

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

NOVEMBER 9, 2020

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.

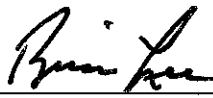
These requirements are met by the following reports:

- 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) No change to bonded indebtedness;
- 5) Summary of Monthly Payroll Expenditures;
- 6) Recognition of Discretionary Exemptions for Competitive Bidding – Sole Source
- 7) Human Resources Work Process – By Position

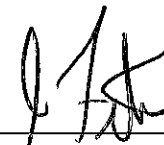
Submitted by 

Barbara Shurbet, Titus County Auditor, November 5, 2020

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS


Titus County Judge


Titus County Commissioner PR #1


Titus County Commissioner PR #2


Titus County Commissioner PR #3


Titus County Commissioner PR #4

FUND NAME	**** MONTH TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** REVENUES	**** YEAR TO DATE **** EXPENSES
2021 GENERAL COUNTY FUND	5,010.00	194,220.09	391,978.92	915,677.10
2021 JUSTICE COURTHOUSE SECURITY	.00	.00	14.91	.00
2021 SECURITY FEES FUND	.00	.00	632.80	.00
2021 JURY FUND	.00	2,309.88	1,704.37	7,783.13
2021 LAW LIBRARY FUND	.00	.00	1,645.00	.00
2021 SPECIAL PROJECT ROAD & BRIDGE	.00	.00	.00	.00
2021 ROAD & BRIDGE FUND	.00	.00	.00	.00
2021 ROAD & BRIDGE #1 FUND	.00	10,966.52	21,035.21	17,339.44
2021 ROAD & BRIDGE #2 FUND	.00	11,093.63	21,035.21	94,672.20
2021 ROAD & BRIDGE #3 FUND	.00	11,460.54	21,035.21	64,090.96
2021 ROAD & BRIDGE #4 FUND	.00	11,839.59	21,035.15	40,678.54
2021 CHAPTER 19: FY2020	.00	.00	.00	.00
2021 SAVANS GRANT	.00	.00	.00	.00
2021 HAVA CARES GRANT	.00	.00	18.94	2,417.00
2021 JUSTICE COURT TECHNOLOGY	.00	.00	29.41	.00
2021 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	30.41	.00
2021 COUNTY & DISTRICT CRT TECH	.00	.00	121.10	.00
2021 HAVA SECURITY FUND	.00	.00	37.74	68.10
2021 PRETRIAL INTERVENTION FUND	.00	.00	817.00	.00
2021 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	500.00	.00
2021 INDIGENT DEFENSE 2011	.00	.00	.00	.00
2021 VITAL STATISTICS	.00	.00	248.00	.00
2021 COUNTY CLERK ARCHIVE	.00	.00	4,200.00	.00
2021 DISTRICT CLERK TECH FUND	.00	.00	240.00	.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	.00	680.98	4,576.90	2,191.94
2021 DISTRICT CLERK REM FUND	.00	.00	285.27	.00
2021 DISTRICT ATTORNEY FUND	.00	.00	.00	.00
2021 COUNTY ATTORNEY FUND	.00	.00	.00	.00
2021 DISTRICT CLK REC PRESERV FUND	.00	.00	370.00	.00
2021 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	196.55	304.99
2021 FAMILY AND PROTECTIVE SERVICES	.00	.00	.00	.00
2021 CORONA VIRUS RELIEF	.00	676.96	.00	41,878.40
2021 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2021 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2021 DIST ATTY DRUG FORFEITURE FUND	.00	.00	121.15	.00
2021 SHERIFF FORFEITURE FUND	.00	.00	10.50	.00
2021 CAPITAL MURDER FUND	.00	.00	.00	.00
2021 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2021 SHERIFF COMMISSARY FUND	.00	630.81	20,000.00	2,182.43
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	.00	.00	11,886.21	806.25
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	**** YEAR TO DATE **** REVENUES	**** MONTH TO DATE **** EXPENSES	**** YEAR TO DATE **** EXPENSES
2021 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2021 2004 RIGHT OF WAY	.00	2,498.83	.00	.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	.00	.00
2021 ELECTION FUND	.00	375.34	3,631.19	25,286.41
2021 MAINTENANCE BLDG FUND	.00	5,236.43	4,868.58	16,967.92
2021 INSURANCE FUND	360.94	130,904.06	.00	147,941.62
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 I/T DEBT ACCOUNT GROUP	.00	.00	.00	.00

TOTAL 5,370.94 662,820.62 252,378.77 1,380,286.43

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR NOVEMBER

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	10,057,508.29	4,662,857.65-	5,918,348.82-	391,978.92-	915,677.10	5,394,650.64-	10,057,508.29-
014 - JUSTICE COURTHOUSE SECURITY	13,523.06	.00	13,508.15-	14.91-	.00	13,523.06-	13,523.06-
016 - SECURITY FEES FUND	8,318.99	.00	7,686.19-	632.80-	.00	8,318.99-	8,318.99-
017 - JURY FUND	98,554.79	10,166.99-	94,466.56-	1,704.37-	7,783.13	88,387.80-	98,554.79-
018 - LAW LIBRARY FUND	11,072.76	1,214.50	10,642.26-	1,645.00-	.00	12,287.26-	11,072.76-
019 - SPECIAL PROJECT ROAD & BRIDGE	56,002.90	.00	56,002.90-	.00	.00	56,002.90-	56,002.90-
020 - ROAD & BRIDGE FUND	.00	.00	.00	.00	.00	.00	.00
021 - ROAD & BRIDGE #1 FUND	129,535.97	22,802.97-	103,037.23-	21,035.21-	17,339.44	106,733.00-	129,535.97-
022 - ROAD & BRIDGE #2 FUND	139,267.02	14,167.73-	198,736.28-	21,035.21-	94,672.20	125,099.29-	139,267.02-
023 - ROAD & BRIDGE #3 FUND	197,532.33	28,722.44-	211,865.64-	21,035.21-	64,090.96	168,809.89-	197,532.33-
024 - ROAD & BRIDGE #4 FUND	361,920.94	25,988.28-	355,576.05-	21,035.15-	40,678.54	335,932.66-	361,920.94-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	.00	.00	.00	.00	.00	.00	.00
027 - HAVA CARES GRANT	26,504.98	.00	28,903.04-	18.94-	2,417.00	26,504.98-	26,504.98-
028 - JUSTICE COURT TECHNOLOGY	35,795.24	.00	35,765.83-	29.41-	.00	35,795.24-	35,795.24-
029 - JUSTICE COURT TECHNOLOGY-JP2	9,789.48	.00	9,759.07-	30.41-	.00	9,789.48-	9,789.48-
030 - COUNTY & DISTRICT CRT TECH	15,211.96	.00	15,090.86-	121.10-	.00	15,211.96-	15,211.96-
031 - HAVA SECURITY FUND	56,801.59	.00	56,831.95-	37.74-	68.10	56,801.59-	56,801.59-

TITUS COUNTY
TRIAL BALANCE SHEET
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	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE.
033 - PRETRIAL INTERVENTION FUND	15,817.00	.00	15,000.00-	817.00-	.00	15,817.00-	15,817.00-
034 - PRE-TRIAL-CLASS C MISD. FUND	500.00	.00	.00	500.00-	.00	500.00-	500.00-
035 - INDIGENT DEFENSE 2011	.00	.00	.00	.00	.00	.00	.00
036 - VITAL STATISTICS	10,985.53	.00	10,737.53-	248.00-	.00	10,985.53-	10,985.53-
037 - COUNTY CLERK ARCHIVE	143,774.01	.00	139,574.01-	4,200.00-	.00	143,774.01-	143,774.01-
040 - DISTRICT CLERK TECH FUND	10,826.00	.00	10,586.00-	240.00-	.00	10,826.00-	10,826.00-
041 - STATE FEES FUND	59,264.67	59,264.67-	.00	.00	.00	.00	59,264.67-
042 - HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00	.00
043 - COUNTY CLERK R&M FUND	192,354.72	107.27-	189,862.49-	4,576.90-	2,191.94	192,247.45-	192,354.72-
044 - DISTRICT CLERK R&M FUND	14,198.96	.00	13,913.69-	285.27-	.00	14,198.96-	14,198.96-
047 - DISTRICT ATTORNEY FUND	2,057.18	.00	2,057.18-	.00	.00	2,057.18-	2,057.18-
048 - COUNTY ATTORNEY FUND	2,034.59	776.11-	1,258.48-	.00	.00	1,258.48-	2,034.59-
049 - DISTRICT CLK REC PRESERV FUND	17,584.00	.00	17,214.00-	370.00-	.00	17,584.00-	17,584.00-
050 - VEHICLE INVENTORY TAX ACCOUNT	334,179.17	322,917.65-	11,369.96-	196.55-	304.99	11,261.52-	334,179.17-
051 - FAMILY AND PROTECTIVE SERVICES	.00	.00	.00	.00	.00	.00	.00
052 - CORONA VIRUS RELIEF	83,519.22	107.27-	125,290.35-	.00	41,878.40	83,411.95-	83,519.22-
053 - SHERIFF SEIZED ACCOUNT	22,259.60	22,259.60-	.00	.00	.00	.00	22,259.60-
054 - DISTRICT ATTORNEY SEIZED ACCT	29,758.67	29,758.67-	.00	.00	.00	.00	29,758.67-

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055 - DIST ATTY DRUG FORFEITURE FUND	190,316.09	.00	190,194.94-	121.15-	.00	190,316.09-	190,316.09-
056 - SHERIFF FORFEITURE FUND	19,958.98	.00	19,948.48-	10.50-	.00	19,958.98-	19,958.98-
057 - CAPITAL MURDER FUND	72,000.00	.00	72,000.00-	.00	.00	72,000.00-	72,000.00-
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	63,891.45	217.63	46,291.51-	20,000.00-	2,182.43	64,109.08-	63,891.45-
060 - 2017 VEST GRANT	.00	.00	.00	.00	.00	.00	.00
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	5,907,322.82	142,373.00-	5,753,869.86-	11,886.21-	806.25	5,764,949.82-	5,907,322.82-
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-
075 - 2004 RIGHT OF WAY	3,680,207.66	.00	3,677,708.83-	2,498.83-	.00	3,680,207.66-	3,680,207.66-

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	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
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	22,895.01	.00	22,895.01-	.00	.00	22,895.01-	22,895.01-
084 - ELECTION FUND	302,444.36	347.99-	327,007.44-	375.34-	25,286.41	302,096.37-	302,444.36-
085 - MAINTENANCE BLDG FUND	210,584.88	1,154.42-	221,161.95-	5,236.43-	16,967.92	209,430.46-	210,584.88-
086 - INSURANCE FUND	1,156,769.33	1,438.24-	1,172,368.65-	130,904.06-	147,941.62	1,155,331.09-	1,156,769.33-
090 - DISTRICT CLERK AGENCY FUND	873,060.76	873,060.76-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	202,323.83	202,323.83-	.00	.00	.00	.00	202,323.83-
092 - BAIL BOND BOARD ACCOUNT	321,239.92	321,239.91-	.01-	.00	.00	.01-	321,239.92-
096 - GENERAL FIXED ASSETS	35,290,595.30	.00	35,290,595.30-	.00	.00	.00	.00
097 - GENERAL L/T DEBT ACCOUNT GROUP	111,860,000.00	111,860,000.00-	.00	.00	.00	.00	111,860,000.00-
098 - PAYROLL CLEARING FUND	.00	.00	.00	.00	.00	.00	.00
GRAND TOTALS	172,342,782.66	118,600,403.32-	54,459,845.15-	662,820.62-	1,380,286.43	18,451,784.04-	136,179,126.60-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 010 GENERAL COUNTY FUND	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN	800.00			
	MAIN	5,110,537.91			5,114,837.91
2021 014 JUSTICE COURTHOUSE SECURITY	MAIN	13,523.06			13,523.06
2021 016 SECURITY FEES FUND	MAIN	8,318.99			8,318.99
2021 017 JURY FUND	MAIN	5,000.00			88,982.79
	MAIN	83,982.79			
2021 018 LAW LIBRARY FUND	MAIN	11,072.76			11,072.76
2021 019 SPECIAL PROJECT ROAD & BRIDG	MAIN	56,002.90			56,002.90
2021 020 ROAD & BRIDGE FUND	MAIN				
	MAIN				
2021 021 ROAD & BRIDGE #1 FUND	MAIN	101,183.97			101,183.97
2021 022 ROAD & BRIDGE #2 FUND	MAIN	110,915.02			110,915.02
2021 023 ROAD & BRIDGE #3 FUND	MAIN	169,180.33			169,180.33
2021 024 ROAD & BRIDGE #4 FUND	MAIN	333,568.94			333,568.94
2021 025 CHAPTER 19: FY2020	MAIN				
2021 026 SAVNS GRANT	MAIN				
2021 027 HAVA CARES GRANT	MAIN	26,504.98			26,504.98
2021 028 JUSTICE COURT TECHNOLOGY	MAIN	35,795.24			35,795.24
2021 029 JUSTICE COURT TECHNOLOGY-JP2	MAIN	9,789.48			9,789.48
2021 030 COUNTY & DISTRICT CRT TECH	MAIN	15,211.96			15,211.96
2021 031 HAVA SECURITY FUND	MAIN	56,801.59			56,801.59
2021 033 PRETRIAL INTERVENTION FUND	MAIN	15,817.00			15,817.00
2021 034 PRE-TRIAL-CLASS C MISD. FUND	MAIN	500.00			500.00
2021 035 INDIGENT DEFENSE 2011	MAIN				
2021 036 VITAL STATISTICS	MAIN	10,985.53			10,985.53
2021 037 COUNTY CLERK ARCHIVE	MAIN	143,774.01			143,774.01

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2021 040 DISTRICT CLERK TECH FUND	MAIN	10,826.00			10,826.00
2021 041 STATE FEES FUND	MAIN	59,264.67			59,264.67
2021 042 HOMELAND SECURITY GRANT	MAIN				
2021 043 COUNTY CLERK R&M FUND	MAIN	192,354.72			192,354.72
2021 044 DISTRICT CLERK R&M FUND	MAIN	14,198.96			14,198.96
2021 047 DISTRICT ATTORNEY FUND	MAIN	2,057.18			2,057.18
2021 048 COUNTY ATTORNEY FUND	MAIN	2,034.59			2,034.59
2021 049 DISTRICT CLK REC PRESERV FUNMAIN		17,584.00			17,584.00
2021 050 VEHICLE INVENTORY TAX ACCOUNVH INV TAX		334,179.17			334,179.17
2021 051 FAMILY AND PROTECTIVE SERVICMAIN					
2021 052 CORONA VIRUS RELIEF	MAIN	83,519.22			83,519.22
2021 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	22,259.60			22,259.60
2021 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		29,758.67			29,758.67
2021 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		190,316.09			190,316.09
2021 056 SHERIFF FORFEITURE FUND	FORFEIT	4,500.00			4,500.00
	SO FORFEIT	15,458.98			15,458.98
2021 057 CAPITAL MURDER FUND	MAIN	72,000.00			72,000.00
2021 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2021 059 SHERIFF COMMISSARY FUND	MAIN	63,891.45			63,891.45
2021 060 2017 WEST 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		5,764,949.82			5,764,949.82
2021 066 TITUS COUNTY 2012 "B" BOND I'12BBNDI&S '12BBNDI&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 ENDI&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 FUNDMAIN		5,873.67			5,873.67
2021 075 2004 RIGHT OF WAY	2004 ROW	3,680,207.66			3,680,207.66
	04 ROW				
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	15,434.15			15,434.15
2021 084 ELECTION FUND	MAIN	88,565.97			88,565.97
2021 085 MAINTENANCE BLDG FUND	MAIN	64,594.59			64,594.59
2021 086 INSURANCE FUND	MAIN	1,156,769.32			1,156,769.32
	INS				
	INS CLAIMS	.01			
2021 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			
	DIST CLK	27,403.26			
	DIST CLK	539,482.12			
	DIST CLK	271,045.91			
2021 091 COUNTY CLERK AGENCY FUND	CNTY CLK	149,239.25			
	CNTY CLK	35,945.09			
	CNTY CLK	17,139.49			
2021 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT	52,528.27			
	BBB ACCT	53,223.69			
	BBB ACCT	115,487.95			
2021 096 GENERAL FIXED ASSETS					
2021 097 GENERAL L/T DEBT ACCOUNT GRO					

221,239.92

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		19,516,834.44			19,516,834.44

CHECK ACCOUNT

ACCOUNT BALANCE - MAIN	8,163,145.78
ACCOUNT BALANCE - VH INV TAX	334,179.17
ACCOUNT BALANCE - SO SEIZED	22,259.60
ACCOUNT BALANCE - DA SEIZED	28,758.67
ACCOUNT BALANCE - DRUG FORF	190,316.09
ACCOUNT BALANCE - FORFEIT	4,500.00
ACCOUNT BALANCE - SO FORFEIT	15,458.98
ACCOUNT BALANCE - 12ABNDLES	5,764,949.82
ACCOUNT BALANCE - 2004 ROW	3,680,207.66
ACCOUNT BALANCE - COMM STORE	15,434.15
ACCOUNT BALANCE - INS CLAIMS	.01
ACCOUNT BALANCE - DIST CLK	873,060.76
ACCOUNT BALANCE - CNTY CLK	202,323.83
ACCOUNT BALANCE - BBB ACCT	221,239.92

TOTAL

19,516,834.44

TDOA ACCOUNT

TDOA

TOTAL

**TITUS COUNTY
MONTHLY PAYROLL EXPENDITURES
FISCAL YEAR ENDING SEPTEMBER 2021**

DATE	GROSS SALARIES	TOTAL COUNTY PAID BENEFITS	LESS JUVENILE PROBATION SALARIES	LESS JUVENILE PROBATION BENEFITS	TITUS COUNTY TOTAL PAYROLL
10/8/20120	\$227,493	\$42,694	\$9,869	\$1,867	\$258,451
October 22, 2020	\$263,901	\$166,256	\$9,869	\$7,552	\$412,736
November 5, 2020					\$0
November 19, 2020					\$0
December 3, 2020					\$0
December 17, 2020					\$0
December 31, 2020					\$0
January 14, 2021					\$0
January 28, 2021					\$0
February 11, 2021					\$0
February 25, 2021					\$0
March 11, 2021					\$0
March 25, 2021					\$0
April 8, 2021					\$0
April 22, 2021					\$0
May 6, 2021					\$0
May 20, 2021					\$0
June 3, 2021					\$0
June 17, 2021					\$0
July 1, 2021					\$0
July 15, 2021					\$0
July 29, 2021					\$0
August 12, 2021					\$0
August 26, 2021					\$0
September 9, 2021					\$0
September 23, 2021					\$0
Totals	\$491,394	\$208,950	\$19,738	\$9,419	\$671,187

GROSS SALARIES	TOTAL COUNTY PAID BENEFITS	LESS JUVENILE PROBATION SALARIES	LESS JUVENILE PROBATION BENEFITS	TITUS COUNTY TOTAL PAYROLL
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Titus County processes salaries and benefits for Juvenile Probation and we are reimbursed for these costs.



Barbara Shurbet

*County Auditor
Titus County Courthouse*

TO: TITUS COUNTY COMMISSIONERS' COURT

FROM: BARBARA SHURBET, COUNTY AUDITOR

Barbara Shurbet
11-5-20

SUBJECT: RECOGNITION OF DISCRETIONARY EXEMPTIONS FOR COMPETITIVE BIDDING

DATE: NOVEMBER 9, 2020

Titus County follows a segregation of duties method of purchasing with various duties managed by elected officials, appointed officials, commissioners, and county judge. This document is designed to provide notice that the Titus County Commissioners' Court authorizes the Titus County Auditor and other elected officials to be guided by the discretionary exemptions for competitive bidding as described in the local government code and any other applicable statutes.

Specifically with regard to Section 262.024c, the following items are currently considered sole source for Titus County: Information Technology with vendors such as NetData, Kaybro, and Newman Electronics; Hart Inter-Civic; Various Utilities; Juvenile Detention; and Records Archives. Other items and vendors may be added in the future if the requirements are met.

TITUS COUNTY TEXAS

RECOGNITION OF DISCRETIONARY EXEMPTIONS FOR COMPETITIVE BIDDING

November 2020

Section 262.023 of the Local Government Code requires competitive bidding for certain purchases that will require an expenditure exceeding \$ 50,000.

Section 262.024a of the Local Government Code lists discretionary exemptions that may be followed if approved by commissioners' court. In summary, these items are:

- 1) Purchases in the case of public calamity,
- 2) Purchases to protect public health or public safety,
- 3) Purchases necessary due to unforeseen damage to public property,
- 4) Personal or professional service,
- 5) Individual work perform and paid for by the day,
- 6) Any land or right-of way,
- 7) An item that can be obtained only from one source such as:
 - A. Existence of patents, copyrights, secret process, or monopolies;
 - B. Films, manuscripts, or books;
 - C. Electric power, gas, water and other utility services;
 - D. Captive replacement parts or components for equipment,
- 8) An item of food,
- 9) Personal property sold:
 - A. At an auction by a state licensed auctioneer;
 - B. At a going out of business sale
 - C. By a political subdivision of this state, state agency or federal government,
- 10) Work performed under a contract for community and economic development,
- 11) Vehicle and equipment repairs.

The above listing of discretionary exemptions is summarized. Please see the local government code for additional details.

Section 262.024c of the Local Government Code directs that the official who makes purchases for the county submit a signed statement to commissioners' court for such items. Further, this approval must be entered in the minutes. Please see the signed statement attached.

TITUS COUNTY - HUMAN RESOURCES
HUMAN RESOURCES WORK PROCESS - BY POSITION
Nov-20

The purpose of this document is to substantiate the allocation of HUMAN RESOURCE duties. This list is not intended to be all inclusive; however, it does serve as a starting point for documentation of duties. As a living document, it will be updated as needed.

COMMISSIONERS' COURT & COUNTY JUDGE

Responsibilities generally include development of policy and related updates.

Family Medical Leave Act - when federal law changes or Titus County changes policy.

Employee Handbook - Must be acknowledged by all employees with each policy update and not less than every five years even if no changes have been made.

Records retention policy, Comp Time Limitations, Hazardous Duty Pay, Grant Participation, Etc.

ELECTED OFFICIALS' RESPONSIBILITIES FOR THEIR DEPARTMENT - DIRECT SUPERVISORS

Hiring Process - Qualifications, Posting, Reference Checks, Notification of Auditor's Office
Written Job Descriptions.

Classification of Employees - Full Time, Part Time, Part Time Temporary, Volunteer, Etc.

Discipline Process - Official Write-Ups

Termination Process - Notification to Auditor's Office, Reference Responses, Exit Conference

Onboarding for New Employees: Handbook, I-9, and W-4 documentation before meeting with Auditor's Office.

Family Medical Leave Act - Immediate notification to Auditor's Office, up to 12 weeks available. FMLA is not paid leave. Accrued paid leave can be used until exhausted concurrently with FMLA. Statute does not allow for exhaustion of paid leave before filing for FMLA. An employee may be on FMLA and not being paid because paid leave has been exhausted.

CDL Drug & Alcohol Federal Clearinghouse compliance

Worker's Compensation - Notification to Auditor's Office, Written Job Description including limited duty availability, if any.

Timesheets - Must be signed by employee and signed by elected official verifying accuracy. Should reflect actual time worked. Must reflect if absent for any reason including COVID comp time, vacation, sick leave, bereavement, worker's comp, etc.

Comp time - Responsible for limiting comp time to approved policy and requiring that employee take time off to use comp time.

Maintenance of State and Federal Employment Posters including COVID Poster in locations accessible to employees.

Unemployment - participate in phone calls and development of responses to state agencies with county auditor's office.

Records retention for all HR related duties. The auditor's office maintains a file system for elected officials to use at their discretion. Elected officials' are responsible for records retention for their department. HR records are subject to a 75 years retention period.

HUMAN RESOURCE FUNCTIONS WITHIN AUDITOR'S OFFICE

Fair Labor Standards Act Compliance - Overtime, Exempt/ Non-Exempt, etc.

Family Medical Leave Act - Within 5 days of Notification to ANY elected official. Must run concurrent to use of accrued paid leave, medical certification can be accepted on doctor's form with signature. County paid benefits continue for employee only when on FMLA.

Employee must pay County in advance for dependent deductions, additional voluntary life insurance and voluntary premiums elected through Colonial.

Onboarding New Employees - Meet with new employees either in person or electronically to document employee decisions for benefits, optional deductions, handbook, as well as I-9 or W-4 if not completed with direct supervisors.

Order and distribute to elected officials state and federal employment posters including COVID for posting in prominent location.

Worker's Compensation - Reporting to Insurance Carrier, calculate rate of pay if changed due to worker's comp. Follow requirements for reporting as determined by insurance carrier.

Records Retention - maintains filing system for personnel records, if requested by elected official.

Unemployment - assists elected official with responses to state agencies in defending terminations based on paperwork maintained by elected officials.

Terminations - Calculate final pay including comp time, vacation, sick leave (if applicable), etc. Provide COBRA notification data to those leaving County employment.

Records Retention - HR files are required to be maintained for 75 years.

Office of Attorney General - Reporting of new hires and termination for employees with child support.