

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

**CERTIFIED PUBLIC ACCOUNTANTS**

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**8215 NASHVILLE AVENUE**

**LUBBOCK, TEXAS 79423-1954**

December 20, 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, 2024, and have issued our report thereon dated December 20, 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 April 11, 2024. 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 20, 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 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: **2024 Garza County**  
Period Ending: **9/30/2024**  
Trial Balance: **017 W - Trial Balance**  
Workpaper: **017 W - Combined Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To roll forward fund balances.			
10-435-154	GRAND JURY	124.24	
18-200-100	MISC INCOME FUND BALANCE	120.00	
20-200-100	MVR 5 FEE/ PREC USE FUND BALANCE	1,103.19	
22-200-100	FUND BALANCE ACCOUNT/R&B #2	73.00	
24-614-450	REPAIRS & SUPPLIES	5,116.34	
28-200-100	GARZA CO JAIL FACILITY FUND BALANCE	18,726.49	
35-200-100	FUND BALANCE ACCOUNTS	310.00	
47-200-100	JEA FUND BALANCE	1,642.96	
72-200-100	COUNTY JURY FUND BALANCE	120.00	
77-200-100	LANGUAGE ACCESS FUND BALANCE	27.00	
78-200-100	COURT FACILITY FEE FUND BALANCE	180.00	
79-200-100	CLERK OF THE COURT FUND BALANCE	480.00	
10-200-100	FUND BALANCE ACCOUNT/GENERAL FUND		124.24
18-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		120.00
20-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		1,103.19
22-612-450	REPAIRS & SUPPLIES		73.00
24-200-100	FUND BALANCE ACCOUNT/R&B #4		5,116.34
28-310-110	OUT/CO PRISONER HSG/ 60 PER IMD AVG		7,181.00
28-310-120	OUT/CO PRISONER MEDICAL		11,545.49
35-330-403	CLERK RMF REVENUES		310.00
47-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		1,642.96
72-300-100	COUNTY JURY FUND REVENUE		120.00
77-300-100	LANGUAGE ACCESS FUND REVENUE		27.00
78-300-100	COURT FACILITY FEE FUND REVENUE		180.00
79-300-100	CLERK OF THE COURT REVENUE		480.00
<b>Total</b>		<b>28,023.22</b>	<b>28,023.22</b>
<b>Adjusting Journal Entries JE # 2</b>			
To correct deferred revenues for 2024 grant programs.			
25-200-134	DEFERRED ARP FUNDS	415,680.65	
25-300-110	ARP REVENUE		415,680.65
<b>Total</b>		<b>415,680.65</b>	<b>415,680.65</b>
<b>Adjusting Journal Entries JE # 3</b>			
To reclass interfund transfers to appropriate accounts.			
10-300-185	TRANSFER IN/OUT GENERAL FUND	10,000.00	
18-300-100	MISC INCOME REVENUE	57,056.00	
18-300-185	TRANSFERS IN/OUT	20,000.00	
24-300-170	MISCELLANEOUS REVENUE/R&B #4	35,000.00	
95-300-185	TRANSFERS IN/OUT	250.00	
10-410-510	Group Life Benefit		10,000.00
18-300-185	TRANSFERS IN/OUT		57,056.00
18-400-460	MISC INCOME GROUP LIFE BENEFIT		20,000.00
24-300-185	TRANSFERS IN		35,000.00
95-630-101	GARZA CO SCHOOL PERM/EXPENSE		250.00
<b>Total</b>		<b>122,306.00</b>	<b>122,306.00</b>
<b>Adjusting Journal Entries JE # 5</b>			
To reclass AP and AR for the 2024 audit and report.			
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	27,001.91	
14-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	2,063.46	
21-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	12,086.52	
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	56,806.99	
23-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	104.92	
24-200-910	PRIOR YR NET PAYABLES/(RECEIVABLES)	5,462.13	
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	12,321.67	
30-200-910	SYSTEM ADDED LIABILITY LINE-ITEM	566.00	
47-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	20,894.71	
87-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	9,680.00	
88-200-900	SYSTEM ADDED LIABILITY LINE-ITEM	5,299.24	
10-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		27,001.91

14-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		2,063.46
21-200-900	SYSTEM LINE ITEM #1		12,086.52
22-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		56,806.99
23-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		104.92
24-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		5,462.13
28-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		12,321.67
30-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		566.00
47-200-910	SYSTEM ADDED LINE ITEM		20,894.71
87-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		9,680.00
88-200-910	SYSTEM ADDED LIABILITY LINE-ITEM		5,299.24
<b>Total</b>		<b>152,287.55</b>	<b>152,287.55</b>

#### Adjusting Journal Entries JE # 6

To reclass entries posted with the wrong date.

10-410-504	POSTAGE & POSTAGE METER	160.99	
10-510-310	COURTHOUSE MAINTENANCE SUPPLIES	38.00	
10-510-310	COURTHOUSE MAINTENANCE SUPPLIES	59.00	
10-510-460	MAINTENANCE/GWD CORRECTIONAL FACIL	5,808.00	
10-650-605	MHMR EXPENSES	38.00	
14-575-311	UTILITIES-OFFICE EXP/ COUNTY	42.00	
22-612-450	REPAIRS & SUPPLIES	116.49	
28-675-456	REPAIR & MAINT/JAIL VANS	487.81	
85-400-600	SB 22 GRANT FUND/ EQUIPMENT	1,055.00	
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		5,808.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		38.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		38.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		59.00
10-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		160.99
14-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		42.00
22-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		116.49
28-200-900	SYSTEM ADDED LIABILITY LINE-ITEM		487.81
85-200-900	SYSTEM ADDED LIABILITY LINE ITEM		1,055.00
<b>Total</b>		<b>7,805.29</b>	<b>7,805.29</b>

#### Adjusting Journal Entries JE # 7

To true up other receivables for 2024.

10-350-670	GWD FACILITY COMM	47,436.98	
10-350-675	GWD CAPITAL RESERVES	6,468.68	
28-100-150	ACCOUNTS RECEIVABLE	73,849.00	
10-100-160	A/R DALBY UNIT		53,905.66
28-310-110	OUT/CO PRISONER HSG/ 60 PER IMD AVG		73,849.00
<b>Total</b>		<b>127,754.66</b>	<b>127,754.66</b>

#### Adjusting Journal Entries JE # 8

To defer revenues in the SB 22 fund for County Attorney Unspent Funds.

85-310-100	SB 22 GRANT FUND REVENUE/CO ATTY	68,617.99	
85-200-134	DEFERRED REVENUE		68,617.99
<b>Total</b>		<b>68,617.99</b>	<b>68,617.99</b>

#### Adjusting Journal Entries JE # 9

To reclass grant funds received to revenue line items.

10-560-452	OOG GRANT #4764901	4,515.60	
10-560-452	OOG GRANT #4764901	10,000.00	
10-340-566	GRANT REVENUE		4,515.60
10-340-566	GRANT REVENUE		10,000.00
<b>Total</b>		<b>14,515.60</b>	<b>14,515.60</b>

#### Adjusting Journal Entries JE # 10

To update property taxes receivable for 2024.

10-100-150	TAXES RECEIVABLE	14,041.49	
10-200-135	DEFERRED REVENUES	5,903.63	
21-100-150	TAXES RECEIVABLE #1	1,276.33	
22-100-150	TAXES RECEIVABLE #2	1,160.30	
23-100-150	TAXES RECEIVABLE #3	734.85	
24-100-150	TAXES RECEIVABLE #4	696.18	
29-100-150	TAXES RECEIVABLE	14,321.47	
10-100-152	ALLOWANCE FOR UNCOLLECT/TAX		19,945.12
21-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		897.52
21-200-260	DEFERRED REVENUES		378.81
22-100-152	ALLOWANCE FOR UNCOLLECTABLE TAXES		815.93
22-200-260	DEFERRED REVENUES		344.37
23-100-152	ALLOWANCE FOR UNCOLL #3		516.75

23-200-260	DEFERRED REVENUES		218.10
24-100-152	ALLOWANCE FOR UNCOLLECTABLE		489.56
24-200-260	DEFERRED REVENUES		206.62
29-200-135	DEFERRED REVENUES - TAXES		14,321.47
<b>Total</b>		<b>38,134.25</b>	<b>38,134.25</b>

#### Adjusting Journal Entries JE # 11

To record accrued wages for 2024.

10-400-101	SALARY - JUDGE NORMAN	52.52
10-400-109	STATE SUPPLEMENT/JUDGE	3.00
10-400-190	INSURANCE ALLOWANCE	4.25
10-400-201	FICA	43.27
10-400-202	HEALTH INSURANCE 2@15330	12.82
10-400-420	TELEPHONE/CELL PHONE	56.64
10-402-105	OVERTIME/EMER MGT COOR	1.50
10-402-201	FICA/EMERG MGT COORDINATOR	21.64
10-403-101	SALARY/CLERK/ T LAURENCE	52.76
10-403-103	SALARY/DEPUTY/ G CLEMMONS	37.34
10-403-190	INSURANCE ALLOWANCE	7.89
10-403-201	FICA	64.91
10-403-202	HEALTH INSURANCE 3@ 15330	14.44
10-455-101	SALARY/JP #1/G TERRY	50.60
10-455-105	SALARY/CLERK/A ABRAHAM	3.00
10-455-190	INSURANCE ALLOWANCE	4.10
10-455-201	FICA	43.27
10-455-202	HEALTH INSURANCE 2@ 15330	10.99
10-456-101	SALARY/JP #2/A MASSEY	46.17
10-456-105	SALARY/CLERK/ T SELF	3.00
10-456-190	INSURANCE ALLOWANCE	3.76
10-456-201	FICA	43.27
10-456-202	HEALTH INSURANCE 2@ 15330	10.33
10-475-101	SALARY/ATTORNEY/T WEEMS	50.36
10-475-190	INSURANCE ALLOWANCE	0.82
10-475-201	FICA	21.64
10-475-202	HEALTH INSURANCE 2@ 15330	12.76
10-497-101	SALARY/TREASURER/L TERRY	47.26
10-497-104	SALARY/DEPUTY/ T YARBRO	48.71
10-497-190	INSURANCE ALLOWANCE	7.00
10-497-201	FICA	64.91
10-497-202	HEALTH INSURANCE 3@ 15330	16.87
10-499-101	SALARY/TAX A-C/N WALLACE	46.52
10-499-104	SALARY/DEPUTY/	1.50
10-499-203	TCDRS	38.40
10-510-102	SALARY/JANITOR-DRIVER/Y NAVARRO	50.40
10-510-103	SALARY/CSR/ W PEREZ	3.00
10-510-190	INSURANCE ALLOWANCE/NAVARRO & PEREZ	205.70
10-510-201	FICA	43.27
10-510-202	HEALTH INS 2 @ 15330./PEREZ & NAVAR	170.12
10-510-203	TCDRS PEREZ & NAVARRO	2,596.93
10-550-104	SALARY/DEPUTY/	20.40
10-550-315	UNIFORM ALLOWANCE	27.12
10-560-101	CHIEF DEPUTY/ T TAYLOR	144.88
10-560-102	SHERIFF DEPUTY/ T JOHNSON	114.05
10-560-104	SHERIFF DEPUTY/ A CARRILLO	144.06
10-560-105	SHERIFF DEPUTY/ S THORNTON	51.60
10-560-107	SHERIFF DEPUTY/	40.22
10-560-110	Sheriff Admin Asst/M QUINTANA	2,040.80
10-560-111	SHERIFF DEPUTY OVERTIME	10.50
10-560-180	LONGEVITY	30.00
10-560-190	INSURANCE ALLOWANCE	108.84
10-560-202	HEALTH INSURANCE 8@ 15330	119.26
10-560-315	UNIFORM ALLOWANCE 7@ 65 EA PER MO	80.81
10-561-101	CHIEF DISPATCHER/ C CIMENTAL	51.36
10-561-102	F-T DISPATCH/ A GARZA	8.62
10-561-103	F-T DISPATCH/ J CARROLL	51.36
10-561-104	F-T DISPATCH/ S GOMEZ	51.36
10-561-108	P-T DISPATCH/ A ORTIZ	46.60
10-561-113	OVERTIME	4.50
10-561-180	LONGEVITY	60.00
10-561-200	UNIFORM ALLOWANCE	26.50
10-561-201	FICA	108.18
10-561-202	HEALTH INSURANCE 5@ 15330	40.95

10-562-101	SALARY/SHERIFF/T MORGAN	1.50	
10-562-203	TCDRS	35.17	
10-635-102	SALARY/DIRECTOR/C ATKINSON	1.50	
10-635-190	INSURANCE ALLOWANCE	2.81	
10-635-201	FICA	21.64	
10-635-202	HEALTH INSURANCE 1 @ 15330	4.72	
10-635-203	TCDRS	96.29	
10-640-105	SALARY/SECRETARY/K NELSON	1.50	
10-640-190	INSURANCE ALLOWANCE	7.48	
10-640-201	FICA	21.64	
10-640-202	HEALTH INSURANCE 1@ 15330	9.20	
10-640-203	TCDRS	22.72	
10-665-102	SALARY/AG AGENT/ PETERSON	21.81	
10-665-105	SALARY/FAMILY COMM HEALTH AGENT	3.00	
10-665-180	LONGEVITY	30.00	
10-665-190	INSURANCE ALLOWANCE	5.93	
14-575-103	SAL/GRANT / JPO WEBB	1,269.24	
14-575-104	SAL / JPO	72.00	
14-575-106	SAL/GRANT FUNDS/ GOMEZ	572.40	
14-575-201	FICA/COUNTY	54.49	
14-575-202	HEALTH INS/COUNTY	383.25	
14-575-203	TCDRS/COUNTY	49.23	
21-611-101	SALARY/COMMISSIONER/J WILLIAMS	23.33	
21-611-102	SALARY ROAD HAND/W YARBRO	52.80	
21-611-107	SALARY/ROAD HAND H SMITH	52.80	
21-611-201	FICA	7.06	
21-611-202	HEALTH INSURANCE/3@ 15330	64.91	
21-611-203	TCDRS	16.44	
22-612-102	SALARY/ROAD HAND/ E ZAMORA	52.81	
22-612-201	FICA	3.32	
22-612-202	HEALTH INSURANCE/ 2@ 15330	43.27	
22-612-203	TCDRS	8.88	
23-613-101	SALARY/COMMISSIONER/T BRANNON	23.33	
23-613-102	SALARY/ROAD HAND/ G DAVIS	52.80	
23-613-180	LONGEVITY	3.00	
23-613-190	INSURANCE ALLOWANCE	30.00	
23-613-201	FICA	8.35	
23-613-202	HEALTH INSURANCE/2@ 15330	43.27	
23-613-203	TCDRS	13.37	
24-614-102	SALARY/ROAD HAND/D SPARLIN	52.81	
24-614-180	LONGEVITY	3.00	
24-614-190	INSURANCE ALLOWANCE	30.00	
24-614-201	FICA	6.57	
24-614-202	HEALTH INSURANCE/ 2@ 15330	43.27	
24-614-203	TCDRS	12.08	
28-675-103	F-T JAILER #10/ K BUTLER	142.06	
28-675-104	F-T JAILER #1/ Y MARTINEZ	1,018.06	
28-675-111	F-T JAILER #8 / S HERNANDEZ	142.06	
28-675-113	P-T JAILER/#1/ E DONG	289.63	
28-675-115	P-T JAILER/#3/ T PEREZ	246.82	
28-675-116	F-T COOK/ #1/ K PARRISH	54.98	
28-675-117	F-T COOK/ #2/ N SOTO	48.90	
28-675-118	P-T COOK/ #1/ R PEREZ	51.14	
28-675-119	P-T COOK/ #2/E RUIZ	603.90	
28-675-120	MEDICAL JAILER/S WALLACE	140.63	
28-675-180	LONGEVITY	3.00	
28-675-200	UNIFORM ALLOWANCE (16)	19.50	
28-675-201	FICA	4.42	
28-675-202	HEALTH INSURANCE 22@ 15330	1,308.00	
28-675-203	TCDRS	111.32	
45-695-101	SALARY/EMS COORDINATOR/TIDWELL	57.60	
45-695-201	FICA/EMS COORDINATOR	4.41	
45-695-203	TCDRS/EMS COORDINATOR	7.25	
47-670-101	JEA SALARY	34.92	
47-670-201	FICA	2.67	
47-670-203	TCDRS	4.84	
47-670-590	CO ELECTION EXPENSE	233.40	
85-400-450	SB 22 GRANT FUND/ SHERIFF'S SALARY	5,907.73	
97-200-107	ACCRUED WAGES	91.60	
97-695-180	LONGVITY/ MTC COORD	1.50	
10-220-107	ACCRUED PAYROLL		2,486.01
10-402-101	SALARY/EMERGENCY MGT COORDINATOR		166.70

10-402-190	INS ALLOW/EMERG MGT COORDINATOR	8.30
10-402-202	BCBS/Emer Mgt Coord@ 15330	2.09
10-403-105	SALARY/ DEPUTY/ S KIMBERLIN	3.00
10-403-180	LONGEVITY	30.00
10-475-109	STATE SUPPLEMENT/ATTORNEY	6.00
10-497-105	DEPUTY TREASURER SALARY/C TADLOCK	3.00
10-499-103	SALARY/DEPUTY/P MASON	762.13
10-499-180	LONGEVITY	30.00
10-499-190	INSURANCE ALLOWANCE	55.98
10-499-201	FICA	318.34
10-499-202	HEALTH INSURANCE 2@ 15330	34.87
10-550-101	SALARY/CONSTABLE #1/D GRAVES	864.48
10-550-105	SALARY/SECRETARY/ L HERNANDEZ	259.33
10-550-108	OVERTIME/CONSTABLE OFFICE	9.00
10-550-190	INSURANCE ALLOWANCE	87.46
10-550-201	FICA	339.98
10-550-202	HEALTH INSURANCE 2@ 15330	58.76
10-550-203	TCDRS	19.50
10-560-106	SHERIFF DEPUTY/ M MARTINEZ	1,208.34
10-560-201	FICA	378.49
10-560-203	TCDRS	19.50
10-561-105	F-T DISPATCH/ J MENJARES	12.29
10-561-190	INSURANCE ALLOWANCE	30.00
10-561-203	TCDRS	386.56
10-562-200	UNIFORM ALLOWANCE	29.13
10-562-201	FICA	60.80
10-562-202	HEALTH INSURANCE	16.48
14-200-107	ACCRUED PAYROLL	1,208.26
14-575-101	SAL/GRANT FUNDS/	711.74
14-575-102	SAL/COUNTY FUNDS/	35.61
14-575-105	O.T./COUNTY FUNDS/ARGUELL	313.00
14-575-181	LONGEVITY/COUNTY	72.00
14-575-191	INS ALLOW/COUNTY	60.00
21-200-107	ACCRUED PAYROLL	184.34
21-611-180	LONGEVITY	3.00
21-611-190	INSURANCE ALLOWANCE	30.00
22-200-107	ACCRUED WAGES PAYABLE	88.78
22-612-180	LONGEVITY	19.50
23-200-107	ACCRUED WAGES PAYABLE	174.12
24-200-240	ACCRUED WAGES PAYABLE	147.73
28-200-240	ACCRUED SALARIES/JAIL	1,606.69
28-675-102	SHFT SUP JAILER / A GUERRERO	34.11
28-675-106	F-T JAILER/#3/ N BRADSHAW	47.35
28-675-108	F-T JAILER/#5/ I ARRIAZOLA	94.70
28-675-114	P-T JAILER/#2/ E GUERRERO	740.44
28-675-140	JAIL OVERTIME	1,631.13
28-675-190	INSURANCE ALLOWANCE	30.00
45-200-240	ACCRUED SALARIES	69.26
47-200-107	ACCRUED SALARIES	275.83
85-200-107	ACCRUED WAGES PAYABLE	5,907.73
97-695-105	TEMPORARY/ MTC COORT	75.85
97-695-201	FICA/ MTC COORDINATOR	5.62
97-695-202	HEALTH INS / MTC COORD	11.36
97-695-203	TDCRS/ MTC COORD	0.27

Total

21,264.94

21,264.94

#### Adjusting Journal Entries JE # 12

To update accrued vacation liability for 2024.

10-400-175	JUDGE'S OFFICE/ACCRUED BENEFITS	8.41
10-402-175	EMC OFFICE/ACCRUED BENEFITS	183.32
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS	893.89
10-455-175	JP #1 OFFICE/ACCRUED BENEFITS	865.69
10-456-175	JP #2 OFFICE/ACCRUED BENEFITS	38.47
10-475-175	CO ATTY OFFICE/ACCRUED BENEFITS	843.29
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS	365.62
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS	213.04
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS	301.11
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS	259.01
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	880.44
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	123.30
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	560.28
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	400.20



10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	389.64	
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS	800.40	
10-561-175	ACCRUED BENEFITS	377.60	
10-561-175	ACCRUED BENEFITS	899.60	
10-561-175	ACCRUED BENEFITS	226.56	
10-561-175	ACCRUED BENEFITS	377.60	
10-561-175	ACCRUED BENEFITS	288.24	
10-640-175	COUNTY PROG OFFICE/ACCRUED BENEFITS	584.83	
10-670-175	ACCRUED BENEFITS	278.03	
21-200-170	ACCRUED VACATION/PERSONAL LEAVE	1,524.16	
22-200-170	ACCRUED VACATION/PERSONAL LEAVE	732.80	
23-613-175	R&B #3/ACCRUED BENEFITS	776.80	
24-614-175	R&B #4/ACCRUED BENEFITS	88.00	
28-675-175	ACCRUED BENEFITS	1,104.88	
28-675-175	ACCRUED BENEFITS	1,154.52	
28-675-175	ACCRUED BENEFITS	785.46	
28-675-175	ACCRUED BENEFITS	473.52	
28-675-175	ACCRUED BENEFITS	394.60	
28-675-175	ACCRUED BENEFITS	1,014.16	
28-675-175	ACCRUED BENEFITS	1,673.40	
45-695-175	EMS COORD DEPT/ACCRUED BENEFITS	434.06	
10-200-170	ACCRUED VACATION/PERSONAL LEAVE		5,905.13
10-403-175	CLERK'S OFFICE/ACCRUED BENEFITS		361.19
10-475-175	CO ATTY OFFICE/ACCRUED BENEFITS		751.83
10-497-175	CO TREAS OFFICE/ACCRUED BENEFITS		393.75
10-499-175	CO TAX A/C OFFICE/ACCRUED BENEFITS		63.51
10-510-175	C-H MAINT DEPT/ACCRUED BENEFITS		133.94
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		880.44
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		904.20
10-560-175	SHERIFF'S DEPT/ACCRUED BENEFITS		723.20
10-635-175	ACCRUED BENEFITS		41.38
21-611-175	R&B #1/ACCRUED BENEFITS		1,524.16
22-612-175	R&B #2/ACCRUED BENEFITS		732.80
23-200-170	ACCRUED VACATION/PERSONAL LEAVE		776.80
24-200-170	ACCRUED VACATION/PERSONAL LEAVE		88.00
28-200-170	ACCRUED VACATION/PERSONAL LEAVE		4,008.73
28-675-175	ACCRUED BENEFITS		59.19
28-675-175	ACCRUED BENEFITS		315.68
28-675-175	ACCRUED BENEFITS		236.76
28-675-175	ACCRUED BENEFITS		399.84
28-675-175	ACCRUED BENEFITS		236.76
28-675-175	ACCRUED BENEFITS		78.92
28-675-175	ACCRUED BENEFITS		80.86
28-675-175	ACCRUED BENEFITS		1,183.80
45-200-170	ACCRUED VACATION/PERSONAL LEAVE		434.06
<b>Total</b>		<b>20,314.93</b>	<b>20,314.93</b>
<b>Adjusting Journal Entries JE # 13</b>			
To reclassify bond issuance costs.			
87-400-454	BOND ISSUANCE COSTS	79,760.70	
87-300-100	CERT OF OBLIGATION REVENUE		79,760.70
<b>Total</b>		<b>79,760.70</b>	<b>79,760.70</b>
<b>Adjusting Journal Entries JE # 14</b>			
To record leasing activity for 2024.			
10-550-499	VEHICLE LEASE/YARBRO	73,362.50	
10-560-457	LEASE ON VEHICLES	476,181.10	
10-665-571	VEHICLE LEASE PAYMENT/ Ag	107,783.75	
14-575-427	TRAVEL/COUNTY	8,468.75	
10-300-198	DEBT PROCEEDS		603,827.35
10-300-199	PROCEEDS FROM SALE OF ASSETS		53,500.00
14-300-198	DEBT PROCEEDS		3,468.75
14-300-199	PROCEEDS FROM THE SALE OF FIXED ASSETS		5,000.00
<b>Total</b>		<b>665,796.10</b>	<b>665,796.10</b>
<b>Total Adjusting Journal Entries</b>		<b>1,762,261.88</b>	<b>1,762,261.88</b>
<b>Total All Journal Entries</b>		<b>1,762,261.88</b>	<b>1,762,261.88</b>