

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

JANUARY 23, 2023

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).
- 3) Banking procedures approved by Commissioners on January 9, 2023 do not apply to the Titus County Tax Assessor Collector per attorney general opinion JM-1055. Many thanks to Melissa Stevens, Titus County Tax Assessor Collector, for her research and documentation with regard to this item.

Submitted by

Barbara Shurbet

Barbara Shurbet, Titus County Auditor, January 23, 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	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				
	MAIN	10,915,886.82			
	MAIN	2,000,000.00			12,920,186.82
2023 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,085.09			14,085.09
2023 016 SECURITY FEES FUND	MAIN	14,749.28			14,749.28
2023 017 JURY FUND	MAIN	5,000.00			
	MAIN	181,635.07			186,635.07
2023 018 LAW LIBRARY FUND	MAIN	11,424.80			11,424.80
2023 019 SPECIAL PROJECT ROAD & BRIDGMAN					
2023 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2023 021 ROAD & BRIDGE #1 FUND	MAIN	517,973.07			517,973.07
2023 022 ROAD & BRIDGE #2 FUND	MAIN	443,255.24			443,255.24
2023 023 ROAD & BRIDGE #3 FUND	MAIN	358,279.43			358,279.43
2023 024 ROAD & BRIDGE #4 FUND	MAIN	512,967.20			512,967.20
2023 025 CHAPTER 19: FY2020	MAIN				
2023 026 SAVNS GRANT	MAIN				
2023 027 HAVA CARES GRANT	MAIN				
2023 028 JUSTICE COURT TECHNOLOGY	MAIN	31,679.17			31,679.17
2023 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		7,912.23			7,912.23
2023 030 COUNTY & DISTRICT CRT TECH	MAIN	17,399.10			17,399.10
2023 031 HAVA SECURITY FUND	MAIN				
	MAIN	3.36			3.36
2023 032 CTI GRANT	MAIN				
2023 033 PRETRIAL INTERVENTION FUND	MAIN	19,485.19			19,485.19
2023 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		1,496.00			1,496.00
2023 035 AMERICAN RESCUE PLAN GRANT	MAIN	6,361,304.00			6,361,304.00
2023 036 VITAL STATISTICS	MAIN	13,883.43			13,883.43

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 037 COUNTY CLERK ARCHIVE	MAIN	225,414.75			225,414.75
2023 040 DISTRICT CLERK TECH FUND	MAIN	12,998.05			12,998.05
2023 041 STATE FEES FUND	MAIN	120,207.42			120,207.42
2023 042 HOMELAND SECURITY GRANT	MAIN				
2023 043 COUNTY CLERK R&M FUND	MAIN	265,515.78			265,515.78
2023 044 DISTRICT CLERK R&M FUND	MAIN	16,187.21			16,187.21
2023 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2023 048 COUNTY ATTORNEY FUND	MAIN	4,053.46			4,053.46
2023 049 DISTRICT CLK REC PRESERV FUNMAIN		33,385.93			33,385.93
2023 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		406,980.32			406,980.32
2023 051 FAMILY AND PROTECTIVE SERVICMAIN					
2023 052 CORONA VIRUS RELIEF	MAIN				
2023 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,561.84			23,561.84
2023 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		37,886.51			37,886.51
2023 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		118,227.23			118,227.23
2023 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,131.67			19,631.67
2023 057 CAPITAL MURDER FUND	MAIN	96,000.00			96,000.00
2023 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2023 059 SHERIFF COMMISSARY FUND	MAIN	133,017.16			133,017.16
2023 060 2017 VEST GRANT	MAIN				
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'12ABNDI&S '12ABNDI&S		9,372,745.18 1,000,000.00			10,372,745.18
2023 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BNDI&S					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 067 2007 LOOP BOND	07LB 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 FUND	MAIN	5,873.67			5,873.67
2023 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	1,448,842.12			1,448,842.12
2023 076 LOOP CONSTRUCTION FUND	LOOP LOOP LOOP CONST				
2023 077 FEMA PREC. #3 2015-2016	MAIN				
2023 078 FEMA PREC. #4 2015-2016	MAIN				
2023 079 PREC #3 CERTZ GRANT	MAIN				
2023 083 COMMISSARY STORE	COMM STORE	75,681.23			75,681.23
2023 084 ELECTION FUND	MAIN	37,572.32			37,572.32
2023 085 MAINTENANCE BLDG FUND	MAIN	82,257.74			82,257.74
2023 086 INSURANCE FUND	MAIN INS INS CLAIMS	619,910.66 .01			619,910.67
2023 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 24,967.73 468,181.70 415,154.36			943,433.26
2023 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	157,739.25 42,078.10 206,434.72			406,252.07
2023 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01 116,941.36 50,527.14			167,468.51
2023 096 GENERAL FIXED ASSETS					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 097 GENERAL L/T DEBT ACCOUNT GRO					
2023 098 PAYROLL CLEARING FUND	PAYROLL				
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TOTAL		37,113,593.38			37,113,593.38

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	23,092,883.43
ACCOUNT BALANCE - VH INV TAX	406,980.32
ACCOUNT BALANCE - SO SEIZED	23,561.84
ACCOUNT BALANCE - DA SEIZED	37,886.51
ACCOUNT BALANCE - DRUG FORF	118,227.23
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,131.67
ACCOUNT BALANCE - '12ABNDI&S	10,372,745.18
ACCOUNT BALANCE - 2004 ROW	1,448,842.12
ACCOUNT BALANCE - COMM STORE	75,681.23
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	943,433.26
ACCOUNT BALANCE - CNTY CLK	406,252.07
ACCOUNT BALANCE - BBB ACCT	167,468.51
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TOTAL	37,113,593.38

TDOA ACCOUNT

TDOA

TOTAL

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2023 GENERAL COUNTY FUND	1,113,409.52	615,584.74	6,697,608.82	3,891,778.68
2023 JUSTICE COURTHOUSE SECURITY	7.92	.00	36.66	.00
2023 SECURITY FEES FUND	841.51	.00	3,211.93	.00
2023 JURY FUND	20,538.72	14,772.77	147,863.44	77,679.81
2023 LAW LIBRARY FUND	840.00	.00	4,795.00	895.99
2023 SPECIAL PROJECT ROAD & BRIDGE	.00	.00	.00	.00
2023 ROAD & BRIDGE FUND	.00	.00	.00	.00
2023 ROAD & BRIDGE #1 FUND	58,596.39	13,769.39	426,904.33	168,111.62
2023 ROAD & BRIDGE #2 FUND	58,596.39	14,413.04	426,904.33	143,770.93
2023 ROAD & BRIDGE #3 FUND	58,596.39	13,149.79	457,984.33	212,658.28
2023 ROAD & BRIDGE #4 FUND	58,596.38	12,869.10	427,908.17	172,886.40
2023 CHAPTER 19: FY2020	.00	.00	.00	.00
2023 SAVNS GRANT	.00	.00	.00	.00
2023 HAVA CARES GRANT	.00	.00	.00	.00
2023 JUSTICE COURT TECHNOLOGY	20.00	.00	57.00	.00
2023 JUSTICE COURT TECHNOLOGY-JP2	12.67	.00	98.07	.00
2023 COUNTY & DISTRICT CRT TECH	97.85	.00	351.37	.00
2023 HAVA SECURITY FUND	.00	.00	1,145.36	1,142.00
2023 CTI GRANT	.00	.00	.00	.00
2023 PRETRIAL INTERVENTION FUND	.00	.00	2,069.00	341.90
2023 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	1,305.00	.00
2023 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00
2023 VITAL STATISTICS	268.00	.00	1,060.00	.00
2023 COUNTY CLERK ARCHIVE	4,700.00	.00	16,731.00	23,452.26
2023 DISTRICT CLERK TECH FUND	20.00	.00	100.00	.00
2023 STATE FEES FUND	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2023 HOMELAND SECURITY GRANT	.00	.00	.00	.00
2023 COUNTY CLERK R&M FUND	5,130.43	.00	18,452.81	854.00
2023 DISTRICT CLERK R&M FUND	461.63	.00	1,601.68	.00
2023 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2023 COUNTY ATTORNEY FUND	.00	.00	85.00	.00
2023 DISTRICT CLK REC PRESERV FUND	540.00	.00	3,395.00	.00
2023 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	666.77	930.99
2023 FAMILY AND PROTECTIVE SERVICES	.00	.00	.00	.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 ATTY DRUG FORFEITURE FUND	.00	.00	251.39	20,784.73
2023 SHERIFF FORFEITURE FUND	.00	.00	32.51	2,850.00
2023 CAPITAL MURDER FUND	.00	.00	.00	.00
2023 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2023 SHERIFF COMMISSARY FUND	31,653.78	1,332.06	86,653.78	28,418.69
2023 2017 VEST GRANT	.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	4,340,789.50	.00	5,099,346.79	1,612.50
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
2023 FEMA PREC. #1 2015-2016	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
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	23,625.96	2,917.53	112,285.40
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	77,166.69	55,000.00
2023 ELECTION FUND	.00	3,894.58	7,524.55	64,586.26
2023 MAINTENANCE BLDG FUND	.00	6,882.84	.00	57,728.27
2023 INSURANCE FUND	1,020.60	.00	528,216.63	341,259.74
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
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TOTAL	5,754,737.68	720,294.27	14,442,444.94	5,379,028.45