10-475-203	TCDRS		14.37
10-497-203	TCDRS		15.88
10-499-203	TCDRS		13.05
10-510-203	TCDRS PEREZ & NAVARRO		10.12
10-560-111	SHERIFF DEPUTY OVERTIME		180.64
10-560-203	TCDRS		1.65
10-635-203	TCDRS		4.25
10-640-203	TCDRS		5.56
14-200-107	ACCRUED PAYROLL		22.80
14-575-103	SAL/GRANT / JPO		201.93
14-575-107	SAL/COUNTY/MARTINEZ		17.50
14-575-203	TCDRS/COUNTY		23.04
21-200-107	ACCRUED PAYROLL		757.99
21-611-203	TCDRS		15.85
22-200-107	ACCRUED WAGES PAYABLE		456.99
22-612-180	LONGEVITY		14.00
22-612-190	INSURANCE ALLOWANCE		20.00
22-612-203	TCDRS		12.79
23-200-107	ACCRUED WAGES PAYABLE		408.00

23-613-180	LONGEVITY		50.25
23-613-190	INSURANCE ALLOWANCE		20.00
23-613-203	TCDRS		15.40
24-200-240	ACCRUED WAGES PAYABLE		463.70
24-614-180	LONGEVITY		9.00
24-614-190	INSURANCE ALLOWANCE		20.00
24-614-203	TCDRS		12.41
28-200-240	ACCRUED SALARIES/JAIL		6,116.71
28-675-104	F-T JAILER #1/ J MORALES		848.39
28-675-113	P-T JAILER/#1/		480.19
28-675-115	P-T JAILER/#3/ J LERMA		721.97
28-675-119	P-T COOK/ #2/		540.00
28-675-203	TCDRS		86.79
45-200-240	ACCRUED SALARIES		208.97
45-695-203	TCDRS/EMS COORDINATOR		3.60
47-200-107	ACCRUED SALARIES		785.59
97-200-107	ACCRUED WAGES		1,600.24
97-695-203	TDCRS/ MTC COORD		2.51
Total		29,044.24	29,044.24
Adjusting Journal Entries JE # 9			
To reverse prior year deferred HAVA grant.			
46-200-136	UNSPENT GRANT FUNDS	57,247.20	
46-300-175	HAVA/ CLERK INTEREST	86.89	
46-300-190	HAVA ELECTION SECURITY GRANT		14,036.00
46-696-185	HAVA CARES ACT EXPENSES		43,298.09
Total		57,334.09	57,334.09
Adjusting Journal Entries JE # 10			
To put funds back into balance.			
28-300-185	TRANSFER IN FROM GEN FUND	1,179.81	
46-300-185	HAVA CARES ACT GRANT	15.00	
10-300-185	TRANSFER IN/OUT GENERAL FUND		1,179.81
48-300-185	TRANSFER IN FROM RESERVE		15.00
Total		1,194.81	1,194.81
Adjusting Journal Entries JE # 11			
To reclass grant proceeds to grant revenue.			
10-510-460	MAINTENANCE/GWD CORRECTIONAL FACIL	41,806.00	
10-320-621	LAW ENFORCEMENT EDUC/CONST		41,806.00
Total		41,806.00	41,806.00

Adjusting Journal Entries JE # 12

To adjust accrued vacation for 2023.

10-200-170	ACCRUED VACATION/PERSONAL LEAVE	2,699.55	
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS	256.87	
10-455-175	JP #1 OFFICE/ACCRUED BENEFITS	351.25	
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS	147.60	
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS	0.11	
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS	63.51	
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS	228.91	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	880.44	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	246.60	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	208.74	
10-561-175	ACCRUED BENEFITS	454.60	
10-561-175	ACCRUED BENEFITS	712.40	
10-635-175	ACCRUED BENEFITS	469.48	
21-611-175	R&B #1/ACCRUED BENEFITS	1,465.60	
22-200-170	ACCRUED VACATION/PERSONAL LEAVE	1,025.92	
23-200-170	ACCRUED VACATION/PERSONAL LEAVE	1,282.40	
28-200-170	ACCRUED VACATION/PERSONAL LEAVE	2,162.07	
28-675-175	ACCRUED BENEFITS	315.68	
28-675-175	ACCRUED BENEFITS	20.67	
28-675-175	ACCRUED BENEFITS	666.40	
28-675-175	ACCRUED BENEFITS	78.92	
28-675-175	ACCRUED BENEFITS	270.00	
28-675-175	ACCRUED BENEFITS	1,578.40	
30-200-170	ACCRUED VACATION	220.62	
10-400-175	JUDGE'S OFFICE/ACCRUED BENEFITS		878.21
10-402-175	EMC OFFICE/ACCRUED BENEFITS		117.24
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS		618.40
10-456-175	JP #2 OFFICE/ACCRUED BENEFITS		0.10
10-475-175	CO ATTY OFFICE/ACCRUED BENEFITS		646.57
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS		262.08
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS		661.96
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		880.44
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		1,644.00
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		48.10
10-561-175	ACCRUED BENEFITS		761.60
10-640-175	COUNTY PROG OFFICE/ACCRUED BENEFITS		201.36
21-200-170	ACCRUED VACATION/PERSONAL LEAVE		1,465.60
22-612-175	R&B #2/ACCRUED BENEFITS		1,025.92
23-613-175	R&B #3/ACCRUED BENEFITS		1,282.40
28-675-175	ACCRUED BENEFITS		315.68
28-675-175	ACCRUED BENEFITS		868.12
28-675-175	ACCRUED BENEFITS		769.68
28-675-175	ACCRUED BENEFITS		197.30
28-675-175	ACCRUED BENEFITS		473.52
28-675-175	ACCRUED BENEFITS		1,104.88
28-675-175	ACCRUED BENEFITS		869.28
28-675-175	ACCRUED BENEFITS		493.68
30-670-101	PAYROLL/BAILIFF		220.62
Total		15,806.74	15,806.74

Adjusting Journal Entries JE # 13

To record bond refunding on books.

10-100-105	GENERAL FUND CHECKING	10,210.38	
10-300-201	PAYMENTS TO BOND ESCROW AGENT	4,680,248.22	
10-300-202	BOND ISSUANCE COSTS	80,794.28	
18-300-180	MISC INCOME/ JAIL BONDS	10,210.38	
28-300-185	TRANSFER IN FROM GEN FUND	729,763.00	
10-300-198	DEBT PROCEEDS		4,031,279.50
10-300-202	BOND ISSUANCE COSTS		10,210.38
10-410-201	TRANSFER TO COUNTY JAIL		729,763.00
18-100-105	MISC INCOME CHECKING		10,210.38
28-100-151	FUNDS HELD-OPERATIONS		729,500.76
28-310-112	INTEREST INCOME-BOND FUND		262.24
Total		5,511,226.26	5,511,226.26
Total Adjusting Journal Entries		6,769,970.87	6,769,970.87
Total All Journal Entries		6,769,970.87	6,769,970.87