

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

January 22, 2024

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) Petty Cash Counts of County Clerk, District Clerk, Tax Office and Sheriff Dept

Submitted by

Barbara Shurbet

Barbara Shurbet, Titus County Auditor, January 22, 2024

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
2024 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	12,702,022.17			
	MAIN	4,000,000.00			16,706,322.17
2024 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,196.22			14,196.22
2024 015 OPIOID TRUST FUND	MAIN	12,166.28			12,166.28
2024 016 SECURITY FEES FUND	MAIN	15,700.66			15,700.66
2024 017 JURY FUND	MAIN	5,000.00			
	MAIN	307,582.08			312,582.08
2024 018 LAW LIBRARY FUND	MAIN	36,621.04			36,621.04
2024 019 LATC FUND	MAIN	100,000.00			100,000.00
2024 021 ROAD & BRIDGE #1 FUND	MAIN	664,754.94			664,754.94
2024 022 ROAD & BRIDGE #2 FUND	MAIN	673,189.53			673,189.53
2024 023 ROAD & BRIDGE #3 FUND	MAIN	385,327.26			385,327.26
2024 024 ROAD & BRIDGE #4 FUND	MAIN	651,836.39			651,836.39
2024 025 CHAPTER 19: FY2020	MAIN				
2024 026 SAVNS GRANT	MAIN	1,694.61-			1,694.61-
2024 027 HAVA CARES GRANT	MAIN				
2024 028 JUSTICE COURT TECHNOLOGY	MAIN	30,833.23			30,833.23
2024 029 JUSTICE COURT TECHNOLOGY-JP2MAIN		7,739.46			7,739.46
2024 030 COUNTY & DISTRICT CRT TECH	MAIN	18,318.23			18,318.23
2024 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2024 032 CTI GRANT	MAIN				
2024 033 PRETRIAL INTERVENTION FUND	MAIN	19,375.31			19,375.31
2024 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN		10,596.00			10,596.00
2024 035 AMERICAN RESCUE PLAN GRANT	MAIN	961,666.72			961,666.72
2024 036 VITAL STATISTICS	MAIN	11,685.75			11,685.75

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2024 037 COUNTY CLERK ARCHIVE	MAIN	192,611.81			192,611.81
2024 040 DISTRICT CLERK TECH FUND	MAIN	12,014.05			12,014.05
2024 041 STATE FEES FUND	MAIN	109,589.90			109,589.90
2024 042 SHERIFF SHIELDS	MAIN				
2024 043 COUNTY CLERK R&M FUND	MAIN	253,766.78			253,766.78
2024 044 DISTRICT CLERK R&M FUND	MAIN	15,466.81			15,466.81
2024 047 DISTRICT ATTORNEY FUND	MAIN	925.82			925.82
2024 048 COUNTY ATTORNEY FUND	MAIN	5,341.22			5,341.22
2024 049 DISTRICT CLK REC PRESERV FUNMAIN		43,960.93			43,960.93
2024 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		397,324.79			397,324.79
2024 051 PASS THROUGH GRANTS	MAIN				
2024 052 CORONA VIRUS RELIEF	MAIN				
2024 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	47,745.79			47,745.79
2024 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,171.63			38,171.63
2024 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		122,941.32			122,941.32
2024 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 15,038.79			19,538.79
2024 057 CAPITAL MURDER FUND	MAIN	112,618.00			112,618.00
2024 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2024 059 SHERIFF COMMISSARY FUND	MAIN MAIN	146,714.02			146,714.02
2024 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		5,520,577.14 4,500,000.00			10,020,577.14
2024 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2024 075 2004 RIGHT OF WAY	2004 ROW 04 ROW	544,373.05			544,373.05
2024 083 COMMISSARY STORE	COMM STORE	34,712.48			34,712.48
2024 084 ELECTION FUND	MAIN	338,048.56			338,048.56
2024 085 MAINTENANCE BLDG FUND	MAIN	252,941.29			252,941.29
2024 086 INSURANCE FUND	MAIN	468,241.48			468,241.48

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
	INS				
	INS CLAIMS	.01			468,241.49
2024 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			
	DIST CLK	35,790.92			
	DIST CLK	433,739.96			
	DIST CLK	729,958.70			1,234,619.05
2024 091 COUNTY CLERK AGENCY FUND	CNTY CLK	157,239.25			
	CNTY CLK	28,184.71			
	CNTY CLK	457,366.35			642,790.31
2024 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT	120,090.80			
	BBB ACCT	51,329.52			171,420.33
2024 096 GENERAL FIXED ASSETS					
2024 097 GENERAL L/T DEBT ACCOUNT GRO					
2024 098 PAYROLL CLEARING FUND	PAYROLL				
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TOTAL		35,870,390.67			35,870,390.67

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	22,596,175.98
ACCOUNT BALANCE - VH INV TAX	397,324.79
ACCOUNT BALANCE - SO SEIZED	47,745.79
ACCOUNT BALANCE - DA SEIZED	38,171.63
ACCOUNT BALANCE - DRUG FORF	122,941.32
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,038.79
ACCOUNT BALANCE - '12ABNDI&S	10,020,577.14
ACCOUNT BALANCE - 2004 ROW	544,373.05
ACCOUNT BALANCE - COMM STORE	34,712.48
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	1,234,619.05
ACCOUNT BALANCE - CNTY CLK	642,790.31
ACCOUNT BALANCE - BBB ACCT	171,420.33
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TOTAL	35,870,390.67

TDOA ACCOUNT

TDOA

TOTAL

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2024 GENERAL COUNTY FUND	1,070,796.00	885,396.87	6,795,783.85	3,920,290.50
2024 JUSTICE COURTHOUSE SECURITY	6.31	.00	20.92	.00
2024 OPIOID TRUST FUND	.00	.00	.00	.00
2024 SECURITY FEES FUND	668.36	.00	2,712.78	.00
2024 JURY FUND	104,769.01	5,706.54	222,844.60	64,632.88
2024 LAW LIBRARY FUND	17,085.00	.00	20,200.00	3,250.04
2024 LATC FUND	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 ROAD & BRIDGE #1 FUND	66,243.16	24,660.62	423,607.03	158,845.96
2024 ROAD & BRIDGE #2 FUND	96,243.16	46,284.13	451,936.26	207,416.47
2024 ROAD & BRIDGE #3 FUND	66,243.16	19,063.85	421,936.26	181,295.79
2024 ROAD & BRIDGE #4 FUND	66,243.14	13,986.95	421,936.16	150,547.12
2024 CHAPTER 19: FY2020	.00	.00	.00	.00
2024 SAVNS GRANT	.00	.00	.00	1,694.61
2024 HAVA CARES GRANT	.00	.00	.00	.00
2024 JUSTICE COURT TECHNOLOGY	22.23	.00	62.23	359.50
2024 JUSTICE COURT TECHNOLOGY-JP2	2.99	.00	20.34	359.50
2024 COUNTY & DISTRICT CRT TECH	70.92	.00	266.45	.00
2024 HAVA SECURITY FUND	.00	.00	.00	.00
2024 CTI GRANT	.00	.00	.00	.00
2024 PRETRIAL INTERVENTION FUND	.00	82.50	3,361.00	561.15
2024 PRE-TRIAL-CLASS C MISD. FUND	1,000.00	.00	6,100.00	.00
2024 AMERICAN RESCUE PLAN GRANT	.00	108,333.33	.00	433,333.32
2024 VITAL STATISTICS	240.00	.00	942.00	930.00
2024 COUNTY CLERK ARCHIVE	3,280.00	.00	14,390.00	44,946.42
2024 DISTRICT CLERK TECH FUND	25.00	.00	40.00	.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	3,626.19	12,772.36	15,730.36	24,555.32
2024 DISTRICT CLERK R&M FUND	301.80	.00	1,076.77	.00
2024 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2024 COUNTY ATTORNEY FUND	100.00	.00	288.00	.00
2024 DISTRICT CLK REC PRESERV FUND	920.00	.00	3,210.00	.00
2024 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	637.22	.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	340.16-	4,349.45	1,110.97
2024 SHERIFF FORFEITURE FUND	.00	.00	28.39	.00
2024 CAPITAL MURDER FUND	12,000.00	.00	12,000.00	7,382.00
2024 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2024 SHERIFF COMMISSARY FUND	.00	3,239.38	30,000.00	28,980.32
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY DEBT SERVICE FUND	4,325,667.20	.00	5,002,953.68	1,612.50
2024 NO FUND RECORD	.00	.00	.00	.00
2024 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2024 2004 RIGHT OF WAY	.00	.00	1,042.45	51.71
2024 NO FUND RECORD	.00	.00	.00	.00
2024 NO FUND RECORD	.00	.00	.00	.00
2024 COMMISSARY STORE	.00	.00	37,976.64	30,000.00
2024 ELECTION FUND	230,750.00	8,508.16	241,330.49	62,652.96

FUND NAME	***** MONTH TO DATE *****		***** YEAR TO DATE *****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2024 MAINTENANCE BLDG FUND	195,000.00	9,997.42	195,157.74	76,998.76
2024 INSURANCE FUND	1,776.42	167,042.78	475,874.99	496,398.38
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	6,263,080.05	1,304,734.73	14,807,816.06	5,898,206.18

OBJECTIVE: To ascertain that Cash-on-Hand is correct. Cash will either be on hand and will be counted or accurate and complete documentation will exist to support the current cash balance.

	District Clerk Office	Tax Office	Tax Office Over & Short Fund	County Clerk Office	Sheriff Forfeiture Fund
General Ledger Account Code:	017-101-450	010-101-499	Not in G/L	010-101-403	056-101-560
Date of Count:	11/28/2023	11/29/2023	11/29/2023	11/28/2023	1/11/2024
Amount per General Ledger:	<u>\$5,000.00</u>	<u>\$800.00</u>		<u>\$1,000.00</u>	\$4,500.00
<u>RESULTS OF COUNT:</u>					
Cash on Hand	\$1,840.00	\$801.08	\$211.79	\$1,000.00	\$4,460.00
Outstanding Deposits:					
Ck # 118172 - Titus County	\$480.00				
CK # 118302 - Titus County	\$2,680.00				
Transfer to Over & Short Fund		-\$1.08	\$1.08		
Final Count Amount:	<u>\$5,000.00</u> A	<u>\$800.00</u> B	\$212.87 D	<u>\$1,000.00</u> C	\$4,460.00
Deposited to Tax Office Account:					
Hot Check Fees - Deposited 12-1-2023			-\$60.00		
Drawer Overages - Deposited 12-1-2023			-\$152.87		
Funds Replaced by Sheriff Dept Employee					\$40.00
REMAINING BALANCE	<u>\$5,000.00</u>	<u>\$800.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>\$4,500.00</u> E

NOTES:

A Marcus Carlock and Carin Carroll were present when the surprise cash count was conducted. Marcus Carlock has an internal control procedure that he does not cash reimbursement checks until close to the next jury call. This is in an effort to limit the amount of cash on hand.

B Each individual (8) employee's cash drawer was counted and with the exception of one, each had a balance of \$ 100. One cash drawer had \$ 1.08 in excess change that was then transferred to the Over & Short Fund. Melissa Stevens and the tax office employees were present when the surprise cash count was conducted.

C Each individual (5) employee's cash drawer was counted and each one had a balance of \$ 200. Paula Hurndon and the county clerk employees were present when the surprise cash count was conducted.

D For future reference, when the balance in this fund reaches more than \$ 50, the amount will be deposited to the bank. If every transaction is fully accounted for, this fund should not have any funds within it except for hot check funds or other items of this nature.

E Chief John Livingston was present when the count was conducted. He had to contact his subordinates to get the combination for the safe as only two employees have the combination. Both of these employees were out of the County on the date of the surprise count. The money was counted three times and each time it was \$40 short. Chief Livingston, in association with Sheriff Ingram, researched the shortfall and determined that the employee responsible had misplaced the funds. That employee was then required by the sheriff to replace the funds and was given additional training. Also, Chief Livingston will begin conducting more regular counts of these funds. It appears that this was a one-time event and was the result of an error and not likely fraud as these funds are reviewed each year by the auditor's office.