

**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 13th day of September 2021 at 9:00 A.M., at 101 N. Minter Avenue 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 Notice of Public Hearing on Tax Increase.
6. Discuss and take any necessary action on engagement letter for 2021 audit with Edgin, Parkman, Fleming & Fleming, PC.
7. Discuss and take any necessary action on Imposition of Optional Fees for CY 2022 for the Texas Department of Motor Vehicles.
8. Elected officials report.
9. Budget Workshop.
10. Approve and pay bills.
11. Adjourn.

Commissioners Court of Throckmorton County, Texas

Kayley Briles
Agenda Clerk

FILED FOR RECORD
at 8 o'clock 00 m

SEP 10 2021

**CLERK COURT
THROCKMORTON, TX**

COMMISSIONER'S COURT

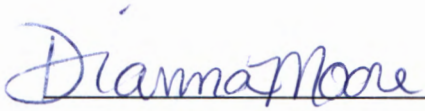
Regular Meeting

Throckmorton County Commissioners' Court met in Regular Session on Monday the 13th day of September, 2021, at 9:00 A.M., at 105 North Minter, Throckmorton, Texas, with the following members present:

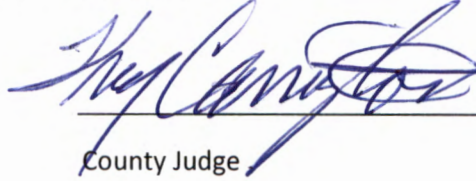
Present: Trey Carrington, County Judge, Casey Wells, Commissioner Pct#1, Kasey Hibbitts, Commissioner Pct #2, Greg Brockman, Commissioner Pct#3, Klay Mitchell, Commissioner Pct#4, Dianna Moore, County Clerk, Brenda Rankin, County Treasurer, Bobby Thompson, Kirby Gober, and Doc Wigington

1. Trey Carrington called meeting to order at 9:02 A.M. and welcomed guest.
2. Dianna Moore read minutes from the previous meeting. Kasey Hibbitts made the motion with Klay Mitchell seconding to approve the minutes. Motion carried 5-0.
3. Kirby Gober stated that the Board was unable to meet, so the bills will be brought to the court at the next meeting. The hospital had an attack on the computers and the Insurance company is working on getting the problem fixed.
4. Citizen's hearing was held. No comments made.
5. Trey Carrington made the motion with Casey Wells seconding to except the Tax Rate Increase to be voted on September 27, 2021. Motion carried 5-0.
6. Klay Mitchell made the motion with Casey Wells seconding to sign the Engagement Letter for 2021 Audit with Edgin, Parkman, Fleming, and Fleming, PC. Letter is attached. Motion carried 5-0.
7. Klay Mitchell made the motion with Greg Brockman seconding to keep the Imposition of Optional Fees for CY 2022 for the Texas Department of Motor Vehicles at the current fees. Motion carried 5-0.
8. Elected Official's Report: Doc Wigington gave a report. See attached.
9. Budget workshop was held.
10. Brenda Rankin presented the court with the county bills. Klay Mitchell made the motion with Kasey Hibbitts seconding to approve and pay the bills. Motion carried 5-0.
11. Klay Mitchell made the motion and seconded by Casey Wells to adjourn at 11:07 a.m. Motion carried 5-0.

Witnessed my hand AND approved this the 27th day of September, 2021.

A handwritten signature in blue ink that reads "Diamma Moore". The signature is written in a cursive style with a large initial 'D'.

ATTEST: County Clerk

A handwritten signature in blue ink, likely of the County Judge, written in a cursive style. The signature is partially obscured by a horizontal line.

County Judge

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.996574 per \$100 valuation has been proposed by the governing body of THROCKMORTON COUNTY.

PROPOSED TAX RATE	\$0.996574 per \$100
NO-NEW-REVENUE TAX RATE	\$1.103368 per \$100
VOTER-APPROVAL TAX RATE	\$1.160707 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for THROCKMORTON COUNTY from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that THROCKMORTON COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that THROCKMORTON COUNTY is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 27, 2021 AT 9:00 am AT Throckmorton County Courthouse, Court room, 105 N Minter Ave, Throckmorton, TX 76483.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, THROCKMORTON COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of THROCKMORTON COUNTY at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

Trey Carrington
Casey Wells
Kasey Hibbitts
Greg Brockman
Klay Mitchell

AGAINST the proposal:

None

PRESENT and not
voting: None

ABSENT: None

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by THROCKMORTON COUNTY last year to the taxes proposed to be imposed on the average residence homestead by THROCKMORTON COUNTY this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.906228	\$0.996574	increase of 0.090346, or 9.97%
Average homestead taxable value	\$44,445	\$45,294	increase of 849, or 1.91%
Tax on average homestead	\$402.77	\$451.39	increase of 48.62, or 12.07%
Total tax levy on all properties	\$1,990,090	\$1,824,169	decrease of -165,921, or -8.34%

State Criminal Justice Mandate

The THROCKMORTON COUNTY Auditor certifies that THROCKMORTON COUNTY has spent \$38,325 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. THROCKMORTON COUNTY Sheriff has provided THROCKMORTON COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.010656/\$100.

Indigent Health Care Compensation Expenditures

THROCKMORTON COUNTY spent \$13,827 from July 1, 2020 to June 30, 2021 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$13,361. This increased the no-new-revenue tax rate by \$0.007405/\$100.

For assistance with tax calculations, please contact the tax assessor for THROCKMORTON COUNTY at 144 N Minter Ave, Throckmorton, TX 76483 or 940-849-5691, or visit throckmorton.countytaxrates.com/tax. for more information.



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

August 18, 2021

Honorable Judge, County Commissioners
and County Treasurer
Throckmorton County, Texas
P.O. Box 564
Throckmorton, Texas 76483

We are pleased to confirm our understanding of the services we are to provide Throckmorton County, Texas (County) for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Throckmorton County, Texas as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Schedules
3. Schedule of Changes in Net Pension Liability (Asset) and Related Ratios – Texas County and District Retirement System
4. Schedule of Employer Contributions – Texas County and District Retirement System

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Honorable Judge, County Commissioners
and County Treasurer
Throckmorton County, Texas
August 18, 2021

Page Two

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with U.S. generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control, relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Honorable Judge, County Commissioners
and County Treasurer
Throckmorton County, Texas
August 18, 2021

Page Three

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will update the County's depreciation schedule from the information provided by you, prepare the conversion of the County's fund-level financial statements to the government-wide basis from the information obtained during the audit and provided by you, and prepare the County's financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of the audit, we will require certain representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our

Honorable Judge, County Commissioners
and County Treasurer
Throckmorton County, Texas
August 18, 2021

Page Four

report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Mr. Paul Fleming, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit as soon after year end as possible. The exact dates for the fieldwork will be coordinated with you at a later date.

Our fee for this engagement will be \$17,500. Bills for services are due when rendered, and interim billings may be submitted as work progresses and expenses are incurred. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

If any dispute, controversy, or claim arises, either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or to the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations. The mediator may not act as a witness for either party in any subsequent arbitration between the parties.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

If any dispute, controversy, or claim cannot be resolved by mediation, then the dispute, controversy, or claim will be settled by arbitration in accordance with the Rules of the American Arbitration Association (AAA) for the Resolution of Accounting Firm Disputes. No pre-hearing discovery will be permitted unless specifically authorized by the arbitration panel. The arbitration hearings will take place in the city closest to the place where this agreement was performed in which the AAA maintains an office, unless the parties agree to a different locale.

Honorable Judge, County Commissioners
and County Treasurer
Throckmorton County, Texas
August 18, 2021

Page Five

The award issued by the arbitration panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. All reasonable costs of both parties, as determined by the arbitrators, including (1) the fees and expenses of the AAA and the arbitrators and (2) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, will be borne entirely by the non-prevailing party (to be designated by the arbitration panel in the award) and may not be allocated between the parties by the arbitration panel.

Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the Honorable Judge and County Commissioners of Throckmorton County, Texas. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Throckmorton County, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Very truly yours,

Edgin, Parkman, Fleming & Fleming, PC

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

RESPONSE:

This letter correctly sets forth the understanding of Throckmorton County, Texas.

By: 

Title: County Judge

Date: 9-13-2021

By: 

Title: County Treasurer

Date: 9-13-21




Imposition of Optional Fees Calendar Year (CY) 2022

INSTRUCTIONS: Complete and return this form (including a court order, if required) to the TxDMV via email at: DMV_OptionalCountyFeeUpdates@TxDMV.gov

Please submit at your earliest convenience, but no later than **Wednesday, September 1, 2021.**

COUNTY NAME: Throckmorton

SELECT ONLY ONE OPTION BELOW:

☒ **OPTION A – No change.** This county will charge the same fees in CY 2022. 
Submit this form to TxDMV. A copy of a commissioners court order is NOT required.

OR

☐ **OPTION B – The commissioners court has approved fee changes for CY 2022.**
Enter amounts for each fee, even those that did not change. Enter zero (0), if necessary.
CY 2022 fees to be collected by your county:

Road and Bridge Fee: \$ _____

Child Safety Fee: \$ _____

Transportation Project Fee (applicable to Bexar, Brazos, Cameron, El Paso, Hidalgo and Webb counties only): \$ _____

Total fee amount to be collected in CY 2022: \$ _____

For OPTION B, submit this form and a copy of the court order to TxDMV.

We appreciate your response. Thank you.

Doc Wigington
Throckmorton County Sheriff
P.O. Box 578
Throckmorton, TX 76483



Tel. 940-849-8855
Fax 940-849-8856

09-13-21

Elected Officials Report

1. Online schools thru OSS Academy for office cost of \$1977.00 per year
2. No applications for full time; have had several inquire until pay was found out
3. Will be putting on more Reserves and Part-time Deputies at least 2
4. Will be in contact with WCTCOG about vehicle grant
5. Grant has been announced for bodycams will be applying it is a 75% grant with the County putting up 25% with authorization from court
6. One in jail is TDCJ ready will send pen pack once I receive paperwork from District Clerk
7. Since out-of-town deputies are to be utilized will be speaking to hospital board in reference to them staying at EMS house when they come to work.



Sheriff Doc Wigington

Throckmorton County

The Great State of Texas

940.849.8855

940.849.8856 (fax)

THROCKMORTON COUNTY					
Acct	Description	2020 Actual	06/30/21 YTD	2021 Budget	2022Proposed
	INCOME STATEMENT				
	GENERAL FUND				
0301	AD VALOREM TAXES	1,479,008.85		1,610,184.00	1,443,288.00
0306	MIXED BEVERAGE TAXES	-		-	2,000.00
0311	COURT RECORDS PRESERVATION	215.00		300.00	300.00
0312	LAW ENFORCEMENT	3,024.04		7,000.00	5,000.00
0313	SECURITY FUND	1,470.06		2,000.00	1,500.00
0314	COUNTY ATTORNEY	-		500.00	500.00
0315	COUNTY RECORD MANAGEMENT	207.50		300.00	300.00
0316	COUNTY & DISTRICT CLERK	35,855.54		40,000.00	35,000.00
0317	CLERK'S RECORD MANAGEMENT	6,547.50		8,000.00	7,000.00
0318	COUNTY ASSESSOR/COLLECTOR	2,301.00		3,000.00	3,000.00
0319	VITAL STATISTICS FUND	27.00		100.00	100.00
0320	COUNTY TREASURER	1,719.81		1,800.00	2,000.00
0321	ARCHIVES FUND	6,715.00		800.00	7,000.00
0322	COUNTY JUDGE	28.00		100.00	100.00
0324	COURT REPORTER	285.00		500.00	500.00
0326	JUSTICE OF THE PEACE	14,043.90		17,000.00	20,000.00
0327	JUDICIAL TECHNOLOGY FUND	711.63		1,000.00	1,000.00
0328	JURY	895.47		200.00	200.00
0330	STATE FEES	(2,190.46)		-	
0331	BAIL BOND FEES	-		100.00	100.00
0332	DIGITIZED COURT RECORDS	-		100.00	100.00
0333	CHILD ABUSE PREVENTION	100.00		50.00	50.00
334	11TH COURT OF APPEALS	(70.00)			
0338	INTEREST-GENERAL	2,006.10		4,000.00	3,000.00
0339	COURT APPOINTED ATTY	1,356.00		3,000.00	2,000.00
0340	LAW LIBRARY	905.00		1,000.00	1,000.00
0342	VOTER REGISTRATION	-		500.00	500.00
0346	JUDGE/STATE SUBSIDY	25,200.00		25,200.00	25,200.00
0348	ATTORNEY/STATE SUBSIDY	-		-	
0355	STATE GRANT PROCEEDS	19,247.32		-	145,776.00
356	BONDS	7,500.00			
357	COURTHOUSE RESTORATION	2,048.00			
0360	NURSING HOME UPL	390,278.65		-	
0362	OTHER	4,064.46		-	
	GROSS INCOME GENERAL FUND	2,003,555.37		1,726,734.00	1,706,514.00

THROCKMORTON COUNTY					
Acct	Description	2020 Actual	06/30/21 YTD	2021 Budget	2022Proposed
	GENERAL FUND EXPENSES				
0402	JUDGE'S SALARY	34,088.00	17,565.96	35,132.00	35,132.00
0403	JUDGE'S STATE SUPPLEMENT	30,250.00	12,600.02	25,200.00	25,200.00
0404	SECRETARY'S SALARY	14,148.00	7,280.00	14,616.00	14,616.00
0406	TRAVEL ALLOWANCE	900.00	450.00	900.00	900.00
0408	JUVENILE PROBATION CHAIRMAN	600.00	300.00	600.00	600.00
0410	OFFICE SUPPLIES	115.74	1.00	200.00	200.00
0412	POSTAGE	121.50	96.00	200.00	200.00
0416	DUES & CONFERENCES	450.00	-	1,200.00	1,200.00
0426	CLERK'S SALARY	32,163.00	16,603.44	33,381.00	33,727.00
0428	DEPUTY'S SALARY	27,897.75	14,406.00	29,232.00	29,232.00
0431	PART TIME HELP	971.50	-	5,000.00	5,000.00
0432	OFFICE SUPPLIES	1,688.20	84.99	1,500.00	1,500.00
0434	POSTAGE	718.00	421.00	1,000.00	1,000.00
0440	DUES & CONFERENCES	400.00	7.18	4,500.00	4,500.00
0442	ARCHIVES FUND	-	-	25,000.00	45,000.00
0444	RECORD MANAGEMENT		266.85	25,000.00	5,000.00
0445	VITAL STATISTICS EXPENSES	-	-	250.00	250.00
0446	SOFTWARE MAINTENANCE	9,255.00	4,700.00	10,000.00	10,000.00
0448	OFFICE EQUIPMENT	2,206.44	1,190.29	3,500.00	3,500.00
0452	TREASURER'S SALARY	34,568.00	17,805.96	35,612.00	35,612.00
0454	PART TIME HELP'S SALARY		-	2,500.00	3,000.00
0458	OFFICE SUPPLIES	218.84	729.67	1,500.00	1,500.00
0460	POSTAGE	589.00	456.90	600.00	600.00
0464	DUES & CONFERENCES	300.00	1,155.26	1,500.00	1,000.00
0468	SOFTWARE MAINTENANCE	1,073.00	-	1,200.00	1,200.00
0470	OFFICE EQUIPMENT	1,473.55	17.86	500.00	500.00
0476	J.P.'S SALARY	27,918.00	14,481.00	28,962.00	28,962.00
0478	SECRETARY'S SALARY	14,148.00	7,259.00	14,616.00	14,616.00
0482	OFFICE SUPPLIES	115.77	207.20	500.00	500.00
0484	POSTAGE	183.50	55.00	200.00	250.00
0488	DUES & CONFERENCES	2,636.50	1,097.56	1,500.00	1,500.00
0490	TECHNOLOGY EXPENSES	301.87	-	4,000.00	4,000.00
0492	SERVICE & MAINTENANCE	2,710.00	-	3,500.00	3,500.00
494	OFFICE EQUIPMENT	-	633.51	2,000.00	2,000.00
0502	SHERIFF'S SALARY	35,188.00	18,115.92	36,232.00	36,232.00
0504	DEPUTY'S SALARY	29,294.00	9,480.00	32,244.00	32,244.00
0505	DEPUTY'S SALARY	16,052.00	8,622.00	17,244.00	17,244.00
0506	SECRETARY'S SALARY	28,951.77	14,905.52	29,754.00	29,754.00
0508	DISPATCHERS' SALARIES	84,604.83	42,775.36	87,000.00	87,000.00
0510	PART TIME HELP'S SALARY	1,212.00	800.00	4,000.00	4,000.00
0512	TRAVEL EXPENSE, MEALS	-	778.90	1,000.00	1,000.00
0514	OFFICE SUPPLIES	1,697.53	1,914.62	2,000.00	2,000.00
0516	POSTAGE	353.57	498.09	500.00	600.00
0518	OPERATING EXPENSES	7,187.54	1,553.83	6,000.00	6,000.00
0520	TELEPHONE	2,533.69	1,191.00	3,000.00	3,000.00

THROCKMORTON COUNTY					
Acct	Description	2020 Actual	06/30/21 YTD	2021 Budget	2022 Proposed
0522	COMMUNICATIONS	3,295.61	920.27	3,500.00	3,500.00
0524	AUTO MAINTENANCE	12,542.97	10,862.19	20,000.00	25,000.00
526	NIBRS	8,099.00	3,738.00	7,500.00	7,500.00
0528	DUES & CONFERENCES	1,005.00	1,586.74	4,000.00	4,000.00
0530	OFFICE EQUIPMENT	4,788.80	2,846.73	4,000.00	4,000.00
532	VEHICLES	28,904.00	27,834.01	14,334.00	38,502.00
0534	PRISONER CARE - BOARDING	57,760.00	20,302.60	20,000.00	20,000.00
0536	PRISONER CARE-OTHER	3,105.57	1,128.46	2,500.00	2,500.00
0552	D.A.'S SECRETARY'S SALARY	4,241.70	3,065.12	6,200.00	6,200.00
0553	DISTRICT COURT COORDINATOR	6,573.10	3,689.22	7,000.00	7,000.00
0554	COURT REPORTER'S SALARY	8,839.92	5,356.58	11,000.00	11,000.00
0555	COMMUNITY SUPERVISION	1,575.20	393.80	1,700.00	1,700.00
0556	COUNTY ATTORNEY'S SALARY	200.00	-	-	-
0557	CO. ATTY. STATE SUPPLEMENT	-	-	-	-
0558	PROBATION CHAIRMAN'S SALARY	1,200.00	-	1,200.00	1,200.00
559	CO. ATTORNEY CONTRACT	4,826.00	14,478.00	28,000.00	30,000.00
0560	JURORS	1,548.00	280.00	5,000.00	5,000.00
0561	JUVENILE PROBATION BOARD-DA	1,200.00		1,200.00	1,200.00
0564	COURT APPOINTED ATTORNEYS	16,648.55	3,296.50	15,000.00	15,000.00
0570	CO. ATTY. OFFICE OPERATIONS	490.41	-	500.00	500.00
0574	COURT EXPENSES	11,473.13	7,130.50	11,000.00	15,000.00
0576	LAW LIBRARY EXPENSES	448.55	-	1,000.00	1,000.00
0583	VETERAN OFFICE EXPENSES	-	-	2,000.00	2,000.00
586	GAME WARDEN			1,000.00	1,000.00
0588	MUSEUM	806.80	343.08	1,000.00	1,000.00
0592	PUBLIC LIBRARY	12,000.00	12,000.00	12,000.00	12,000.00
0601	CONVENIENCE STATION FOREMAN	14,130.00	7,144.00	15,000.00	15,000.00
0602	JANITOR'S SALARY	15,555.22	7,090.00	19,000.00	19,000.00
0605	TELEPHONE	31,946.85	13,722.90	37,000.00	37,000.00
0606	UTILITIES	12,785.03	7,466.57	17,000.00	17,000.00
0607	ANNEX UTILITIES	7,775.62	3,950.76	8,000.00	8,000.00
0608	COURTHOUSE SUPPLIES	2,920.79	1,483.77	3,000.00	3,500.00
0609	ANNEX SUPPLIES	1,264.08	466.80	1,000.00	1,000.00
0610	MAINTENANCE & REPAIRS	3,350.32	3,308.70	12,000.00	12,000.00
0611	ANNEX MAINTENANCE & REPAIRS	9,166.32	4,807.41	5,000.00	5,000.00
0626	C.E.A.-AG. SALARY	11,030.00	5,514.96	11,030.00	11,030.00
0630	TRAVEL	5,700.00	3,024.96	6,050.00	6,050.00
0632	SUPPLIES	958.82	179.95	1,000.00	1,500.00
0634	TELEPHONE	2,150.92	1,023.92	2,300.00	-
0638	STOCK SHOW EXPENSES	800.50	-	4,000.00	4,000.00
0639	CONFERENCE/MEETINGS	158.50	-	2,000.00	2,000.00
0642	SHOW BARN UTILITIES	2,576.78	1,207.89	3,000.00	3,000.00
0644	SHOW BARN MAINTENANCE	42.48	69.01	1,000.00	1,000.00
0654	ELECTION JUDGES & CLERKS	4,442.00	4,400.00	4,000.00	5,000.00
0655	ELECTION EQUIPMENT	2,810.13	15,496.36	20,000.00	20,000.00
0656	SUPPLIES, BALLOTS	1,798.97	992.25	3,000.00	5,000.00

THROCKMORTON COUNTY					
Acct	Description	2020 Actual	06/30/21 YTD	2021 Budget	2022 Proposed
0657	VOTER REGISTRAR/ELECTION ADM	12,910.72	5,955.88	15,000.00	15,000.00
0658	VOTER REGISTRATION FUND	749.06	36.00	1,000.00	1,000.00
0659	EDUCATION EXPENSES	-	325.00	1,500.00	1,500.00
0662	AUDITOR'S FEE		35,000.00	30,000.00	35,000.00
0666	EMPLOYEE BENEFITS-SS/RET.	107,943.61	58,115.97	118,000.00	118,000.00
0667	UNEMPLOYMENT	984.30	-	2,500.00	2,500.00
0668	APPRAISAL DIST. FEES	124,450.48	89,490.96	145,000.00	137,000.00
0669	COMPUTER TECHNOLOGY	46,316.48	23,109.65	60,000.00	60,000.00
0670	MISCELLANEOUS	18,245.00	19,375.40	20,000.00	25,000.00
0671	FIRE PROTECTION THROCKMORTON	14,506.82	4,978.07	13,500.00	13,500.00
0672	FIRE PROTECTION WOODSON	3,152.35	211.60	7,500.00	7,500.00
0673	SECURITY FUND	-	-	1,000.00	1,000.00
0676	HOSPITAL SUBSIDY	200,000.00	-	200,000.00	200,000.00
0677	PAUPER BURIAL	-	-	1,000.00	1,000.00
0678	INDIGENT HEALTH CARE	9,786.29	101.66	30,000.00	30,000.00
0679	OUTREACH SERVICES	2,640.00	-	1,320.00	1,320.00
0682	INSURANCE-GROUP HEALTH	165,559.44	84,162.37	195,000.00	200,000.00 ⁰⁰
0684	INSURANCE-WORKER'S COMP	33,162.00	16,601.00	33,500.00	33,500.00
0686	INSURANCE-BONDS	1,485.00	569.61	1,200.00	1,500.00
0690	INSURANCE-GENERAL LIABILITY	22,003.00	10,100.00	23,000.00	23,000.00
0694	INSURANCE-PROPERTY	15,991.00	13,193.00	17,000.00	17,000.00
0702	SALARIES	89,877.20	47,249.58	94,456.00	94,456.00
0704	TRAVEL ALLOWANCE	20,108.65	10,160.16	20,320.00	20,320.00
0706	CONFERENCES AND DUES	2,617.00	5,524.65	5,000.00	5,000.00
0708	OTHER	400.00	224.59	1,000.00	1,000.00
710	LEGISLATIVE ACTIVITIES	\$ -	\$ -	\$ 200.00	\$ 200.00
	TOTAL GENERAL FUND EXPENSES	1,665,108.13	845,594.05	1,927,085.00	1,791,749.00

\$ 1,981,749.00

		PRECINCT RECEIPTS		
Acct	Description	2020 Actual	2021 Budget	2022 Proposed
	<u>(31) ROAD & BRIDGE</u>			
1300	AD VALOREM TAXES	275,271.16	295,535.00	270,617.00
1310	AUTO REGISTRATION	145,443.83	170,000.00	150,000.00
1340	OTHER	143.68	-	0.00
	TOTAL R&B INCOME	420,858.67	465,535.00	420,617.00
	<u>(32) FM&LR</u>			
1300	AD VALOREM TAXES	75,026.90	80,476.00	83,445.00
	TOTAL FM&LR INCOME	75,026.90	80,476.00	83,445.00
	<u>(33) LAT RD</u>			
1340	OTHER	12,294.91	12,335.00	12,300.00
	TOTAL LAT RD INCOME	12,294.91	12,335.00	12,400.00
	TOTAL PRECINCT INCOME	508,180.48	558,346.00	516,462.00

512,900.00

			PRECINCT 1		
Acct	Description	2020 Actual	7/31/21 Actual	2021 Budget	2022 Proposed
1400	EMPLOYEE WAGES	30,450.00	18,287.50	31,350.00	31,350.00
1410	EMPLOYEE BENEFITS	5,916.44	3,678.51	6,100.00	6,300.00
1420	UTILITIES	3,296.24	1,692.00	4,300.00	4,000.00
1430	EQUIPMENT MAINTENANCE	8,930.91	7,011.44	10,000.00	10,000.00
1440	FUEL	4,171.05	1,679.30	8,000.00	8,000.00
1460	ROAD MAINTENANCE	270,328.22	2,362.25	23,000.00	23,000.00
1480	OTHER	3,903.57	2,798.65	15,000.00	10,000.00
	TOTAL PRECINCT EXPENSES	326,996.43	37,509.65	97,750.00	92,650.00

[illegible]

		PRECINCT 3			
Acct	Description	2020 Actual	7/31/21 Actual	2021Budget	2022 Proposed
	PRECINCT EXPENSES				
1400	EMPLOYEE WAGES	29,925.00	18,113.01	59,565.00	60,100.00
1410	EMPLOYEE BENEFITS	5,773.16	3,593.09	11,500.00	12,000.00
1420	UTILITIES	2,375.61	1,318.14	3,000.00	3,000.00
1430	EQUIPMENT	7,294.63	7,105.42	20,000.00	20,000.00
1440	FUEL	5,961.21	5,407.56	15,000.00	15,000.00
1460	ROAD MAINTENANCE	84,585.70	179.84	23,000.00	23,000.00
1480	OTHER	3,903.55	2,798.63	15,000.00	10,000.00
	TOTAL PRECINCT	139,818.86	38,515.69	147,065.00	143,100.00

		PRECINCT 4			
Acct	Description	2020 Actual	7/31/21 Actual	2021 Budget	2022 Proposed
	PRECINCT EXPENSES				
1400	EMPLOYEE WAGES	51,781.00	35,612.00	60,650.00	60,650.00
1410	EMPLOYEE BENEFITS	11,177.99	7,646.74	12,000.00	12,000.00
1420	UTILITIES	2,934.90	1,527.75	3,000.00	3,000.00
1430	EQUIPMENT	10,755.08	12,935.88	20,000.00	19,000.00
1440	FUEL	13,488.27	7,827.72	12,000.00	12,000.00
1460	ROAD MAINTENANCE	46,361.05	6,386.83	23,000.00	23,000.00
1480	OTHER	3,903.54	2,827.62	15,000.00	10,000.00
	TOTAL PRECINCT	140,401.83	74,764.54	145,650.00	139,650.00

	September 13, 2021	
	GENERAL BILLS	
<u>Vendor Name</u>	<u>Account</u>	<u>Amount</u>
FT BELKNAP ELECTRIC		38.96
ATMOS		55.27
TXU		1,359.05
HANDYMAN		185.98
HILLIARD		86.86
TEXAS CHILD SUPPORT DIV		452.00
AMERIFLEX		84.15
LGS		845.00
JUSTICE SOLUTIONS		623.00
WILLIS SUPPLY		87.80
PENMAN	TVFD	162.06
JAMES K WIGINGTON		67.50
LEONARD AUTO	S.O.	71.67
LEONARD AUTO	TVFD	389.32
THE DRUG STORE		40.11
HASKELL COUNTY		435.20
LILLIE TIMMS		23.82
WINDSTREAM		2,168.32
HARRIS EXTERMINATING		145.00
GOLDSMITH		3,652.25
POSTMASTER		54.00
TDMV		2.00
PAM THOMPSON		20.25
SPRING HOUSE		148.20
AMERICA'S FINEST INSIGNIA	S.O.	237.00
A-1 FIRE EXTINGUISHER		110.00
WEX	S.O.	1,506.82
STEPHENS COUNTY		1,360.00
STEPHENS COUNTY		66.96
DIANNA MOORE		52.45
LESTER MOSES		75.00
ACTION PRINTING		770.97
LILLIAN LITTLE	S.O.	80.38
PUMP SERVICE	TVFD	366.40
UNUM		622.33
POSTMASTER		40.00
CITY		430.12
DE LAGE LANDEN		357.02
APPLIED CONCEPTS	S.O.	126.00
GARLINGTON BROWN		248.38
ELBERT FARM STORE	TVFD	134.44
Dianna Moore		422.30
Kena Whitfield		150.00

	September 13, 2021	
	BILLS	
	PRECINCT 1	
CITY		\$51.44
TXU		\$94.37
ATMOS		\$54.51
AT&T		
PENMAN		\$573.76
LEONARD AUTO		\$13.45
COW COUNTRY FUEL		\$62.98
WYLIE & SON		\$194.12
CITY		\$467.19
HOLUB TIRE		\$430.00
ZACK BURKETT		\$482.63
		\$2,373.01

	September 13, 2021	
	BILLS	
	PRECINCT 2	
CITY		\$102.13
TXU		\$22.06
ATMOS		\$57.18
PENMAN		\$1,414.44
LEONARD AUTO		\$62.63
HOLUB TIRE		\$248.00
PUMP SERVICE		\$24.40
CITY		\$467.19
HANDYMAN		\$23.95
MITCHELL'S FEED		\$121.90
BOBBY T'S		<u>\$15.00</u>
		\$2,558.88

	September 13, 2021	
	BILLS	
	PRECINCT 3	
STEPHENS REGIONAL SUD		\$66.35
TXU		\$56.94
INGRAM		\$5,173.84
CITY		\$467.19
WARREN CAT		\$1,884.00
BJB		<u>\$2,600.00</u>
	TOTAL	\$10,248.32

3934.80

	September 13, 2021	
	BILLS	
	PRECINCT 4	
CITY		\$69.44
TXU		\$7.58
ATMOS		\$54.51
AT&T		\$93.05
LEONARD AUTO		\$540.75
ELBERT FARM STORE		\$1,994.85
HANDYMAN		\$72.11
PUMP SERVICE		\$17.25
TRUCKING COMPLIANC		\$130.00
CITY		\$467.19
Bobby T's		<u>\$140.00</u>
		\$3,586.73