

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

March 22, 2021

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .024 requires that the county auditor shall present tabulated reports of:

- 1) The accounts of the county,
- 2) The county's receipts and disbursements of funds, and
- 3) Other items of interest, if any.

These requirements are met by the following reports:

- 1) Combined Statement of Cash Position (GEL 102),
- 2) Combined Statement of Revenue and Expenses (GEL 107), and
- 3) Update Coronavirus Relief Fund Grant, American Rescue Plan and FEMA/TDEM Winter Storm

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, March 22, 2021

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

Rayon Lee

Titus County Judge

AM

Titus County Commissioner PR #1

J. Jeter

Titus County Commissioner PR # 2

Dave Synchick

Titus County Commissioner PR #3

Jimmy Parker

Titus County Commissioner PR #4



FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	9,705,227.56			
	MAIN				9,709,527.56
2021 014 JUSTICE COURTHOUSE SECURITY	MAIN	13,601.61			13,601.61
2021 016 SECURITY FEES FUND	MAIN	9,329.42			9,329.42
2021 017 JURY FUND	MAIN	5,000.00			
	MAIN	211,155.17			216,155.17
2021 018 LAW LIBRARY FUND	MAIN	20,074.76			20,074.76
2021 019 SPECIAL PROJECT ROAD & BRIDGMAIN					
2021 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2021 021 ROAD & BRIDGE #1 FUND	MAIN	550,231.45			550,231.45
2021 022 ROAD & BRIDGE #2 FUND	MAIN	464,952.96			464,952.96
2021 023 ROAD & BRIDGE #3 FUND	MAIN	524,679.66			524,679.66
2021 024 ROAD & BRIDGE #4 FUND	MAIN	740,472.42			740,472.42
2021 025 CHAPTER 19: FY2020	MAIN				
2021 026 SAVNS GRANT	MAIN	1,991.27-			1,991.27-
2021 027 HAVA CARES GRANT	MAIN	16,517.38			16,517.38
2021 028 JUSTICE COURT TECHNOLOGY	MAIN	35,432.74			35,432.74
2021 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		9,902.54			9,902.54
2021 030 COUNTY & DISTRICT CRT TECH	MAIN	15,717.09			15,717.09
2021 031 HAVA SECURITY FUND	MAIN				
	MAIN	56,949.02			56,949.02
2021 033 PRETRIAL INTERVENTION FUND	MAIN	19,506.00			19,506.00
2021 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		3,000.00			3,000.00
2021 035 INDIGENT DEFENSE 2011	MAIN				
2021 036 VITAL STATISTICS	MAIN	12,171.28			12,171.28
2021 037 COUNTY CLERK ARCHIVE	MAIN	164,004.01			164,004.01

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 040 DISTRICT CLERK TECH FUND	MAIN	11,761.00			11,761.00
2021 041 STATE FEES FUND	MAIN	102,268.00			102,268.00
2021 042 HOMELAND SECURITY GRANT	MAIN				
2021 043 COUNTY CLERK R&M FUND	MAIN	198,306.48			198,306.48
2021 044 DISTRICT CLERK R&M FUND	MAIN	12,282.51			12,282.51
2021 047 DISTRICT ATTORNEY FUND	MAIN	2,057.18			2,057.18
2021 048 COUNTY ATTORNEY FUND	MAIN	2,882.01			2,882.01
2021 049 DISTRICT CLK REC PRESERV FUNMAIN		18,994.00			18,994.00
2021 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		14,168.58			14,168.58
2021 051 FAMILY AND PROTECTIVE SERVICMAIN					
2021 052 CORONA VIRUS RELIEF	MAIN	604,746.06			604,746.06
2021 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	22,318.20			22,318.20
2021 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		29,837.02			29,837.02
2021 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		148,405.01			148,405.01
2021 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,169.12			19,669.12
2021 057 CAPITAL MURDER FUND	MAIN	84,000.00			84,000.00
2021 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2021 059 SHERIFF COMMISSARY FUND	MAIN	53,742.07			53,742.07
2021 060 2017 VEST GRANT	MAIN				
2021 062 TITUS COUNTY 2019 BOND I&S	19BNDI&S				
2021 063 2017 I&S	2017 I&S 2017 I&S				
2021 064 2004 ROW I&S/2011 SERIES	ROW I&S 04 ROWI&S				
2021 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		2,937,293.95			2,937,293.95
2021 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BNDI&S					
2021 067 2007 LOOP BOND	07LB I&S				

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 068 TITUS COUNTY 2009 BOND I&S	09 BND I&S 09 BNDI&S				
2021 069 2016 I&S	2016 I&S 2016 I&S				
2021 071 FEMA PREC. #1 2015-2016	MAIN				
2021 072 FEMA PRECINCT #2 2015-2016	MAIN				
2021 073 TITUS COUNTY BELL TOWER FUND	MAIN	5,873.67			5,873.67
2021 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	3,689,896.65			3,689,896.65
2021 076 LOOP CONSTRUCTION FUND	LOOP LOOP LOOP CONST				
2021 077 FEMA PREC. #3 2015-2016	MAIN				
2021 078 FEMA PREC. #4 2015-2016	MAIN				
2021 079 PREC #3 CERTZ GRANT	MAIN				
2021 083 COMMISSARY STORE	COMM STORE	20,057.89			20,057.89
2021 084 ELECTION FUND	MAIN	181,886.74			181,886.74
2021 085 MAINTENANCE BLDG FUND	MAIN	225,536.34			225,536.34
2021 086 INSURANCE FUND	MAIN INS INS CLAIMS	342,598.36 .01			342,598.37
2021 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 24,703.41 528,343.19 378,081.87			966,257.94
2021 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	152,239.25 34,427.95 17,146.50			203,813.70
2021 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01 52,619.94 53,344.50 116,216.83			222,181.28
2021 096 GENERAL FIXED ASSETS					
2021 097 GENERAL L/T DEBT ACCOUNT GRO					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 098 PAYROLL CLEARING FUND	PAYROLL	-----		-----	-----
TOTAL		22,707,912.55		22,707,912.55	

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	14,434,013.20
ACCOUNT BALANCE - VH INV TAX	14,168.58
ACCOUNT BALANCE - SO SEIZED	22,318.20
ACCOUNT BALANCE - DA SEIZED	29,837.02
ACCOUNT BALANCE - DRUG FORF	148,405.01
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,169.12
ACCOUNT BALANCE - '12ABNDI&S	2,937,293.95
ACCOUNT BALANCE - 2004 ROW	3,689,896.65
ACCOUNT BALANCE - COMM STORE	20,057.89
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	966,257.94
ACCOUNT BALANCE - CNTY CLK	203,813.70
ACCOUNT BALANCE - BBB ACCT	222,181.28
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TOTAL	22,707,912.55

TDOA ACCOUNT TDOA

TOTAL

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2021 GENERAL COUNTY FUND	843,465.31	442,503.20	8,877,862.95	4,955,121.81
2021 JUSTICE COURTHOUSE SECURITY	23.54	.00	93.46	.00
2021 SECURITY FEES FUND	513.63	.00	3,637.23	10,142.00
2021 JURY FUND	14,578.17	17,852.02	192,633.57	71,606.61
2021 LAW LIBRARY FUND	1,120.00	.00	17,565.00	6,918.00
2021 SPECIAL PROJECT ROAD & BRIDGE	.00	.00	.00	56,002.90
2021 ROAD & BRIDGE FUND	.00	.00	.00	.00
2021 ROAD & BRIDGE #1 FUND	62,529.60	17,181.36	657,283.77	204,764.55
2021 ROAD & BRIDGE #2 FUND	62,529.60	15,205.88	657,283.77	376,553.18
2021 ROAD & BRIDGE #3 FUND	62,529.60	34,066.41	657,283.77	344,372.87
2021 ROAD & BRIDGE #4 FUND	62,529.50	12,567.24	657,283.38	270,032.33
2021 CHAPTER 19: FY2020	.00	.00	.00	.00
2021 SAVNS GRANT	.00	1,991.27	1,991.27	3,982.54
2021 HAVA CARES GRANT	.00	.00	65.52	12,451.18
2021 JUSTICE COURT TECHNOLOGY	27.08	.00	138.79	471.88
2021 JUSTICE COURT TECHNOLOGY-JP2	67.14	.00	231.47	88.00
2021 COUNTY & DISTRICT CRT TECH	112.96	.00	626.23	.00
2021 HAVA SECURITY FUND	.00	.00	173.97	56.90
2021 PRETRIAL INTERVENTION FUND	1,158.00	171.00	5,019.00	513.00
2021 PRE-TRIAL-CLASS C MISD. FUND	500.00	.00	3,000.00	.00
2021 INDIGENT DEFENSE 2011	.00	.00	.00	.00
2021 VITAL STATISTICS	305.00	.00	1,625.00	191.25
2021 COUNTY CLERK ARCHIVE	3,060.00	.00	24,430.00	.00
2021 DISTRICT CLERK TECH FUND	185.00	.00	1,175.00	.00
2021 STATE FEES FUND	.00	.00	.00	.00
2021 HOMELAND SECURITY GRANT	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2021 COUNTY CLERK R&M FUND	3,348.89	1,561.80	26,531.09	18,175.84
2021 DISTRICT CLERK R&M FUND	212.85	.00	1,368.82	3,000.00
2021 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2021 COUNTY ATTORNEY FUND	45.00	.00	204.90	.00
2021 DISTRICT CLK REC PRESERV FUND	260.00	.00	1,780.00	.00
2021 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	944.27	1,525.27
2021 FAMILY AND PROTECTIVE SERVICES	.00	.00	.00	.00
2021 CORONA VIRUS RELIEF	556,143.60	.00	556,143.60	66,112.73
2021 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2021 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2021 DIST ATTY DRUG FORFEITURE FUND	.00	166.00	1,347.09	43,137.02
2021 SHERIFF FORFEITURE FUND	.00	.00	50.64	330.00
2021 CAPITAL MURDER FUND	.00	.00	12,000.00	.00
2021 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2021 SHERIFF COMMISSARY FUND	.00	1,185.53	40,000.00	33,171.51
2021 2017 VEST GRANT	.00	.00	.00	.00
2021 TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00
2021 2017 I&S	.00	.00	.00	.00
2021 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00
2021 TITUS COUNTY DEBT SERVICE FUND	95,412.12	.00	5,518,918.84	8,335,494.75
2021 TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00
2021 2007 LOOP BOND	.00	.00	.00	.00
2021 TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00
2021 2016 I&S	.00	.00	.00	.00
2021 FEMA PREC. #1 2015-2016	.00	.00	.00	.00
2021 FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2021 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2021 2004 RIGHT OF WAY	.00	.00	12,187.82	.00
2021 LOOP CONSTRUCTION FUND	.00	.00	.00	.00
2021 FEMA PREC. #3 2015-2016	.00	.00	.00	.00
2021 FEMA PREC. #4 2015-2016	.00	.00	.00	.00
2021 PREC #3 CERTZ GRANT	.00	.00	.00	.00
2021 COMMISSARY STORE	.00	.00	48,055.89	40,000.00
2021 ELECTION FUND	.00	4,237.09	154,542.41	86,681.07
2021 MAINTENANCE BLDG FUND	.00	5,704.53	225,938.07	76,747.37
2021 INSURANCE FUND	55,903.73	149,365.86	709,968.17	1,528,542.79
2021 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2021 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2021 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2021 GENERAL FIXED ASSETS	.00	.00	.00	.00
2021 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
TOTAL	1,826,560.32	703,759.19	19,069,384.76	16,546,187.35

Titus County, Texas
Update to Commissioners' Court
March 22, 2021

The report from the Titus County Auditor is designed to provide an update of the duties performed by the auditor's office with regard to funding opportunities from 1) Coronavirus Relief Fund Grant, 2) American Rescue Plan, and 3) FEMA/TDEM Winter Storm.

CORONAVIRUS RELIEF FUND GRANT

Titus County was eligible for approximately \$ 786,000 in funds through this grant program. This grant had many varied reporting requirements and sizeable reports had to be prepared and uploaded for an extensive approval. Of this amount approximately \$ 109,000 was for costs incurred by the County for hazardous duty pay, personal protective equipment and related safety improvements due to the coronavirus. We have received approximately \$ 714,000 of these funds and are anticipating the receipt of the remaining balance of \$ 72,000 within about one month. At this point, all of the known reporting requirements have been met. I recommend that the use of these funds be delayed until we have received a final report.

AMERICAN RESCUE PLAN

This grant is part of the second stimulus package that was approved last week by the federal government. Titus County's allotment is approximately \$ 6.3M. We should receive the first installment within approximately 60 days and the remainder within one year. Unused amounts will likely have to be refunded. The broad definition of allowable uses are: 1) Respond to or mitigate the public health emergency with respect to the Covid-19 emergency or its negative economic impacts, 2) Lost revenue limited to revenue loss due to closing of county services, 3) Investments in water, sewer or broadband infrastructure, 4) Pay to eligible workers that perform essential services of up to \$ 13 per hour with a cap of \$ 25,000 per eligible worker. The U.S. Department of Homeland Security has defined an essential worker and must be approved by commissioners' court should the decision be made to use funds for this reason. Further, the emergency paid sick leave tax credits that were allowable under the initial Coronavirus Relief Fund Grant are extended local governments and through September 30, 2021. These funds must be used by December 31, 2024.

FEMA/TDEM WINTER STORM

Based on information collected from elected officials of Titus County, the damage from the winter storm was to the Justice Center and to county roads. Insurance through the Texas Association of Counties should cover the repairs to the Justice Center with the County being responsible for the \$ 10,000 deductible. The damage to the county roads does not meet the requirements. The Disaster Summary Outline (DSO) was completed by the auditor's office for the losses to Titus County. At this point, it is not likely that the County will qualify for funding. It is possible that other entities within the county such as cities, Tri-SUD, schools etc might possibly qualify for funding. Those entities will manage their related reporting, if any.