

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

**July 8, 2024**

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;

Submitted by *Nanette Wilabay*  
Nanette Wilabay, Titus County Auditor, July 8, 2024

**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
2024 GENERAL COUNTY FUND	.00	854.53	12,638,932.33	10,285,810.89
2024 JUSTICE COURTHOUSE SECURITY	.00	.00	95.33	.00
2024 OPIOID TRUST FUND	.00	.00	4,312.29	.00
2024 SECURITY FEES FUND	.00	.00	5,222.25	8,500.00
2024 JURY FUND	.00	.00	301,495.15	211,588.40
2024 LAW LIBRARY FUND	.00	.00	25,625.00	19,819.02
2024 LATC FUND	.00	.00	100,000.00	100,000.00
2024 SB22 GRANT	.00	.00	701,245.15	87,395.22
2024 ROAD & BRIDGE #1 FUND	.00	.00	739,669.33	424,527.56
2024 ROAD & BRIDGE #2 FUND	.00	47.11	767,998.55	496,301.63
2024 ROAD & BRIDGE #3 FUND	.00	.00	895,998.55	692,696.90
2024 ROAD & BRIDGE #4 FUND	.00	48.96	779,998.27	497,073.33
2024 CHAPTER 19: FY2020	.00	.00	.00	.00
2024 SAVNS GRANT	.00	.00	3,389.22	5,083.83
2024 HAVA CARES GRANT	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY	.00	.00	202.23	359.50
2024 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	164.94	359.50
2024 COUNTY & DISTRICT CRT TECH	.00	.00	808.79	.00
2024 HAVA SECURITY FUND	.00	.00	.00	.00
2024 CTI GRANT	.00	.00	.00	.00
2024 PRETRIAL INTERVENTION FUND	.00	.00	9,669.00	1,038.90
2024 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	15,860.00	.00
2024 AMERICAN RESCUE PLAN GRANT	.00	.00	1,395,000.04	975,000.01
2024 VITAL STATISTICS	.00	.00	2,635.00	3,354.15
2024 COUNTY CLERK ARCHIVE	.00	.00	34,870.00	45,785.42
2024 DISTRICT CLERK TECH FUND	.00	.00	125.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2024 STATE FEES FUND	.00	.00	.00	.00
2024 SHERIFF SHIELDS	.00	.00	.00	.00
2024 COUNTY CLERK R&M FUND	.00	.00	39,646.00	47,718.83
2024 DISTRICT CLERK R&M FUND	.00	.00	2,714.03	4,589.40
2024 DISTRICT ATTORNEY FUND	.00	.00	14,207.28	13,907.28
2024 COUNTY ATTORNEY FUND	.00	.00	958.73	.00
2024 DISTRICT CLK REC PRESERV FUND	.00	.00	6,575.00	.00
2024 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	1,164.12	.00
2024 PASS THROUGH GRANTS	.00	.00	990.00	990.00
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	21,815.07	14,609.65
2024 SHERIFF FORFEITURE FUND	.00	.00	16,509.27	8,257.30
2024 CAPITAL MURDER FUND	.00	.00	12,000.00	7,382.00
2024 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2024 SHERIFF COMMISSARY FUND	.00	.00	95,000.00	76,774.38
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY DEBT SERVICE FUND	.00	.00	5,463,907.65	8,689,566.25
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	2,329.95	545,712.26
2024 NO FUND RECORD	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 COMMISSARY STORE	.00	.00	93,367.78	65,000.00
2024 ELECTION FUND	.00	.00	262,108.24	176,652.60

FUND NAME	**** MONTH TO DATE **** REVENUES	**** EXPENSES	**** YEAR TO DATE **** REVENUES	**** EXPENSES
2024 MAINTENANCE BLDG FUND	.00	.00	260,373.77	202,015.38
2024 INSURANCE FUND	.00	.00	1,405,095.90	1,168,926.54
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	.00	950.60	26,122,079.21	24,876,796.13

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	21,501,192.02	5,457,308.73-	13,690,761.85-	12,638,932.33-	10,285,810.89	16,043,883.29-	21,501,192.02-
014 - JUSTICE COURTHOUSE SECURITY	14,270.63	.00	14,175.30-	95.33-	.00	14,270.63-	14,270.63-
015 - OPIOID TRUST FUND	16,478.57	12,166.28-	.00	4,312.29-	.00	4,312.29-	16,478.57-
016 - SECURITY FEES FUND	9,710.13	.00	12,987.88-	5,222.25-	8,500.00	9,710.13-	9,710.13-
017 - JURY FUND	256,833.99	13,906.00-	153,021.24-	301,495.15-	211,588.40	242,927.99-	256,833.99-
018 - LAW LIBRARY FUND	25,477.06	215.00-	19,456.08-	25,625.00-	19,819.02	25,262.06-	25,477.06-
019 - LATC FUND	.00	.00	.00	100,000.00-	100,000.00	.00	.00
020 - SB22 GRANT	613,849.93	.00	.00	701,245.15-	87,395.22	613,849.93-	613,849.93-
021 - ROAD & BRIDGE #1 FUND	752,717.34	40,413.00-	397,162.57-	739,669.33-	424,527.56	712,304.34-	752,717.34-
022 - ROAD & BRIDGE #2 FUND	738,136.24	40,413.00-	426,026.32-	767,998.55-	496,301.63	697,723.24-	738,136.24-
023 - ROAD & BRIDGE #3 FUND	385,727.51	40,413.00-	142,012.86-	895,998.55-	692,696.90	345,314.51-	385,727.51-
024 - ROAD & BRIDGE #4 FUND	700,949.20	40,413.00-	377,611.26-	779,998.27-	497,073.33	660,536.20-	700,949.20-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	1,694.61-	.00	.00	3,389.22-	5,083.83	1,694.61	1,694.61
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	30,973.23	.00	31,130.50-	202.23-	359.50	30,973.23-	30,973.23-
029 - JUSTICE COURT TECHNOLOGY-JP2	7,884.06	.00	8,078.62-	164.94-	359.50	7,884.06-	7,884.06-
030 - COUNTY & DISTRICT CRT TECH	18,860.57	.00	18,051.78-	808.79-	.00	18,860.57-	18,860.57-



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	23,858.75	23,858.75-	.00	.00	.00	.00	23,858.75-
054 - DISTRICT ATTORNEY SEIZED ACCT	38,314.59	38,314.59-	.00	.00	.00	.00	38,314.59-
055 - DIST ATTY DRUG FORFEITURE FUND	126,908.26	.00	119,702.84-	21,815.07-	14,609.65	126,908.26-	126,908.26-
056 - SHERIFF FORFEITURE FUND	27,762.37	.00	19,510.40-	16,509.27-	8,257.30	27,762.37-	27,762.37-
057 - CAPITAL MURDER FUND	112,618.00	.00	108,000.00-	12,000.00-	7,382.00	112,618.00-	112,618.00-
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	163,326.60	.00	145,100.98-	95,000.00-	76,774.38	163,326.60-	163,326.60-
065 - TITUS COUNTY DEBT SERVICE FUND	1,882,393.36	88,816.00-	5,019,235.96-	5,463,907.65-	8,689,566.25	1,793,577.36-	1,882,393.36-
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	.00	.00	543,382.31-	2,329.95-	545,712.26	.00	.00
083 - COMMISSARY STORE	125,357.29	.00	96,989.51-	93,367.78-	65,000.00	125,357.29-	125,357.29-
084 - ELECTION FUND	282,767.22	8,016.57-	189,295.01-	262,108.24-	176,652.60	274,750.65-	282,767.22-
085 - MAINTENANCE BLDG FUND	332,618.06	2,496.59-	271,763.08-	260,373.77-	202,015.38	330,121.47-	332,618.06-
086 - INSURANCE FUND	726,458.72	12,482.07-	477,807.29-	1,405,095.90-	1,168,926.54	713,976.65-	726,458.72-
090 - DISTRICT CLERK AGENCY FUND	1,296,032.71	1,296,032.71-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	649,412.51	649,412.51-	.00	.00	.00	.00	649,412.51-
092 - BAIL BOND BOARD ACCOUNT	224,488.86	224,488.85-	.01-	.00	.00	.01-	224,488.86-
096 - GENERAL FIXED ASSETS	36,674,415.30	.00	36,674,415.30-	.00	.00	.00	.00

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
097 - GENERAL L/T DEBT ACCOUNT GROUP	93,410,000.00	93,410,000.00-	.00	.00	.00	.00	93,410,000.00-
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098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
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GRAND TOTALS	162,478,569.33	101,670,717.29-	59,562,568.96-	26,122,079.21-	24,876,796.13	24,133,436.74-	124,508,121.32-



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	11,970,616.86			
	MAIN	4,000,000.00			
	MAIN				15,974,916.86
2024 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,270.63			14,270.63
2024 015 OPIOID TRUST FUND	MAIN	16,478.57			16,478.57
2024 016 SECURITY FEES FUND	MAIN	9,710.13			9,710.13
2024 017 JURY FUND	MAIN	5,000.00			
	MAIN	237,927.99			242,927.99
2024 018 LAW LIBRARY FUND	MAIN	25,477.06			25,477.06
2024 019 LATC FUND	MAIN				
2024 020 SB22 GRANT	MAIN	613,849.93			613,849.93
2024 021 ROAD & BRIDGE #1 FUND	MAIN	712,304.34			712,304.34
2024 022 ROAD & BRIDGE #2 FUND	MAIN	697,723.24			697,723.24
2024 023 ROAD & BRIDGE #3 FUND	MAIN	345,314.51			345,314.51
2024 024 ROAD & BRIDGE #4 FUND	MAIN	660,536.20			660,536.20
2024 025 CHAPTER 19: FY2020	MAIN				
2024 026 SAVNS GRANT	MAIN	1,694.61-			1,694.61-
2024 027 HAVA CARES GRANT	MAIN				
2024 028 JUSTICE COURT TECHNOLOGY	MAIN	30,973.23			30,973.23
2024 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	7,884.06			7,884.06
2024 030 COUNTY & DISTRICT CRT TECH	MAIN	18,860.57			18,860.57
2024 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2024 032 CTI GRANT	MAIN				
2024 033 PRETRIAL INTERVENTION FUND	MAIN	25,205.56			25,205.56
2024 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN	20,356.00			20,356.00
2024 035 AMERICAN RESCUE PLAN GRANT	MAIN	420,000.03			420,000.03

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 036 VITAL STATISTICS	MAIN	10,954.60			10,954.60
2024 037 COUNTY CLERK ARCHIVE	MAIN	212,252.81			212,252.81
2024 040 DISTRICT CLERK TECH FUND	MAIN	12,099.05			12,099.05
2024 041 STATE FEES FUND	MAIN	108,847.76			108,847.76
2024 042 SHERIFF SHIELDS	MAIN				
2024 043 COUNTY CLERK R&M FUND	MAIN	254,374.37			254,374.37
2024 044 DISTRICT CLERK R&M FUND	MAIN	12,514.67			12,514.67
2024 047 DISTRICT ATTORNEY FUND	MAIN	1,225.82			1,225.82
2024 048 COUNTY ATTORNEY FUND	MAIN	5,383.68			5,383.68
2024 049 DISTRICT CLK REC PRESERV FUNMAIN		47,325.93			47,325.93
2024 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		167,211.93			167,211.93
2024 051 PASS THROUGH GRANTS	MAIN				
2024 052 CORONA VIRUS RELIEF	MAIN				
2024 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,858.75			23,858.75
2024 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,314.59			38,314.59
2024 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		126,908.26			126,908.26
2024 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00			4,500.00
		23,262.37			27,762.37
2024 057 CAPITAL MURDER FUND	MAIN	112,618.00			112,618.00
2024 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2024 059 SHERIFF COMMISSARY FUND	MAIN MAIN	163,326.60			163,326.60
2024 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		1,793,577.36			1,793,577.36
2024 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2024 075 2004 RIGHT OF WAY	2004 ROW 04 ROW				
2024 083 COMMISSARY STORE	COMM STORE	39,266.39			39,266.39
2024 084 ELECTION FUND	MAIN	246,377.38			246,377.38
2024 085 MAINTENANCE BLDG FUND	MAIN	191,470.24			191,470.24



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 - COMM STORE  
 ACCOUNT BALANCE - INS CLAIMS  
 ACCOUNT BALANCE - DIST CLK  
 ACCOUNT BALANCE - CNTY CLK  
 ACCOUNT BALANCE - BBB ACCT

TOTAL

TDOA ACCOUNT

TDOA  
 TDOA

TOTAL

CHECK

21,953,042.57  
 167,211.93  
 23,858.75  
 38,314.59  
 126,908.26  
 4,500.00  
 23,262.37  
 1,793,577.36  
 39,266.39  
 .01  
 1,296,032.71  
 649,412.51  
 174,488.86

26,289,876.31

BUDGET AMENDMENT

NUMBER

2024-23

DATE 6/8/2024

FYE 2024

Salary Adjustment for Specific Dept

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BUDGET AMOUNT	REASON FOR AMENDMENT
CO JUDGE - ASSISTANT	010-400-105	41,496.00	2,420.00	43,916.00	Current Salary Adjustment for specific departments
FICA	010-400-201	8,348.00	150.04	8,498.04	This was due to an evaluation done by Payroll and the County Judge
MEDICARE	010-400-202	1,953.00	35.09	1,988.09	to adjust salaries to be more in line with other counties and SB22 raises
RETIREMENT	010-400-203	17,503.00	302.02	17,805.02	received by applicable departments during the FY2024.
CO CLERK - OFFICE DEPUTY	010-403-104	146,838.00	2,188.00	149,016.00	This adjustment will enable the county to address department increases
FICA	010-403-201	12,843.00	135.66	12,978.66	across the board for FY2025
MEDICARE	010-403-202	3,004.00	31.73	3,035.73	
RETIREMENT	010-403-203	26,928.00	273.05	27,201.05	
COURT COORDINATOR	010-435-105	43,660.00	1,004.00	44,664.00	
FICA	010-435-201	2,708.00	62.25	2,770.25	
MEDICARE	010-435-202	634.00	14.56	648.56	
RETIREMENT	010-435-203	5,676.00	125.30	5,801.30	
DIST CLERK OFFICE	010-450-104	139,173.00	3,636.00	142,809.00	
FICA	010-450-201	13,584.00	225.43	13,809.43	
MEDICARE	010-450-202	3,177.00	52.72	3,229.72	
RETIREMENT	010-450-203	28,482.00	453.77	28,935.77	
DEPUTIES	010-451-104	75,546.00	272.00	75,818.00	
FICA	010-451-201	8,495.00	16.86	8,511.86	
MEDICARE	010-451-202	1,987.00	3.94	1,990.94	
RETIREMENT	010-451-203	17,810.00	33.95	17,843.95	
DEPUTIES	010-452-104	72,676.00	824.00	73,500.00	
FICA	010-452-201	8,294.00	51.09	8,345.09	
MEDICARE	010-452-202	1,940.00	11.95	1,951.95	
RETIREMENT	010-452-203	17,389.00	102.84	17,491.84	
CO ATTY-SECRETARY	010-475-105	90,742.09	304.00	91,046.09	
FICA	010-475-201	16,895.00	18.85	16,913.85	
MEDICARE	010-475-202	3,952.00	4.41	3,956.41	

BUDGET AMENDMENT

NUMBER

2024-23

DATE 6/8/2024

FYE 2024

Salary Adjustment for Specific Dept

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BUDGET AMOUNT	REASON FOR AMENDMENT
RETIREMENT	010-475-203	35,425.00	37.94	35,462.94	
ASSISTANT	010-497-103	48,714.00	1,032.00	49,746.00	
FICA	010-497-201	6,797.00	63.98	6,860.98	
MEDICARE	010-497-202	1,590.00	14.96	1,604.96	
RETIREMENT	010-497-203	14,252.00	128.79	14,380.79	
TAX A/C - DEPUTIES	010-499-104	276,911.00	3,204.00	280,115.00	
FICA	010-499-201	21,434.00	198.65	21,632.65	
MEDICARE	010-499-202	5,013.00	46.46	5,059.46	
RETIREMENT	010-499-203	44,493.00	399.86	44,892.86	
SALARY-COURT BAILIFF	017-435-130	114,816.00	1,120.00	115,936.00	
FICA	017-435-201	7,298.00	69.44	7,367.44	
MEDICARE	017-435-202	1,707.00	16.24	1,723.24	
RETIREMENT	017-435-203	15,301.00	139.78	15,440.78	
SALARIES-CLERICAL	084-490-104	31,242.00	792.00	32,034.00	
FICA	084-490-201	8,279.00	49.10	8,328.10	
MEDICARE	084-490-202	1,937.00	11.48	1,948.48	
RETIREMENT	084-490-203	12,159.00	98.84	12,257.84	
SALARIES	085-615-109	167,877.00	420.00	168,297.00	
FICA	085-615-201	10,744.00	26.04	10,770.04	
MEDICARE	085-615-202	2,513.00	6.09	2,519.09	
RETIREMENT	085-615-203	22,527.00	52.42	22,579.42	
CONTINGENCY	010-409-495	266,065.00	(20,681.58)	245,383.42	
		1,928,817.09		1,928,817.09	

*Nanette Wilabay*  
 APPROVED IN COMMISSIONER'S COURT

*Nanette Wilabay*  
 COUNTY AUDITOR

Nanette Wilabay  
 REQUESTED BY