

EASTLAND COUNTY, TEXAS

Report to the Honorable County Judge and
Commissioners Comprising the Commissioners
Court of Eastland County, Texas

September 30, 2023



June 21, 2024

To the Honorable County Judge and Commissioners
Comprising the Commissioners' Court of
Eastland County, Texas

This letter is to inform the Commissioners' Court of Eastland County (the "County") about significant matters related to the conduct of our audit as of and for the year ended September 30, 2023, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America has been described to you in our arrangement letter dated March 18, 2024. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication dated March 18, 2024 regarding the planned scope and timing of our audit and identified significant risks.

Significant Risks of Material Misstatement

Our audit of the basic financial statements includes the performance of risk assessment procedures to identify risks of material misstatement, whether due to fraud or error. As part of these risk assessment procedures, we determine whether any risks identified are a significant risk. A significant risk is an identified and assessed risk of material misstatement that requires special audit consideration in our professional judgment. As part of our risk assessment procedures, we identified the following risks as significant risks throughout the audit:

Risk Name	Risk Description	Planned Response
Management override	Management override of controls.	Obtaining an understanding of financial reporting processes and controls over journal entries and other adjustments; making inquiries of management and others.
Revenue Recognition	Revenue could be recognized that is not substantiated and could misstate the financial statements.	Increased supervision and use of more experienced staff.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

In our meeting with you, we will discuss our views about the qualitative aspects of Eastland County's significant accounting practices, including significant accounting policies, significant unusual transactions, accounting estimates and financial statement disclosures. The following is a list of the matters that will be discussed, including the significant estimates, that you may wish to monitor for your oversight responsibilities of the financial reporting process:

- The County adopted *GASB Statement No. 96, Subscription-Based Information Technology Arrangements* during the current audit period.
- Significant accounting estimates during the current audit period included the following:
 1. Pension Plan Status – Management's periodic evaluation of the adequacy of the allowance is based on actuarial valuations as a percentage of the covered payroll of participating employees. Actuarial valuations are performed every three years.
 2. Capital Assets / Depreciation – Management estimates useful lives of capital assets based on the type and life expectancy.
 3. Allowance for Doubtful Accounts – Management evaluates outstanding accounts receivable balances and determines which balances are expected to be collected based on collection history.
- There were no unusual transactions or alternative treatments of accounting policies and practices related to material items during the current audit period.

Audit Adjustments and Uncorrected Misstatements

Management corrected the material misstatements that were identified as a result of our audit procedures which are included in **Corrected Misstatements Exhibit**.

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

We identified the following misstatements (i.e., omitted, incomplete, and (or) inaccurate disclosures) that management has concluded are immaterial to the financial statements taken as a whole:

- None were noted during the current audit period.

Disagreements With Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments or any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultation With Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed With Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management. Other issues that we did discuss included:

- Business conditions affecting the entity and business plans and strategies that may affect the risk of material misstatement.

- Discussions or correspondence in connection with the initial or recurring engagement of the auditor including, among other matters, any discussions or correspondence regarding accounting practices or the application of auditing standards.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Management Representations

See the **Management Representation Letter Exhibit** attached for a copy of the management representation letter.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to Eastland County, Texas.

This report is intended solely for the information and use of the Honorable County Judge and Commissioners comprising the Commissioners' Court of Eastland County, Texas, and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Condly and Company, L.L.P.

Certified Public Accountants

EASTLAND COUNTY, TEXAS

EXHIBIT – Management Representation Letter
September 30, 2023

COUNTY of EASTLAND



Shelby Williams
County Court
Coordinator

David Hulum
County Judge
100 W. Main, Ste.203
Eastland, Texas 76448
254-629-1263
FAX- 254-629-6090

Ginger Cox
Administrative Assistant/
Indigent Health Care Coordinator

June 21, 2024

Condley and Company, L.L.P.
P.O. Box 2993
Abilene, Texas 79604

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Eastland County, Texas as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of June 21, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated March 18, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current event and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with the primary government having accountability for Eastland County, Texas, component units for which Eastland County, Texas is accountable, other organizations for which the nature and significance of their relationship with Eastland County, Texas are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, joint ventures in which Eastland County, Texas has an interest, and jointly governed organizations in which Eastland County, Texas participates, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund

transfers, long-term loans, leasing arrangements, and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

6. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, that are:
 - a. Component units.
 - b. Other organizations for which the nature and significance of their relationship with Eastland County, Texas are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - c. Jointly governed organizations in which we participated.
9. We have identified for you all of our funds, governmental functions, and identifiable business-type activities.
10. We have properly classified all funds and activities.
11. We have properly determined and reported the major governmental and enterprise funds based on the required quantitative criteria. We have determined the following funds to be major for public interest reasons: General, Road and Bridge, Grants and ARPA fund. We believe that all judgmentally determined major funds are particularly important to the financial statement users.
12. We are responsible for compliance with laws and regulations applicable to Eastland County, Texas including adopting, approving, and amending budgets.
13. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
14. We are responsible for determining that significant events or transactions that have occurred since the balance sheet date and through June 21, 2024 have been recognized or disclosed in the financial statements. No events or transactions other than those disclosed in the government wide financial statements have occurred subsequent to the balance sheet date and through June 21, 2024 that would require recognition or disclosure in the government wide financial statements. We further represent that as of June 21, 2024, the financial statements were complete in a form and format that complied with accounting principles generally accepted in the United States of America, and all approvals necessary for issuance of the financial statements had been obtained.
15. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 and/or GASB No. 10.
16. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private that is not disclosed in the financial statement.

17. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
18. We have no knowledge of uncorrected misstatements in the financial statements.

Information Provided

19. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
20. All transactions have been recorded in the accounting records and are reflected in the financial statements.
21. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
22. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.
23. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
24. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.
25. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
26. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
27. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Entity's ability to record, process, summarize, and report financial data.
28. We are aware of no communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting practices.

29. We have evaluated the County's ability to continue as a going concern and prepared the financial statements under the going concern basis.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

30. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
31. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
32. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
33. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
34. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
35. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
36. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
37. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contract and grant agreements; or abuse that the auditor reports.
38. Has a process to track the status of audit findings and recommendations.
39. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
40. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.
41. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) we confirm:

42. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
43. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
44. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs in existence prior to December 26, 2014, as well as for funding increments and new awards obtained after that date.
45. Management has prepared the schedule of expenditures of federal awards in accordance with Uniform Guidance, and has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance.
46. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance.
47. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program. Management has further identified each award resulting from programs in existence prior to December 26, 2014 and funding increments or new awards obtained after that date.
48. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
49. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was not such noncompliance.
50. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
51. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
52. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
53. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
54. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the

objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

55. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance (if applicable).
56. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
57. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
58. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
59. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
60. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
61. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
62. If applicable, management has monitored subrecipients to determine that they have expended passthrough assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of Uniform Guidance.
63. If applicable, management has issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, management has followed up to ensure that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
64. If applicable, management has considered the results of subrecipient monitoring and audits, and has made any necessary adjustments to the auditee's own books and records.
65. Management has charged costs to federal awards in accordance with applicable cost principles and the Uniform Guidance.
66. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
67. The reporting package does not contain protected personally identifiable information.
68. Management has accurately completed the appropriate sections of the data collection form.

69. If applicable, management has disclosed all contracts or other agreements with service organizations.
70. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Supplementary Information

71. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
 - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
72. With respect to Management's Discussion and Analysis, Schedules of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - General Fund, Road and Bridge Fund and Grant Fund, Schedule of Changes in Net Pension Liability and Related Ratios - Pension Plan, Schedule of Contributions - Pension Plan, and Schedule of Changes in Total OPEB liability and Related Ratios - Other Post-Employment Benefits - Group Term Life and Health Care presented as required by accounting principles generally accepted in the United States of America to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
The methods of measurement or presentation have not changed from those used in the prior period.
73. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.


Eastland County, Texas



David Hulum, County Judge



Andy Maxwell
Commissioner, Precinct #1



Ronnie Wilson
Commissioner, Precinct #3



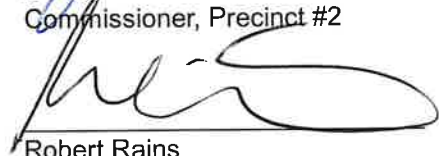
Christina Dodrill
County Treasurer



David Cherry
Adult Probation



James Crenshaw
Commissioner, Precinct #2



Robert Rains
Commissioner, Precinct #4



Loretta Key
County Auditor



Robin Carouth
Juvenile Probation

EASTLAND COUNTY, TEXAS
EXHIBIT – Corrected Misstatements
September 30, 2023

Eastland County
Summary of Audit Adjustments
Year Ended September 30, 2023

Name	Account No	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments					(1,959,224.93)
DEFERRED REVENUE	026-2230-00000 SRF36	1,337,743.45			
ARPA Grant-US Treasury	026-3330-22500 SRF36		(1,337,743.45)		
To adjust revenue for grants to actual.					
		1,337,743.45	(1,337,743.45)	(621,481.48)	1,337,743.45
Misc Expense (Income)	099.NEW.1 GF01		(60.00)		
FUND BALANCE	039-2710-00000 SRF05		(30.00)		
JANITORIAL SUPPLIES	039-5620-33200 SRF05	30.00			
FUND BALANCE	044-2710-00000 SRF10		(26,348.49)		
REFUND DUE TO CJAD	044-3450-40000 SRF10	26,348.49			
DUE FROM TJJD	045-1150-22000 SRF11		(6,212.32)		
FUND BALANCE	045-2710-00000 SRF11	6,212.32			
FUND BALANCE	099-2710-00000 GF01	60.00			
To adjust opening balances to actual.					
		32,650.81	(32,650.81)	(647,799.97)	(26,318.49)
DUE FROM OTHER GOVERNMENTS	025-1300-00000 SRF02	240,077.00			
TXGLO-MIT GRANT	025-3330-40000 SRF02		(240,077.00)		
Client proposed entry.					
		240,077.00	(240,077.00)	(407,722.97)	240,077.00
DCI POLICW VEHICLE GRANT	025-6900-32700 SRF02	87,167.00			
TXCDBG 7218007DAM REP	025-6900-50600 SRF02		(87,167.00)		
Client Proposed entry JN03718C.					
		87,167.00	(87,167.00)	(494,889.97)	(87,167.00)
DUE FROM GRANTS FUND	010-1310-02500 GF01	87,167.00			
VEHICLES	010-5600-57400 GF01		(87,167.00)		
DUE TO GENERAL FUND	025-2070-01000 SRF02		(87,167.00)		
TXCDBG 7218007DAM REP	025-6900-50600 SRF02	87,167.00			
Client Proposed entry JN03718.					
		174,334.00	(174,334.00)	(407,722.97)	87,167.00

DEFERRED REVENUE	010-2230-00000 GF01		(16,410.23)		
Opioid Settlement	010-3390-84000 GF01	16,410.23			
Client Proposed entry JN03717.					
		16,410.23	(16,410.23)	(424,133.20)	(16,410.23)

CD - NORMA HARLAN 31731	877-1000-10800 AF01		(2.95)		
FUNDS HELD FOR OTHERS	877-2000-59000 AF01	2.95			
CASH IN BANK - CARL SITTING	878-1030-30000 AF01		(116.90)		
FUNDS HELD FOR OTHERS	878-2000-59000 AF01	116.90			
INMATE COMMISSARY - FFB	879-1000-10300 AF01		(16,365.77)		
INMATE COMMISSARY - FFB	879-1000-10300 AF01	103,816.15			
FUNDS HELD FOR OTHERS	879-2000-59000 AF01	16,365.77			
FUNDS HELD FOR OTHERS	879-2000-59000 AF01		(103,816.15)		
INTERNAL CASH MONEY MARKET	886-1000-13000 AF01		(50.96)		
INTERNAL CASH MONEY MARKET	886-1000-13000 AF01	5,953.00			
FUNDS HELD FOR OTHERS	886-2000-59000 AF01	50.96			
FUNDS HELD FOR OTHERS	886-2000-59000 AF01		(5,953.00)		
CASH IN BANK	894-1030-00000 SRF30		(91,555.48)		
CASH IN BANK	894-1030-00000 SRF30		(178.94)		
CASH IN BANK	894-1030-00000 SRF30	16,138.68			
CASH IN BANK	894-1030-00000 SRF30		(2,638.73)		
CASH IN BANK	894-1030-00000 SRF30		(15,358.05)		
INTEREST INCOME	894-3600-10000 SRF30	178.94			
SALES INCOME	894-3640-10000 SRF30	91,555.48			
INMATE EXPENSES	894-5610-33400 SRF30		(16,138.68)		
INMATE EXPENSES	894-5610-33400 SRF30	15,358.05			
BUILDING REPAIRS	894-5610-35000 SRF30	2,638.73			
CASH IN BANK	895-1030-00000 AF01		(60,632.68)		
CASH IN BANK	895-1030-00000 AF01	60,618.35			
FUNDS HELD FOR OTHERS	895-2000-59000 AF01	60,632.68			
FUNDS HELD FOR OTHERS	895-2000-59000 AF01		(60,618.35)		

Client proposed entry to adjust agency balances due to double posting.

		373,426.64	(373,426.64)	(517,725.72)	(93,592.52)
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EQUIPMENT-SHERIFF	901-1640-16000 34-G34		(20,556.65)		
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34	20,556.65			

Client proposed entry JN03601R.

		20,556.65	(20,556.65)	(517,725.72)	0.00
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INTERNAL CASH	886-1000-12000 AF01		(5,953.00)		
FUNDS HELD FOR OTHERS	886-2000-59000 AF01	5,953.00			

Clinet proposed entry SEPT2023-R.

		5,953.00	(5,953.00)	(517,725.72)	0.00
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LAND	901-1610-00000 34-G34		(2,000.00)		
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34	2,000.00			
Client proposed entry JE24-0023R.					
		2,000.00	(2,000.00)	(517,725.72)	0.00

EQUIPMENT-PRECINCT 1	901-1640-12000 34-G34		(46,350.00)		
EQUIPMENT-PRECINCT 2	901-1640-13000 34-G34		(26,500.00)		
EQUIPMENT-PRECINCT 3	901-1640-14000 34-G34		(201,292.00)		
EQUIPMENT-PRECINCT 4	901-1640-15000 34-G34		(25,000.00)		
ACCUM DEPR-EQUIP PRECINCT 1	901-1690-12000 34-G34	46,350.00			
ACCUM DEPR-EQUIP PRECINCT 2	901-1690-13000 34-G34	26,058.33			
ACCUM DEPR-EQUIP PRECINCT 3	901-1690-14000 34-G34	201,292.00			
ACCUM DEPR-EQUIP PRECINCT 4	901-1690-15000 34-G34	25,000.00			
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34	168,069.00			
DEPRECIATION: PRECINCT	901-5000-52000 34-G34	441.67			
GAIN/LOSS ON DISPOSAL	901-6000-10000 34-G34		(168,069.00)		
Client proposed entry JN24-0015C.					
		467,211.00	(467,211.00)	(350,098.39)	167,627.33

LAND	901-1610-00000 34-G34	52,831.99			
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34		(52,831.99)		
Client proposed entry JN03735.					
		52,831.99	(52,831.99)	(350,098.39)	0.00

AMOUNTS TO BE PROVIDED-LEASE	902-1000-11500 34-G34		(13,919.56)		
ACCRUED INTEREST	902-2000-20000 34-G34	128.75			
CURRENT PORTION DEBT-LEASES	902-2000-21500 34-G34		(7,198.79)		
LONG-TERM PORTION DEBT-LEASE	902-2000-22500 34-G34	21,118.35			
FUND BALANCE	902-2710-00000 34-G34		(1,550.48)		
INTEREST EXPENSE	902-6000-67000 34-G34	1,421.73			
To adjust note payable and interest expense to actual.					
		22,668.83	(22,668.83)	(351,520.12)	(1,421.73)

INTERNAL CASH	882-1000-12000 AF01	4,000.00			
DUE TO OTHERS	882-2000-59000 AF01		(4,000.00)		
Client proposed entry JUNE2023B.					
		4,000.00	(4,000.00)	(351,520.12)	0.00

BUILDINGS & IMPROVEMENTS	901-1620-00000 34-G34		(44,697.18)		
EQUIPMENT-PRECINCT 2	901-1640-13000 34-G34		(128,970.05)		
EQUIPMENT-PRECINCT 3	901-1640-14000 34-G34		(72,000.00)		
EQUIPMENT-PRECINCT 3	901-1640-14000 34-G34	128,970.05			
EQUIPMENT-PRECINCT 3	901-1640-14000 34-G34	69,794.00			
EQUIPMENT-SHERIFF	901-1640-16000 34-G34		(69,794.00)		
INFRASTRUCTURE	901-1660-00000 34-G34	225,305.00			
ACCUM DEPR-EQUIP PRECINCT 3	901-1690-14000 34-G34	72,000.00			
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34	44,697.18			
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34		(225,305.00)		

Client Proposed entry JN03685R,
JN03634C, JN24-0015C2, JN03746 and
LK23008C.

540,766.23 (540,766.23) (351,520.12) 0.00

CASH IN BANK	045-1030-10000 SRF11		(575.00)		
VOUCHERS PAYABLE	045-2010-00000 SRF11	575.00			

Client proposed entry JN03745.

575.00 (575.00) (351,520.12) 0.00

DEFERRED PENSION OUTFLOWS	901-1000-00000 34-G34	1,288,768.97			
NET PENSION LIABILITY	901-2100-00000 34-G34		(3,059,654.00)		
DEFERRED PENSION INFLOWS	901-2500-00000 34-G34	947,135.45			
Pension expense	901-5500-00000 34-G34	823,749.58			

To adjust net pension liability to
actual.

3,059,654.00 (3,059,654.00) (1,175,269.70) (823,749.58)

ACCRUED BENEFITS PAYABLE	010-2020-20000 GF01		(27,402.14)		
Accrued Benefits Expense	010-4090-20000 GF01	27,402.14			
ACCRUED BENEFITS PAYABLE	020-2020-20000 SRF01	38.89			
Accrued Benefits Expense	020-6200-20000 SRF01		(38.89)		
ACCRUED BENEFITS PAYABLE	039-2020-20000 SRF05		(3,686.94)		
Accrued Benefits Expense	039-5620-20000 SRF05	3,686.94			
ACCRUED BENEFITS PAYABLE	044-2020-20000 SRF10	9,738.19			
Accrued Benefits Expense	044-5810-20000 SRF10		(9,738.19)		
ACCRUED BENEFITS PAYABLE	045-2020-20000 SRF11		(2,211.25)		
Accrued Benefits Expense	045-5740-20000 SRF11	2,211.25			
ACCRUED BENEFITS PAYABLE	054-2020-20000 SRF19		(4,166.62)		
Accrued Benefits Expense	054-5650-20000 SRF19	4,166.62			

To adjust accrued benefits to
actual.

47,244.03 (47,244.03) (1,202,959.57) (27,689.87)

DEPRECIATION EXPENSE - FURNITURE & EQUIPMENT	901-500-220 34-G34	796,139.18			
DEPRECIATION EXPENSE: BUILDING	901-500-510 34-G34	113,401.59			
DEPRECIATION - PUBLIC TRANSPORTATIO	901-500-600 34-G34	72,290.79			
DEPRECIATION EXPENSE- ROU ASSETS	901-500-NEW.1 34-G34	119,897.70			
BUILDINGS & IMPROVEMENTS	901-1620-00000 34-G34	69,175.64			
EQUIPMENT-PRECINCT 1	901-1640-12000 34-G34	12,605.30			
EQUIPMENT-PRECINCT 2	901-1640-13000 34-G34	30,866.38			
EQUIPMENT-PRECINCT 3	901-1640-14000 34-G34		(657.00)		
EQUIPMENT-PRECINCT 4	901-1640-15000 34-G34	20,805.32			
EQUIPMENT-SHERIFF	901-1640-16000 34-G34	15,905.00			
ASSETS HELD UNDER CAPITAL LEASES	901-1640-22500 34-G34		(589.45)		
ACCUM DEPR-BUILDINGS & IMPROV	901-1690-11000 34-G34		(113,401.59)		
ACCUM DEPR-INFRASTRUCTURE	901-1690-20000 34-G34		(72,290.79)		
ACCUM DEPR - FURNITURE & EQUIP	901-1690-22000 34-G34		(865,898.21)		
ACCUMULATED DEPR-ROU ASSETS	901-1690-22500 34-G34		(119,308.25)		
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34		(69,175.64)		
INVESTMENT IN FIXED ASSETS	901-1900-31000 34-G34		(8,424.30)		
DEPRECIATION: PRECINCT	901-5000-52000 34-G34		(1,341.67)		
GAIN/LOSS ON DISPOSAL	901-6000-10000 34-G34				

To record current year equipment
balances and depreciation expense.

	1,251,086.90	(1,251,086.90)	(2,303,347.16)	(1,100,387.59)
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AMOUNTS TO BE PROVIDED LEASE-ROU	902-1000-11525 34-G34		(100,007.15)		
CURRENT PORTION DEBT-ROU LEASE	902-2000-21525 34-G34	5,292.75			
APPEAL JUDGES OUT-OF-COUNTY	902-2000-22525 34-G34	94,714.40			

To record finance leases,
liability, and record amortization and
interest expense related to capital leases.

	100,007.15	(100,007.15)	(2,303,347.16)	0.00
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SBITA Lease Asset	901-NEW.1 34-G34	1,440,024.30			
SBITA Accumulated Amortization	901-NEW.2 34-G34		(166,589.31)		
SBITA Interest Payable	901-NEW.3 34-G34		(4,257.92)		
SBITA Long-Term Lease Liability	901-NEW.4 34-G34		(248,492.92)		
SBITA Current Lease Liability	901-NEW.5 34-G34		(113,303.79)		
Interest Expense - SBITA	901-NEW.6 34-G34	10,786.74			
Equity Effect	901-NEW.7 34-G34		(918,167.10)		

Beginning balance restatement for
GASB 96 implementation.

	1,450,811.04	(1,450,811.04)	(2,314,133.90)	(10,786.74)
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ACCOUNTS RECEIVABLE	010-1150-00000 GF01	254,021.20			
VOUCHERS PAYABLE	010-2010-00000 GF01		(254,021.20)		
ACCOUNTS RECEIVABLE	020-1150-00000 SRF01	34,440.34			
VOUCHERS PAYABLE	020-2010-00000 SRF01		(34,440.34)		
ACCOUNTS RECEIVABLE	039-1150-00000 SRF05	30,749.17			
VOUCHERS PAYABLE	039-2010-00000 SRF05		(30,749.17)		
ACCOUNTS RECEIVABLE	040-1150-00000 SRF06	175.93			
VOUCHERS PAYABLE	040-2010-00000 SRF06		(175.93)		
ACCOUNTS RECEIVABLE	044-1150-00000 SRF10	13,697.52			
VOUCHERS PAYABLE	044-2010-00000 SRF10		(13,697.52)		
ACCTS RECEIVABLE	045-1150-00000 SRF11	2,240.68			
VOUCHERS PAYABLE	045-2010-00000 SRF11		(2,240.68)		
ACCOUNTS RECEIVABLE	052-1150-00000 SRF17	2,736.56			
ACCOUNTS RECEIVABLE	052-1150-00000 SRF17	0.03			
VOUCHERS PAYABLE	052-2010-00000 SRF17		(2,736.56)		
VOUCHERS PAYABLE	052-2010-00000 SRF17		(0.03)		
ACCOUNTS RECEIVABLES	053-1150-00000 SRF18	1,791.80			
VOUCHERS PAYABLE	053-2010-00000 SRF18		(1,791.80)		
ACCOUNTS RECEIVABLE	054-1150-00000 SRF19	10,591.64			
VOUCHERS PAYABLE	054-2010-00000 SRF19		(10,591.64)		
ACCOUNTS RECEIVABLES	055-1150-00000 SRF20	97.47			
VOUCHERS PAYABLE	055-2010-00000 SRF20		(97.47)		
ACCOUNTS RECEIVABLE	853-1150-00000 GF01	403.24			
ACCOUNTS PAYABLE	853-2010-00000 GF01		(403.24)		

Client Proposed Entry JN03755,
JN03755C.

350,945.58 (350,945.58) (2,314,133.90) 0.00

TAXES RECEIVABLE-DELINQUENT	010-1070-00000 GF01	12,484.94			
ALLOWANCES FOR UNCOLL ACCTS	010-1080-00000 GF01		(6,242.47)		
DEFERRED REVENUE	010-2230-00000 GF01		(6,242.47)		

To adjust taxes receivable and
allowance for delinquent taxes.

12,484.94 (12,484.94) (2,314,133.90) 0.00

DUE FROM E.C.A.D.	010-1300-30000 GF01	45,254.21			
DUE FROM E.C.A.D.	010-1300-30000 GF01		(16,281.47)		
DELINQUENT TAXES	010-3100-12000 GF01		(44,786.26)		
DELINQUENT TAXES	010-3100-12000 GF01	15,932.45			
TAX CERTIFICATES	010-3400-40600 GF01		(259.25)		
TAX CERTIFICATES	010-3400-40600 GF01	332.39			
10% RENDITION PENALTY	010-3400-41800 GF01		(208.70)		
10% RENDITION PENALTY	010-3400-41800 GF01	16.63			

Client Proposed Entry to record
 receivable from Central Appraisal District
 and reverse prior year entry.

61,535.68 (61,535.68) (2,285,161.16) 28,972.74

DEFERRED RECEIVABLE	025-2200-00000 SRF02	112,523.00			
FUND BALANCE	025-2710-00000 SRF02		(112,523.00)		

To adjust grant revenue not
 recognized in PY.

112,523.00 (112,523.00) (2,285,161.16) 0.00

SECURITY FEES	054-3420-40000 SRF19		(501.00)		
TRANSFERS FROM GENERAL	054-3420-48400 SRF19	501.00			

To correct interfund balances.

501.00 (501.00) (2,285,161.16) 0.00

DUE TO JURIES FUND	010-2070-02700 GF01		(838.38)
Due to Cour Facility Fund	010-2070-03300 GF01		(22.97)
General Due to Court Technology	010-2070-04700 GF01		(6.80)
DUE TO COURTHOUSE SECURITY	010-2070-05400 GF01		(563.88)
Due to County Records Mgmt Fund	010-2070-05900 GF01		(11.69)
DUE TO JURY FUND	010-2200-02700 GF01	817.49	
DUE TO COURT FACILITY FUND	010-2200-03300 GF01		(17.03)
DUE TO LANGUAGE ACCESS FUND	010-2200-03400 GF01	0.45	
DUE TO LANGUAGE ACCESS FUND	010-2200-03400 GF01		(6.45)
DUE TO COURT REPORTER FUND	010-2200-03500 GF01		(50.00)
DUE TO DISTRICT CLERK REC MGMT	010-2200-04100 GF01		(61.03)
DUE TO LAW LIBRARY	010-2200-04900 GF01		(70.00)
DUE TO CO CLK REC PRES FUND	010-2200-05500 GF01		(120.00)
DUE TO CO CLK REC ARCHIV FUND	010-2200-05700 GF01		(115.00)
DUE TO CO CLK VITAL STAT FUND	010-2200-05800 GF01		(6.00)
DUE TO CO RECORDS MGMT FUND	010-2200-05900 GF01	2.53	
DUE TO SPECIAL REVENUE FUND	010-2200-08800 GF01		(453.28)
OTHER MISCELLANEOUS	010-5610-49000 GF01	2,220.50	
OTHER MISCELLANEOUS	010-5610-49000 GF01		(800.91)
OTHER MISCELLANEOUS	010-5610-49000 GF01	6.45	
DUE TO GENERAL FUND	084-2070-01000 GF01	185.00	
DUE TO JURY FUND	084-2070-02700 GF01		(10.00)
DUE TO COURT FACILITY FUND	084-2070-03300 GF01		(20.00)
DUE TO LANGUAGE FUND	084-2070-03400 GF01		(3.00)
DUE TO COURT REPORTER FUND	084-2070-03500 GF01		(25.00)
Due to Judicial Education & Support	084-2070-04300 GF01		(70.00)
DUE TO LAW LIBRARY FUND	084-2070-04900 GF01		(35.00)
DUE TO COURT INITIATED GUARDIANSHIP	084-2070-05000 GF01	140.00	
DUE TO COURTHOUSE SECURITY	084-2070-05400 GF01		(20.00)
DUE TO CO CLERK RECORDS MGT	084-2070-05500 GF01		(15.00)
DUE TO SPECIAL REVENUE	084-2070-08800 GF01		(87.00)
E-FILE PAYMENT PAYABLE	084-2200-20300 GF01	100.00	
E-FILE PAYMENT PAYABLE	084-2200-20300 GF01		(140.00)
DUE TO GENERAL FUND	085-2070-01000 GF01	38.00	
DUE TO JURY FUND	085-2070-02700 GF01		(10.00)
DUE TO COURT FACILITY FEE FUND	085-2070-03300 GF01		(200.00)
DUE TO COURT REPORTER FUND	085-2070-03500 GF01	200.00	
DUE TO DIST CLERK RECORDS MGMT	085-2070-04100 GF01	20.00	
E-FILE PAYMENT PAYABLE	085-2200-20300 GF01	48.00	
VOUCHERS PAYABLE	099-2010-00000 GF01		(440.28)
DUE TO PAYROLL FUND	099-2070-09800 GF01	440.28	
To correct interfund balances.			
		4,218.70	(4,218.70)
			(2,286,587.20)
			(1,426.04)

DEFERRED OPEB OUTFLOW-TAC	901-1800-11000 34-G34		(2,399.00)		
NET OPEB ADJUSTMENT-TAC	901-1800-30000 34-G34		(3,461.00)		
NET OPEB LIABILITY-TAC	901-2100-30000 34-G34	10,500.00			
DEFERRED OPEB INFLOW-TAC	901-2500-11000 34-G34		(4,640.00)		

To adjust OPEB liability to actual.

		10,500.00	(10,500.00)	(2,283,126.20)	3,461.00
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DEFERRED OPEB OUTFLOW	901-1800-10000 34-G34		(21,154.58)		
NET OPEB ADJUSTMENT-TCDRS	901-1800-20000 34-G34		(15,327.67)		
NET OPEB LIABILITY-TCDRS	901-2100-10000 34-G34	97,813.00			
DEFERRED OPEB INFLOW	901-2500-10000 34-G34		(61,330.75)		

To adjust OPEB liability to actual.

		97,813.00	(97,813.00)	(2,267,798.53)	15,327.67
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Child Welfare Cash	NEW.1 AF01	17,875.28			
Funds held for others	NEW.2 AF01		(17,875.28)		

To record child welfare account.

		17,875.28	(17,875.28)	(2,267,798.53)	0.00
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		9,955,572.13	(9,955,572.13)	(2,267,798.53)	(308,573.60)
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