

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

February 6, 2025

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;

Submitted by *Nanette Wilabay*
Nanette Wilabay, Titus County Auditor, February 6, 2025

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

Karl Cooper
Titus County Judge

4412
Titus County Commissioner PR #1

[Signature]
Titus County Commissioner PR #2

Dana Spalte
Titus County Commissioner PR #3

Jimmy Parker
Titus County Commissioner PR #4

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	11,550,116.75			15,554,416.75
	MAIN	4,000,000.00			
2025 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,318.61			14,318.61
2025 015 OPIOID TRUST FUND	MAIN	16,478.57			16,478.57
2025 016 SECURITY FEES FUND	MAIN	12,970.24			12,970.24
2025 017 JURY FUND	MAIN	5,000.00			272,116.56
	MAIN	267,116.56			
2025 018 LAW LIBRARY FUND	MAIN	42,916.26			42,916.26
2025 019 LATC FUND	MAIN				
2025 020 SB22 GRANT	MAIN	1,040,099.35			1,040,099.35
2025 021 ROAD & BRIDGE #1 FUND	MAIN	709,765.78			709,765.78
2025 022 ROAD & BRIDGE #2 FUND	MAIN	755,307.51			755,307.51
2025 023 ROAD & BRIDGE #3 FUND	MAIN	445,494.61			445,494.61
2025 024 ROAD & BRIDGE #4 FUND	MAIN	796,377.81			796,377.81
2025 025 CHAPTER 19: FY2020	MAIN				
2025 026 SAVNS GRANT	MAIN				
2025 027 HAVA CARES GRANT	MAIN				
2025 028 JUSTICE COURT TECHNOLOGY	MAIN	28,243.87			28,243.87
2025 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	5,464.34			5,464.34
2025 030 COUNTY & DISTRICT CRT TECH	MAIN	18,572.54			18,572.54
2025 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2025 032 CTI GRANT	MAIN				
2025 033 PRETRIAL INTERVENTION FUND	MAIN	22,507.77			22,507.77
2025 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN	23,289.00			23,289.00
2025 035 AMERICAN RESCUE PLAN GRANT	MAIN				

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 036 VITAL STATISTICS	MAIN	12,792.50			12,792.50
2025 037 COUNTY CLERK ARCHIVE	MAIN	240,765.81			240,765.81
2025 040 DISTRICT CLERK TECH FUND	MAIN	12,184.05			12,184.05
2025 041 STATE FEES FUND	MAIN	55,706.97			55,706.97
2025 042 SHERIFF SHIELDS	MAIN				
2025 043 COUNTY CLERK R&M FUND	MAIN	269,274.10			269,274.10
2025 044 DISTRICT CLERK R&M FUND	MAIN	13,680.96			13,680.96
2025 047 DISTRICT ATTORNEY FUND	MAIN	1,450.82			1,450.82
2025 048 COUNTY ATTORNEY FUND	MAIN	5,554.68			5,554.68
2025 049 DISTRICT CLK REC PRESERV FUNMAIN		53,475.93			53,475.93
2025 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		391,235.28			391,235.28
2025 051 PASS THROUGH GRANTS	MAIN				
2025 052 CORONA VIRUS RELIEF	MAIN				
2025 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	23,964.37			23,964.37
2025 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,484.18			38,484.18
2025 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		105,242.13			105,242.13
2025 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 25,609.41			30,109.41
2025 057 CAPITAL MURDER FUND	MAIN	117,236.00			117,236.00
2025 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2025 059 SHERIFF COMMISSARY FUND	MAIN MAIN	126,022.86			126,022.86
2025 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		10,028,108.91			10,028,108.91
2025 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2025 075 2004 RIGHT OF WAY	2004 ROW 04 ROW				
2025 083 COMMISSARY STORE	COMM STORE	54,825.52			54,825.52
2025 084 ELECTION FUND	MAIN	377,329.39			377,329.39
2025 085 MAINTENANCE BLDG FUND	MAIN	213,706.11			213,706.11

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 086 INSURANCE FUND	MAIN	922,134.89			
	INS				
	INS CLAIMS	.01			922,134.90
2025 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			
	DIST CLK	28,657.43			
	DIST CLK	398,390.11			
	DIST CLK	850,331.77			1,312,508.78
2025 091 COUNTY CLERK AGENCY FUND	CNTY CLK	179,259.25			
	CNTY CLK	43,809.96			
	CNTY CLK	367,088.44			590,157.65
2025 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT	125,754.75			
	BBB ACCT	53,670.78			179,425.54
2025 096 GENERAL FIXED ASSETS					
2025 097 GENERAL L/T DEBT ACCOUNT GRO					
2025 098 PAYROLL CLEARING FUND	PAYROLL				
TOTAL					34,946,435.07

CHECK ACCOUNT

ACCOUNT BALANCE - MAIN
ACCOUNT BALANCE - VH INV TAX
ACCOUNT BALANCE - SO SEIZED
ACCOUNT BALANCE - DA SEIZED
ACCOUNT BALANCE - DRUG FORF
ACCOUNT BALANCE - FORFEIT
ACCOUNT BALANCE - SO FORFEIT
ACCOUNT BALANCE - '12ABNDI&S
ACCOUNT BALANCE - COMM STORE
ACCOUNT BALANCE - INS CLAIMS
ACCOUNT BALANCE - DIST CLK
ACCOUNT BALANCE - CNTY CLK
ACCOUNT BALANCE - BBB ACCT

TOTAL

CHECK

22,192,373.29
391,235.28
23,964.37
38,484.18
105,242.13
4,500.00
25,609.41
10,028,108.91
54,825.52
1,312,508.78
590,157.65
179,425.54

34,946,435.07

TDOA ACCOUNT

TDOA

TOTAL

FUND NAME	***** MONTH TO DATE REVENUES	***** MONTH TO DATE EXPENSES	***** YEAR TO DATE REVENUES	***** YEAR TO DATE EXPENSES
2025 GENERAL COUNTY FUND	.00	295,387.69	7,297,528.17	5,465,646.29
2025 JUSTICE COURTHOUSE SECURITY	.00	.00	29.77	.00
2025 OPIOID TRUST FUND	.00	.00	.00	.00
2025 SECURITY FEES FUND	.00	.00	1,639.75	.00
2025 JURY FUND	.00	6,248.08	230,049.46	115,856.86
2025 LAW LIBRARY FUND	.00	.00	20,760.00	4,293.95
2025 LATC FUND	.00	.00	.00	.00
2025 SB22 GRANT	.00	8,186.22	702,707.34	102,329.50
2025 ROAD & BRIDGE #1 FUND	.00	14,121.91	504,869.35	225,544.46
2025 ROAD & BRIDGE #2 FUND	.00	13,984.93	504,869.35	185,888.66
2025 ROAD & BRIDGE #3 FUND	.00	14,182.51	504,869.35	331,813.63
2025 ROAD & BRIDGE #4 FUND	.00	15,178.55	504,869.28	253,845.45
2025 CHAPTER 19: FY2020	.00	.00	.00	.00
2025 SAVNS GRANT	.00	.00	1,745.45	1,745.45
2025 HAVA CARES GRANT	.00	.00	.00	.00
2025 JUSTICE COURT TECHNOLOGY	.00	.00	28.22	1,951.00
2025 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	90.79	2,534.00
2025 COUNTY & DISTRICT CRT TECH	.00	.00	362.04	.00
2025 HAVA SECURITY FUND	.00	.00	.00	.00
2025 CTI GRANT	.00	.00	.00	.00
2025 PRETRIAL INTERVENTION FUND	.00	.00	5,298.00	478.85
2025 PRE-TRIAL-CLASS C MISD. FUND	.00	.00	7,023.00	.00
2025 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00
2025 VITAL STATISTICS	.00	.00	1,986.00	250.00
2025 COUNTY CLERK ARCHIVE	.00	.00	17,560.00	1,557.00
2025 DISTRICT CLERK TECH FUND	.00	.00	45.00	.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2025 STATE FEES FUND	.00	.00	.00	.00
2025 SHERIFF SHIELDS	.00	.00	.00	.00
2025 COUNTY CLERK R&M FUND	.00	974.47	19,808.71	9,371.84
2025 DISTRICT CLERK R&M FUND	.00	.00	1,158.85	849.00
2025 DISTRICT ATTORNEY FUND	.00	.00	6,075.00	6,000.00
2025 COUNTY ATTORNEY FUND	.00	.00	31.00	.00
2025 DISTRICT CLK REC PRESERV FUND	.00	.00	3,195.00	.00
2025 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	781.34	.00
2025 PASS THROUGH GRANTS	.00	.00	423.57	423.57
2025 CORONA VIRUS RELIEF	.00	.00	.00	.00
2025 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2025 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2025 DIST ATTY DRUG FORFEITURE FUND	.00	.00	277.80	9,568.43
2025 SHERIFF FORFEITURE FUND	.00	.00	64.62	.00
2025 CAPITAL MURDER FUND	.00	.00	12,000.00	7,382.00
2025 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2025 SHERIFF COMMISSARY FUND	.00	3,371.46	30,000.00	40,602.08
2025 NO FUND RECORD	.00	.00	.00	.00
2025 TITUS COUNTY DEBT SERVICE FUND	.00	.00	5,324,507.81	1,612.50
2025 NO FUND RECORD	.00	.00	.00	.00
2025 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2025 2004 RIGHT OF WAY	.00	.00	.00	.00
2025 NO FUND RECORD	.00	.00	.00	.00
2025 NO FUND RECORD	.00	.00	.00	.00
2025 COMMISSARY STORE	.00	.00	36,535.75	30,000.00
2025 ELECTION FUND	.00	3,816.30	247,077.69	78,461.53

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2025 MAINTENANCE BLDG FUND	.00	8,704.71	195,232.90	108,512.89
2025 INSURANCE FUND	.00	.00	745,066.81	346,020.05
2025 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2025 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2025 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2025 GENERAL FIXED ASSETS	.00	.00	.00	.00
2025 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00	.00
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TOTAL	.00	384,156.83	16,928,567.17	7,332,538.99

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR FEBRUARY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	21,257,740.12	5,746,106.37-	13,679,751.87-	7,297,528.17-	5,465,646.29	15,511,633.75-	21,257,740.12-
014 - JUSTICE COURTHOUSE SECURITY	14,318.61	.00	14,288.84-	29.77-	.00	14,318.61-	14,318.61-
015 - OPIOID TRUST FUND	16,478.57	16,478.57-	.00	.00	.00	.00	16,478.57-
016 - SECURITY FEES FUND	12,970.24	.00	11,330.49-	1,639.75-	.00	12,970.24-	12,970.24-
017 - JURY FUND	287,718.56	17,006.17-	156,519.79-	230,049.46-	115,856.86	270,712.39-	287,718.56-
018 - LAW LIBRARY FUND	42,916.26	215.00-	26,235.21-	20,760.00-	4,293.95	42,701.26-	42,916.26-
019 - LATC FUND	.00	.00	.00	.00	.00	.00	.00
020 - SB22 GRANT	1,040,099.35	439,721.51-	.00	702,707.34-	102,329.50	600,377.84-	1,040,099.35-
021 - ROAD & BRIDGE #1 FUND	755,154.78	48,384.72-	427,445.17-	504,869.35-	225,544.46	706,770.06-	755,154.78-
022 - ROAD & BRIDGE #2 FUND	800,696.51	48,323.45-	433,392.37-	504,869.35-	185,888.66	752,373.06-	800,696.51-
023 - ROAD & BRIDGE #3 FUND	490,883.61	48,270.38-	269,557.51-	504,869.35-	331,813.63	442,613.23-	490,883.61-
024 - ROAD & BRIDGE #4 FUND	841,766.81	48,252.57-	542,490.41-	504,869.28-	253,845.45	793,514.24-	841,766.81-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	.00	.00	.00	1,745.45-	1,745.45	.00	.00
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	28,243.87	.00	30,166.65-	28.22-	1,951.00	28,243.87-	28,243.87-
029 - JUSTICE COURT TECHNOLOGY-JP2	5,464.34	.00	7,907.55-	90.79-	2,534.00	5,464.34-	5,464.34-
030 - COUNTY & DISTRICT CRT TECH	18,572.54	.00	18,210.50-	362.04-	.00	18,572.54-	18,572.54-

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
031 - HAVA SECURITY FUND							
	.00	.00	.00	.00	.00	.00	.00
032 - CTI GRANT							
	.00	.00	.00	.00	.00	.00	.00
033 - PRETRIAL INTERVENTION FUND							
	22,507.77	.00	17,688.62-	5,298.00-	478.85	22,507.77-	22,507.77-
034 - PRE-TRIAL-CLASS C MISD. FUND							
	23,289.00	.00	16,266.00-	7,023.00-	.00	23,289.00-	23,289.00-
035 - AMERICAN RESCUE PLAN GRANT							
	.00	.00	.00	.00	.00	.00	.00
036 - VITAL STATISTICS							
	12,792.50	.00	11,056.50-	1,986.00-	250.00	12,792.50-	12,792.50-
037 - COUNTY CLERK ARCHIVE							
	240,765.81	.00	224,762.81-	17,560.00-	1,557.00	240,765.81-	240,765.81-
040 - DISTRICT CLERK TECH FUND							
	12,184.05	.00	12,139.05-	45.00-	.00	12,184.05-	12,184.05-
041 - STATE FEES FUND							
	55,706.97	55,706.97-	.00	.00	.00	.00	55,706.97-
042 - SHERIFF SHIELDS							
	.00	.00	.00	.00	.00	.00	.00
043 - COUNTY CLERK R&M FUND							
	269,274.10	157.20-	258,680.03-	19,808.71-	9,371.84	269,116.90-	269,274.10-
044 - DISTRICT CLERK R&M FUND							
	13,680.96	.00	13,371.11-	1,158.85-	849.00	13,680.96-	13,680.96-
047 - DISTRICT ATTORNEY FUND							
	1,450.82	.00	1,375.82-	6,075.00-	6,000.00	1,450.82-	1,450.82-
048 - COUNTY ATTORNEY FUND							
	5,554.68	948.22-	4,575.46-	31.00-	.00	4,606.46-	5,554.68-
049 - DISTRICT CLK REC PRESERV FUND							
	53,475.93	.00	50,280.93-	3,195.00-	.00	53,475.93-	53,475.93-
050 - VEHICLE INVENTORY TAX ACCOUNT							
	391,235.28	384,603.16-	5,850.78-	781.34-	.00	6,632.12-	391,235.28-
051 - PASS THROUGH GRANTS							
	.00	.00	.00	423.57-	423.57	.00	.00
052 - CORONA VIRUS RELIEF							
	.00	.00	.00	.00	.00	.00	.00

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR FEBRUARY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
053 - SHERIFF SEIZED ACCOUNT	23,964.37	23,964.37-	.00	.00	.00	.00	23,964.37-
054 - DISTRICT ATTORNEY SEIZED ACCT	38,484.18	38,484.18-	.00	.00	.00	.00	38,484.18-
055 - DIST ATTY DRUG FORFEITURE FUND	105,242.13	.00	114,532.76-	277.80-	9,568.43	105,242.13-	105,242.13-
056 - SHERIFF FORFEITURE FUND	30,109.41	.00	30,044.79-	64.62-	.00	30,109.41-	30,109.41-
057 - CAPITAL MURDER FUND	117,236.00	.00	112,618.00-	12,000.00-	7,382.00	117,236.00-	117,236.00-
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	126,022.86	622.84-	136,002.10-	30,000.00-	40,602.08	125,400.02-	126,022.86-
065 - TITUS COUNTY DEBT SERVICE FUND	10,121,190.91	93,082.00-	4,705,213.60-	5,324,507.81-	1,612.50	10,028,108.91-	10,121,190.91-
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	.00	.00	.00	.00	.00	.00	.00
083 - COMMISSARY STORE	72,779.03	.00	66,243.28-	36,535.75-	30,000.00	72,779.03-	72,779.03-
084 - ELECTION FUND	377,329.23	10,443.34-	198,269.73-	247,077.69-	78,461.53	366,885.89-	377,329.23-
085 - MAINTENANCE BLDG FUND	351,810.64	4,239.78-	260,850.85-	195,232.90-	108,512.89	347,570.86-	351,810.64-
086 - INSURANCE FUND	922,134.90	28,766.04-	494,322.10-	745,066.81-	346,020.05	893,368.86-	922,134.90-
090 - DISTRICT CLERK AGENCY FUND	1,312,508.78	1,312,508.78-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	590,157.65	590,157.65-	.00	.00	.00	.00	590,157.65-
092 - BAIL BOND BOARD ACCOUNT	229,425.54	229,425.53-	.01-	.00	.00	.01-	229,425.54-
096 - GENERAL FIXED ASSETS	38,419,720.30	.00	38,419,720.30-	.00	.00	.00	.00

TRIAL BALANCE SHEET

SUMMARY TOTALS BY FUND FOR FEBRUARY

TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
097 - GENERAL L/T DEBT ACCOUNT GROUP						
87,560,000.00	87,560,000.00-	.00	.00	.00	.00	87,560,000.00-

098 - PAYROLL CLEARING FUND						
.00	.00	.00	.00	.00	.00	.00

GRAND TOTALS						
167,125,776.62	96,745,868.80-	60,783,879.64-	16,928,567.17-	7,332,538.99	31,960,187.52-	127,393,547.54-

BUDGET AMENDMENT

NUMBER

2025-06

DATE 12/23/2024

FYE

2025

COMMITMENT FEES

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT		AMOUNT OF AMENDMENT	ENDING		REASON FOR ADMENDMENT
		BEGINNING BALANCE	BUDGET AMOUNT		BUDGET AMOUNT		
COMMITTMENT FEES	010-426-414	3,000.00		10,000.00	13,000.00	Budget additional fees from contingency	
CONTINGENCY	010-409-495	1,314,225.30		(10,000.00)	1,304,225.30	increase in fees for Kaufman County	
					-		
					-		
		1,317,225.30	-		1,317,225.30		

APPROVED IN COMMISSIONER'S COURT

COUNTY AUDITOR

Nanette Wilabay

REQUESTED BY