

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS' COURT AND DISTRICT JUDGES

December 11, 2023

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .025 requires that the county auditor present tabulated reports of:

- 1) Aggregate amounts received and disbursed from each fund;
- 2) Condition of each account on the books;
- 3) Amount of funds on deposit in the county depository;
- 4) Amount of bonded indebtedness; and
- 5) Any other fact of interest that the auditor considers proper or that the court or district judges require.

These requirements are met by the following reports:

- 1) Combined Statement of Revenues and Expenses for Current Month-to-Date (GEL 107);
- 2) Trial Balance - Current Month-to-Date (GEL 116);
- 3) Combined Statement of Cash Position for Current Month (GEL 102);
- 4) Bonded debt payments were made in a timely manner; and
- 5) Commissioners approved the assignment of payroll to the Treasurer's office in February 2023 at the request of the Treasurer. The treasurer now provides payroll reports.

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, December 11, 2023

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

K. L. [Signature]

Titus County Judge

[Signature]

Titus County Commissioner PR #1

[Signature]

Titus County Commissioner PR #2

[Signature]

Titus County Commissioner PR #3

[Signature]

Titus County Commissioner PR #4

FUND NAME	**** MONTH TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2024 GENERAL COUNTY FUND	15,893.05	18,578.00	3,621,413.42	2,243,209.65
2024 JUSTICE COURTHOUSE SECURITY	.00	.00	14.47	.00
2024 OPIOID TRUST FUND	.00	.00	.00	.00
2024 SECURITY FEES FUND	.00	.00	1,449.05	.00
2024 JURY FUND	.00	.00	73,573.87	45,933.76
2024 LAW LIBRARY FUND	.00	.00	2,135.00	1,196.68
2024 LATC FUND	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 ROAD & BRIDGE #1 FUND	1,691.94	.00	235,952.05	97,103.79
2024 ROAD & BRIDGE #2 FUND	21.17	.00	224,321.29	117,443.68
2024 ROAD & BRIDGE #3 FUND	21.17	.00	224,321.29	101,237.90
2024 ROAD & BRIDGE #4 FUND	21.17	.00	224,321.22	93,545.46
2024 CHAPTER 19: FY2020	.00	.00	.00	.00
2024 SAVNS GRANT	.00	.00	.00	.00
2024 HAVA CARES GRANT	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY	.00	.00	40.00	359.50
2024 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	16.82	359.50
2024 COUNTY & DISTRICT CRT TECH	.00	.00	113.46	.00
2024 HAVA SECURITY FUND	.00	.00	.00	.00
2024 CTI GRANT	.00	.00	.00	.00
2024 PRETRIAL INTERVENTION FUND	.00	.00	1,737.00	165.00
2024 PRE-TRIAL-CLASS C Misd. FUND	.00	.00	4,000.00	.00
2024 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	216,666.65
2024 VITAL STATISTICS	.00	.00	489.00	.00
2024 COUNTY CLERK ARCHIVE	.00	.00	7,910.00	.00
2024 DISTRICT CLERK TECH FUND	.00	.00	.00	.00

FUND NAME	**** MONTH TO DATE ****		**** YEAR TO DATE ****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 STATE FEES FUND	.00	.00	.00	.00
2024 SHERIFF SHIELDS	.00	.00	.00	.00
2024 COUNTY CLERK R&M FUND	.00	.00	8,564.23	3,267.90
2024 DISTRICT CLERK R&M FUND	.00	.00	439.02	.00
2024 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2024 COUNTY ATTORNEY FUND	.00	.00	188.00	.00
2024 DISTRICT CLK REC PRESERV FUND	.00	.00	1,480.00	.00
2024 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	396.79	.00
2024 PASS THROUGH GRANTS	.00	.00	.00	.00
2024 CORONA VIRUS RELIEF	.00	.00	.00	.00
2024 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2024 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2024 DIST ATTY DRUG FORFEITURE FUND	.00	.00	4,271.47	1,947.13
2024 SHERIFF FORFEITURE FUND	.00	.00	18.82	.00
2024 CAPITAL MURDER FUND	.00	.00	.00	7,382.00
2024 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2024 SHERIFF COMMISSARY FUND	.00	.00	30,000.00	17,115.19
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY DEBT SERVICE FUND	.00	.00	418,591.93	1,612.50
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2024 2004 RIGHT OF WAY	.00	.00	695.91	51.71
2024 NO FUND RECORD	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 COMMISSARY STORE	.00	.00	23,092.16	30,000.00
2024 ELECTION FUND	.00	.00	.00	42,739.66

FUND NAME	**** MONTH TO DATE ****		**** YEAR TO DATE ****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 MAINTENANCE BLDG FUND	.00	.00	157.74	47,077.92
2024 INSURANCE FUND	146,214.16	.00	320,463.40	329,355.60
2024 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2024 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2024 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2024 GENERAL FIXED ASSETS	.00	.00	.00	.00
2024 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
TOTAL	163,862.66	18,578.00	5,420,207.42	3,397,771.19

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR DECEMBER

TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
032 - CTI GRANT .00	.00	.00	.00	.00	.00	.00
033 - PRETRIAL INTERVENTION FUND 18,147.46	.00	16,575.46-	1,737.00-	165.00	18,147.46-	18,147.46-
034 - PRE-TRIAL-CLASS C MISD. FUND 8,496.00	.00	4,496.00-	4,000.00-	.00	8,496.00-	8,496.00-
035 - AMERICAN RESCUE PLAN GRANT 1,178,333.38	6,361,304.00-	4,966,303.96	.00	216,666.66	5,182,970.62	1,178,333.38-
036 - VITAL STATISTICS 12,162.75	.00	11,673.75-	489.00-	.00	12,162.75-	12,162.75-
037 - COUNTY CLERK ARCHIVE 231,078.23	.00	223,168.23-	7,910.00-	.00	231,078.23-	231,078.23-
040 - DISTRICT CLERK TECH FUND 11,974.05	.00	11,974.05-	.00	.00	11,974.05-	11,974.05-
041 - STATE FEES FUND 71,289.85	71,289.85-	.00	.00	.00	.00	71,289.85-
042 - SHERIFF SHIELDS .00	.00	.00	.00	.00	.00	.00
043 - COUNTY CLERK R&M FUND 267,743.53	.00	262,447.20-	8,564.23-	3,267.90	267,743.53-	267,743.53-
044 - DISTRICT CLERK R&M FUND 14,829.06	.00	14,390.04-	439.02-	.00	14,829.06-	14,829.06-
047 - DISTRICT ATTORNEY FUND 925.82	.00	925.82-	.00	.00	925.82-	925.82-
048 - COUNTY ATTORNEY FUND 5,241.22	1,576.49-	3,476.73-	188.00-	.00	3,664.73-	5,241.22-
049 - DISTRICT CLK REC PRESERV FUND 42,230.93	.00	40,750.93-	1,480.00-	.00	42,230.93-	42,230.93-
050 - VEHICLE INVENTORY TAX ACCOUNT 363,163.95	358,474.01-	4,293.15-	396.79-	.00	4,689.94-	363,163.95-
051 - PASS THROUGH GRANTS .00	.00	.00	.00	.00	.00	.00
052 - CORONA VIRUS RELIEF .00	.00	.00	.00	.00	.00	.00
053 - SHERIFF SEIZED ACCOUNT 47,715.40	47,715.40-	.00	.00	.00	.00	47,715.40-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR DECEMBER

TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL AND LIABILITIES FUND BALANCE
054 - DISTRICT ATTORNEY SEIZED ACCT 38,147.33	38,147.33-	.00	.00	.00	.00	38,147.33-
055 - DIST ATTY DRUG FORFEITURE FUND 122,027.18	.00	119,702.84-	4,271.47-	1,947.13	122,027.18-	122,027.18-
056 - SHERIFF FORFEITURE FUND 19,529.22	.00	19,510.40-	18.82-	.00	19,529.22-	19,529.22-
057 - CAPITAL MURDER FUND 100,618.00	.00	108,000.00-	.00	7,382.00	100,618.00-	100,618.00-
058 - STATE CRIMINAL ALIEN ASST PROG 6,844.98	.00	6,844.98-	.00	.00	6,844.98-	6,844.98-
059 - SHERIFF COMMISSARY FUND 157,985.79	.00	145,100.98-	30,000.00-	17,115.19	157,985.79-	157,985.79-
065 - TITUS COUNTY DEBT SERVICE FUND 5,523,736.39	87,521.00-	5,019,235.96-	418,591.93-	1,612.50	5,436,215.39-	5,523,736.39-
073 - TITUS COUNTY BELL TOWER FUND 5,873.67	.00	5,873.67-	.00	.00	5,873.67-	5,873.67-
075 - 2004 RIGHT OF WAY 544,026.51	.00	543,382.31-	695.91-	51.71	544,026.51-	544,026.51-
083 - COMMISSARY STORE 90,081.67	.00	96,989.51-	23,092.16-	30,000.00	90,081.67-	90,081.67-
084 - ELECTION FUND 195,679.07	4,850.72-	233,568.01-	.00	42,739.66	190,828.35-	195,679.07-
085 - MAINTENANCE BLDG FUND 230,374.49	2,496.59-	274,798.08-	157.74-	47,077.92	227,877.90-	230,374.49-
086 - INSURANCE FUND 477,766.87	8,851.78-	477,807.29-	320,463.40-	329,355.60	468,915.09-	477,766.87-
090 - DISTRICT CLERK AGENCY FUND 1,227,901.48	1,227,901.48-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND 565,581.34	565,581.34-	.00	.00	.00	.00	565,581.34-
092 - BAIL BOND BOARD ACCOUNT 221,420.33	221,420.32-	.01-	.00	.00	.01-	221,420.33-
096 - GENERAL FIXED ASSETS 35,469,285.30	.00	35,469,285.30-	.00	.00	.00	.00
097 - GENERAL L/T DEBT ACCOUNT GROUP 93,410,000.00	93,410,000.00-	.00	.00	.00	.00	93,410,000.00-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR DECEMBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
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GRAND TOTALS	163,568,615.03	107,995,569.52-	53,550,609.28-	5,420,207.42-	3,397,771.19	20,103,760.21-	126,871,428.25-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 010 GENERAL COUNTY FUND	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN	800.00			
	MAIN	11,149,146.67			15,153,446.67
	MAIN	4,000,000.00			
2024 014 JUSTICE COURTHOUSE SECURITY FUND	MAIN	14,189.77			14,189.77
2024 015 OPIOID TRUST FUND	MAIN	12,166.28			12,166.28
2024 016 SECURITY FEES FUND	MAIN	14,436.93			14,436.93
2024 017 JURY FUND	MAIN	5,000.00			180,661.35
	MAIN	175,661.35			
2024 018 LAW LIBRARY FUND	MAIN	20,609.40			20,609.40
2024 019 LATC FUND	MAIN	100,000.00			100,000.00
2024 021 ROAD & BRIDGE #1 FUND	MAIN	526,050.84			526,050.84
2024 022 ROAD & BRIDGE #2 FUND	MAIN	532,903.93			532,903.93
2024 023 ROAD & BRIDGE #3 FUND	MAIN	265,096.25			265,096.25
2024 024 ROAD & BRIDGE #4 FUND	MAIN	508,387.02			508,387.02
2024 025 CHAPTER 19: FY2020	MAIN				
2024 026 SAYNS GRANT	MAIN				
2024 027 HAVA CARES GRANT	MAIN				
2024 028 JUSTICE COURT TECHNOLOGY	MAIN	30,811.00			30,811.00
2024 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	7,735.94			7,735.94
2024 030 COUNTY & DISTRICT CRT TECH	MAIN	18,165.24			18,165.24
2024 031 HAVA SECURITY FUND	MAIN				
2024 032 CTI GRANT	MAIN				
2024 033 PRETRIAL INTERVENTION FUND	MAIN	18,147.46			18,147.46
2024 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN	8,496.00			8,496.00
2024 035 AMERICAN RESCUE PLAN GRANT	MAIN	1,178,333.38			1,178,333.38
2024 036 VITAL STATISTICS	MAIN	12,162.75			12,162.75

COMBINED STATEMENT OF CASH POSITION FOR DECEMBER

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 037 COUNTY CLERK ARCHIVE	MAIN	231,078.23			231,078.23
2024 040 DISTRICT CLERK TECH FUND	MAIN	11,974.05			11,974.05
2024 041 STATE FEES FUND	MAIN	71,289.85			71,289.85
2024 042 SHERIFF SHIELDS	MAIN				
2024 043 COUNTY CLERK R&M FUND	MAIN	267,743.53			267,743.53
2024 044 DISTRICT CLERK R&M FUND	MAIN	14,829.06			14,829.06
2024 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2024 048 COUNTY ATTORNEY FUND	MAIN	5,241.22			5,241.22
2024 049 DISTRICT CLK REC PRESERV FUNMAIN		42,230.93			42,230.93
2024 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		363,163.95			363,163.95
2024 051 PASS THROUGH GRANTS	MAIN				
2024 052 CORONA VIRUS RELIEF	MAIN				
2024 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	47,715.40			47,715.40
2024 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,147.33			38,147.33
2024 055 DIST ATTY DRUG FORFEITURE FUDRUG FORE DRUG FORF		122,027.18			122,027.18
2024 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00			4,500.00
		15,029.22			15,029.22
2024 057 CAPITAL MURDER FUND	MAIN	100,618.00			100,618.00
2024 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2024 059 SHERIFF COMMISSARY FUND	MAIN MAIN	157,985.79			157,985.79
2024 065 TITUS COUNTY DEPT SERVICE FU'12ABNDI&S '12ABNDI&S		936,215.39			936,215.39
		4,500,000.00			4,500,000.00
2024 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2024 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	544,026.51			544,026.51
2024 083 COMMISSARY STORE	COMM STORE	25,377.29			25,377.29
2024 084 ELECTION FUND	MAIN	115,016.23			115,016.23
2024 085 MAINTENANCE BLDG FUND	MAIN	86,191.67			86,191.67
2024 086 INSURANCE FUND	MAIN	477,766.86			477,766.86

COMBINED STATEMENT OF CASH POSITION FOR DECEMBER

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
INS CLAIMS		.01			477,766.87
2024 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			
	DIST CLK	29,575.09			
	DIST CLK	459,793.40			
	DIST CLK	703,403.52			1,227,901.48
2024 091 COUNTY CLERK AGENCY FUND	CNTY CLK	159,289.25			
	CNTY CLK	41,318.00			
	CNTY CLK	364,974.09			565,581.34
2024 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT	120,090.80			171,420.33
	BBB ACCT	51,329.52			
2024 096 GENERAL FIXED ASSETS					
2024 097 GENERAL L/T DEBT ACCOUNT GRO					
2024 098 PAYROLL CLEARING FUND	PAYROLL				
TOTAL		28,758,515.53			28,758,515.53

COMBINED STATEMENT OF CASH POSITION FOR DECEMBER

CHECK ACCOUNT		CHECK
ACCOUNT BALANCE - MAIN		20,197,410.10
ACCOUNT BALANCE - VH INV TAX		363,163.95
ACCOUNT BALANCE - SO SEIZED		47,715.40
ACCOUNT BALANCE - DA SEIZED		38,147.33
ACCOUNT BALANCE - DRUG FORF		122,027.18
ACCOUNT BALANCE - FORFEIT		4,500.00
ACCOUNT BALANCE - SO FORFEIT		15,029.22
ACCOUNT BALANCE - '12ABNDI&S		5,436,215.39
ACCOUNT BALANCE - 2004 ROW		544,026.51
ACCOUNT BALANCE - COMM STORE		25,377.29
ACCOUNT BALANCE - LNS CLAIMS		01
ACCOUNT BALANCE - DIST CLK		1,227,901.48
ACCOUNT BALANCE - CNTY CLK		565,581.34
ACCOUNT BALANCE - BBB ACCT		171,420.33
TOTAL		<u>28,758,515.53</u>

TDOA ACCOUNT	TDOA
TOTAL	<u>28,758,515.53</u>