

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

April 24, 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) Summary of Titus County VFD Annual Financial Reports

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, April 24, 2023

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

K. L. Cupie

Titus County Judge

Bill

Titus County Commissioner PR #1

[Signature]

Titus County Commissioner PR # 2

Dave Spillito

Titus County Commissioner PR #3

Jimmy Parker

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	12,029,746.47			
	MAIN	1,000,000.00			13,034,046.47
2023 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,132.51			14,132.51
2023 015 OPIOID TRUST FUND	MAIN	22,166.28			22,166.28
2023 016 SECURITY FEES FUND	MAIN	8,553.62			8,553.62
2023 017 JURY FUND	MAIN	5,000.00			
	MAIN	235,846.10			240,846.10
2023 018 LAW LIBRARY FUND	MAIN	18,964.48			18,964.48
2023 019 LATC FUND	MAIN	50,000.00			50,000.00
2023 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2023 021 ROAD & BRIDGE #1 FUND	MAIN	622,515.81			622,515.81
2023 022 ROAD & BRIDGE #2 FUND	MAIN	586,594.95			586,594.95
2023 023 ROAD & BRIDGE #3 FUND	MAIN	425,245.61			425,245.61
2023 024 ROAD & BRIDGE #4 FUND	MAIN	572,876.29			572,876.29
2023 025 CHAPTER 19: FY2020	MAIN				
2023 026 SAVNS GRANT	MAIN	1,645.26-			1,645.26-
2023 027 HAVA CARES GRANT	MAIN				
2023 028 JUSTICE COURT TECHNOLOGY	MAIN	31,776.03			31,776.03
2023 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		7,989.02			7,989.02
2023 030 COUNTY & DISTRICT CRT TECH	MAIN	17,674.27			17,674.27
2023 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2023 032 CTI GRANT	MAIN				
2023 033 PRETRIAL INTERVENTION FUND	MAIN	21,423.69			21,423.69
2023 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		1,496.00			1,496.00
2023 035 AMERICAN RESCUE PLAN GRANT	MAIN	5,557,970.69			5,557,970.69

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 036 VITAL STATISTICS	MAIN	12,085.28			12,085.28
2023 037 COUNTY CLERK ARCHIVE	MAIN	236,234.75			236,234.75
2023 040 DISTRICT CLERK TECH FUND	MAIN	13,053.05			13,053.05
2023 041 STATE FEES FUND	MAIN	122,903.38			122,903.38
2023 042 SHERIFF SHIELDS	MAIN				
2023 043 COUNTY CLERK R&M FUND	MAIN	252,148.03			252,148.03
2023 044 DISTRICT CLERK R&M FUND	MAIN	14,244.98			14,244.98
2023 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2023 048 COUNTY ATTORNEY FUND	MAIN	4,618.22			4,618.22
2023 049 DISTRICT CLK REC PRESERV FUNMAIN		35,950.93			35,950.93
2023 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		71,719.72			71,719.72
2023 051 FAMILY AND PROTECTIVE SERVICMAIN					
2023 052 CORONA VIRUS RELIEF	MAIN				
2023 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,605.44			23,605.44
2023 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		37,956.61			37,956.61
2023 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		117,391.75			117,391.75
2023 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,160.31			19,660.31
2023 057 CAPITAL MURDER FUND	MAIN	108,000.00			108,000.00
2023 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2023 059 SHERIFF COMMISSARY FUND	MAIN	151,603.35			151,603.35
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		2,181,670.55			2,181,670.55
2023 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
	'12BNDI&S				
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 FUNDMAIN		5,873.67			5,873.67
2023 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	1,406,979.38			1,406,979.38
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	65,423.39			65,423.39
2023 084 ELECTION FUND	MAIN	205,699.47			205,699.47
2023 085 MAINTENANCE BLDG FUND	MAIN	244,332.41			244,332.41
2023 086 INSURANCE FUND	MAIN INS INS CLAIMS	452,332.19 .01			452,332.20
2023 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 40,389.20 455,879.85 733,674.16			1,265,072.68
2023 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	157,739.25 36,753.10 337,299.58			531,791.93
2023 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01 117,044.52 50,648.13			167,692.66

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2023 096 GENERAL FIXED ASSETS					
2023 097 GENERAL L/T DEBT ACCOUNT GRO					
2023 098 PAYROLL CLEARING FUND	PAYROLL	194,770.08			194,770.08
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TOTAL		29,183,211.58			29,183,211.58

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	23,099,477.07
ACCOUNT BALANCE - VH INV TAX	71,719.72
ACCOUNT BALANCE - SO SEIZED	23,605.44
ACCOUNT BALANCE - DA SEIZED	37,956.61
ACCOUNT BALANCE - DRUG FORF	117,391.75
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,160.31
ACCOUNT BALANCE - '12ABNDI&S	2,181,670.55
ACCOUNT BALANCE - 2004 ROW	1,406,979.38
ACCOUNT BALANCE - COMM STORE	65,423.39
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	1,265,072.68
ACCOUNT BALANCE - CNTY CLK	531,791.93
ACCOUNT BALANCE - BBB ACCT	167,692.66
ACCOUNT BALANCE - PAYROLL	194,770.08
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TOTAL	29,183,211.58

TDOA ACCOUNT

TDOA

TOTAL

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2023 GENERAL COUNTY FUND	775,304.84	738,783.22	10,244,971.01	7,336,747.63
2023 JUSTICE COURTHOUSE SECURITY	14.00	.00	84.08	.00
2023 OPIOID TRUST FUND	.00	.00	22,166.28	.00
2023 SECURITY FEES FUND	950.07	3,300.00	5,516.27	8,500.00
2023 JURY FUND	7,257.21	17,247.81	264,881.83	139,215.73
2023 LAW LIBRARY FUND	1,525.00	975.68	24,755.00	13,316.31
2023 LATC FUND	.00	.00	50,000.00	.00
2023 ROAD & BRIDGE FUND	.00	.00	.00	.00
2023 ROAD & BRIDGE #1 FUND	23,185.37	35,255.17	697,794.08	331,725.86
2023 ROAD & BRIDGE #2 FUND	23,185.37	29,195.59	727,795.01	298,697.12
2023 ROAD & BRIDGE #3 FUND	46,255.37	56,315.34	751,944.08	437,122.14
2023 ROAD & BRIDGE #4 FUND	23,185.32	35,458.84	698,797.60	381,243.90
2023 CHAPTER 19: FY2020	.00	.00	.00	.00
2023 SAVNS GRANT	.00	.00	1,645.26	3,290.52
2023 HAVA CARES GRANT	.00	.00	.00	.00
2023 JUSTICE COURT TECHNOLOGY	16.00	.00	153.86	.00
2023 JUSTICE COURT TECHNOLOGY-JP2	33.99	.00	174.86	.00
2023 COUNTY & DISTRICT CRT TECH	79.61	.00	626.54	.00
2023 HAVA SECURITY FUND	.00	3.36	1,145.36	1,145.36
2023 CTI GRANT	.00	.00	.00	.00
2023 PRETRIAL INTERVENTION FUND	.00	.00	4,090.00	424.40
2023 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	1,305.00	.00
2023 AMERICAN RESCUE PLAN GRANT	.00	108,333.33	.00	803,333.31
2023 VITAL STATISTICS	437.00	.00	2,129.00	2,867.15
2023 COUNTY CLERK ARCHIVE	4,660.00	.00	27,551.00	23,452.26
2023 DISTRICT CLERK TECH FUND	15.00	.00	155.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2023 STATE FEES FUND	.00	.00	.00	.00
2023 SHERIFF SHIELDS	.00	.00	.00	.00
2023 COUNTY CLERK R&M FUND	5,237.68	21,146.00	30,708.06	26,477.00
2023 DISTRICT CLERK R&M FUND	348.47	3,000.00	2,659.45	3,000.00
2023 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2023 COUNTY ATTORNEY FUND	.00	.00	85.00	.00
2023 DISTRICT CLK REC PRESERV FUND	975.00	.00	5,960.00	.00
2023 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	990.95	1,857.18
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	469.97	21,838.79
2023 SHERIFF FORFEITURE FUND	.00	.00	61.15	2,850.00
2023 CAPITAL MURDER FUND	.00	.00	12,000.00	.00
2023 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2023 SHERIFF COMMISSARY FUND	.00	2,640.44	115,000.00	38,028.61
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	35,925.00	.00	5,475,818.16	8,569,158.50
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

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2023 FEMA PREC. #1 2015-2016	.00	.00	.00	.00
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	2,786.68	5,582.45	156,813.06
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	129,640.75	115,000.00
2023 ELECTION FUND	.00	28,846.67	238,671.52	126,996.60
2023 MAINTENANCE BLDG FUND	.00	21,639.80	234,300.00	128,628.89
2023 INSURANCE FUND	1,112.22	2,044.57	1,050,185.00	1,030,989.00
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	949,702.52	1,106,972.50	20,829,813.58	20,002,719.32

Titus County
Summary of VFD
Financial Report FYE
2022

	ARGO	COOKVILLE	FIVE STAR	NORTEX	SUGAR HILL	TALCO	TRI-LAKES	GRAND TOTAL
Beginning Bank Balance	\$ 6,405.38	\$ 5,271.96	\$ 17,147.53	\$ 38,077.78	\$ 19,876.35	\$ 12,919.81	\$ 2,802.38	102,501.19
REVENUES:								
County	\$ 17,060.00	\$ 15,049.00	\$ 19,964.49	\$ 19,028.00	\$ 21,521.41	\$ 31,254.00	\$ 28,591.95	152,468.85
Grant	-	-	\$ 23,080.18	-	-	-	-	23,080.18
Interest	\$ 210.09	\$ 7.36	-	-	-	-	-	217.45
Fundraiser	-	\$ 10,556.51	-	-	-	-	16,586.00	27,142.51
Other	\$ 1,665.00	-	-	\$ 55,000.00	\$ 1,664.00	-	-	58,329.00
Donations	-	-	\$ 1,015.00	-	\$ 258.00	-	\$ 1,750.00	3,023.00
Credit	\$ 58.35	-	-	-	\$ 40.00	-	-	98.35
Misc	-	-	-	\$ 864.33	-	-	-	864.33
Total Revenue	\$ 18,993.44	\$ 25,612.87	\$ 44,059.67	\$ 74,892.33	\$ 23,483.41	\$ 31,254.00	\$ 46,927.95	265,223.67
EXPENDITURES								
General Expense								
Fuel	\$ 2,760.59	\$ 1,476.61	\$ 1,912.72	\$ 2,671.63	\$ 1,710.07	\$ 2,605.62	\$ 7,576.75	17,953.40
Equipment	\$ 3,426.93	\$ 5,831.76	\$ 26,665.84	\$ 3,778.20	-	3553.89	\$ 2,958.60	42,788.29
Office Supplies	-	\$ 442.23	\$ -	\$ 0	\$ 164.25	1336.19	\$ 2,184.93	4,127.60
License/Permits	-	\$ 42.50	-	\$ 1,281.44	\$ 61.15	-	\$ 65.00	1,450.09
Vehicle Exp	\$ 4,438.60	\$ 2,448.51	3,241.74	\$ 66,382.11	\$ 3,387.99	\$ 1,531.43	\$ 2,911.92	79,903.70
Uniforms	-	-	-	-	\$ 464.78	3159.9	\$ 2,164.54	5,789.22
Training	-	-	-	\$ -	-	1478.48	-	1,478.48
Building Exp	-	\$ 583.12	\$ 1,225.77	\$ 1,328.91	\$ 250.00	\$ 296.00	\$ 1,126.90	4,810.70
Public Relations	-	-	-	-	-	464.02	\$ -	464.02
Service Awards	-	-	-	-	-	593.19	\$ -	593.19
Firemen	-	-	-	-	-	8520.61	\$ -	8,520.61
Telephone/Utilities	-	\$ 1,563.33	\$ -	\$ -	\$ 248.35	-	\$ 1,304.90	3,116.58
Utilities	2,104.70	\$ 3,921.43	\$ 2,221.62	\$ 1,206.60	\$ 2,279.69	-	\$ 2,039.50	11,668.84
Equipment Rental	-	-	-	-	-	-	\$ 2,736.00	2,736.00
Advertising	\$ -	\$ 150.00	-	-	-	-	\$ 50.00	200.00
Member Run Money	\$ 1,344.00	\$ 2,112.00	\$ 2,686.00	\$ 2,792.00	\$ 215.00	-	\$ 3,376.89	11,181.89
Fundraiser Exp	-	\$ 2,961.13	-	-	-	-	\$ 1,100.00	4,061.13
Insurance	2,085.00	\$ 1,575.00	\$ 3,242.00	\$ 2,138.00	\$ 900.00	\$ 6,946.00	\$ 2,384.00	17,185.00
Other	270.07	-	\$ 2,538.70	-	-	-	\$ -	2,538.70
Loan Payment	-	-	\$ 2,301.04	-	-	-	\$ -	2,301.04
Operating Exp	-	-	-	-	\$ 7,951.49	-	600.00	8,551.49
Tax Prep	-	-	-	\$ -	\$ 50.00	-	\$ -	50.00
Supplies	1,331.06	-	\$ 1,055.42	-	\$ -	-	\$ 369.62	1,425.04
Dues / Fees	-	-	-	-	-	-	\$ 812.30	812.30
Equipment Repair	-	-	-	-	-	-	\$ 2,307.71	2,307.71
Note Payment	-	-	-	-	-	-	\$ 4,666.52	4,666.52
Interest	-	-	-	-	-	-	\$ 2,131.16	2,131.16
Meals / Entertainment	-	-	-	-	-	-	\$ 1,784.37	1,784.37
Reimbursement	319.99	-	-	-	-	-	\$ -	319.99
Benevolence	-	-	\$ 169.88	\$ 361.11	-	\$ -	-	530.99
TOTAL EXPENDITURES	18,080.94	\$ 23,107.62	\$ 47,090.85	\$ 81,748.77	18,043.88	30,485.33	44,651.61	231,469.97
Profit or (Loss)	\$ 912.50	\$ 2,505.25	\$ (3,031.18)	\$ (6,856.44)	\$ 5,439.53	\$ 768.67	\$ 2,276.34	33,753.70
Ending Bank Balance	\$ 7,317.88	\$ 7,777.21	\$ 14,116.35	\$ 31,221.34	\$ 25,315.88	\$ 13,688.48	\$ 5,078.72	136,254.89