

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

AUGUST 10, 2020

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) Results of Bond Refunding as of August 6, 2020 – Combined Debt Service Requirements
Original Combined Debt Service Requirements as of December 6, 2019 before Refunding
- 5) Summary of Monthly Payroll Expenditures;
- 6) Procedures for Fixed Assets & Inventory
- 7) Procedures for Mileage Reports
- 8) Procedures for Purchasing & End of Fiscal Year

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, August 10, 2020

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

Bryan Lee
Titus County Judge

Titus County Commissioner PR #1

J. L. Luter
Titus County Commissioner PR #2

Dana Spilvick
Titus County Commissioner PR #3



Jimmy Parker
Titus County Commissioner PR #4

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2020 GENERAL COUNTY FUND	7,778.19	60,892.06	9,895,649.98	8,941,703.17
2020 JUSTICE COURTHOUSE SECURITY	.00	.00	940.01	.00
2020 SECURITY FEES FUND	.00	5,495.00	18,400.04	40,142.00
2020 JURY FUND	.00	.00	199,910.08	118,482.09
2020 LAW LIBRARY FUND	.00	1,372.00	24,911.00	26,774.97
2020 SPECIAL PROJECT ROAD & BRIDGE	.00	.00	22,500.00	14,757.52
2020 ROAD & BRIDGE FUND	.00	.00	.00	.00
2020 ROAD & BRIDGE #1 FUND	1,420.00	9,162.03	754,285.02	593,654.57
2020 ROAD & BRIDGE #2 FUND	1,420.00	576.10	709,794.42	510,335.60
2020 ROAD & BRIDGE #3 FUND	1,420.00	3,841.70	709,040.02	549,427.30
2020 ROAD & BRIDGE #4 FUND	1,420.00	1,873.87	709,039.16	557,718.39
2020 CHAPTER 19: FY2020	.00	.00	1,986.00	1,986.00
2020 SAVNS GRANT	.00	.00	4,006.42	6,009.63
2020 HAVA CARES GRANT	.00	.00	2,999.00	144.61
2020 JUSTICE COURT TECHNOLOGY	.00	.00	2,116.41	2,127.80
2020 JUSTICE COURT TECHNOLOGY-JP2	.00	109.00	1,650.77	6,368.29
2020 COUNTY & DISTRICT CRT TECH	.00	.00	1,498.89	89.00
2020 PARK FUND	.00	.00	.00	.00
2020 PRETRIAL INTERVENTION FUND	.00	.00	10,529.50	4,334.90
2020 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	5,369.90	4,869.90
2020 INDIGENT DEFENSE 2011	.00	.00	.00	.00
2020 VITAL STATISTICS	.00	.00	2,230.00	1,112.99
2020 COUNTY CLERK ARCHIVE	.00	.00	37,530.00	18,655.00
2020 DISTRICT CLERK TECH FUND	.00	.00	1,830.00	.00
2020 STATE FEES FUND	.00	.00	.00	.00
2020 HOMELAND SECURITY GRANT	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2020 COUNTY CLERK R&M FUND	.00	.00	40,640.76	22,756.93
2020 DISTRICT CLERK R&M FUND	.00	.00	2,133.81	4,557.40
2020 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2020 COUNTY ATTORNEY FUND	.00	.00	1,078.38	.00
2020 DISTRICT CLK REC PRESERV FUND	.00	.00	2,910.00	12,000.00
2020 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	1,812.64	3,057.36
2020 FAMILY AND PROTECTIVE SERVICES	.00	.00	2,263.01	2,263.01
2020 CORONA VIRUS RELIEF	.00	.00	157,267.00	.00
2020 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2020 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2020 DIST ATTY DRUG FORFEITURE FUND	.00	12,352.24	35,057.99	98,797.74
2020 SHERIFF FORFEITURE FUND	.00	.00	7,150.96	8,246.00
2020 CAPITAL MURDER FUND	.00	.00	12,000.00	.00
2020 STATE CRIMINAL ALIEN ASST PROG	.00	.00	6,698.00	1,405.40
2020 SHERIFF COMMISSARY FUND	.00	290.00	60,000.00	57,528.72
2020 2017 VEST GRANT	.00	.00	.00	.00
2020 TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00
2020 2017 I&S	.00	.00	.00	.00
2020 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00
2020 TITUS COUNTY DEBT SERVICE FUND	.00	.00	10,015,581.69	8,397,841.25
2020 TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00
2020 2007 LOOP BOND	.00	.00	.00	.00
2020 TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00
2020 2016 I&S	.00	.00	.00	.00
2020 FEMA PREC. #1 2015-2016	.00	.00	.00	.00
2020 FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2020 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2020 2004 RIGHT OF WAY	.00	.00	48,696.21	.00
2020 LOOP CONSTRUCTION FUND	.00	.00	.00	.00
2020 FEMA PREC. #3 2015-2016	.00	.00	.00	.00
2020 FEMA PREC. #4 2015-2016	.00	.00	.00	.00
2020 PREC #3 CERTZ GRANT	.00	.00	.00	.00
2020 COMMISSARY STORE	.00	.00	52,030.91	40,000.00
2020 ELECTION FUND	.00	.00	171,068.01	151,992.41
2020 MAINTENANCE BLDG FUND	.00	404.87	184,654.95	170,000.61
2020 INSURANCE FUND	1,255.56	150,475.40	1,605,569.84	1,828,808.11
2020 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2020 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2020 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2020 GENERAL FIXED ASSETS	.00	.00	.00	.00
2020 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
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TOTAL	14,713.75	246,844.27	25,522,830.78	22,197,948.67

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR AUGUST

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
033 - PRETRIAL INTERVENTION FUND	16,194.60	.00	10,000.00-	10,529.50-	4,334.90	16,194.60-	16,194.60-
034 - PRE-TRIAL-CLASS C MISD. FUND	500.00	.00	.00	5,369.90-	4,869.90	500.00-	500.00-
035 - INDIGENT DEFENSE 2011	.00	.00	.00	.00	.00	.00	.00
036 - VITAL STATISTICS	11,146.53	.00	10,029.52-	2,230.00-	1,112.99	11,146.53-	11,146.53-
037 - COUNTY CLERK ARCHIVE	134,624.01	.00	115,749.01-	37,530.00-	18,655.00	134,624.01-	134,624.01-
040 - DISTRICT CLERK TECH FUND	10,156.00	.00	8,326.00-	1,830.00-	.00	10,156.00-	10,156.00-
041 - STATE FEES FUND	60,467.72	60,467.72-	.00	.00	.00	.00	60,467.72-
042 - HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00	.00
043 - COUNTY CLERK R&M FUND	181,928.23	.00	164,044.40-	40,640.76-	22,756.93	181,928.23-	181,928.23-
044 - DISTRICT CLERK R&M FUND	13,383.60	.00	15,807.19-	2,133.81-	4,557.40	13,383.60-	13,383.60-
047 - DISTRICT ATTORNEY FUND	2,057.18	.00	2,057.18-	.00	.00	2,057.18-	2,057.18-
048 - COUNTY ATTORNEY FUND	1,854.49	776.11-	.00	1,078.38-	.00	1,078.38-	1,854.49-
049 - DISTRICT CLK REC PRESERV FUND	16,474.00	.00	25,564.00-	2,910.00-	12,000.00	16,474.00-	16,474.00-
050 - VEHICLE INVENTORY TAX ACCOUNT	224,673.44	213,017.95-	12,900.21-	1,812.64-	3,057.36	11,655.49-	224,673.44-
051 - FAMILY AND PROTECTIVE SERVICES	.00	.00	.00	2,263.01-	2,263.01	.00	.00
052 - CORONA VIRUS RELIEF	157,267.00	.00	.00	157,267.00-	.00	157,267.00-	157,267.00-
053 - SHERIFF SEIZED ACCOUNT	22,214.78	22,214.78-	.00	.00	.00	.00	22,214.78-
054 - DISTRICT ATTORNEY SEIZED ACCT	29,698.74	29,698.74-	.00	.00	.00	.00	29,698.74-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR AUGUST

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
055 - DIST ATTY DRUG FORFEITURE FUND	207,416.48	.00	271,156.23-	35,057.99-	98,797.74	207,416.48-	207,416.48-
056 - SHERIFF FORFEITURE FUND	21,096.64	.00	22,191.68-	7,150.96-	8,246.00	21,096.64-	21,096.64-
057 - CAPITAL MURDER FUND	72,000.00	.00	60,000.00-	12,000.00-	.00	72,000.00-	72,000.00-
058 - STATE CRIMINAL ALIEN ASST PROG	6,844.98	.00	1,552.38-	6,698.00-	1,405.40	6,844.98-	6,844.98-
059 - SHERIFF COMMISSARY FUND	54,757.29	.00	52,286.01-	60,000.00-	57,528.72	54,757.29-	54,757.29-
060 - 2017 VEST GRANT	.00	.00	.00	.00	.00	.00	.00
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	7,976,710.64	142,373.00-	6,216,597.20-	10,015,581.69-	8,397,841.25	7,834,337.64-	7,976,710.64-
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-
075 - 2004 RIGHT OF WAY	3,672,796.71	.00	3,624,100.50-	48,696.21-	.00	3,672,796.71-	3,672,796.71-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR AUGUST

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
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	28,256.28	.00	16,225.37-	52,030.91-	40,000.00	28,256.28-	28,256.28-
084 - ELECTION FUND	349,437.27	.00	330,361.67-	171,068.01-	151,992.41	349,437.27-	349,437.27-
085 - MAINTENANCE BLDG FUND	254,113.89	2,496.59-	236,962.96-	184,654.95-	170,000.61	251,617.30-	254,113.89-
086 - INSURANCE FUND	1,007,192.56	152,766.57-	1,077,664.26-	1,605,569.84-	1,828,808.11	854,425.99-	1,007,192.56-
090 - DISTRICT CLERK AGENCY FUND	701,630.76	701,630.76-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	194,426.29	194,426.29-	.00	.00	.00	.00	194,426.29-
092 - BAIL BOND BOARD ACCOUNT	270,450.28	270,450.27-	.01-	.00	.00	.01-	270,450.28-
096 - GENERAL FIXED ASSETS	35,290,595.30	.00	35,290,595.30-	.00	.00	.00	.00
097 - GENERAL L/T DEBT ACCOUNT GROUP	109,990,000.00	109,990,000.00-	.00	.00	.00	.00	109,990,000.00-
098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
GRAND TOTALS	174,624,093.62	116,882,236.48-	54,420,248.49-	25,522,830.78-	22,201,222.13	22,451,261.84-	138,631,867.56-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2020 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	6,609,911.14			
	MAIN				6,614,211.14
2020 014 JUSTICE COURTHOUSE SECURITY	MAIN	13,494.83			13,494.83
2020 016 SECURITY FEES FUND	MAIN	12,577.47			12,577.47
2020 017 JURY FUND	MAIN	5,000.00			
	MAIN	135,725.84			140,725.84
2020 018 LAW LIBRARY FUND	MAIN	13,136.26			13,136.26
2020 019 SPECIAL PROJECT ROAD & BRIDGMAIN		56,112.15			56,112.15
2020 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2020 021 ROAD & BRIDGE #1 FUND	MAIN	353,757.27			353,757.27
2020 022 ROAD & BRIDGE #2 FUND	MAIN	324,823.08			324,823.08
2020 023 ROAD & BRIDGE #3 FUND	MAIN	420,627.71			420,627.71
2020 024 ROAD & BRIDGE #4 FUND	MAIN	445,885.13			445,885.13
2020 025 CHAPTER 19: FY2020	MAIN				
2020 026 SAVNS GRANT	MAIN	2,003.21-			2,003.21-
2020 027 HAVA CARES GRANT	MAIN	2,854.39			2,854.39
2020 028 JUSTICE COURT TECHNOLOGY	MAIN	35,742.35			35,742.35
2020 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		9,838.24			9,838.24
2020 030 COUNTY & DISTRICT CRT TECH	MAIN	15,022.12			15,022.12
2020 031 PARK FUND	MAIN				
	MAIN				
2020 033 PRETRIAL INTERVENTION FUND	MAIN	16,194.60			16,194.60
2020 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		1,000.00			1,000.00
2020 035 INDIGENT DEFENSE 2011	MAIN				
2020 036 VITAL STATISTICS	MAIN	11,496.53			11,496.53
2020 037 COUNTY CLERK ARCHIVE	MAIN	139,944.01			139,944.01

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2020 040 DISTRICT CLERK TECH FUND	MAIN	10,351.00			10,351.00
2020 041 STATE FEES FUND	MAIN	84,278.34			84,278.34
2020 042 HOMELAND SECURITY GRANT	MAIN				
2020 043 COUNTY CLERK R&M FUND	MAIN	187,380.67			187,380.67
2020 044 DISTRICT CLERK R&M FUND	MAIN	13,639.40			13,639.40
2020 047 DISTRICT ATTORNEY FUND	MAIN	2,057.18			2,057.18
2020 048 COUNTY ATTORNEY FUND	MAIN	1,854.49			1,854.49
2020 049 DISTRICT CLK REC PRESERV FUNMAIN		16,834.00			16,834.00
2020 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		224,673.44			224,673.44
2020 051 FAMILY AND PROTECTIVE SERVICMAIN					
2020 052 CORONA VIRUS RELIEF	MAIN	157,267.00			157,267.00
2020 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	22,214.78			22,214.78
2020 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		29,698.74			29,698.74
2020 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		207,416.48			207,416.48
2020 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 16,596.64			21,096.64
2020 057 CAPITAL MURDER FUND	MAIN	72,000.00			72,000.00
2020 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2020 059 SHERIFF COMMISSARY FUND	MAIN	54,757.29			54,757.29
2020 060 2017 VEST GRANT	MAIN				
2020 062 TITUS COUNTY 2019 BOND I&S	19BNDI&S				
2020 063 2017 I&S	2017 I&S 2017 I&S				
2020 064 2004 ROW I&S/2011 SERIES	ROW I&S 04 ROWI&S				
2020 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		7,846,302.60			7,846,302.60
2020 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BNDI&S					
2020 067 2007 LOOP BOND	07LB I&S				

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2020 068 TITUS COUNTY 2009 BOND I&S	09 BND I&S 09 BNDI&S				
2020 069 2016 I&S	2016 I&S 2016 I&S				
2020 071 FEMA PREC. #1 2015-2016	MAIN				
2020 072 FEMA PRECINCT #2 2015-2016	MAIN				
2020 073 TITUS COUNTY BELL TOWER FUND	MAIN	5,873.67			5,873.67
2020 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	3,672,796.71			3,672,796.71
2020 076 LOOP CONSTRUCTION FUND	LOOP LOOP LOOP CONST				
2020 077 FEMA PREC. #3 2015-2016	MAIN				
2020 078 FEMA PREC. #4 2015-2016	MAIN				
2020 079 PREC #3 CERTZ GRANT	MAIN				
2020 083 COMMISSARY STORE	COMM STORE	19,653.13			19,653.13
2020 084 ELECTION FUND	MAIN	135,558.88			135,558.88
2020 085 MAINTENANCE BLDG FUND	MAIN	108,123.60			108,123.60
2020 086 INSURANCE FUND	MAIN INS INS CLAIMS	1,007,438.69 .01			1,007,438.70
2020 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	36,841.27 24,689.00 356,830.43 286,381.30			704,742.00
2020 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	141,239.25 33,751.82 19,435.22			194,426.29
2020 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01 52,277.91 53,043.20 115,129.16			220,450.28
2020 096 GENERAL FIXED ASSETS					
2020 097 GENERAL L/T DEBT ACCOUNT GRO					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2020 098 PAYROLL CLEARING FUND	PAYROLL CNTY CLK	----- 23,653,170.20	-----	-----	----- 23,653,170.20
TOTAL					

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	10,489,699.10
ACCOUNT BALANCE - VH INV TAX	224,673.44
ACCOUNT BALANCE - SO SEIZED	22,214.78
ACCOUNT BALANCE - DA SEIZED	29,698.74
ACCOUNT BALANCE - DRUG FORF	207,416.48
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	16,596.64
ACCOUNT BALANCE - '12ABNDI&S	7,846,302.60
ACCOUNT BALANCE - 2004 ROW	3,672,796.71
ACCOUNT BALANCE - COMM STORE	19,653.13
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	704,742.00
ACCOUNT BALANCE - CNTY CLK	194,426.29
ACCOUNT BALANCE - BBB ACCT	220,450.28
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TOTAL	23,653,170.20

TDOA ACCOUNT

TDOA

TOTAL

TITUS COUNTY

Combined Debt Service Requirements - Tax Supported Debt

August 6, 2020

Fisc Year Ending	2012A Bonds		2012B Bonds		2016 Bonds		2017 Bonds		2019 Bonds		2020 Bonds		Combined Annual Requirements				
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	TxDOT Rev	Levy
9/30/2020	\$ 960,000	\$ 59,950	\$ 1,825,000	\$ 713,531	\$ 1,225,000	\$ 555,300	\$ 1,525,000	\$ 457,900	\$ 670,000	\$ 402,935			\$ 6,205,000	\$ 2,189,616	\$ 10,512,467	\$ (8,430,000)	\$ 2,082,467
		40,750		677,031		524,675		419,775		455,620				2,117,851			
9/30/2021	1,000,000	40,750	1,890,000	163,581	1,290,000	524,675	1,605,000	419,775	150,000	685,620	\$ 360,000	\$ 204,481	6,295,000	2,038,882	10,018,517	(8,430,000)	1,588,517
		15,750		135,231		492,425		379,650		455,620		205,959		1,684,635			
9/30/2022	1,050,000	15,750	1,950,000	135,231	1,355,000	492,425	1,685,000	379,650	70,000	770,620	360,000	205,959	6,470,000	1,999,635	10,032,182	(8,430,000)	1,602,182
				105,981		458,550		337,525		455,620		204,870		1,562,546			
9/30/2023			2,010,000	105,981	1,420,000	458,550	1,770,000	337,525	125,000	1,775,620	360,000	204,870	5,685,000	2,882,546	10,018,888	(8,430,000)	1,588,888
				75,831		423,050		293,275		455,620		203,565		1,451,341			
9/30/2024			2,070,000	75,831	1,495,000	423,050	1,860,000	293,275	60,000	1,840,620	365,000	203,565	5,850,000	2,836,341	10,019,893	(8,430,000)	1,589,893
				43,488		385,675		246,775		455,620		201,994		1,333,551			
9/30/2025				43,488	1,560,000	385,675	1,960,000	246,775	1,460,000	455,620	2,480,000	201,994	7,460,000	1,333,551	10,024,434	(8,430,000)	1,594,434
				43,488		362,275		197,775		437,019		190,326		1,230,882			
9/30/2026				43,488	1,615,000	362,275	2,055,000	197,775	1,495,000	437,019	2,510,000	190,326	7,675,000	1,230,882	10,018,462	(8,430,000)	1,588,462
				43,488		329,975		146,400		417,225		175,492		1,112,580			
9/30/2027				43,488	1,680,000	329,975	2,160,000	146,400	1,540,000	417,225	2,540,000	175,492	7,920,000	1,112,580	10,019,252	(8,430,000)	1,589,252
				43,488		296,375		92,400		395,835		158,575		986,673			
9/30/2028			2,485,000	43,488	1,745,000	296,375	2,265,000	92,400	1,585,000	395,835	115,000	158,575	8,195,000	986,673	10,021,283	(8,430,000)	1,591,283
						261,475		47,100		373,344		157,692		839,611			
9/30/2029					1,820,000	261,475	2,365,000	47,100	1,625,000	373,344	2,665,000	157,692	8,465,000	839,611	10,015,457	(8,430,000)	1,585,457
						225,075				349,879		135,892		710,846			
9/30/2030					4,520,000	225,075			1,675,000	349,879	2,715,000	135,892	8,910,000	710,846	10,192,701	(8,430,000)	1,762,701
						134,675				324,854		112,326		571,855			
9/30/2031					4,705,000	134,675			1,730,000	324,854	2,760,000	112,326	9,195,000	571,855	10,192,649	(8,430,000)	1,762,649
						40,575				298,230		86,989		425,794			
9/30/2032					2,705,000	40,575			3,955,000	298,230	2,810,000	86,989	9,470,000	425,794	10,191,107	(8,430,000)	1,761,107
										235,385		59,929		295,314			
9/30/2033									7,115,000	235,385	2,870,000	59,929	9,985,000	295,314	10,431,861	(8,430,000)	2,001,861
										120,548		30,999		151,548			
9/30/2034									7,365,000	120,548	2,930,000	30,999	10,285,000	151,548	10,436,548	(8,430,000)	2,006,548
	\$ 3,010,000	\$ 172,950	\$ 12,230,000	\$ 2,536,131	\$ 27,135,000	\$ 8,424,900	\$ 19,240,000	\$ 4,779,250	\$ 30,610,000	\$ 14,113,769	\$ 25,840,000	\$ 4,053,701	\$ 118,065,000	\$ 34,080,701	\$ 152,145,701	\$ (126,450,000)	\$ 25,695,701

TITUS COUNTY

Combined Debt Service Requirements - Tax Supported Debt

December 6, 2019

Fisc Year Ending	2012A Bonds		2012B Bonds		2016 Bonds		2017 Bonds		2019 Bonds		Combined Annual Requirements				
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	TxDOT Rev	Levy
9/30/2020	\$ 960,000	\$ 59,950	\$ 1,825,000	\$ 713,531	\$ 1,225,000	\$ 555,300	\$ 1,525,000	\$ 457,900	\$ 670,000	\$ 402,935	\$ 6,205,000	\$ 2,189,616			
		40,750		677,031		524,675		419,775		455,620		2,117,851	\$ 10,512,467	\$ (8,430,000)	\$ 2,082,467
9/30/2021	1,000,000	40,750	1,890,000	677,031	1,290,000	524,675	1,605,000	419,775	150,000	685,620	5,935,000	2,347,851			
		15,750		648,681		492,425		379,650		455,620		1,992,126	10,274,977	(8,430,000)	1,844,977
9/30/2022	1,050,000	15,750	1,950,000	648,681	1,355,000	492,425	1,685,000	379,650	70,000	770,620	6,110,000	2,307,126			
		-		619,431		458,550		337,525		455,620		1,871,126	10,288,252	(8,430,000)	1,858,252
9/30/2023			2,010,000	619,431	1,420,000	458,550	1,770,000	337,525	125,000	1,775,620	5,325,000	3,191,126			
				589,281		423,050		293,275		455,620		1,761,226	10,277,352	(8,430,000)	1,847,352
9/30/2024			2,070,000	589,281	1,495,000	423,050	1,860,000	293,275	60,000	1,840,620	5,485,000	3,146,226			
				556,938		385,675		246,775		455,620		1,645,007	10,276,233	(8,430,000)	1,846,233
9/30/2025			2,155,000	556,938	1,560,000	385,675	1,960,000	246,775	1,460,000	455,620	7,135,000	1,645,007			
				503,063		362,275		197,775		437,019		1,500,132	10,280,139	(8,430,000)	1,850,139
9/30/2026			2,270,000	503,063	1,615,000	362,275	2,055,000	197,775	1,495,000	437,019	7,435,000	1,500,132			
				446,313		329,975		146,400		417,225		1,339,913	10,275,045	(8,430,000)	1,845,045
9/30/2027			2,385,000	446,313	1,680,000	329,975	2,160,000	146,400	1,540,000	417,225	7,765,000	1,339,913			
				386,688		296,375		92,400		395,835		1,171,297	10,276,210	(8,430,000)	1,846,210
9/30/2028			2,485,000	386,688	1,745,000	296,375	2,265,000	92,400	1,585,000	395,835	8,080,000	1,171,297			
				343,200		261,475		47,100		373,344		1,025,119	10,276,416	(8,430,000)	1,846,416
9/30/2029			2,580,000	343,200	1,820,000	261,475	2,355,000	47,100	1,625,000	373,344	8,380,000	1,025,119			
				291,600		225,075		-		349,879		866,554	10,271,672	(8,430,000)	1,841,672
9/30/2030			2,690,000	291,600	4,520,000	225,075		-	1,675,000	349,879	8,885,000	866,554			
				237,800		134,675		-		324,854		697,329	10,448,883	(8,430,000)	2,018,883
9/30/2031			2,795,000	237,800	4,705,000	134,675		-	1,730,000	324,854	9,230,000	697,329			
				181,900		40,575		-		298,230		520,705	10,448,034	(8,430,000)	2,018,034
9/30/2032			2,910,000	181,900	2,705,000	40,575		-	3,955,000	298,230	9,570,000	520,705			
				123,700		-		-		235,385		359,085	10,449,789	(8,430,000)	2,019,789
9/30/2033			3,030,000	123,700		-		-	7,115,000	235,385	10,145,000	359,085			
				63,100		-		-		120,548		183,648	10,687,733	(8,430,000)	2,257,733
9/30/2034			3,155,000	63,100		-		-	7,355,000	120,548	10,510,000	183,648			
				-		-		-		-		-	10,693,648	(8,430,000)	2,263,648
	\$ 3,010,000	\$ 172,950	\$ 36,200,000	\$ 12,050,981	\$ 27,135,000	\$ 8,424,900	\$ 19,240,000	\$ 4,779,250	\$ 30,610,000	\$ 14,113,769	\$ 116,195,000	\$ 39,541,850	\$ 155,736,850	\$ (126,450,000)	\$ 29,286,850

2,050,000

34,375,000

25,910,000

17,715,000

29,940,000

\$ 109,990,000 REMINING AT 3/1/2020

**TITUS COUNTY
MONTHLY PAYROLL EXPENDITURES
FISCAL YEAR ENDING SEPTEMBER 2020**

DATE	GROSS SALARIES	TOTAL COUNTY PAID BENEFITS	LESS JUVENILE PROBATION SALARIES	LESS JUVENILE PROBATION BENEFITS	TITUS COUNTY TOTAL PAYROLL
October 10, 2019	\$216,530	\$38,824	\$9,811	\$1,750	\$243,793
October 24, 2019	\$223,148	\$169,892	\$9,811	\$7,991	\$375,238
November 7, 2019	\$217,829	\$39,192	\$9,811	\$1,750	\$245,460
November 21, 2019	\$228,871	\$169,287	\$19,012	\$9,704	\$369,442
December 5, 2019	\$221,034	\$40,113	\$9,811	\$1,773	\$249,563
December 19, 2019	\$220,912	\$159,106	\$9,811	\$7,548	\$362,659
January 2, 2020	\$233,818	\$44,463	\$9,811	\$1,856	\$266,614
January 16, 2020	\$223,665	\$162,563	\$9,811	\$7,632	\$368,785
January 30, 2020	\$216,136	\$43,879	\$9,811	\$1,910	\$248,294
February 13, 2020	\$209,386	\$41,598	\$9,811	\$1,856	\$239,317
February 27, 2020	\$217,908	\$166,228	\$9,811	\$7,632	\$366,693
March 12, 2020	\$221,731	\$41,988	\$9,811	\$1,856	\$252,052
March 26, 2020	\$230,175	\$167,641	\$9,811	\$7,632	\$380,373
April 9, 2020	\$218,705	\$41,401	\$9,811	\$1,856	\$248,439
April 23, 2020	\$225,206	\$167,620	\$9,811	\$7,669	\$375,346
May 7, 2020	\$220,993	\$41,761	\$9,811	\$1,856	\$251,087
May 21, 2020	\$225,714	\$164,667	\$9,811	\$7,669	\$372,901
June 4, 2020	\$224,455	\$42,240	\$9,811	\$1,856	\$255,028
June 18, 2020	\$229,702	\$162,433	\$9,811	\$7,669	\$374,655
July 2, 2020	\$221,072	\$41,576	\$9,811	\$1,856	\$250,981
July 16, 2020	\$229,835	\$161,445	\$9,811	\$7,540	\$373,929
July 30, 2020	\$213,286	\$41,068	\$9,811	\$1,910	\$242,633
August 13, 2020					
August 27, 2020					
September 10, 2020					
September 24, 2020					
Totals	\$4,890,111	\$2,148,985	\$225,043	\$100,771	\$6,713,282

GROSS SALARIES	TOTAL COUNTY PAID BENEFITS	LESS JUVENILE PROBATION SALARIES	LESS JUVENILE PROBATION BENEFITS	TITUS COUNTY TOTAL PAYROLL
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Titus County processes salaries and benefits for Juvenile Probation and we are reimbursed for these costs.

TITUS COUNTY

PROCEDURES FOR FIXED ASSETS & INVENTORY

AUGUST 2020

DIFFERENCE BETWEEN INVENTORY & CAPITAL ASSETS

This information is presented to provide you with the procedures that we are employing in the auditor's office with regard to inventory and fixed assets. My goal is to be compliant with generally accepted accounting principles (GAAP) and to meet the requirements for inventory and fixed assets. The term fixed asset is likely what you are familiar with calling capital outlay. According to GAAP, capital outlay or fixed assets are items that are purchased at a price of \$5,000 or more and have a useful life of more than one year. These items are capitalized or paid from capital outlay and included in the depreciation schedule of the County. The purchase price includes the cost of the item plus the cost of any other items necessary to put the item in to use. For example, when vehicles are purchased for the sheriff's department, the total cost that is capitalized is the cost of the vehicle plus the costs of the necessary patrol car equipment, signage, etc. Inventory, on the other hand, is comprised of items that do not rise to the level of a capital asset because they do not meet both the cost requirement of \$5,000 or they do not have a useful life that exceeds one year.

BACKGROUND

When I began to examine the records in preparation for the outside audit in December, I noted that the inventory records were commingled with the fixed asset records. Some items for less than \$30 were included in the listing. Upon closer inspection, I found that in some cases assets had been added to the listing, but their purchase price had not been included in the calculations. I also contacted our insurance carrier to determine what information would be needed in the event that we had a loss such as a fire or theft and had to file a claim. I learned that we have blanket coverage which is standard and that we would not have to provide a fixed asset or inventory listing in the event of a claim. For this reason, I made the decision to work to update the fixed assets and to separate them from the inventory.

In May, I asked each department head to review the commingled fixed asset and inventory listing and to verify whether or not the items were still in their office, disposed of, moved to another location, or still on-hand as surplus. This was a time consuming task for the department heads because the list was extremely long in some cases. I also learned that some department heads had been asked to update their listing a few years ago, and that those updates had not been entered in to the electronic records. This proved to be a frustrating task for some department heads. One department head requested that we consider an inventory control system. I have priced those systems and they costs upwards of \$10,000. Updating the

electronic records is also a very lengthy task for the auditor's office because we are now trying to separate the fixed assets from the inventory and remove items that have been disposed of over the past several years for the entire County. I do not recommend that we expend our limited resources to purchase an inventory control system. Our target is get the fixed assets updated as required by GAAP and to set up a much easier to manage system for inventory for those less expensive items under \$ 5,000.

UPDATED PROCEDURES FOR FIXED ASSETS

Fixed assets will now consist of items as defined by GAAP with a single unit cost of \$5,000 or more and a useful life of one year or more. These items will be maintained in the electronic records in the auditor's office based on the information submitted by the department heads. This is step one of the update. In addition to these corrections in step 2 of the update, we are also planning to remove the items that do not meet the requirements of a fixed asset. Reports will be maintained to verify all updates. Titus County will continue have a capitalization level of \$ 5,000 as described in our independent audit.

UPDATED PROCEDURES FOR INVENTORY

Inventory will now consist of items that do not meet the definition of GAAP. These records will be maintained by each department head on forms supplied by my office. Inventory will consist of items with a purchase price of \$ 500 or more and up to \$ 4,999 as well as items that can easily be misused such as chainsaws, laptops, and similar electronic equipment plus any other item the department head desires to include. The forms to be used for this report are attached. Examples are included. The forms will be due in June of each year and are subject to audit at any time.

Further, many elected officials and employees have bought personal items to furnish their offices. I have recommended that each department consider maintaining a separate listing of those items to facilitate the return of these items to the elected official or employee when they retire from Titus County. This is an optional step and is at the discretion of the department head.

FUTURE PLANS

The responses received will be entered into the electronic system maintained by the auditor's office. The department heads who dedicated the necessary time to evaluate this year's reports will find that the next year the reports are much shorter. This will significantly reduce the amount of time needed by department heads to evaluate their fixed assets.

Many thanks to those who worked diligently to allow us to develop a starting point for our electronic fixed asset records.

Barbara Shurbet

From: Barbara Shurbet <bshurbet@co.titus.tx.us>
Sent: Monday, August 3, 2020 2:45 PM
To: 'Al Riddle'; 'jfitch@co.titus.tx.us'; 'danawapplewhite@yahoo.com'; 'Jimmy Parker'
Cc: 'Brian Lee'
Subject: FW: Scanned image from Titus County -Auditor TH1062
Attachments: Auditor's Scan_20200803_134453.pdf

Hello, Everyone: Attached is the updated mileage form that I would like for you to begin using asap and certainly by October 1. I have updated it based on the IRS requirements. The requirements for reimbursements are also included in the attachment for your use. Please pay particular attention to the personal commuting mileage limitation as well as the temporary work location requirements. I believe that these instructions clearly confirm that mileage to and from your home is not allowable. Also, travel to a temporary work location is allowable such as when you are called out.

Please also note that the form that has been use by the county for many years includes a note at the bottom that "Mileage to/from work is personal miles".

Below is the email that I sent to all employees who receive an auto allowance, please review it and let me know if you have any further suggestions. Finally, I am not sure that the consideration of the possible change from an auto allowance to a reimbursement was discussed with John Mark Cobern or with Pam Holmes; however, I did include them in this email as they too receive an auto allowance.

If you have any questions, please let me know.

Thank you!

-----Original Message-----

From: Barbara Shurbet [mailto:bshurbet@co.titus.tx.us]
Sent: Monday, August 3, 2020 2:28 PM
To: 'John Mark Cobern' <tituscountyattorney@gmail.com>; 'Steve Agan' <jp134@co.titus.tx.us>; 'jp2irma@co.titus.tx.us' <jp2irma@co.titus.tx.us>; 'rbarrett@co.titus.tx.us' <rbarrett@co.titus.tx.us>; 'tccp1@hotmail.com' <tccp1@hotmail.com>; 'larollins@ag.tamu.edu' <larollins@ag.tamu.edu>; 'callie.zoeller@ag.tamu.ed' <callie.zoeller@ag.tamu.ed>; 'pholmes@co.titus.tx.us' <pholmes@co.titus.tx.us>
Cc: 'Brian Lee' <blee@co.titus.tx.us>; 'L Marshall' <lmarshall@co.titus.tx.us>; 'Sharon Reynolds' <Sreynolds@co.titus.tx.us>; 'Nanette Wilabay' <nwilabay@co.titus.tx.us>
Subject: FW: Scanned image from Titus County -Auditor TH1062

Hello Titus County Employees Who Receive Auto Allowances: During budget workshop presentations, you were asked by commissioners and the county judge to keep a log over the next year of mileage that you incur on behalf of the County in your official capacity. I was asked to email the form to you and was told that you would turn in a report to my office each month.

Please find attached the form that you need to complete this request as well as supporting information from the IRS. Please review it and let me know if you have any questions.

Thank you in advance for your help.



Figure B. When Are Transportation Expenses Deductible?

Figure B. When Are Transportation Expenses Deductible?

Summary: This illustration depicts the rules used to determine if transportation expenses are deductible.

Between home and regular or main job, Never deductible.

Between home and temporary work location, Deductible if you have a regular or main job at another location.

Between home and second job, Never deductible on a day off from regular or main job.

Between regular or main job and temporary work location, Always deductible.

Between regular or main job and second job, Always deductible.

Between temporary work location and second job, Always deductible.

The image then lists definitions for words used in the graphic:

Home: The place where you reside. Transportation expenses between your home and your main or regular place of work are personal commuting expenses.

Regular or main job: Your principal place of business. If you have more than one job, you must determine which one is your regular or main job. Consider the time you spend at each, the activity you have at each, and the income you earn at each.

Temporary work location: A place where your work assignment is realistically expected to last (and does in fact last) one year or less. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary work location outside your metropolitan area.

Second job: If you regularly work at two or more places in one day, whether or not for the same employer, you can deduct your transportation expenses of getting from one workplace to another. If you don't go directly from your first job to your second job, you can only deduct the transportation expenses of going directly from your first job to your second job. You can't deduct your transportation costs between your home and a second job on a day off from your main job.

Page Last Reviewed or Updated: 03-Aug-2020

TITUS COUNTY

UPDATED PURCHASING PROCEDURES

Purchase Order Required, Purchasing Cut-Off, Plans for End of Fiscal Year

AUGUST 4, 2020

With our end of fiscal year quickly approaching, there are a few areas that need attention.

PURCHASE ORDERS REQUIRED

Purchases are being made without obtaining the required purchase order. The purchase order procedure is designed to assist you in managing your available budget. It is also a requirement in the statutes. Any purchase made without a purchase order is subject to being returned to the person who initiated the purchase. This can result in the elected official or department head being personally liable for the payment. Only purchases made with purchase orders are the responsibility of the County. Please note that purchase orders are not required on utilities or other similar items. Purchase orders are required when purchasing products, materials, etc.

Purchase Order Process:

- 1) A purchase order must be issued with a dollar amount. It is acceptable to use an estimated amount. Be sure to include an allowance for shipping and any other costs. It is best to estimate high.
- 2) Please code the purchase to the correct account line item. Even if the budget line item that you need is insufficient, please code the purchase to the correct account. When you contact our office for the purchase order, please be prepared to provide the correct line item to be used as well as the line item where there are sufficient funds within your budget to be used for any overage. Near the end of the fiscal year, we will do a budget amendment and cover any overages. This is the best method to truly identify the costs of running the County.
- 3) Monthly budget reports are sent to each elected official/department head to assist you with managing your budget. If at any time you need to know what is left in your budget, please do not hesitate to call our office.

PURCHASING CUT-OFF – August 18

Last year at the end of fiscal year, Titus County had over \$ 950,000 in accounts payable. This means that collectively we ordered items late in the fiscal year, received them and did not have them paid until after September 30. This amount is very high for a county our size. This may be due to new staff members who were not familiar with the fiscal year end procedures and it may also have been due to departments trying to “use up” their budgeted amounts for purchases such as office supplies.

This year, we need to place orders as early as possible, approve the invoices as soon as received, forward them to the auditor’s office and have the expenditure approved in commissioners’ court. In order to meet these requirements, the purchasing cut-off will be August 18. Hopefully, this will allow you to get your orders placed, receive the items, approve the invoices and have them to our office by September 18. This will allow time for the commissioners’ to approve the payment and for inclusion on the final accounts payable report. If you were to have an unanticipated emergency, please let me know and as always, we will work with you to be sure that you have the materials you need to get your job done.

One final caution, it is important that you keep in mind that we are not allowed to purchase items before September 30 and pay for them through the subsequent years budget. In the financial world, this procedure is known as fall billing. Please keep in mind that our auditors evaluate the expenditures made from October 1 through the date of their fieldwork to ascertain that this did not happen.

PLANS FOR END OF FISCAL YEAR

In addition to following the preceding work processes, it is critical that invoices that are ready for payment be forwarded to our office as quickly as possible. To that end, I request that you make arrangements to deliver any approved invoices at least twice per week and more often if possible. I have realized that in some cases the delivery to the auditor's office has been delayed. Please check your mailbox frequently in an effort to keep the invoices moving forward for payment.

If any of these procedures create a problem for you, please don't hesitate to contact my office. We will work with you to make the best arrangement for all involved. Thank you in advance for your help in preparation for our year end.