

TITUS COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT

September 22, 2025

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .024 requires that the county auditor shall present tabulated reports of:

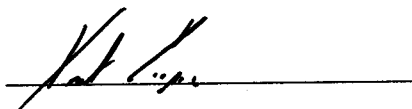
- 1) The accounts of the county,
- 2) The county's receipts and disbursements of funds, and
- 3) Other items of interest, if any.

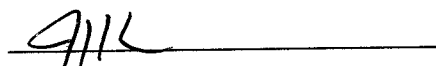
These requirements are met by the following reports:

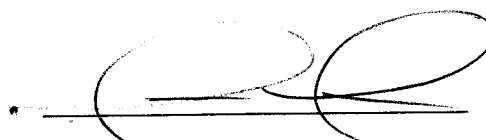
- 1) Combined Statement of Cash Position (GEL 102),
- 2) Combined Statement of Revenue and Expenses (GEL 107), and

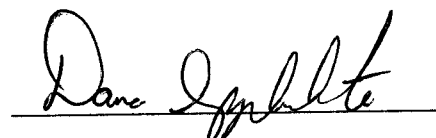
Submitted by Nanette Wilabay
Nanette Wilabay, Titus County Auditor, September 22, 2025

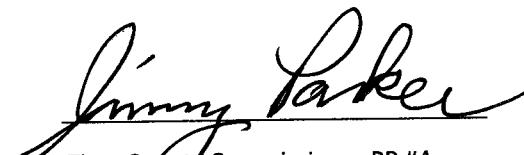
BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS


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	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 010 GENERAL COUNTY FUND	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	11,540,032.89			14,544,332.89
	MAIN	3,000,000.00			
2025 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,400.97			14,400.97
2025 015 OPIOID TRUST FUND	MAIN	37,516.17			37,516.17
2025 016 SECURITY FEES FUND	MAIN	7,941.60			7,941.60
2025 017 JURY FUND	MAIN	5,000.00			
	MAIN	149,991.58			154,991.58
2025 018 LAW LIBRARY FUND	MAIN	42,862.75			42,862.75
2025 019 LATC FUND	MAIN				
2025 020 SB22 GRANT	MAIN	772,475.97			772,475.97
2025 021 ROAD & BRIDGE #1 FUND	MAIN	432,899.28			432,899.28
2025 022 ROAD & BRIDGE #2 FUND	MAIN	485,224.59			485,224.59
2025 023 ROAD & BRIDGE #3 FUND	MAIN	299,272.72			299,272.72
2025 024 ROAD & BRIDGE #4 FUND	MAIN	649,123.05			649,123.05
2025 025 CHAPTER 19: FY2020	MAIN				
2025 026 SAVNS GRANT	MAIN	1,745.45-			1,745.45-
2025 027 HAVA CARES GRANT	MAIN				
2025 028 JUSTICE COURT TECHNOLOGY	MAIN	21,531.82			21,531.82
2025 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	4,278.90			4,278.90
2025 030 COUNTY & DISTRICT CRT TECH	MAIN	19,388.48			19,388.48
2025 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2025 032 CTI GRANT	MAIN				
2025 033 PRETRIAL INTERVENTION FUND	MAIN	25,558.84			25,558.84
2025 034 PRE-TRIAL-CLASS C MISD. FUNDMAIN	MAIN	50,804.00			50,804.00
2025 035 AMERICAN RESCUE PLAN GRANT	MAIN				

COMBINED STATEMENT OF CASH POSITION FOR SEPTEMBER

DATE 09/18/2025 TIME 15:04

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 036 VITAL STATISTICS	MAIN	13,199.66			13,199.66
2025 037 COUNTY CLERK ARCHIVE	MAIN	241,289.84			241,289.84
2025 040 DISTRICT CLERK TECH FUND	MAIN	12,224.05			12,224.05
2025 041 STATE FEES FUND	MAIN	120,027.07			120,027.07
2025 042 SHERIFF SHIELDS	MAIN				
2025 043 COUNTY CLERK R&M FUND	MAIN	263,513.67			263,513.67
2025 044 DISTRICT CLERK R&M FUND	MAIN	11,406.23			11,406.23
2025 047 DISTRICT ATTORNEY FUND	MAIN	1,450.82			1,450.82
2025 048 COUNTY ATTORNEY FUND	MAIN	7,302.42			7,302.42
2025 049 DISTRICT CLK REC PRESERV FUNMAIN		59,842.31			59,842.31
2025 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		241,434.90			241,434.90
2025 051 PASS THROUGH GRANTS	MAIN	194.36			194.36
2025 052 CORONA VIRUS RELIEF	MAIN				
2025 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	63,139.59			63,139.59
2025 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		38,849.37			38,849.37
2025 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		93,013.80			93,013.80
2025 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 25,010.72			29,510.72
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	140,573.37			140,573.37
2025 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		636,269.85 4,000,000.00			4,636,269.85
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	70,752.88			70,752.88
2025 084 ELECTION FUND	MAIN	270,932.96			270,932.96
2025 085 MAINTENANCE BLDG FUND	MAIN	93,948.43			93,948.43

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2025 086 INSURANCE FUND	MAIN	580,534.44			580,534.45
	INS	.01			
	INS CLAIMS				
2025 090 DISTRICT CLERK AGENCY FUND	DIST CLK	35,129.47			
	DIST CLK	27,968.83			
	DIST CLK	410,195.19			1,331,910.09
	DIST CLK	858,616.60			
2025 091 COUNTY CLERK AGENCY FUND	CNTY CLK	193,610.25			
	CNTY CLK	52,843.90			475,448.54
	CNTY CLK	228,994.39			
2025 092 BAIL BOND BOARD ACCOUNT	BBB ACCT	.01			
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT				
	BBB ACCT	127,613.68			182,287.16
	BBB ACCT	54,673.47			
2025 096 GENERAL FIXED ASSETS					
2025 097 GENERAL L/T DEBT ACCOUNT GRO					
2025 098 PAYROLL CLEARING FUND	PAYROLL				
		26,669,869.35			26,669,869.35
TOTAL					

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

19,507,252.44
241,434.90
63,139.59
38,849.37
93,013.80
4,500.00
25,010.72
4,636,269.85
70,752.88
1,331,910.09
475,448.54
182,287.16

26,669,869.35

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	479,473.52	971,843.41	14,185,559.10	13,345,504.55
2025 JUSTICE COURTHOUSE SECURITY	9.50	.00	112.13	.00
2025 OPIOID TRUST FUND	.00	.00	37,516.17	.00
2025 SECURITY FEES FUND	605.24	.00	5,641.11	9,030.00
2025 JURY FUND	3,189.03	14,715.58	312,723.28	314,911.49
2025 LAW LIBRARY FUND	1,470.00	2,008.99	30,847.45	14,434.91
2025 LATC FUND	.00	.00	.00	.00
2025 SB22 GRANT	.00	17,821.32	711,304.37	257,423.28
2025 ROAD & BRIDGE #1 FUND	10,317.14	41,995.63	820,100.16	816,917.83
2025 ROAD & BRIDGE #2 FUND	10,317.14	54,666.88	820,100.16	778,151.21
2025 ROAD & BRIDGE #3 FUND	10,317.14	38,964.13	820,100.16	791,081.33
2025 ROAD & BRIDGE #4 FUND	10,317.14	37,809.46	820,099.98	713,639.10
2025 CHAPTER 19: FY2020	.00	.00	.00	.00
2025 SAVNS GRANT	.00	1,745.45	5,236.35	6,981.80
2025 HAVA CARES GRANT	.00	.00	.00	.00
2025 JUSTICE COURT TECHNOLOGY	8.00	.00	204.67	8,839.50
2025 JUSTICE COURT TECHNOLOGY-JP2	29.99	.00	247.85	3,876.50
2025 COUNTY & DISTRICT CRT TECH	119.96	.00	1,177.98	.00
2025 HAVA SECURITY FUND	.00	.00	.00	.00
2025 CTI GRANT	.00	.00	.00	.00
2025 PRETRIAL INTERVENTION FUND	2,266.00	.00	19,285.00	11,414.78
2025 PRE-TRIAL-CLASS C MISD. FUND	790.00	.00	38,038.00	3,500.00
2025 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00
2025 VITAL STATISTICS	626.00	1,111.56	7,028.00	4,884.84
2025 COUNTY CLERK ARCHIVE	3,870.00	.00	48,350.00	31,822.97
2025 DISTRICT CLERK TECH FUND	10.00	.00	85.00	.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	4,711.90	2,630.34	56,024.12	51,989.48
2025 DISTRICT CLERK R&M FUND	367.41	.00	3,473.52	5,438.40
2025 DISTRICT ATTORNEY FUND	.00	.00	6,075.00	6,000.00
2025 COUNTY ATTORNEY FUND	.00	.00	316.00	.00
2025 DISTRICT CLK REC PRESERV FUND	840.00	.00	9,561.38	.00
2025 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	15,180.46	7,628.50
2025 PASS THROUGH GRANTS	194.36	.00	617.93	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	1,200.21	22,719.17
2025 SHERIFF FORFEITURE FUND	.00	.00	300.93	835.00
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	35,000.00	8,446.35	125,000.00	120,428.73
2025 NO FUND RECORD	.00	.00	.00	.00
2025 TITUS COUNTY DEBT SERVICE FUND	10,167.55	.00	9,959,628.70	10,028,572.45
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	113,902.79	90,000.00
2025 ELECTION FUND	.00	14,723.72	264,993.29	203,733.67

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2025 MAINTENANCE BLDG FUND	.00	21,307.39	289,462.39
2025 INSURANCE FUND	19,535.48	173,038.92	1,920,519.58
2025 DISTRICT CLERK AGENCY FUND	.00	.00	.00
2025 COUNTY CLERK AGENCY FUND	.00	.00	.00
2025 BAIL BOND BOARD ACCOUNT	.00	.00	.00
2025 GENERAL FIXED ASSETS	.00	.00	.00
2025 GENERAL L/T DEBT ACCOUNT GROUP	.00	.00	.00
TOTAL	604,552.50	31,515,287.98	29,867,547.03

BUDGET AMENDMENT

NUMBER

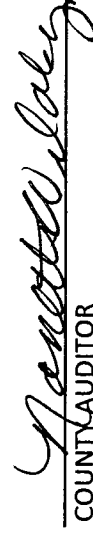
2025-20

DATE 9/22/2025

FYE 2025

Pct 1, Pct 3 and Pct 4

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT BEGINNING BALANCE	AMOUNT OF AMENDMENT	ENDING BUDGET AMOUNT	REASON FOR ADMENDMENT
ELECTRICITY	021-6111-440	2,100.00	500.00	2,600.00	Line item adjustment
MISCELLANEOUS	021-6111-495	5,000.00	(500.00)	4,500.00	
				-	
PART TIME SALARIES	023-613-108	15,000.00	2,780.00	17,780.00	add additional funds for part-time
SHARED EQUIP-REPAIRS	023-613-365	15,000.00	(2,780.00)	12,220.00	
				-	
O/T DIASTER	024-614-107	3,500.00	1,980.00	5,480.00	Year end adjustments to budget items
COMPUTER EXPENSE	024-614-316	-	689.00	689.00	
REPAIRS	024-614-360	36,502.00	2,000.00	38,502.00	
MISCELLANEOUS	024-614-495	2,500.00	2,208.00	4,708.00	
CAPITAL OUTLAY	024-614-570	16,000.00	312.00	16,312.00	
BRIDGES	024-614-338	4,000.00	(4,000.00)	-	
WEED CONTROL	024-614-343	1,000.00	(1,000.00)	-	
SHARED EQUIP-REPAIRS	024-614-365	15,000.00	(2,189.00)	12,811.00	
				-	
				-	
		108,502.00	-	108,502.00	


APPROVED IN COMMISSIONER'S COURT
COUNTY AUDITORNanette Wilabay
REQUESTED BY

BUDGET AMENDMENT

NUMBER

2025-21

DATE

9/22/2025

FYE

2025

General County year end adj

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT		ENDING		REASON FOR ADMENDMENT
		BEGINNING BALANCE	AMOUNT OF AMENDMENT	BUDGET AMOUNT		
COMPUTER EXPENSE	010-452-316	-	1,500.00	1,500.00		Purchase a new computer
TRAVEL & SEMINAR	010-452-427	3,454.00	(1,500.00)	1,954.00		
JAIL STAFF	010-560-103	1,239,399.00	17,131.00	1,256,530.00		Line item transfers for end of year true up
EST STEP RAISE	010-560-115	34,240.00	(17,131.00)	17,109.00		
OVERTIME	010-560-113	65,000.00	16,000.00	81,000.00		
HOLIDAY PAY	010-560-114	107,800.00	(16,000.00)	91,800.00		
FEEDING PRISONERS	010-560-333	303,792.00	20,000.00	323,792.00		
FEDERAL INMATES	010-560-334	69,600.00	(20,000.00)	49,600.00		
UNIFORMS AND BADGES	010-560-485	15,000.00	(500.00)	14,500.00		
OTHER EXPENSES	010-560-495	18,560.00	500.00	19,060.00		
CELL PHONES EXPENSE	010-560-424	14,400.00	210.00	14,610.00		
TRAVEL & SEMINAR	010-560-427	23,000.00	(210.00)	22,790.00		
UTILITY GAS - JAIL	010-560-441	12,000.00	600.00	12,600.00		
UTILITY WATER & SANITATION - JAIL	010-560-442	63,000.00	3,000.00	66,000.00		
BUILDING MAINTENANCE	010-560-450	125,000.00	(3,600.00)	121,400.00		
JUVENILE DETENTION	010-570-494	50,000.00	8,000.00	58,000.00		
RETIREMENT - CO AGTS	010-665-203	10,497.77	(4,528.77)	5,969.00		
FICA	010-665-201	5,215.19	(0.19)	5,215.00		
MEDICARE	010-665-202	1,220.04	(0.04)	1,220.00		
MILEAGE REIMBURSEMENT	010-665-225	6,700.00	500.00	7,200.00		
TRAVEL /SEMINARS	010-665-427	5,900.00	500.00	6,400.00		
CONTINGENCY	010-409-495	965,669.00	(4,471.00)	961,198.00		
		3,139,447.00	-	3,139,447.00		

APPROVED IN COMMISSIONER'S COURT

COUNTY AUDITOR

Nanette Wilabay

REQUESTED BY