

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

**September 9, 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, September 9, 2024

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

*Rob Cooper*  
Titus County Judge

*Jim*  
Titus County Commissioner PR #1

*[Signature]*  
Titus County Commissioner PR #2

*Dave Spillett*  
Titus County Commissioner PR #3

*Jimmie Parker*  
Titus County Commissioner PR #4

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** YEAR TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** EXPENSES
2024 GENERAL COUNTY FUND	26.00-	987,777.35	13,811,230.25	13,506,976.81
2024 JUSTICE COURTHOUSE SECURITY	.00	.00	109.38	.00
2024 OPIOID TRUST FUND	.00	.00	4,312.29	.00
2024 SECURITY FEES FUND	.00	.00	6,330.34	8,500.00
2024 JURY FUND	.00	6,095.63	307,065.94	280,088.78
2024 LAW LIBRARY FUND	.00	.00	28,355.00	22,600.92
2024 LATC FUND	.00	.00	100,000.00	100,000.00
2024 SB22 GRANT	.00	13,677.74	701,990.11	169,322.74
2024 ROAD & BRIDGE #1 FUND	.00	16,871.10	825,829.45	586,133.22
2024 ROAD & BRIDGE #2 FUND	.00	15,666.99	814,446.16	793,886.09
2024 ROAD & BRIDGE #3 FUND	.00	17,742.59	967,675.54	824,142.98
2024 ROAD & BRIDGE #4 FUND	.00	18,761.33	858,820.87	609,320.28
2024 CHAPTER 19: FY2020	.00	.00	.00	.00
2024 SAVNS GRANT	.00	.00	5,083.83	5,083.83
2024 HAVA CARES GRANT	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY	.00	.00	234.23	359.50
2024 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	180.09	359.50
2024 COUNTY & DISTRICT CRT TECH	.00	.00	998.21	934.57
2024 HAVA SECURITY FUND	.00	.00	.00	.00
2024 CTI GRANT	.00	.00	.00	.00
2024 PRETRIAL INTERVENTION FUND	.00	.00	11,563.00	11,348.72
2024 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	19,770.00	8,500.00
2024 AMERICAN RESCUE PLAN GRANT	.00	203,333.34	1,395,000.04	1,395,000.03
2024 VITAL STATISTICS	.00	.00	3,597.00	4,723.15
2024 COUNTY CLERK ARCHIVE	.00	.00	43,470.00	45,785.42
2024 DISTRICT CLERK TECH FUND	.00	.00	160.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** YEAR TO DATE ***** REVENUES	***** EXPENSES	***** EXPENSES
2024 STATE FEES FUND	.00	.00	.00	.00
2024 SHERIFF SHIELDS	.00	.00	.00	.00
2024 COUNTY CLERK R&M FUND	.00	49,700.95	57,149.15	
2024 DISTRICT CLERK R&M FUND	.00	3,290.54	4,589.40	
2024 DISTRICT ATTORNEY FUND	.00	14,207.28	13,907.28	
2024 COUNTY ATTORNEY FUND	.00	1,068.73	.00	
2024 DISTRICT CLK REC PRESERV FUND	.00	8,035.00	.00	
2024 VEHICLE INVENTORY TAX ACCOUNT	.00	1,410.48	.00	
2024 PASS THROUGH GRANTS	.00	1,581.35	1,581.35	
2024 CORONA VIRUS RELIEF	.00	.00	.00	
2024 SHERIFF SEIZED ACCOUNT	.00	.00	.00	
2024 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	
2024 DIST ATTY DRUG FORFEITURE FUND	.00	21,974.04	23,688.68	
2024 SHERIFF FORFEITURE FUND	.00	18,775.95	8,257.30	
2024 CAPITAL MURDER FUND	.00	12,000.00	7,382.00	
2024 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	
2024 SHERIFF COMMISSARY FUND	.00	95,000.00	96,188.93	
2024 NO FUND RECORD	.00	.00	.00	
2024 TITUS COUNTY DEBT SERVICE FUND	.00	9,700,898.72	10,023,942.75	
2024 NO FUND RECORD	.00	.00	.00	
2024 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	
2024 2004 RIGHT OF WAY	.00	2,329.95	545,712.26	
2024 NO FUND RECORD	.00	.00	.00	
2024 NO FUND RECORD	.00	.00	.00	
2024 COMMISSARY STORE	.00	45,630.73	95,000.00	
2024 ELECTION FUND	.00	266,819.19	202,664.64	

FUND NAME	**** MONTH TO DATE **** REVENUES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2024 MAINTENANCE BLDG FUND	.00	8,786.97	253,361.64
2024 INSURANCE FUND	.00	1,863,838.17	1,695,639.71
2024 DISTRICT CLERK AGENCY FUND	.00	.00	.00
2024 COUNTY CLERK AGENCY FUND	.00	.00	.00
2024 BAIL BOND BOARD ACCOUNT	.00	.00	.00
2024 GENERAL FIXED ASSETS	.00	.00	.00
2024 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00
TOTAL	26.00-	1,298,803.20	31,402,131.63

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	10,711,636.43			
	MAIN	4,000,000.00			
					14,715,936.43
2024 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,284.68			
2024 015 OPIOID TRUST FUND	MAIN	16,478.57			
2024 016 SECURITY FEES FUND	MAIN	10,818.22			
2024 017 JURY FUND	MAIN	5,000.00			
	MAIN	176,511.16			
					181,511.16
2024 018 LAW LIBRARY FUND	MAIN	25,425.16			
					25,425.16
2024 019 LATC FUND	MAIN				
2024 020 SB22 GRANT	MAIN	535,054.34			
2024 021 ROAD & BRIDGE #1 FUND	MAIN	643,404.68			
2024 022 ROAD & BRIDGE #2 FUND	MAIN	451,617.64			
2024 023 ROAD & BRIDGE #3 FUND	MAIN	291,483.68			
2024 024 ROAD & BRIDGE #4 FUND	MAIN	634,648.14			
					634,648.14
2024 025 CHAPTER 19: FY2020	MAIN				
2024 026 SAVNS GRANT	MAIN				
2024 027 HAVA CARES GRANT	MAIN				
2024 028 JUSTICE COURT TECHNOLOGY	MAIN	31,005.23			
2024 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	7,899.21			
					31,005.23
2024 030 COUNTY & DISTRICT CRT TECH	MAIN	18,115.42			
					18,115.42
2024 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2024 032 CTI GRANT	MAIN				
2024 033 PRETRIAL INTERVENTION FUND	MAIN	16,789.74			
2024 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN	15,766.00			
					16,789.74
2024 035 AMERICAN RESCUE PLAN GRANT	MAIN	203,333.35			
					203,333.35
					15,766.00
					203,333.35

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 036 VITAL STATISTICS	MAIN	10,547.60			10,547.60
2024 037 COUNTY CLERK ARCHIVE	MAIN	220,852.81			220,852.81
2024 040 DISTRICT CLERK TECH FUND	MAIN	12,134.05			12,134.05
2024 041 STATE FEES FUND	MAIN	77,589.55			77,589.55
2024 042 SHERIFF SHIELDS	MAIN				
2024 043 COUNTY CLERK R&M FUND	MAIN	255,157.18			255,157.18
2024 044 DISTRICT CLERK R&M FUND	MAIN	13,091.18			13,091.18
2024 047 DISTRICT ATTORNEY FUND	MAIN	1,225.82			1,225.82
2024 048 COUNTY ATTORNEY FUND	MAIN	5,493.68			5,493.68
2024 049 DISTRICT CLK REC PRESERV FUNMAIN	MAIN	48,785.93			48,785.93
2024 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		231,929.02			231,929.02
2024 051 PASS THROUGH GRANTS	MAIN	591.35			591.35
2024 052 CORONA VIRUS RELIEF	MAIN				
2024 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,889.16			23,889.16
2024 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED	ACCDA SEIZED	38,363.42			38,363.42
2024 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF	FUDRUG FORF DRUG FORF	117,988.20			117,988.20
2024 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00			4,500.00
		25,529.05			25,529.05
2024 057 CAPITAL MURDER FUND	MAIN	112,618.00			112,618.00
2024 058 STATE CRIMINAL ALIEN ASST PRMAIN	PRMAIN	6,844.98			6,844.98
2024 059 SHERIFF COMMISSARY FUND	MAIN MAIN	144,505.41			144,505.41
2024 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S	FU'12ABNDI&S '12ABNDI&S	696,191.93			696,191.93
		4,000,000.00			4,696,191.93
2024 073 TITUS COUNTY BELL TOWER FUNDMAIN	MAIN	5,873.67			5,873.67
2024 075 2004 RIGHT OF WAY	2004 ROW 04 ROW				
2024 083 COMMISSARY STORE	COMM STORE	29,531.69			29,531.69
2024 084 ELECTION FUND	MAIN	225,721.85			225,721.85
2024 085 MAINTENANCE BLDG FUND	MAIN	142,812.55			142,812.55

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 086 INSURANCE FUND	MAIN INS INS CLAIMS	659,452.93 .01			659,452.94
2024 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 37,452.31 415,630.60 804,907.54			1,293,119.92
2024 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	176,359.25 38,064.00 301,456.14			515,879.39
2024 092 BALL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01			
2024 096 GENERAL FIXED ASSETS		123,410.75			176,081.15
2024 097 GENERAL L/T DEBT ACCOUNT GRO		52,670.39			
2024 098 PAYROLL CLEARING FUND	PAYROLL				
TOTAL		26,909,873.13			26,909,873.13

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

CHECK

19,756,870.19  
 231,929.02  
 23,889.16  
 38,363.42  
 117,988.20  
 4,500.00  
 25,529.05  
 4,696,191.93  
 29,531.69  
 .01  
 1,293,119.92  
 515,879.39  
 176,081.15

26,909,873.13

TDOA ACCOUNT

TDOA

TOTAL



TITUS COUNTY  
TRIAL BALANCE SHEET  
SUMMARY TOTALS BY FUND FOR SEPTEMBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	20,242,211.59	6,247,196.30-	13,690,761.85-	13,811,230.25-	13,506,976.81	13,995,015.29-	20,242,211.59-
014 - JUSTICE COURTHOUSE SECURITY	14,284.68	.00	14,175.30-	109.38-	.00	14,284.68-	14,284.68-
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	10,818.22	.00	12,987.88-	6,330.34-	8,500.00	10,818.22-	10,818.22-
017 - JURY FUND	195,417.16	15,418.76-	153,021.24-	307,065.94-	280,088.78	179,998.40-	195,417.16-
018 - LAW LIBRARY FUND	25,425.16	215.00-	19,456.08-	28,355.00-	22,600.92	25,210.16-	25,425.16-
019 - LATC FUND	.00	.00	.00	100,000.00-	100,000.00	.00	.00
020 - SB22 GRANT	535,054.34	2,386.97-	.00	701,990.11-	169,322.74	532,667.37-	535,054.34-
021 - ROAD & BRIDGE #1 FUND	683,817.68	46,958.88-	397,162.57-	825,829.45-	586,133.22	636,858.80-	683,817.68-
022 - ROAD & BRIDGE #2 FUND	492,030.64	45,444.25-	426,026.32-	814,446.16-	793,886.09	446,586.39-	492,030.64-
023 - ROAD & BRIDGE #3 FUND	331,896.68	46,351.26-	142,012.86-	967,675.54-	824,142.98	285,545.42-	331,896.68-
024 - ROAD & BRIDGE #4 FUND	675,061.14	47,949.29-	377,611.26-	858,820.87-	609,320.28	627,111.85-	675,061.14-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	.00	.00	.00	5,083.83-	5,083.83	.00	.00
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	31,005.23	.00	31,130.50-	234.23-	359.50	31,005.23-	31,005.23-
029 - JUSTICE COURT TECHNOLOGY-JP2	7,899.21	.00	8,078.62-	180.09-	359.50	7,899.21-	7,899.21-
030 - COUNTY & DISTRICT CRT TECH	18,115.42	.00	18,051.78-	998.21-	934.57	18,115.42-	18,115.42-



TITUS COUNTY  
TRIAL BALANCE SHEET  
SUMMARY TOTALS BY FUND FOR SEPTEMBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
053 - SHERIFF SEIZED ACCOUNT	23,889.16	23,889.16-	.00	.00	.00	.00	23,889.16-
054 - DISTRICT ATTORNEY SEIZED ACCT	38,363.42	38,363.42-	.00	.00	.00	.00	38,363.42-
055 - DIST ATTY DRUG FORFEITURE FUND	117,988.20	.00	119,702.84-	21,974.04-	23,688.68	117,988.20-	117,988.20-
056 - SHERIFF FORFEITURE FUND	30,029.05	.00	19,510.40-	18,775.95-	8,257.30	30,029.05-	30,029.05-
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	144,505.41	593.36-	145,100.98-	95,000.00-	96,188.93	143,912.05-	144,505.41-
065 - TITUS COUNTY DEBT SERVICE FUND	4,785,007.93	88,816.00-	5,019,235.96-	9,700,898.72-	10,023,942.75	4,696,191.93-	4,785,007.93-
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	47,620.24	.00	96,989.51-	45,630.73-	95,000.00	47,620.24-	47,620.24-
084 - ELECTION FUND	262,111.69	8,662.13-	189,295.01-	266,819.19-	202,664.64	253,449.56-	262,111.69-
085 - MAINTENANCE BLDG FUND	283,960.37	5,018.10-	271,763.08-	260,540.83-	253,361.64	278,942.27-	283,960.37-
086 - INSURANCE FUND	659,452.94	13,447.19-	477,807.29-	1,863,838.17-	1,695,639.71	646,005.75-	659,452.94-
090 - DISTRICT CLERK AGENCY FUND	1,293,119.92	1,293,119.92-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	515,879.39	515,879.39-	.00	.00	.00	.00	515,879.39-
092 - BAIL BOND BOARD ACCOUNT	226,081.15	226,081.14-	.01-	.00	.00	.01-	226,081.15-
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 SEPTEMBER

	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-
-----							
098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
-----							
GRAND TOTALS	163,030,563.80	102,596,802.83-	59,562,568.96-	32,273,323.64-	31,402,131.63	23,759,345.67-	125,063,028.58-

**BUDGET AMENDMENT**

**NUMBER**

2024-30

**DATE**

9/9/2024

**FYE**

2024

**CURRENT BEGINNING BALANCE**

**ENDING BUDGET AMOUNT**

**ACCOUNT DESCRIPTION**

**ACCOUNT NUMBER**

**CURRENT BEGINNING BALANCE**

**ENDING BUDGET AMOUNT**

**AMOUNT OF AMENDMENT**

**REASON FOR ADMENDMENT**

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BUDGET AMOUNT	REASON FOR ADMENDMENT
FEDERAL INMATES MEALS	010-560-334	69,600.00	(36,000.00)	33,600.00	This is a line item transfer to adjust the Federal meals
FEEDING PRISONERS	010-560-333	261,972.00	40,000.00	301,972.00	to Feeding Prisoners in order to meet the amount
OTHER EXP CONMM BLDG ASST	010-560-496	59,531.00	(4,000.00)	55,531.00	necessary for FY2024
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		391,103.00	-	391,103.00	

391,103.00

391,103.00

*Nanette Wilabay*

APPROVED IN COMMISSIONER'S COURT

COUNTY AUDITOR

Nanette Wilabay

REQUESTED BY