

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

July 13, 2026

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, July 13, 2026

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS


Titus County Commissioner PR #1



Titus County Judge



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
2026 GENERAL COUNTY FUND	151,739.10	448,409.96	14,050,284.21	11,460,676.73
2026 JUSTICE COURTHOUSE SECURITY	.00	.00	110.86	.00
2026 OPIOID TRUST FUND	.00	.00	5,454.18	.00
2026 SECURITY FEES FUND	394.34	.00	4,491.07	.00
2026 JURY FUND	4,008.65	6,484.11	312,708.48	265,346.70
2026 LAW LIBRARY FUND	1,540.00	1,381.99	29,685.00	15,377.64
2026 LATC FUND	.00	.00	.00	.00
2026 SB22 GRANT	.00	8,249.75	714,601.74	387,623.38
2026 ROAD & BRIDGE #1 FUND	6,891.56	16,643.33	827,334.67	520,219.68
2026 ROAD & BRIDGE #2 FUND	6,891.56	22,841.86	827,334.65	497,133.12
2026 ROAD & BRIDGE #3 FUND	6,891.56	19,086.09	972,210.45	646,659.92
2026 ROAD & BRIDGE #4 FUND	6,891.56	25,097.82	827,334.62	605,270.68
2026 CHAPTER 19: FY2020	.00	.00	.00	.00
2026 SAVNS GRANT	.00	.00	2,726.12	4,089.18
2026 HAVA CARES GRANT	.00	.00	.00	.00
2026 JUSTICE COURT TECHNOLOGY	.00	.00	144.00	1,049.00
2026 JUSTICE COURT TECHNOLOGY-JP2	.00	.00	315.34	.00
2026 COUNTY & DISTRICT CRT TECH	31.63	.00	1,130.77	.00
2026 HAVA SECURITY FUND	.00	.00	.00	.00
2026 CTI GRANT	.00	.00	.00	.00
2026 PRETRIAL INTERVENTION FUND	.00	.00	10,529.00	12,311.89
2026 PRE-TRIAL-CLASS C MISD. FUND	500.00	.00	16,136.00	15,129.00
2026 AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00
2026 VITAL STATISTICS	489.00	2,413.75	5,714.00	2,711.82
2026 COUNTY CLERK ARCHIVE	4,950.00	.00	42,970.00	9,982.39
2026 DISTRICT CLERK TECH FUND	.00	.00	75.00	719.00

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2026 STATE FEES FUND	.00	.00	.00	.00
2026 HOMELAND SECURITY	.00	.00	.00	67,948.49
2026 COUNTY CLERK R&M FUND	5,455.87	536.49	48,828.97	51,654.15
2026 DISTRICT CLERK R&M FUND	475.21	.00	4,265.30	4,589.40
2026 DISTRICT ATTORNEY FUND	.00	.00	8,568.80	8,418.80
2026 COUNTY ATTORNEY FUND	.00	.00	20.00	.00
2026 DISTRICT CLK REC PRESERV FUND	1,170.00	.00	10,020.00	.00
2026 VEHICLE INVENTORY TAX ACCOUNT	.00	.00	3,109.98	3,895.92
2026 PASS THROUGH GRANTS	.00	.00	.00	.00
2026 CORONA VIRUS RELIEF	.00	.00	.00	.00
2026 SHERIFF SEIZED ACCOUNT	.00	.00	.00	.00
2026 DISTRICT ATTORNEY SEIZED ACCT	.00	.00	.00	.00
2026 DIST ATTY DRUG FORFEITURE FUND	.00	340.00 -	20,466.26	24,249.14
2026 SHERIFF FORFEITURE FUND	.00	.00	427.28	1,127.50
2026 CAPITAL MURDER FUND	.00	.00	12,000.00	7,382.00
2026 STATE CRIMINAL ALIEN ASST PROG	.00	.00	.00	.00
2026 SHERIFF COMMISSARY FUND	.00	5,924.92	60,000.00	97,727.86
2026 NO FUND RECORD	.00	.00	.00	.00
2026 TITUS COUNTY DEET SERVICE FUND	13,198.86	.00	5,597,188.17	8,908,408.70
2026 NO FUND RECORD	.00	.00	.00	.00
2026 TITUS COUNTY BELL TOWER FUND	.00	.00	.00	.00
2026 2004 RIGHT OF WAY	.00	.00	.00	.00
2026 NO FUND RECORD	.00	.00	.00	.00
2026 NO FUND RECORD	.00	.00	.00	.00
2026 COMMISSARY STORE	.00	.00	95,158.66	60,000.00
2026 ELECTION FUND	.00	4,994.13	230,750.00	184,303.57

FUND NAME	***** MONTH TO DATE ***** REVENUES	***** MONTH TO DATE ***** EXPENSES	***** YEAR TO DATE ***** REVENUES	***** YEAR TO DATE ***** EXPENSES
2026 MAINTENANCE BLDG FUND	.00	8,983.48	309,873.00	218,557.10
2026 INSURANCE FUND	809.78	60.00	1,575,722.62	1,409,430.66
2026 DISTRICT CLERK AGENCY FUND	.00	.00	.00	.00
2026 COUNTY CLERK AGENCY FUND	.00	.00	.00	.00
2026 BAIL BOND BOARD ACCOUNT	.00	.00	.00	.00
2026 GENERAL FIXED ASSETS	.00	.00	.00	.00
2026 GENERAL L/T DEPT ACCOUNT GROUP	.00	.00	.00	.00
TOTAL	212,328.68	570,767.68	26,627,689.20	25,491,993.42

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR JULY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
010 - GENERAL COUNTY FUND	23,224,475.43	6,247,518.68-	14,387,349.27-	14,050,284.21-	11,460,676.73	16,976,956.75-	23,224,475.43-
014 - JUSTICE COURTHOUSE SECURITY	14,511.83	.00	14,400.97-	110.86-	.00	14,511.83-	14,511.83-
015 - OPIOID TRUST FUND	42,970.35	.00	37,516.17-	5,454.18-	.00	42,970.35-	42,970.35-
016 - SECURITY FEES FUND	12,432.67	.00	7,941.60-	4,491.07-	.00	12,432.67-	12,432.67-
017 - JURY FUND	207,202.02	17,598.83-	142,241.41-	312,708.48-	265,346.70	189,603.19-	207,202.02-
018 - LAW LIBRARY FUND	58,552.10	1,596.99-	42,647.75-	29,685.00-	15,377.64	56,955.11-	58,552.10-
019 - LATC FUND	.00	.00	.00	.00	.00	.00	.00
020 - SB22 GRANT	547,043.34	220,064.98-	.00	714,601.74-	387,623.38	326,978.36-	547,043.34-
021 - ROAD & BRIDGE #1 FUND	781,584.59	56,020.54-	418,449.06-	827,334.67-	520,219.68	725,564.05-	781,584.59-
022 - ROAD & BRIDGE #2 FUND	818,192.41	59,587.48-	428,403.40-	827,334.65-	497,133.12	758,604.93-	818,192.41-
023 - ROAD & BRIDGE #3 FUND	667,971.91	57,044.52-	285,376.86-	972,210.45-	646,659.92	610,927.39-	667,971.91-
024 - ROAD & BRIDGE #4 FUND	923,487.28	63,193.07-	638,230.27-	827,334.62-	605,270.68	860,294.21-	923,487.28-
025 - CHAPTER 19: FY2020	.00	.00	.00	.00	.00	.00	.00
026 - SAVNS GRANT	1,363.06-	.00	.00	2,726.12-	4,089.18	1,363.06	1,363.06
027 - HAVA CARES GRANT	.00	.00	.00	.00	.00	.00	.00
028 - JUSTICE COURT TECHNOLOGY	20,626.82	.00	21,531.82-	144.00-	1,049.00	20,626.82-	20,626.82-
029 - JUSTICE COURT TECHNOLOGY-JP2	4,594.24	.00	4,278.90-	315.34-	.00	4,594.24-	4,594.24-
030 - COUNTY & DISTRICT CRT TECH	20,519.25	.00	19,388.48-	1,130.77-	.00	20,519.25-	20,519.25-

	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	23,460.70	.00	25,243.59-	10,529.00-	12,311.89	23,460.70-	23,460.70-
034 - PRE-TRIAL-CLASS C MISD. FUND	53,011.00	.00	52,004.00-	16,136.00-	15,129.00	53,011.00-	53,011.00-
035 - AMERICAN RESCUE PLAN GRANT	.00	.00	.00	.00	.00	.00	.00
036 - VITAL STATISTICS	18,615.59	2,413.75-	13,199.66-	5,714.00-	2,711.82	16,201.84-	18,615.59-
037 - COUNTY CLERK ARCHIVE	274,277.45	.00	241,289.84-	42,970.00-	9,982.39	274,277.45-	274,277.45-
040 - DISTRICT CLERK TECH FUND	11,580.05	.00	12,224.05-	75.00-	719.00	11,580.05-	11,580.05-
041 - STATE FEES FUND	118,863.89	118,863.89-	.00	.00	.00	.00	118,863.89-
042 - HOMELAND SECURITY	67,948.49-	.00	.00	.00	67,948.49	67,948.49	67,948.49
043 - COUNTY CLERK R&M FUND	259,975.06	85.57-	262,714.67-	48,828.97-	51,654.15	259,889.49-	259,975.06-
044 - DISTRICT CLERK R&M FUND	11,082.13	.00	11,406.23-	4,265.30-	4,589.40	11,082.13-	11,082.13-
047 - DISTRICT ATTORNEY FUND	7,923.55	6,322.73-	1,450.82-	8,568.80-	8,418.80	1,600.82-	7,923.55-
048 - COUNTY ATTORNEY FUND	8,735.49	3,824.03-	4,891.46-	20.00-	.00	4,911.46-	8,735.49-
049 - DISTRICT CLK REC PRESERV FUND	69,862.31	.00	59,842.31-	10,020.00-	.00	69,862.31-	69,862.31-
050 - VEHICLE INVENTORY TAX ACCOUNT	174,846.41	161,763.69-	13,868.66-	3,109.98-	3,895.92	13,082.72-	174,846.41-
051 - PASS THROUGH GRANTS	.00	.00	.00	.00	.00	.00	.00
052 - CORONA VIRUS RELIEF	.00	.00	.00	.00	.00	.00	.00

TITUS COUNTY
TRIAL BALANCE SHEET
SUMMARY TOTALS BY FUND FOR JULY

	TOTAL ASSETS	TOTAL LIABILITIES	TOTAL FUND BALANCE	TOTAL REVENUE	TOTAL EXPENDITURES	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND BALANCE
053 - SHERIFF SEIZED ACCOUNT	95,210.06	95,210.06-	.00	.00	.00	.00	95,210.06-
054 - DISTRICT ATTORNEY SEIZED ACCT	31,516.07	31,516.07-	.00	.00	.00	.00	31,516.07-
055 - DIST ATTY DRUG FORFEITURE FUND	87,969.71	.00	91,752.59-	20,466.26-	24,249.14	87,969.71-	87,969.71-
056 - SHERIFF FORFEITURE FUND	28,556.62	.00	29,256.84-	427.28-	1,127.50	28,556.62-	28,556.62-
057 - CAPITAL MURDER FUND	121,854.00	.00	117,236.00-	12,000.00-	7,382.00	121,854.00-	121,854.00-
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	105,926.59	3,454.79-	140,199.66-	60,000.00-	97,727.86	102,471.80-	105,926.59-
065 - TITUS COUNTY DEBT SERVICE FUND	1,422,131.60	95,910.00-	4,637,442.13-	5,597,188.17-	8,908,408.70	1,326,221.60-	1,422,131.60-
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	96,262.21	.00	61,103.55-	95,158.66-	60,000.00	96,262.21-	96,262.21-
084 - ELECTION FUND	313,873.54	9,123.02-	258,304.09-	230,750.00-	184,303.57	304,750.52-	313,873.54-
085 - MAINTENANCE BLDG FUND	317,265.36	2,204.63-	223,744.83-	309,873.00-	218,557.10	315,060.73-	317,265.36-
086 - INSURANCE FUND	761,542.61	17,890.58-	577,360.07-	1,575,722.62-	1,409,430.66	743,652.03-	761,542.61-
090 - DISTRICT CLERK AGENCY FUND	1,484,406.81	1,484,406.81-	.00	.00	.00	.00	.00
091 - COUNTY CLERK AGENCY FUND	496,779.57	496,779.57-	.00	.00	.00	.00	496,779.57-
092 - BAIL BOND BOARD ACCOUNT	236,333.69	236,333.68-	.01-	.00	.00	.01-	236,333.69-
096 - GENERAL FIXED ASSETS	38,692,505.30	.00	38,692,505.30-	.00	.00	.00	.00

TRIAL BALANCE SHEET

SUMMARY TOTALS BY FUND FOR JULY

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						
80,100,000.00	80,100,000.00-	.00	.00	.00	.00	80,100,000.00-

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

GRAND TOTALS						
152,711,938.71	89,588,727.96-	61,987,514.97-	26,627,689.20-	25,491,993.42	24,430,705.45-	112,535,026.60-

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 010 GENERAL COUNTY FUND	MAIN				
	MAIN				
	MAIN	1,000.00			
	MAIN	2,500.00			
	MAIN				
	MAIN	800.00			
	MAIN				
	MAIN	14,286,077.62			
	MAIN	3,000,000.00			17,290,377.62
2026 014 JUSTICE COURTHOUSE SECURITY	MAIN	14,511.83			14,511.83
2026 015 OPIOID TRUST FUND	MAIN	42,970.35			42,970.35
2026 016 SECURITY FEES FUND	MAIN	12,432.67			12,432.67
2026 017 JURY FUND	MAIN	5,000.00			
	MAIN	186,106.02			191,106.02
2026 018 LAW LIBRARY FUND	MAIN	58,552.10			58,552.10
2026 019 LATC FUND	MAIN				
2026 020 SB22 GRANT	MAIN	547,043.34			547,043.34
2026 021 ROAD & BRIDGE #1 FUND	MAIN	731,404.59			731,404.59
2026 022 ROAD & BRIDGE #2 FUND	MAIN	768,012.41			768,012.41
2026 023 ROAD & BRIDGE #3 FUND	MAIN	617,791.91			617,791.91
2026 024 ROAD & BRIDGE #4 FUND	MAIN	873,307.28			873,307.28
2026 025 CHAPTER 19: FY2020	MAIN				
2026 026 SAVNS GRANT	MAIN	1,363.06-			1,363.06-
2026 027 HAVA CARES GRANT	MAIN				
2026 028 JUSTICE COURT TECHNOLOGY	MAIN	20,626.82			20,626.82
2026 029 JUSTICE COURT TECHNOLOGY-JP2MAIN	MAIN	4,594.24			4,594.24
2026 030 COUNTY & DISTRICT CRT TECH	MAIN	20,519.25			20,519.25
2026 031 HAVA SECURITY FUND	MAIN				
	MAIN				
2026 032 CTI GRANT	MAIN				
2026 033 PRETRIAL INTERVENTION FUND	MAIN	23,460.70			23,460.70
2026 034 PRE-TRIAL-CLASS C Misd. FUNDMAIN	MAIN	53,011.00			53,011.00
2026 035 AMERICAN RESCUE PLAN GRANT	MAIN				

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 036 VITAL STATISTICS	MAIN	18,615.59			18,615.59
2026 037 COUNTY CLERK ARCHIVE	MAIN	274,277.45			274,277.45
2026 040 DISTRICT CLERK TECH FUND	MAIN	11,580.05			11,580.05
2026 041 STATE FEES FUND	MAIN	118,863.89			118,863.89
2026 042 HOMELAND SECURITY	MAIN	67,948.49-			67,948.49-
2026 043 COUNTY CLERK R&M FUND	MAIN	259,975.06			259,975.06
2026 044 DISTRICT CLERK R&M FUND	MAIN	11,082.13			11,082.13
2026 047 DISTRICT ATTORNEY FUND	MAIN	7,923.55			7,923.55
2026 048 COUNTY ATTORNEY FUND	MAIN	8,735.49			8,735.49
2026 049 DISTRICT CLK REC PRESERV FUNMAIN		69,862.31			69,862.31
2026 050 VEHICLE INVENTORY TAX ACCOUNT INV TAX		174,846.41			174,846.41
2026 051 PASS THROUGH GRANTS	MAIN				
2026 052 CORONA VIRUS RELIEF	MAIN				
2026 053 SHERIFF SEIZED ACCOUNT	SO SEIZED	95,210.06			95,210.06
2026 054 DISTRICT ATTORNEY SEIZED ACCDA SEIZED		31,516.07			31,516.07
2026 055 DIST ATTY DRUG FORFEITURE FUDRUG FORF DRUG FORF		87,969.71			87,969.71
2026 056 SHERIFF FORFEITURE FUND	FORFEIT SO FORFEIT	4,500.00 24,056.62			28,556.62
2026 057 CAPITAL MURDER FUND	MAIN	121,854.00			121,854.00
2026 058 STATE CRIMINAL ALIEN ASST PRMAIN		6,844.98			6,844.98
2026 059 SHERIFF COMMISSARY FUND	MAIN MAIN	105,926.59			105,926.59
2026 065 TITUS COUNTY DEBT SERVICE FU'12ABNDI&S '12ABNDI&S		1,326,221.60			1,326,221.60
2026 073 TITUS COUNTY BELL TOWER FUNDMAIN		5,873.67			5,873.67
2026 075 2004 RIGHT OF WAY	2004 ROW 04 ROW				
2026 083 COMMISSARY STORE	COMM STORE	71,398.43			71,398.43
2026 084 ELECTION FUND	MAIN	313,873.54			313,873.54
2026 085 MAINTENANCE BLDG FUND	MAIN	182,195.75			182,195.75

[illegible]

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

23,479,437.23
174,846.41
95,210.06
31,516.07
87,969.71
4,500.00
24,056.62
1,326,221.60
71,398.43
1,484,406.81
496,779.57
186,333.69

27,462,676.21

TDOA ACCOUNT

TDOA

TOTAL

2026-09

DATE 7/13/2026

FYE	2026
-----	------

PCT 1 and PCT 3

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	CURRENT		ENDING		REASON FOR ADMENDMENT
		BEGINNING BALANCE	AMOUNT OF AMENDMENT	BUDGET	AMOUNT	
Other Road Materials	021-611-332	117,661.28	(36,757.00)	80,904.28		Line item transfer to cover bridge repair
Bridges	021-611-338	5,000.00	36,757.00	41,757.00		Utilizing the Dept 410 for additional road materials
				-		
Shared Equipment Repairs	023-613-365	15,000.00	(5,297.00)	9,703.00		Line item tranfer to cover repairs
Repairs	023-613-360	20,000.00	5,297.00	25,297.00		
				-		
				-		
				-		
				-		
				-		

J Parchman, D Applewhite

Judge

REQUESTED BY

PCT1

PCT2

PCT3

PCT4

AUDITOR

DATE APPROVED