

**NOTICE OF REGULAR MEETING OF THE
COMMISSIONERS COURT OF THROCKMORTON COUNTY, TEXAS**

Notice is hereby given that a regular meeting of the above named Commissioners Court will be held on Monday, the 14th day of June 2021 at 9:00 A.M., at 101 N. Minter , Throckmorton, Texas, at which time the following subjects will be discussed, to-wit:

1. Call meeting to order.
2. Read and approve minutes of previous meeting.
3. Hospital reports/approve hospital bills.
4. Citizen's Comments.
5. Discuss and take any action on the 2018 and 2019 County Audit.
6. Elected officials report.
7. Approve and pay bills.
8. Adjourn.

Commissioners Court of Throckmorton County, Texas

Kayley Briles
Agenda Clerk

FILED FOR RECORD
at 0815 o'clock A m

JUN 11 2021
Deanna Moore
CLERK COURT
THROCKMORTON, TX

COMMISSIONER'S COURT

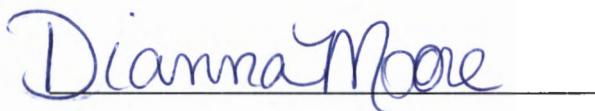
Regular Meeting

Throckmorton County Commissioners' Court met in Regular Session on Monday the 14th day of June, 2021, at 9:00 A.M., at 105 North Minter, Throckmorton, Texas, with the following members present:

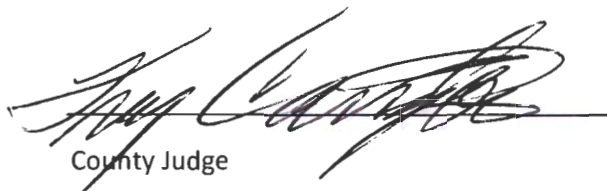
Present: Trey Carrington, County Judge Casey Wells, Commissioner Pct #1, Kasey Hibbitts, Commissioner Pct #2, Greg Brockman, Commissioner Pct#3, Dianna Moore, County Clerk, Brenda Rankin, County Treasurer, Bobby Thompson, Kirby Gober, Bryan Key, Paul Flemming, Ron Scoogie, and Doc Wigington

1. Trey Carrington called meeting to order at 9:00 A.M. and welcomed guest. Commissioner Mitchell was absent.
2. Dianna Moore read minutes from the previous meeting. Kasey Hibbitts made the motion with Greg Brockman seconding to approve the minutes. Motion carried 4-0.
3. Kirby Gober presented the Hospital report and bills to the court. The bills were in the amount of \$97,164.41. Casey Wells made the motion with Kasey Hibbitts seconding to approve the report and pay bills. Motion carried 4-0.
4. Citizen's hearing was held. Ron Scoogie with Enell told the court that they are having some issues on a couple of roads on the north side of 380. TXDOT will need to work on them. They have 2 windmills completed and 3 are partially completed.
5. Trey Carrington made the motion with Casey Wells seconding to accept the Audit report for the County for the years of 2018 and 2019. Motion carried 4-0.
6. Elected Official's Report: Doc Wigington told the court about a Declaration that he will be bringing before the court for the Judge to sign for the Sheriff's Office to receive funds.
7. Brenda Rankin presented the court with the county bills. Kasey Hibbitts made the motion with Greg Brockman seconding to approve and pay the bills. Motion carried 4-0.
8. Casey Wells made the motion and seconded by Trey Carrington to adjourn at 9:47 a.m. Motion carried 4-0.

Witnessed my hand AND approved this the 28th day of June, 2021.



ATTEST: County Clerk


County Judge

Trey Carrington, County Judge

Throckmorton County, Texas

Subject: TCMH Payables

The attached payables for Throckmorton County Memorial Hospital were reviewed and approved by the Board of Directors at the Regular Monthly Business Meeting June 10, 2021

The total amount approved by the board is \$97,164.41.

County funds requested: 0

Byron R. Key

President TCMH Board of Directors

**THROCKMORTON COUNTY MEMORIAL
HOSPITAL**

Expenses Approved by
TCMH Board of Directors
June 10, 2021

Presented to:
Throckmorton County Commissioner's Court
June 14, 2021

TCMH Expenditure List

06/10/2021

Vendor #:	Vendor Name:	Invoice Date:	Amount:	Comments:
10006	AIRGAS	5/26/2021	\$471.79	
10006	AIRGAS	5/31/2021	\$521.37	
10138	ALSCO LINEN AND UNIFORM	5/21/2021	\$123.02	
10138	ALSCO LINEN AND UNIFORM	6/4/2021	\$143.71	
10138	ALSCO LINEN AND UNIFORM	5/28/2021	\$185.95	
10138	ALSCO LINEN AND UNIFORM	5/21/2021	\$245.11	
10138	ALSCO LINEN AND UNIFORM	5/28/2021	\$245.11	
10138	ALSCO LINEN AND UNIFORM	6/4/2021	\$250.32	
10393	AMAZON CAPITAL SERVICES	6/6/2021	\$108.78	
10393	AMAZON CAPITAL SERVICES	6/6/2021	\$218.66	
10012	AT&T MOBILITY	6/2/2021	\$125.95	
10103	BENSON, KARLA	5/27/2021	\$128.62	REIMB FOR COVID PHONE & SIM CARD
10316	BETSY COOK, OT	6/10/2021	\$2,100.00	OT SERVICES
10451	BOYD, ROWDY	6/1/2021	\$559.75	ELECTRICAL SERVICES
10021	C D HARTNETT COMPANY	4/29/2021	-\$84.06	
10021	C D HARTNETT COMPANY	4/29/2021	-\$84.06	
10021	C D HARTNETT COMPANY	5/6/2021	\$23.57	
10021	C D HARTNETT COMPANY	5/10/2021	\$101.06	
10021	C D HARTNETT COMPANY	5/10/2021	\$284.54	
10021	C D HARTNETT COMPANY	5/3/2021	\$318.28	
10021	C D HARTNETT COMPANY	5/17/2021	\$332.79	
10021	C D HARTNETT COMPANY	5/24/2021	\$442.54	
10022	CARDINAL HEALTH MEDICAL PROD	5/28/2021	\$172.85	
10027	COALSON'S GROCERY	6/1/2021	\$780.93	
10272	DISH	6/2/2021	\$110.64	EMS - JUNE
10272	DISH	6/2/2021	\$110.64	EMS - JULY
10373	DISH NETWORK LLC	6/2/2021	\$83.65	HOSPITAL - JUNE
10373	DISH NETWORK LLC	6/2/2021	\$83.65	HOSPITAL - JULY
10394	EDWARDS, SAM	5/23/2021	\$500.00	
10400	EMERGENCE TELERADIOLOGY	6/1/2021	\$1,069.00	
10039	EQUALIZE RM SERVICES	5/31/2021	\$287.89	
10039	EQUALIZE RM SERVICES	5/31/2021	\$6,679.92	
10412	FLINT MEDICAL STAFFING, INC.	5/15/2021	\$10,780.00	
10412	FLINT MEDICAL STAFFING, INC.	5/31/2021	\$17,919.00	
10046	FREEMON SHAPARD & STORY	5/28/2021	\$4,320.00	AHA SURVEY & UC TOOLS
00026	HAMILTON HOSPITAL	5/25/2021	\$400.00	
00026	HAMILTON HOSPITAL	6/1/2021	\$400.00	
10431	HANDYMAN SUPPLY INC.	5/31/2021	\$526.51	
10055	HARRIS EXTERMINATING SERVICE	5/24/2021	\$112.50	
00028	HENDRICK MEDICAL CENTER	5/30/2021	\$2,506.33	
10311	IBARRA, SARAH	5/27/2021	\$41.61	REIMB. FOR FINGERPRINTING
10252	IDEXX DISTRIBUTION, INC	6/1/2021	\$306.39	
10192	LEAL RODOLFO, JR	6/10/2021	\$470.00	LAWN SERVICES
10329	MAKOVY, DOBBI	6/1/2021	\$50.00	SWB ACTIVITIES SUPPLIES
10339	MARROW, DENNIS	6/1/2021	\$22.48	REIMB. FOR PAINTING SUPPLIES
10259	MCEWEN, LAUREN	6/2/2021	\$70.36	REIMB. FOR SWB ACTIVITIES SUPPLIES
00164	MCKESSON MEDICAL-SURGICAL INC	5/19/2021	\$0.95	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$0.95	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$0.95	

00164	MCKESSON MEDICAL-SURGICAL INC	5/13/2021	\$25.00	
00164	MCKESSON MEDICAL-SURGICAL INC	5/30/2021	\$35.00	
00164	MCKESSON MEDICAL-SURGICAL INC	5/16/2021	\$63.36	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$101.06	
00164	MCKESSON MEDICAL-SURGICAL INC	6/1/2021	\$120.33	
00164	MCKESSON MEDICAL-SURGICAL INC	5/24/2021	\$236.49	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$459.41	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$490.66	
00164	MCKESSON MEDICAL-SURGICAL INC	5/19/2021	\$510.76	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$579.55	
00164	MCKESSON MEDICAL-SURGICAL INC	5/13/2021	\$674.12	
00164	MCKESSON MEDICAL-SURGICAL INC	5/25/2021	\$924.84	
00164	MCKESSON MEDICAL-SURGICAL INC	5/30/2021	\$1,854.00	
00164	MCKESSON MEDICAL-SURGICAL INC	5/28/2021	\$2,613.84	
00164	MCKESSON MEDICAL-SURGICAL INC	12/31/2020	\$2,821.51	
10325	MEDTOX DIAGNOSTICS, INC.	5/26/2021	\$24.57	
10325	MEDTOX DIAGNOSTICS, INC.	5/26/2021	\$1,560.00	
10397	NEILANDS, GARYELLE	6/1/2021	\$1,425.00	PT SERVICES
10065	NEWLIGHT HEALTHCARE LLC	5/31/2021	\$11,500.00	
10368	NEXTECH SYSTEMS, LLC	5/20/2021	\$120.00	
10450	ODOMRD DIETITIAN CONSULTANTS	6/6/2021	\$825.00	DIETITIAN CONSULTING SERVICES
10069	OFFICE DEPOT	6/8/2021	\$25.78	
10069	OFFICE DEPOT	6/3/2021	\$44.38	
10069	OFFICE DEPOT	6/2/2021	\$68.95	
10069	OFFICE DEPOT	6/2/2021	\$299.94	
00078	OLIVER, HALIE	6/1/2021	\$1,225.00	PT SERVICES
10448	OLNEY ENTERPRISE	5/31/2021	\$58.00	
10237	OTT TO PRINT GREEN	6/1/2021	\$462.00	
10071	PENMAN SERVICES LTD	5/31/2021	\$892.17	
10196	POSITIVE PROMOTIONS, INC.	5/20/2021	\$155.75	
10344	PROFESSIONAL AMBULANCE SALES	6/3/2021	\$1,324.62	MEDIC 1 A/C REPAIR
10344	PROFESSIONAL AMBULANCE SALES	6/3/2021	\$1,431.13	MEDIC 2 A/C REPAIR
10439	RESIST-ALL ELECTRIC, LLC	5/20/2021	\$746.91	LIGHT FIXTURE REPAIRS
00176	RXPREFERRED BENEFITS	5/31/2021	\$389.61	340B PROCESSING
10392	SHIFFLETT, KELSIE	6/10/2021	\$300.00	OT SERVICES
10361	SONO ART LLC	5/31/2021	\$410.00	4 ULTRASOUNDS
10361	SONO ART LLC	5/15/2021	\$1,150.00	4 ECHOS, 1 ULTRASOUND
10086	STERICYCLE INC	5/31/2021	\$688.75	
10375	TAMARA DELACRUZ	5/24/2021	\$100.00	OT SERVICES
17	THROCKMORTON ISD	4/28/2021	\$50.43	
17	THROCKMORTON ISD	4/22/2021	\$62.78	
17	THROCKMORTON ISD	6/1/2021	\$550.00	EMS RENT
10437	TIGER MEDICAL, INC	3/16/2021	\$821.40	
10437	TIGER MEDICAL, INC	3/16/2021	\$1,647.54	
10097	WILLIS SUPPLY COMPANY	3/18/2021	\$95.00	
10097	WILLIS SUPPLY COMPANY	5/14/2021	\$222.50	
10097	WILLIS SUPPLY COMPANY	5/28/2021	\$245.80	
10098	WINDSTREAM	5/25/2021	\$25.87	
10098	WINDSTREAM	5/25/2021	\$138.60	
10098	WINDSTREAM	6/1/2021	\$1,427.69	
10099	XEROX CAPITAL SERVICES LLC	6/1/2021	\$25.00	LATE FEE

10099	XEROX CAPITAL SERVICES LLC	6/1/2021	\$25.00	LATE FEE
10099	XEROX CAPITAL SERVICES LLC	6/1/2021	\$259.00	
10099	XEROX CAPITAL SERVICES LLC	6/1/2021	\$260.31	

GRAND TOTAL:

\$97,164.41

Rolling 12 Month Census 2020-2021
ADMISSIONS:

	2020									2021				
	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	Average
INPATIENT	0	3	4	2	2	2	7	2	2	3	1	4	6	2.9
OBSERVATION	1	1	3	0	3	4	2	4	0	3	2	2	2	2.1
SWINGBED	1	3	1	1	1	2	0	1	2	1	3	2	1	1.5
RESPIRE	0	0	0	0	0	0	0	0	0	0	1	0	0	0.1
HOSPICE	0	0	0	0	0	0	0	0	1	0	0	0	0	0.1
TOTAL ADMISSIONS:	2.0	7.0	8.0	3.0	6.0	8.0	9.0	7.0	5.0	7.0	7.0	8.0	9.0	6.6

PATIENT DAYS:

INPATIENT	0	5	12	6	6	5	20	10	6	7	3	8	16	8.0
OBSERVATION	1	1	3	0	3	5	2	5	0	3	4	2	2	2.4
SWINGBED	11	64	16	8	36	16	0	16	20	21	20	23	2	19.5
RESPIRE	0	0	0	0	0	0	0	0	0	0	5	0	0	0.4
HOSPICE	0	0	0	0	0	0	0	0	1	0	0	0	0	0.1
TOTAL PATIENT DAYS:	12.0	70.0	31.0	14.0	45.0	26.0	22.0	31.0	27.0	31.0	32.0	33.0	20.0	30.3

INSURANCE CLASSIFICATIONS:

MEDICARE	2	5	6	3	4	5	6	4	2	3	6	6	4	4.3
MEDICAID	0	0	0	0	0	0	0	0	0	0	0	0	0	-
COMMERCIAL INS.	0	2	1	0	2	3	2	3	1	4	0	0	3	1.6
NO INSURANCE	0	0	1	0	0	0	1	0	2	0	1	2	2	0.7
Total Admissions:	2.0	7.0	8.0	3.0	6.0	8.0	9.0	7.0	5.0	7.0	7.0	8.0	9.0	6.6

Insurance Days:

MEDICARE	12	46	26	14	41	22	18	27	21	7	27	25	7	22.5
MEDICAID	0	0	0	0	0	0	0	0	0	0	0	0	0	-
COMMERCIAL INS.	0	24	4	0	4	4	2	4	2	24	0	0	10	6.0
NO INSURANCE	0	0	1	0	0	0	2	0	4	0	5	8	3	1.8
Total Patient Days:	12.0	70.0	31.0	14.0	45.0	26.0	22.0	31.0	27.0	31.0	32.0	33.0	20.0	30.3

ER'S	20	26	32	27	31	37	33	29	25	28	16	24	35	27.9
OUTPATIENTS	7	11	14	7	5	13	6	9	11	8	11	14	3	9.2
Total	27.0	37.0	46.0	34.0	36.0	50.0	39.0	38.0	36.0	67.0	59.0	38.0	38.0	41.9

Clinic	173	195	231	205	206	229	172	207	174	257	346	311	231	225.9
Labs	490	671	683	538	793	770	620	681	712	765	596	680	759	673.7
X-Ray	41	34	51	46	52	59	50	62	40	51	35	52	47	47.7
Ultrasound	5	5	7	5	4	7	2	2	3	3	5	9	12	5.3

TCMH Payroll	
EMPLOYEE	PAYROLL #: 2111
LaJuanna Atkinson	\$1,718.14
Craig Beasley	\$7,453.57
Kelsey Belyeu	\$662.36
Karla Benson	\$1,646.08
Billy Boyd	\$1,072.50
Katrina Briles	\$567.78
Leslie Chambers	\$899.10
Melissa Cramer-Mclain	
Tiffiony Crow	\$2,176.71
Tonya DeSautel	
Carla Dormier	\$357.29
Shelby Elliott	\$937.98
Kristina Escalon	\$1,882.92
Sandy Escalon	\$1,022.01
Lauren Everett	\$438.00
Kirby Gober	\$1,030.05
Tina Hantz	\$2,223.41
Calvin Hargrove	\$202.94
Katie Harrison	\$1,120.32
Mary Hernandez	\$1,625.13
Caleb Hodges	\$998.96
Kelby Hodges	\$1,431.27
Sarah Ibarra	\$865.60
Brandon Jackson	
Rhonda Jackson	\$1,133.14
Spencer Jackson	\$758.34
Randy King	\$3,381.43
Sondria Lake	\$1,012.57
Mindy Land	
Linda Latham	\$2,193.91
Susan Leal	\$971.91
Dobbi Makovy	\$768.94
Dennis Marrow	\$903.07
Shelby Marrow	\$297.55
Lauren McEwen	\$1,967.26
Meagan Mickalson	\$338.64
Shanda Morcom	
Amber Myer	\$1,314.23
Shelly Navarro	\$1,108.99
Charlotte Norman	\$1,016.65
Marilyn Nutt	\$627.98
Lisa Pattillo	\$624.81

Dalayna Riddle	
Julie Scott	\$743.77
Shannon Shahan	\$1,294.40
Zachary Shaver	\$1,364.55
Amanda Shepherd	\$606.80
Wanda Skiles	\$937.10
Ruby Speck	\$725.03
Mikaela Stroud	\$662.14
Kathy Thorp	\$92.35
Kinsi Voss	\$3,279.24
Lynda Wadsworth	\$632.51
Whitney Waller	\$700.62
Armenta K Wright	\$1,632.24
Total:	\$61,422.29



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR • P.O. Box 750
WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 24, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, and each major fund of Throckmorton County, Texas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the County's internal control to be material weaknesses:

- 1) Management is responsible for establishing and maintaining effective internal control to prevent unauthorized transactions. Due to the small size of the County's operations, the Treasurer's Office only has one employee that works in the office and is therefore responsible for receipts, disbursements, bank reconciliations, general ledger entries, and many other functions. This environment does not allow for proper segregation of duties.
- 2) Management is responsible for establishing and maintaining effective internal control to ensure the County's financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America. At this time, the County's management does not possess the expertise necessary to prevent or detect misstatements in the County's annual financial statements or underlying records. As a result, we identified misstatements in the County's accounting records that were material in the aggregate and, in several cases, individually. These misstatements were not identified prior to the audit by the County's internal control processes.

Honorable Judge and County Commissioners
Throckmorton County, Texas
Throckmorton, Texas

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- 3) The County incurred expenses in excess of budgeted amounts in three areas in the General Fund during the year. Governmental accounting does not allow for the "netting" of revenues and expenditures. Additional subsidies to Throckmorton County Memorial Hospital should be paid from the same account as budgeted subsidies. The County's budget can be amended if necessary to allow for these additional subsidies.

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

Very truly yours,

Edgin, Parkman, Fleming & Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

4110 KELL BLVD., SECOND FLOOR • P.O. Box 750
WICHITA FALLS, TEXAS 76307-0750
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MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 24, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Throckmorton County, Texas (County) for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2021. Professional standards also require that we communicate to you 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. The significant accounting policies used by the County are described in Note 1 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 governmental unit 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 estimates affecting the County's financial statements were:

- Management's estimate of the allowance for uncollectible property taxes and uncollectible fines and fees is based on historical collection percentages.
- Management's estimate of useful lives of capital assets used for recording depreciation expense is based on the general knowledge and history of the individual capital assets.
- Management's estimates of pension related assets, liabilities and deferred outflows of resources are based on information provided by the Texas County and District Retirement System.

For all of the above estimates we evaluated the key factors and assumptions used to develop them in determining that they are reasonable in relation to the financial statements taken as a whole.

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Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

- Note 1 – Summary of Significant Accounting Policies,
- Note 7 – Capital Assets,
- Note 8 – Long-Term Liabilities, and
- Note 9 – Defined Benefit Pension Plan

The financial statement disclosures 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. Some of the misstatements detected as a result of audit procedures and corrected by management were material, individually and in the aggregate, to the financial statements taken as a whole. A schedule of corrected misstatements is attached. There were no uncorrected misstatements of the financial statements.

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 May 24, 2021.

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 governmental unit'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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

County Judge and County Commissioners
Throckmorton County, Texas
May 24, 2021

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Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, budgetary comparison schedules, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios – Texas County and District Retirement System and the Schedule of Employer Contributions – Texas County and District Retirement System, which are 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.

Restriction on Use

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

Sincerely,

Edgin, Parkman, Fleming : Fleming, PC

EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants

Throckmorton County
Schedule of Corrected Misstatements
December 31, 2018

Description	Increase (Decrease) In					Other
	Asset	Liability	Equity - 1/1	Revenue	Expenditure	
General Fund						
Correct beginning balances	502,737	(39,976)	542,713	-	-	-
Adjust property taxes receivable	(60,464)	-	-	(60,464)	-	-
Adjust fee accounts receivable	9,434	-	-	9,434	-	-
Adjust fines and fees receivable	15,653	15,653	-	-	-	-
Adjust fee office bank accounts	26,022	26,022	-	-	-	-
Adjust accrued payroll	-	(1,098)	-	-	(1,098)	-
Adjust accounts payable	-	74,509	-	-	74,509	-
Correct property tax revenue recognition	(785,869)	(255,255)	-	(530,614)	-	-
PPAJE for accounts payable	-	-	(39,000)	-	(39,000)	-
Record various office bank accounts	79,010	79,010	-	-	-	-
Total General Fund	(292,487)	(101,135)	503,713	(581,644)	34,411	-
Road & Bridge Fund						
Correct beginning balances	-	5,863	(5,863)	-	-	-
Adjust property taxes receivable	(13,163)	-	-	(13,163)	-	-
Adjust fee accounts receivable	3,793	-	-	3,793	-	-
Adjust accrued payroll	-	(880)	-	-	(880)	-
Adjust accounts payable	-	(6,677)	-	-	(6,677)	-
Correct property tax revenue recognition	-	-	120,586	(120,586)	-	-
Total Road & Bridge Fund	(9,370)	(1,694)	114,723	(129,956)	(7,557)	-
GW flow from Fund Level above	(301,857)	(102,829)	618,436	(711,600)	26,854	-
GW only						
None	-	-	-	-	-	-
Total Government-Wide	(301,857)	(102,829)	618,436	(711,600)	26,854	-



EDGIN, PARKMAN, FLEMING & FLEMING, PC

CERTIFIED PUBLIC ACCOUNTANTS

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WICHITA FALLS, TEXAS 76307-0750
PH. (940) 766-5550 • FAX (940) 766-5778

MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 24, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

In planning and performing our audit of the financial statements of Throckmorton County (County) for the year ended December 31, 2018, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated May 24, 2021 on the financial statements of the County.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various County personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are as follows:

Financial Reporting Software

Comment: The software the County uses for recording financial transactions is not designed for fund accounting that is needed for proper governmental financial reporting. Fund accounting is necessary to ensure the proper allocation of revenues and expenditures between the General Fund and the Road & Bridge Fund.

Recommendation: We recommend that the County consider the implementation of a financial reporting software that includes fund accounting. This will allow the County to monitor the financial reporting process more clearly and allow for better financial planning.

Bank Accounts Held in Various County Offices

Comment: Each elected officials' office maintains their own bank account(s). The fees generated from these accounts are generally transferred to the County Treasurer the next month. However, these bank accounts are generally not reconciled each month. In addition, some of these accounts contain significant balances for which the proper use is not known.

Recommendation: We recommend that each elected official prepare bank reconciliations each month. We also recommend that the County investigate any excess funds from these accounts to determine whether they should be remitted to the County Treasurer, the State, or another payee.

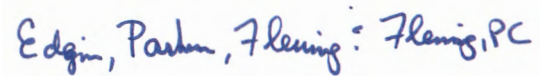
Closing Comments

We wish to thank management and all of those with whom we worked for their support and assistance during our audit.

Page Two

This report is intended solely for the information and use of the County Judge and Commissioners, management, and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Edgin, Parkman, Fleming & Fleming, PC". The signature is written in a cursive, flowing style.

EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants



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MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 26, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

In planning and performing our audit of the financial statements of Throckmorton County (County) for the year ended December 31, 2019, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated May 26, 2021 on the financial statements of the County.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various County personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are as follows:

Financial Reporting Software

Comment: The software the County uses for recording financial transactions is not designed for fund accounting that is needed for proper governmental financial reporting. Fund accounting is necessary to ensure the proper allocation of revenues and expenditures between the General Fund and the Road & Bridge Fund.

Recommendation: We recommend that the County consider the implementation of a financial reporting software that includes fund accounting. This will allow the County to monitor the financial reporting process more clearly and allow for better financial planning.

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Recommendation: We recommend that each elected official prepare bank reconciliations each month. We also recommend that the County investigate any excess funds from these accounts to determine whether they should be remitted to the County Treasurer, the State, or another payee.

Closing Comments

We wish to thank management and all of those with whom we worked for their support and assistance during our audit.

Page Two

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Very truly yours,



EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants



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MICHAEL D. EDGIN, CPA
DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 26, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component unit, and each major fund of Throckmorton County, Texas as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the County's internal control to be material weaknesses:

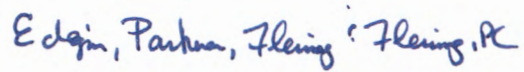
- 1) Management is responsible for establishing and maintaining effective internal control to prevent unauthorized transactions. Due to the small size of the County's operations, the Treasurer's Office only has one employee that works in the office and is therefore responsible for receipts, disbursements, bank reconciliations, general ledger entries, and many other functions. This environment does not allow for proper segregation of duties.
- 2) Management is responsible for establishing and maintaining effective internal control to ensure the County's financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America. At this time, the County's management does not possess the expertise necessary to prevent or detect misstatements in the County's annual financial statements or underlying records. As a result, we identified misstatements in the County's accounting records that were material in the aggregate and, in several cases, individually. These misstatements were not identified prior to the audit by the County's internal control processes.

Honorable Judge and County Commissioners
Throckmorton County, Texas
Throckmorton, Texas

Page Two

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

Very truly yours,

A handwritten signature in blue ink that reads "Edgin, Parkman, Fleming & Fleming, PC". The signature is written in a cursive, flowing style.

EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants



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DAVID L. PARKMAN, CPA
A. PAUL FLEMING, CPA

May 26, 2021

The Honorable Judge Trey Carrington
and County Commissioners
Throckmorton County, Texas

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Throckmorton County, Texas (County) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 11, 2021. Professional standards also require that we communicate to you 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. The significant accounting policies used by the County are described in Note 1 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 governmental unit 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 estimates affecting the County's financial statements were:

- Management's estimate of the allowance for uncollectible property taxes and uncollectible fines and fees is based on historical collection percentages.
- Management's estimate of useful lives of capital assets used for recording depreciation expense is based on the general knowledge and history of the individual capital assets.
- Management's estimates of pension related assets, liabilities and deferred outflows of resources are based on information provided by the Texas County and District Retirement System.

For all of the above estimates we evaluated the key factors and assumptions used to develop them in determining that they are reasonable in relation to the financial statements taken as a whole.

Page Two

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

- Note 1 – Summary of Significant Accounting Policies,
- Note 7 – Capital Assets,
- Note 8 – Long-Term Liabilities, and
- Note 9 – Defined Benefit Pension Plan

The financial statement disclosures 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. Some of the misstatements detected as a result of audit procedures and corrected by management were material, individually and in the aggregate, to the financial statements taken as a whole. A schedule of corrected misstatements is attached. There were no uncorrected misstatements of the financial statements.

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 May 26, 2021.

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 governmental unit'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 governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

County Judge and County Commissioners
Throckmorton County, Texas
May 26, 2021

Page Three

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, budgetary comparison schedules, the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios – Texas County and District Retirement System and the Schedule of Employer Contributions – Texas County and District Retirement System, which are 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.

Restriction on Use

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Sincerely,

A handwritten signature in blue ink that reads "Edgin, Parkman, Fleming & Fleming, PC".

EDGIN, PARKMAN, FLEMING & FLEMING, PC
Certified Public Accountants

Throckmorton County
Schedule of Corrected Misstatements
December 31, 2019

Description	Increase (Decrease) In					
	Asset	Liability	Equity - 1/1	Revenue	Expenditure	Other
General Fund						
Correct beginning balances	(239,825)	780	(240,605)	-	-	-
Adjust property taxes receivable	(4,971)	26,923	-	(31,894)	-	-
Adjust fines and fees receivable	3,636	3,636	-	-	-	-
Adjust accrued payroll	-	4,739	-	-	4,739	-
Adjust accounts payable	-	(11,961)	-	-	(11,961)	-
Record various office bank accounts	122,557	11,178	-	111,379	-	-
Total General Fund	(241,160)	35,295	(240,605)	79,485	(7,222)	-
Road & Bridge Fund						
Correct beginning balances	-	5,863	(5,863)	-	-	-
Adjust property taxes receivable	(783)	6,056	-	(6,839)	-	-
Record loan/capital lease proceeds	-	-	-	-	207,297	207,297
Adjust accrued payroll	-	(4,778)	-	-	(4,778)	-
Adjust accounts payable	-	(6,677)	-	-	(6,677)	-
Record FEMA receivables	101,139	-	-	101,139	-	-
Record various office bank accounts	73,532	-	-	73,532	-	-
Total Road & Bridge Fund	173,888	464	(5,863)	167,832	195,842	207,297
GW flow from Fund Level above	(67,272)	35,759	(246,468)	247,317	188,620	207,297
GW only						
None	-	-	-	-	-	-
Total Government-Wide	(67,272)	35,759	(246,468)	247,317	188,620	207,297

June 14, 2021 Bills		
Vendor Name	Account	Amount
FT BELKNAP ELECTRIC		38.85
WINDSTREAM		923.39
WINDSTREAM		1,574.92
ATMOS		54.52
PUMP SERVICE		10.15
DE LAGE LANDEN		357.02
TXU		707.75
HILLIARD		93.84
TEXAS CHILD SUPPORT DIV		112.00
AMERIFLEX		84.15
HART		10,975.38
PENMAN	S.O.	1,170.08
PENMAN	TVFD	128.00
STEPHENS COUNTY		2,880.00
LEONARD AUTO	TVFD	275.25
LEONARD AUTO	S.O.	68.06
LGS		845.00
JUSTICE SOLUTIONS		623.00
WILLIS SUPPLY		292.20
HANDYMAN		82.90
BOBBY T'S	TVFD	20.00
BOBBY T'S	S.O.	30.00
SECRETARY OF STATE		325.00
THROCKMORTON TRIBUNE		100.00
HARRIS EXTERMINATING		145.00
GOLDSMITH		3,688.24
C N A SURETY		50.00
LTC GROUP		51,000.00
CSG SYSTEMS		266.85
JAMES WIGINGTON		396.99
TCAD		29,830.32
OFFICE DEPOT		16.69
THE DRUG STORE		29.73
YOUNG COUNTY		180.00
WESTERN STATES COMMUNICATIONS		1,800.00
SPRING HOUSE		83.47
BOBBY THOMPSON		547.56
WINDSTREAM COMMUNICATIONS		110.00
AMERICAN NATIONAL LEASING		14,334.00
FEDERAL SUPPLY		299.50
POSTMASTER		295.00
BYRON HATCHETT		350.00
JAMES WIGINGTON		121.48
POSTMASTER		354.00
INTERBANK		345,860.76
EDGIN, PARKMAN, FLEMING & FLEMING	2 YEARS	35,000.00

WCTCOG

S.O.

200.00

	June 14, 2021	
	BILLS	
	PRECINCT 1	
TXU		\$67.38
ATMOS		\$54.52
AT&T		\$95.14
PENMAN		\$248.11
LEONARD AUTO		\$28.93
COW COUNTRY FUEL		\$62.49
PUMP SERVICE		\$162.48
CITY		\$240.97
PRAXAIR		\$64.90
ZACK BURKETT		\$385.57
YELLOWHOUSE		\$86.09
<i>Cox Truck Service</i>		<i>3095.21</i>
		\$1,496.58

	June 14, 2021	
	BILLS	
	PRECINCT 2	
TXU		\$21.37
ATMOS		\$61.02
PENMAN		\$1,077.93
LEONARD AUTO		\$97.28
INGRAM		\$1,656.21
CORPORATE BILLIN	BRUCKNER'S	\$48.43
CITY		\$240.97
HANDYMAN		\$17.64
BJB		\$1,450.00
GERALD COOK		\$7.00
TAC		<u>\$15.00</u>
		\$4,692.85

	June 14, 2021	
	BILLS	
	PRECINCT 3	
STEPHENS REGIONAL SUD		\$64.33
TXU		\$32.97
PENMAN		\$129.45
CITY		\$240.97
PUMP SERVICE		\$31.80
LEONARD AUTO		\$277.84
HOMETOWN HARDWARE		\$86.20
SCARLETT BUTANE		<u>\$230.00</u>
	TOTAL	\$1,093.56

	June 14, 2021	
	BILLS	
	PRECINCT 4	
TXU		\$7.82
ATMOS		\$57.30
AT&T		\$77.56
LEONARD AUTO		\$579.07
ELBERT FARM STORE		\$1,078.69
HANDYMAN		\$412.27
COW COUNTRY FUEL		\$156.74
PUMP SERVICE		\$29.25
CITY		<u>\$240.97</u>
		-
		\$2,639.67