

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

October 6, 2023

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) Bonded debt payments were made in a timely manner; and
- 5) Commissioners approved the assignment of payroll to the Treasurer's office in February 2023 at the request of the Treasurer. The treasurer now provides payroll reports.

Submitted by Barbara Shurbet

Barbara Shurbet, Titus County Auditor, October 6, 2023

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

[Signature]

Titus County Judge

[Signature]

Titus County Commissioner PR #1

[Signature]

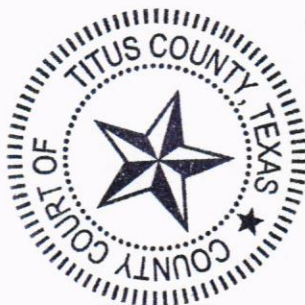
Titus County Commissioner PR #2

[Signature]

Titus County Commissioner PR #3

Absent

Titus County Commissioner PR #4



FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 GENERAL COUNTY FUND	.00	.00	.00	.00
2024 JUSTICE COURTHOUSE SECURITY	.00	.00	.00	.00
2024 OPIOID TRUST FUND	.00	.00	.00	.00
2024 SECURITY FEES FUND	.00	.00	.00	.00
2024 JURY FUND	.00	.00	.00	.00
2024 LAW LIBRARY FUND	.00	.00	.00	.00
2024 LATC FUND	.00	.00	.00	.00
2024 ROAD & BRIDGE FUND	.00	.00	.00	.00
2024 ROAD & BRIDGE #1 FUND	.00	.00	.00	.00
2024 ROAD & BRIDGE #2 FUND	.00	.00	.00	.00
2024 ROAD & BRIDGE #3 FUND	.00	.00	.00	.00
2024 ROAD & BRIDGE #4 FUND	.00	.00	.00	.00
2024 CHAPTER 19: FY2020	.00	.00	.00	.00
2024 SAVNS GRANT	.00	.00	.00	.00
2024 HAVA CARES GRANT	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	.00	.00
2024 COUNTY & DISTRICT CRT TECH	.00	.00	.00	.00
2024 HAVA SECURITY FUND	.00	.00	.00	.00
2024 CTI GRANT	.00	.00	.00	.00
2024 PRETRIAL INTERVENTION FUND	.00	.00	.00	.00
2024 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	.00	.00
2024 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00
2024 VITAL STATISTICS	.00	.00	.00	.00
2024 COUNTY CLERK ARCHIVE	.00	.00	.00	.00
2024 DISTRICT CLERK TECH FUND	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 STATE FEES FUND	.00	.00	.00	.00
2024 SHERIFF SHIELDS	.00	.00	.00	.00
2024 COUNTY CLERK R&M FUND	.00	.00	.00	.00
2024 DISTRICT CLERK R&M FUND	.00	.00	.00	.00
2024 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2024 COUNTY ATTORNEY FUND	.00	.00	.00	.00
2024 DISTRICT CLK REC PRESERV FUND	.00	.00	.00	.00
2024 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	.00	.00
2024 PASS THROUGH GRANTS	.00	.00	.00	.00
2024 CORONA VIRUS RELIEF	.00	.00	.00	.00
2024 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2024 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2024 DIST ATTY DRUG FORFEITURE FUND	.00	.00	.00	.00
2024 SHERIFF FORFEITURE FUND	.00	.00	.00	.00
2024 CAPITAL MURDER FUND	.00	.00	.00	.00
2024 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2024 SHERIFF COMMISSARY FUND	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY 2019 BOND I&S	.00	.00	.00	.00
2024 2017 I&S	.00	.00	.00	.00
2024 2004 ROW I&S/2011 SERIES	.00	.00	.00	.00
2024 TITUS COUNTY DEBT SERVICE FUND	.00	.00	.00	.00
2024 TITUS COUNTY 2012 "B" BOND I&S	.00	.00	.00	.00
2024 2007 LOOP BOND	.00	.00	.00	.00
2024 TITUS COUNTY 2009 BOND I&S	.00	.00	.00	.00
2024 2016 I&S	.00	.00	.00	.00

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 FEMA PREC. #1 2015-2016	.00	.00	.00	.00
2024 FEMA PRECINCT #2 2015-2016	.00	.00	.00	.00
2024 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2024 2004 RIGHT OF WAY	.00	.00	.00	.00
2024 LOOP CONSTRUCTION FUND	.00	.00	.00	.00
2024 FEMA PREC. #3 2015-2016	.00	.00	.00	.00
2024 FEMA PREC. #4 2015-2016	.00	.00	.00	.00
2024 PREC #3 CERTZ GRANT	.00	.00	.00	.00
2024 COMMISSARY STORE	.00	.00	.00	.00
2024 ELECTION FUND	.00	.00	.00	.00
2024 MAINTENANCE BLDG FUND	.00	.00	.00	.00
2024 INSURANCE FUND	.00	.00	.00	.00
2024 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2024 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2024 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2024 GENERAL FIXED ASSETS	.00	.00	.00	.00
2024 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
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TOTAL	.00	.00	.00	.00

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR OCTOBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	19,130,776.00	5,332,202.04-	13,798,573.96-	.00	.00	13,798,573.96-	19,130,776.00-
014 - JUSTICE COURTHOUSE SECURITY	14,175.30	.00	14,175.30-	.00	.00	14,175.30-	14,175.30-
015 - OPIOID TRUST FUND	12,166.28	.00	12,166.28-	.00	.00	12,166.28-	12,166.28-
016 - SECURITY FEES FUND	12,987.88	.00	12,987.88-	.00	.00	12,987.88-	12,987.88-
017 - JURY FUND	166,615.24	13,594.00-	153,021.24-	.00	.00	153,021.24-	166,615.24-
018 - LAW LIBRARY FUND	19,671.08	215.00-	19,456.08-	.00	.00	19,456.08-	19,671.08-
019 - LATC FUND	100,000.00	.00	100,000.00-	.00	.00	100,000.00-	100,000.00-
020 - ROAD & BRIDGE FUND	.00	.00	.00	.00	.00	.00	.00
021 - ROAD & BRIDGE #1 FUND	459,197.14	38,236.00-	420,961.14-	.00	.00	420,961.14-	459,197.14-
022 - ROAD & BRIDGE #2 FUND	464,389.44	38,236.00-	426,153.44-	.00	.00	426,153.44-	464,389.44-
023 - ROAD & BRIDGE #3 FUND	181,930.27	38,236.00-	143,694.27-	.00	.00	143,694.27-	181,930.27-
024 - ROAD & BRIDGE #4 FUND	416,615.78	38,236.00-	378,379.78-	.00	.00	378,379.78-	416,615.78-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	1,645.24-	.00	1,645.24	.00	.00	1,645.24	1,645.24
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	31,130.50	.00	31,130.50-	.00	.00	31,130.50-	31,130.50-
029 - JUSTICE COURT TECHNOLOGY-JP2	8,078.62	.00	8,078.62-	.00	.00	8,078.62-	8,078.62-
030 - COUNTY & DISTRICT CRT TECH	18,051.78	.00	18,051.78-	.00	.00	18,051.78-	18,051.78-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR OCTOBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
053 - SHERIFF SEIZED ACCOUNT	47,655.64	47,655.64-	.00	.00	.00	.00	47,655.64-
054 - DISTRICT ATTORNEY SEIZED ACCT	38,099.56	38,099.56-	.00	.00	.00	.00	38,099.56-
055 - DIST ATTY DRUG FORFEITURE FUND	119,702.84	.00	119,702.84-	.00	.00	119,702.84-	119,702.84-
056 - SHERIFF FORFEITURE FUND	19,510.40	.00	19,510.40-	.00	.00	19,510.40-	19,510.40-
057 - CAPITAL MURDER FUND	108,000.00	.00	108,000.00-	.00	.00	108,000.00-	108,000.00-
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	145,788.54	.00	145,788.54-	.00	.00	145,788.54-	145,788.54-
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	5,106,756.96	87,521.00-	5,019,235.96-	.00	.00	5,019,235.96-	5,106,756.96-
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-

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR OCTOBER

TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
075 - 2004 RIGHT OF WAY 543,382.31	.00	543,382.31-	.00	.00	543,382.31-	543,382.31-
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 76,315.78	.00	76,315.78-	.00	.00	76,315.78-	76,315.78-
084 - ELECTION FUND 238,418.73	4,850.72-	233,568.01-	.00	.00	233,568.01-	238,418.73-
085 - MAINTENANCE BLDG FUND 277,838.23	2,496.59-	275,341.64-	.00	.00	275,341.64-	277,838.23-
086 - INSURANCE FUND 650,238.21	2,938.00-	647,300.21-	.00	.00	647,300.21-	650,238.21-
090 - DISTRICT CLERK AGENCY FUND 1,213,098.45	1,213,098.45-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND 546,700.29	546,700.29-	.00	.00	.00	.00	546,700.29-
092 - BAIL BOND BOARD ACCOUNT 219,942.53	219,942.52-	.01-	.00	.00	.01-	219,942.53-
096 - GENERAL FIXED ASSETS 35,469,285.30	.00	35,469,285.30-	.00	.00	.00	.00
097 - GENERAL L/T DEBT ACCOUNT GROUP 99,095,000.00	99,095,000.00-	.00	.00	.00	.00	99,095,000.00-
098 - PAYROLL CLEARING FUND .00	.00	.00	.00	.00	.00	.00
GRAND TOTALS 167,287,645.21	113,454,298.11-	53,833,347.10-	.00	.00	18,364,061.80-	130,605,261.46-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	9,907,701.86			
	MAIN	4,000,000.00			13,912,001.86
2024 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,175.30			14,175.30
2024 015 OPIOID TRUST FUND	MAIN	12,166.28			12,166.28
2024 016 SECURITY FEES FUND	MAIN	12,987.88			12,987.88
2024 017 JURY FUND	MAIN	5,000.00			
	MAIN	148,021.24			153,021.24
2024 018 LAW LIBRARY FUND	MAIN	19,671.08			19,671.08
2024 019 LATC FUND	MAIN	100,000.00			100,000.00
2024 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2024 021 ROAD & BRIDGE #1 FUND	MAIN	420,961.14			420,961.14
2024 022 ROAD & BRIDGE #2 FUND	MAIN	426,153.44			426,153.44
2024 023 ROAD & BRIDGE #3 FUND	MAIN	143,694.27			143,694.27
2024 024 ROAD & BRIDGE #4 FUND	MAIN	378,379.78			378,379.78
2024 025 CHAPTER 19: FY2020	MAIN				
2024 026 SAVNS GRANT	MAIN	1,645.24-			1,645.24-
2024 027 HAVA CARES GRANT	MAIN				
2024 028 JUSTICE COURT TECHNOLOGY	MAIN	31,130.50			31,130.50
2024 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		8,078.62			8,078.62
2024 030 COUNTY & DISTRICT CRT TECH	MAIN	18,051.78			18,051.78
2024 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2024 032 CTI GRANT	MAIN				
2024 033 PRETRIAL INTERVENTION FUND	MAIN	16,575.46			16,575.46
2024 034 PRE-TRIAL-CLASS C MISD. FUND	MAIN	4,496.00			4,496.00
2024 035 AMERICAN RESCUE PLAN GRANT	MAIN	1,395,000.04			1,395,000.04

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 036 VITAL STATISTICS	MAIN	11,673.75			11,673.75
2024 037 COUNTY CLERK ARCHIVE	MAIN	223,168.23			223,168.23
2024 040 DISTRICT CLERK TECH FUND	MAIN	11,974.05			11,974.05
2024 041 STATE FEES FUND	MAIN	88,648.48			88,648.48
2024 042 SHERIFF SHIELDS	MAIN				
2024 043 COUNTY CLERK R&M FUND	MAIN	262,447.20			262,447.20
2024 044 DISTRICT CLERK R&M FUND	MAIN	14,390.04			14,390.04
2024 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2024 048 COUNTY ATTORNEY FUND	MAIN	5,053.22			5,053.22
2024 049 DISTRICT CLK REC PRESERV FUNMAIN		40,750.93			40,750.93
2024 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		249,949.50			249,949.50
2024 051 PASS THROUGH GRANTS	MAIN				
2024 052 CORONA VIRUS RELIEF	MAIN				
2024 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	47,655.64			47,655.64
2024 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,099.56			38,099.56
2024 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		119,702.84			119,702.84
2024 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,010.40			19,510.40
2024 057 CAPITAL MURDER FUND	MAIN	108,000.00			108,000.00
2024 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2024 059 SHERIFF COMMISSARY FUND	MAIN MAIN	145,788.54			145,788.54
2024 062 TITUS COUNTY 2019 BOND I&S	19BNDI&S				
2024 063 2017 I&S	2017 I&S 2017 I&S				
2024 064 2004 ROW I&S/2011 SERIES	ROW I&S 04 ROWI&S				
2024 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		5,019,235.96			5,019,235.96
2024 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BNDI&S					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 067 2007 LOOP BOND	07LB I&S				
2024 068 TITUS COUNTY 2009 BOND I&S	09 BND I&S 09 BNDI&S				
2024 069 2016 I&S	2016 I&S 2016 I&S				
2024 071 FEMA PREC. #1 2015-2016	MAIN				
2024 072 FEMA PRECINCT #2 2015-2016	MAIN				
2024 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2024 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	543,382.31			543,382.31
2024 076 LOOP CONSTRUCTION FUND	LOOP LOOP LOOP CONST				
2024 077 FEMA PREC. #3 2015-2016	MAIN				
2024 078 FEMA PREC. #4 2015-2016	MAIN				
2024 079 PREC #3 CERTZ GRANT	MAIN				
2024 083 COMMISSARY STORE	COMM STORE	26,714.46			26,714.46
2024 084 ELECTION FUND	MAIN	157,755.89			157,755.89
2024 085 MAINTENANCE BLDG FUND	MAIN	133,655.41			133,655.41
2024 086 INSURANCE FUND	MAIN INS INS CLAIMS	650,238.20 .01			650,238.21
2024 090 DISTRICT CLERK AGENCY FUND	DIST CLK DIST CLK DIST CLK DIST CLK	35,129.47 30,901.86 457,737.91 689,329.21			1,213,098.45
2024 091 COUNTY CLERK AGENCY FUND	CNTY CLK CNTY CLK CNTY CLK	161,739.25 47,297.00 337,664.04			546,700.29
2024 092 BAIL BOND BOARD ACCOUNT	BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT BBB ACCT	.01 119,055.51 50,887.01			169,942.53
2024 096 GENERAL FIXED ASSETS					

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 097 GENERAL L/T DEBT ACCOUNT GRO					
2024 098 PAYROLL CLEARING FUND	PAYROLL				
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TOTAL		26,926,079.79			26,926,079.79

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	18,932,087.84
ACCOUNT BALANCE - VH INV TAX	249,949.50
ACCOUNT BALANCE - SO SEIZED	47,655.64
ACCOUNT BALANCE - DA SEIZED	38,099.56
ACCOUNT BALANCE - DRUG FORF	119,702.84
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,010.40
ACCOUNT BALANCE - '12ABNDI&S	5,019,235.96
ACCOUNT BALANCE - 2004 ROW	543,382.31
ACCOUNT BALANCE - COMM STORE	26,714.46
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	1,213,098.45
ACCOUNT BALANCE - CNTY CLK	546,700.29
ACCOUNT BALANCE - BBB ACCT	169,942.53
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TOTAL	26,926,079.79

TDOA ACCOUNT

TDOA

TOTAL