

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

**July 10, 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) No change to bonded indebtedness; and
- 5) The monthly payroll report has been transferred to the County Treasurer's office along with payroll and will now be reported by the Treasurer at her request.

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, July 10, 2023

**BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS**

[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
2023 GENERAL COUNTY FUND	510.00	37,388.75	11,670,719.09	10,091,007.20
2023 JUSTICE COURTHOUSE SECURITY	.00	.00	98.84	.00
2023 OPIOID TRUST FUND	.00	.00	22,166.28	10,000.00
2023 SECURITY FBES FUND	.00	.00	7,446.86	8,500.00
2023 JURY FUND	.00	.00	274,768.30	186,772.74
2023 LAW LIBRARY FUND	.00	.00	28,010.00	15,938.67
2023 LATC FUND	.00	.00	50,000.00	.00
2023 ROAD & BRIDGE FUND	.00	.00	.00	.00
2023 ROAD & BRIDGE #1 FUND	.00	.00	736,492.97	430,320.12
2023 ROAD & BRIDGE #2 FUND	.00	.00	766,493.90	407,471.43
2023 ROAD & BRIDGE #3 FUND	.00	.00	792,572.97	535,658.06
2023 ROAD & BRIDGE #4 FUND	.00	278.64	737,496.45	499,401.24
2023 CHAPTER 19: FY2020	.00	.00	.00	.00
2023 SAVNS GRANT	.00	.00	3,290.52	4,935.78
2023 HAVA CARES GRANT	.00	.00	.00	.00
2023 JUSTICE COURT TECHNOLOGY	.00	.00	181.86	719.00
2023 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	204.85	.00
2023 COUNTY & DISTRICT CRT TECH	.00	.00	795.04	.00
2023 HAVA SECURITY FUND	.00	.00	1,145.36	1,145.36
2023 CTI GRANT	.00	.00	.00	.00
2023 PRETRIAL INTERVENTION FUND	.00	.00	7,771.00	634.70
2023 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	2,305.00	.00
2023 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	1,019,999.97
2023 VITAL STATISTICS	.00	.00	2,795.00	4,945.15
2023 COUNTY CLERK ARCHIVE	.00	.00	36,991.00	23,452.26
2023 DISTRICT CLERK TECH FUND	.00	.00	200.00	.00

FUND NAME	**** MONTH TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2023 STATE FEES FUND	.00	.00	.00	.00
2023 SHERIFF SHIELDS	.00	.00	.00	87,120.00
2023 COUNTY CLERK R&M FUND	.00	.00	41,332.40	36,304.33
2023 DISTRICT CLERK R&M FUND	.00	.00	3,378.38	4,558.15
2023 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2023 COUNTY ATTORNEY FUND	.00	.00	330.00	.00
2023 DISTRICT CLK REC PRESERV FUND	.00	.00	8,160.00	.00
2023 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	1,203.59	2,783.15
2023 PASS THROUGH GRANTS	.00	.00	2,970.00	2,970.00
2023 CORONA VIRUS RELIEF	.00	.00	.00	.00
2023 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2023 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2023 DIST ATT DRUG FORFEITURE FUND	.00	.00	4,761.04	24,044.76
2023 SHERIFF FORFEITURE FUND	.00	.00	89.52	2,850.00
2023 CAPITAL MURDER FUND	.00	.00	12,000.00	.00
2023 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2023 SHERIFF COMMISSARY FUND	.00	.00	145,129.06	80,467.72
2023 NO FUND RECORD	.00	.00	.00	.00
2023 TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00
2023 2017 I&S	.00	.00	.00	.00
2023 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00
2023 TITUS COUNTY DEBT SERVICE FUND	4,215,500.00	.00	9,731,230.11	8,571,964.75
2023 TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00
2023 2007 LOOP BOND	.00	.00	.00	.00
2023 TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00
2023 2016 I&S	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2023 FEMA PREC. #1 2015-2016	.00	.00	.00	.00
2023 FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00
2023 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2023 2004 RIGHT OF WAY	.00	.00	8,203.56	171,938.20
2023 LOOP CONSTRUCTION FUND	.00	.00	.00	.00
2023 FEMA PREC. #3 2015-2016	.00	.00	.00	.00
2023 FEMA PREC. #4 2015-2016	.00	.00	.00	.00
2023 PREC #3 CERTZ GRANT	.00	.00	.00	.00
2023 COMMISSARY STORE	.00	.00	126,967.29	115,000.00
2023 ELECTION FUND	.00	.00	265,762.23	166,472.72
2023 MAINTENANCE BLDG FUND	.00	378.98	234,550.20	175,755.90
2023 INSURANCE FUND	258.10	.00	1,573,533.47	1,366,222.28
2023 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2023 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2023 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2023 GENERAL FIXED ASSETS	.00	.00	.00	.00
2023 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
TOTAL	4,216,268.10	38,046.37	27,301,546.14	24,049,353.64

TITUS COUNTY  
TRIAL BALANCE SHEET  
SUMMARY TOTALS BY FUND FOR JULY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	16,930,678.01	5,327,919.24-	10,023,046.88-	11,670,719.09-	10,091,007.20	11,602,758.77-	16,930,678.01-
014 - JUSTICE COURTHOUSE SECURITY	14,147.27	.00	14,048.43-	98.84-	.00	14,147.27-	14,147.27-
015 - OPIOID TRUST FUND	12,166.28	.00	.00	22,166.28-	10,000.00	12,166.28-	12,166.28-
016 - SECURITY FEES FUND	10,484.21	.00	11,537.35-	7,446.86-	8,500.00	10,484.21-	10,484.21-
017 - JURY FUND	216,769.56	13,594.00-	115,180.00-	274,768.30-	186,772.74	203,175.56-	216,769.56-
018 - LAW LIBRARY FUND	19,597.12	215.00-	7,310.79-	28,010.00-	15,938.67	19,382.12-	19,597.12-
019 - LATC FUND	50,000.00	.00	.00	50,000.00-	.00	50,000.00-	50,000.00-
020 - ROAD & BRIDGE FUND	.00	.00	.00	.00	.00	.00	.00
021 - ROAD & BRIDGE #1 FUND	600,856.44	38,236.00-	256,447.59-	736,492.97-	430,320.12	562,620.44-	600,856.44-
022 - ROAD & BRIDGE #2 FUND	554,755.53	38,236.00-	157,497.06-	766,493.90-	407,471.43	516,519.53-	554,755.53-
023 - ROAD & BRIDGE #3 FUND	405,574.58	38,236.00-	110,423.67-	792,572.97-	535,658.06	367,338.58-	405,574.58-
024 - ROAD & BRIDGE #4 FUND	531,653.80	38,236.00-	255,322.59-	737,496.45-	499,401.24	493,417.80-	531,653.80-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	1,645.26-	.00	.00	3,290.52-	4,935.78	1,645.26	1,645.26
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	31,085.03	.00	31,622.17-	181.86-	719.00	31,085.03-	31,085.03-
029 - JUSTICE COURT TECHNOLOGY-JP2	8,019.01	.00	7,814.16-	204.85-	.00	8,019.01-	8,019.01-
030 - COUNTY & DISTRICT CRT TECH	17,842.77	.00	17,047.73-	795.04-	.00	17,842.77-	17,842.77-



TITUS COUNTY  
TRIAL BALANCE SHEET  
SUMMARY TOTALS BY FUND FOR JULY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
053 - SHERIFF SEIZED ACCOUNT	23,649.61	23,649.61-	.00	.00	.00	.00	23,649.61-
054 - DISTRICT ATTORNEY SEIZED ACCT	38,027.63	38,027.63-	.00	.00	.00	.00	38,027.63-
055 - DIST ATTY DRUG FORFEITURE FUND	119,476.85	.00	138,760.57-	4,761.04-	24,044.76	119,476.85-	119,476.85-
056 - SHERIFF FORFEITURE FUND	19,688.68	.00	22,449.16-	89.52-	2,850.00	19,688.68-	19,688.68-
057 - CAPITAL MURDER FUND	108,000.00	.00	96,000.00-	12,000.00-	.00	108,000.00-	108,000.00-
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	139,293.30	.00	74,631.96-	145,129.06-	80,467.72	139,293.30-	139,293.30-
062 - TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00	.00	.00	.00
063 - 2017 I&S	.00	.00	.00	.00	.00	.00	.00
064 - 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00	.00	.00	.00
065 - TITUS COUNTY DEBT SERVICE FUND	6,521,797.25	87,521.00-	5,275,010.89-	9,731,230.11-	8,571,964.75	6,434,276.25-	6,521,797.25-
066 - TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00	.00	.00	.00
067 - 2007 LOOP BOND	.00	.00	.00	.00	.00	.00	.00
068 - TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00	.00	.00	.00
069 - 2016 I&S	.00	.00	.00	.00	.00	.00	.00
071 - FEMA PREC. #1 2015-2016	.00	.00	.00	.00	.00	.00	.00
072 - FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00	.00	.00	.00
073 - TITUS COUNTY BELL TOWER FUND	5,873.67	.00	5,873.67-	.00	.00	5,873.67-	5,873.67-

TITUS COUNTY  
TRIAL BALANCE SHEET  
SUMMARY TOTALS BY FUND FOR JULY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
075 - 2004 RIGHT OF WAY	1,394,475.35	.00	1,558,209.99-	8,203.56-	171,938.20	1,394,475.35-	1,394,475.35-
076 - LOOP CONSTRUCTION FUND	.00	.00	.00	.00	.00	.00	.00
077 - FEMA PREC. #3 2015-2016	.00	.00	.00	.00	.00	.00	.00
078 - FEMA PREC. #4 2015-2016	.00	.00	.00	.00	.00	.00	.00
079 - PREC #3 CERTZ GRANT	.00	.00	.00	.00	.00	.00	.00
083 - COMMISSARY STORE	96,698.33	.00	84,731.04-	126,967.29-	115,000.00	96,698.33-	96,698.33-
084 - ELECTION FUND	276,657.28	4,850.72-	172,517.05-	265,762.23-	166,472.72	271,806.56-	276,657.28-
085 - MAINTENANCE BLDG FUND	341,638.42	2,496.59-	280,347.53-	234,550.20-	175,755.90	339,141.83-	341,638.42-
086 - INSURANCE FUND	650,894.12	11,452.77-	432,130.16-	1,573,533.47-	1,366,222.28	639,441.35-	650,894.12-
090 - DISTRICT CLERK AGENCY FUND	1,258,980.12	1,258,980.12-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	537,018.06	537,018.06-	.00	.00	.00	.00	537,018.06-
092 - BAIL BOND BOARD ACCOUNT	218,806.98	218,806.97-	.01-	.00	.00	.01-	218,806.98-
096 - GENERAL FIXED ASSETS	35,469,285.30	.00	35,469,285.30-	.00	.00	.00	.00
097 - GENERAL L/T DEBT ACCOUNT GROUP	99,095,000.00	99,095,000.00-	.00	.00	.00	.00	99,095,000.00-
098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
GRAND TOTALS	171,857,508.89	113,402,678.51-	55,202,637.88-	27,301,546.14-	24,049,353.64	22,985,545.08-	135,129,243.47-



FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN	7,707,603.87			
	MAIN	4,000,000.00			
	MAIN				
	MAIN	14,147.27			
2023 014 JUSTICE COURTHOUSE SECURITY	MAIN				11,711,903.87
2023 015 OPIOID TRUST FUND	MAIN				14,147.27
2023 016 SECURITY FEES FUND	MAIN				12,166.28
2023 017 JURY FUND	MAIN				10,484.21
2023 018 LAW LIBRARY FUND	MAIN				203,175.56
2023 019 LARC FUND	MAIN				19,597.12
2023 020 ROAD & BRIDGE FUND	MAIN				50,000.00
	MAIN				
	MAIN				
2023 021 ROAD & BRIDGE #1 FUND	MAIN				562,620.44
2023 022 ROAD & BRIDGE #2 FUND	MAIN				516,519.53
2023 023 ROAD & BRIDGE #3 FUND	MAIN				367,338.58
2023 024 ROAD & BRIDGE #4 FUND	MAIN				493,417.80
2023 025 CHAPTER 19: FY2020	MAIN				
2023 026 SAVNS GRANT	MAIN				1,645.26-
2023 027 HAVA CARES GRANT	MAIN				
2023 028 JUSTICE COURT TECHNOLOGY	MAIN				31,085.03
2023 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN				8,019.01
2023 030 COUNTY & DISTRICT CRT TECH	MAIN				17,842.77
2023 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2023 032 CTI GRANT	MAIN				
2023 033 PRETRIAL INTERVENTION FUND	MAIN				24,894.39
2023 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN				2,496.00
2023 035 AMERICAN RESCUE PLAN GRANT	MAIN				5,341,304.03

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 036 VITAL STATISTICS	MAIN	10,673.28			10,673.28
2023 037 COUNTY CLERK ARCHIVE	MAIN	245,674.75			245,674.75
2023 040 DISTRICT CLERK TECH FUND	MAIN	13,098.05			13,098.05
2023 041 STATE FEES FUND	MAIN	94,104.91			94,104.91
2023 042 SHERIFF SHIELDS	MAIN	87,120.00-			87,120.00-
2023 043 COUNTY CLERK R&M FUND	MAIN	252,945.04			252,945.04
2023 044 DISTRICT CLERK R&M FUND	MAIN	13,405.76			13,405.76
2023 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2023 048 COUNTY ATTORNEY FUND	MAIN	4,863.22			4,863.22
2023 049 DISTRICT CLK REC PRESERV FUNMAIN	MAIN	38,150.93			38,150.93
2023 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		178,002.43			178,002.43
2023 051 PASS THROUGH GRANTS	MAIN				
2023 052 CORONA VIRUS RELIEF	MAIN				
2023 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,649.61			23,649.61
2023 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,027.63			38,027.63
2023 055 DIST AITY DRUG FORFEITURE FUDRUG FORF DRUG FORF		119,476.85			119,476.85
2023 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,188.68			19,688.68
2023 057 CAPITAL MURDER FUND	MAIN	108,000.00			108,000.00
2023 058 STATE CRIMINAL ALIEN ASST PRMAIN	MAIN	6,844.98			6,844.98
2023 059 SHERIFF COMMISSARY FUND	MAIN MAIN	139,293.30			139,293.30
2023 062 TITUS COUNTY 2019 BOND I&S 19BNDI&S					
2023 063 2017 I&S	2017 I&S 2017 I&S				
2023 064 2004 ROW I&S/2011 SERIES	ROW I&S 04 ROWI&S				
2023 065 TITUS COUNTY DEBT SERVICE FU'12ARBNDI&S '12ARBNDI&S		6,434,276.25			6,434,276.25
2023 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BBNDI&S					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 067 2007 LOOP BOND	071B I&S				
2023 068 TITUS COUNTY 2009 BOND I&S	09 BND I&S				
	09 BNDI&S				
2023 069 2016 I&S	2016 I&S				
	2016 I&S				
2023 071 FEMA PREC. #1 2015-2016	MAIN				
2023 072 FEMA PRECINCT #2 2015-2016	MAIN				
2023 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2023 075 2004 RIGHT OF WAY	2004 ROW	1,394,475.35			1,394,475.35
	04 ROW				
2023 076 LOOP CONSTRUCTION FUND	LOOP				
	LOOP				
	LOOP CONST				
2023 077 FEMA PREC. #3 2015-2016	MAIN	51,718.35			51,718.35
2023 078 FEMA PREC. #4 2015-2016	MAIN	195,994.44			195,994.44
2023 079 PREC #3 CERTZ GRANT	MAIN	197,455.60			197,455.60
2023 083 COMMISSARY STORE	COMM STORE	51,718.35			51,718.35
2023 084 ELECTION FUND	MAIN	195,994.44			195,994.44
2023 085 MAINTENANCE BLDG FUND	MAIN	197,455.60			197,455.60
2023 086 INSURANCE FUND	MAIN	650,894.11			650,894.11
	INS				
	INS CLAIMS	.01			.01
2023 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			35,129.47
	DIST CLK	33,730.49			33,730.49
	DIST CLK	456,446.00			456,446.00
	DIST CLK	733,674.16			733,674.16
2023 091 COUNTY CLERK AGENCY FUND	CNTY CLK	160,739.25			160,739.25
	CNTY CLK	38,847.00			38,847.00
	CNTY CLK	337,431.81			337,431.81
2023 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			.01
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
2023 096 GENERAL FIXED ASSETS		118,040.20			118,040.20
		50,766.77			50,766.77

168,806.98

COMBINED STATEMENT OF CASH POSITION FOR JULY

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 097 GENERAL I/T DEBT ACCOUNT GR0					
2023 098 PAYROLL CLEARING FUND	PAYROLL				

TOTAL

31,500,564.81

31,500,564.81

CHECK ACCOUNT

ACCOUNT BALANCE - MAIN  
 ACCOUNT BALANCE - VH INV TAX  
 ACCOUNT BALANCE - SO SEIZED  
 ACCOUNT BALANCE - DA SEIZED  
 ACCOUNT BALANCE - DRUG FORF  
 ACCOUNT BALANCE - FORFEIT  
 ACCOUNT BALANCE - SO FORFEIT  
 ACCOUNT BALANCE - '12ABNDI&S  
 ACCOUNT BALANCE - 2004 ROW  
 ACCOUNT BALANCE - COMM STORE  
 ACCOUNT BALANCE - INS CLAIMS  
 ACCOUNT BALANCE - DIST CLK  
 ACCOUNT BALANCE - CNTY CLK  
 ACCOUNT BALANCE - BBB ACCT

TOTAL

TDOA ACCOUNT

TDOA

TOTAL

CHECK

21,276,444.49  
 178,002.43  
 23,649.61  
 38,027.63  
 119,476.85  
 4,500.00  
 15,188.68  
 6,434,276.25  
 1,394,475.35  
 51,718.35  
 1,258,980.12  
 537,018.06  
 168,806.98

31,500,564.81