

June 22, 2015

Reports

County Clerk Fees
County Clerk Bond Account
County Clerk Trust Account
District Clerk
JP 1
JP 2
Sheriff Fees
Sheriff Commissary
Sheriff Inmate
County Attorney
Ad Valorm

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940)-894-6090

June 19, 2015

Glenda Henson
County Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk report for May 2015 was audited on June 19, 2015. The report listed the fees and fines collected for the month. The report was filed June 10, 2015 and signed by the elected official.

The report totaled \$38,391.94. The following were collected and deposited into each fund:

General Fees	\$ 15,874.09
Special Revenue Fees	\$ 18,994.50
State Fees	\$ 3,523.35

The May 2015 report was down by \$7,024.06 from April 2015. General Fees were down by \$2,040.44, Special Revenue Fees were down by \$5,141.50, and State Fees were up by \$157.88 from last month. The May 2015 report was down by \$30,936.56 from May 2014. General Fees were down by \$8,765.75, Special Revenue Fees were down by \$19,787.50, and State Fees down by \$2,383.31 from last year.

The Treasurer's receipt was compared to the monthly report and the collections were deposited in the appropriate funds according to the report.

The work papers for the County Clerk monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56
Montague, Texas 76251
Phone (940)-894-6090

June 11, 2015

Glenda Henson
Treasurer
and
Montague County
Commissioners Court

Dear Ladies & Gentlemen,

The Montague County Clerk Bond Account was audited on June 11, 2015. The account was rolled forward for the quarter. The office personnel reconciled the bank statements for the quarter.

The deposits and canceled checks shown on the bank statements were compared to the accounting record entries for the quarter. The checks were examined for signs of alteration and unauthorized signatures. Proper authorizations for checks were also examined. The deposits were examined for proper amounts and timely deposits.

The work papers for the County Clerk Bond Account audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940)894-2131-Fax (940)894-6090

June 11, 2015

Glenda Henson
County Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk's Trust Fund for the first and second quarter of fiscal year 2015 was audited on June 11, 2015. The trust fund cash account was rolled forward for the quarter. The booked entries were footed and agreed to the checking account balance.

The work papers for the County Clerk's Trust Fund audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56
Montague, Texas 76251
Phone (940)894-6090

June 19, 2015

Lesia Darden
District Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The District Clerk report for May 2015 was audited on June 19, 2015. The report listed the fees and fines collected for the month. The report was filed June 3, 2015 and signed by the elected official.

The monthly report totaled \$20,817.09. The following were collected and deposited into each fund:

General Fees	\$ 14,912.09
Special Revenue Fees	\$ 1,095.00
State Fees	\$ 4,810.00

The May 2015 report was up by \$589.87 from the April 2015 report. General Fees were up by \$68.87, Special Revenue Fees went up by \$95.00, and State Fees went up \$426.00 from last month. The May 2015 report was up by \$2,057.09 from May 2014. General Fees were up by \$1,770.09, Special Revenue Fees were down by \$49.00, and State Fees went up by \$336.00 from last year.

The Treasurer's receipt was agreed to the monthly report and the collections were deposited in the appropriate state and county funds according to the report.

The work papers for the District Clerk monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940)-894-6090

June 10, 2015

David Allen
Justice of the Peace #1
and
Montague County
Commissioners Court

Dear Gentlemen,

The Justice of the Peace, Precinct #1 report for May was audited June 10, 2015. The report listed the fees and fines collected for the month. The report was filed on June 2, 2015 and signed by the elected official.

The monthly report totaled \$13,154.10. The following were collected for the month:

General Fees	\$ 8,115.20
Special Revenue Fees	\$ 400.00
State Fees	\$ 4,638.90

The May 2015 report was down by \$6,241.00 from April 2015. General Fees were down by \$4,631.90, Special Revenue Fees were down by \$109.00 and State Fees down by \$1,500.10 from last month. The May 2015 report was down by \$4,179.70 from May 2014. General Fees were down \$3,604.70, Special Revenue Fees were down by \$116.00 and State Fees down by \$459.00 from last year.

The Treasurer's receipt was agreed to the monthly report. The receipt properly deposited the collections in the appropriate funds according to the report.

The work papers for the Justice of the Peace, Precinct #1 monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940) 894-6090

June 10, 2015

Karen Reynolds
Justice of the Peace #2
and
Montague County
Commissioners Court

Dear Ladies & Gentlemen,

The Justice of the Peace, Precinct #2 report was audited June 10, 2015. The report listed the fees and fines collected for the month of May. The report was filed on June 4, 2015 and signed by the elected official.

The monthly report totaled \$46,350.91. The following were collected for the month.

General Fees	\$ 34,029.10
Special Revenue Fees	\$ 1,149.33
State Fees	\$ 11,172.48

The May 2015 report was down by \$15,886.24 from April 2015. General Fees were down by \$13,685.91, Special Revenue Fees were down by \$161.76, and State Fees were down by \$2,038.57 from last month. The May 2015 report was up by \$15,591.61 from May 2014. General Fees were up by \$12,240.99 Special Revenue Fees were up by \$325.96, and State Fees were up by \$3,024.66 from last year.

The Treasurer's receipt was agreed to the monthly report. The receipt properly deposited the collections in the appropriate funds according to the report.

The work papers for the Justice of the Peace, Precinct #2 monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56-Montague, Texas 76251
Phone (940) 894-6090

June 19, 2015

Paul Cunningham
Sheriff
and
Montague County
Commissioners Court

Dear Gentlemen,

The Sheriff report for May 2015 was audited on June 19, 2015. The report listed the total collections for the month. A copy of the receipt's journal was attached for reference. The report was filed June 5, 2015.

The total money collected for the month and deposited with the County Treasurer were \$2,251.50. The following were collected:

Cash Bonds (County)	\$ 0.00
Cash Bonds (District)	\$ 0.00
Sheriff Fees	\$ 0.00
Constable Fees	\$ 0.00
Offense Report Fee	\$ 3.00
Ins & Outs	\$ 782.50
Bail Bond Fee	\$ 795.00
Estray	\$ 671.00
Miscellaneous	\$ 0.00

The Sheriff and Constable Fees for May 2015 were up by \$210.00 from April 2015 and down by \$272.00 from May 2014.

The Estray revenue was incorrectly reported on the monthly report but deposited into the correct account by the Treasurer.

The work papers for the Sheriff monthly report audit are on file in the County Auditor's office.

Respectfully submitted,


Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56
Montague, Texas 76251
Phone (940)-894-6090

June 10, 2015

Paul Cunningham
Sheriff
and
Carolyn Berryman
Chief Jailer
and
Montague County
Commissioners Court

Dear Ladies & Gentlemen:

The Sheriff Office Jail Commissary Account was audited on June 10, 2015. Selected checks were examined for signs of alteration, irregular endorsements, and unauthorized signatures. The deposits shown on the bank statement were compared to the accounting records. The bank statements were properly reconciled by the office personnel.

The work papers for the Jail Commissary Account are on file in the County Auditor's office.

Respectfully submitted,


Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940)894-6090

June 10, 2015

Paul Cunningham
Sheriff
and
Carolyn Berryman
Chief Jailer
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen:

The Sheriff Office Inmate Account for the first and second quarter of fiscal year 2015 was audited in May 2015. The account was rolled forward for the quarter. Selected checks were examined for signs of alteration, irregular endorsements, and unauthorized signatures.

The Inmate fund remains out of balance due to a deficiency with the software. The department is reconciling the account monthly and all current funds are accounted for.

The work papers for the Inmate Account are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary,
County Auditor

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56-Montague, Texas 76251
Phone (940) 894-6090

June 10, 2015

Paul Cunningham
Sheriff
and
Montague County
Commissioners Court

Dear Gentlemen,

The Sheriff report for April 2015 was audited on June 10, 2015. The report listed the total collections for the month. A copy of the receipt's journal was attached for reference. The report was filed May 5, 2015.

The total money collected for the month and deposited with the County Treasurer were \$7,760.46. The following were collected:

Cash Bonds (County)	\$ 4,200.00
Cash Bonds (District)	\$ 0.00
Sheriff Fees	\$ 0.00
Constable Fees	\$ 0.00
Offense Report Fee	\$ 3.00
Ins & Outs	\$ 2,291.90
Bail Bond Fee	\$ 585.00
Estray	\$ 680.56
Miscellaneous	\$ 0.00

The Sheriff and Constable Fees for April 2015 were down by \$220.00 from March 2015 and down by \$102.00 from April 2014.

The work papers for the Sheriff monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56 Montague, Texas 76251
Phone (940)-894-6090

June 18, 2015

Clay Riddle
County Attorney
AND
Montague County
Commissioners Court

Dear Gentlemen:

The County Attorney Hot Check Fund Report for May was audited on June 18, 2015. The report listed the total restitution, county attorney fees, victim fees, and administration fees collected for the month. The report was filed in the County Auditor's office on June 11, 2015 and was signed by the elected official.

The report totaled \$693.10. The following were collected for the month by the County Attorney's office:

Administration Fees	\$14.00
Hot Check Fees	\$129.01
Victim Fees	\$142.74
Restitution	\$407.35

The County Attorney Hot Check fees for May were down \$346.97 and the Administration fees were down \$36.00 from last month. The County Attorney Hot Check fees for May 2015 were down \$420.99 and Administration fees were down \$18.00 from fiscal year 2014 at this time.

The County Treasurer's receipt was agreed to the report. The receipt properly deposited the collections into the appropriate funds according to the report.

The work papers for the County Attorney Hot Check Fund report are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary,
County Auditor

cc: Jack McGaughey
97th Judicial District Judge

Jennifer Essary

Montague County Auditor
P.O. Box 56
Montague, Texas 76251
Phone (940)-894-6090

June 19, 2015

Sydney Nowell
Tax A/C
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The Ad Valorem report for May 2015 was audited on June 19, 2015. The report listed the revenue collected for the month. The report was filed June 9, 2015 and signed by the elected official.

The report totaled \$61,337.72. The following were collected and deposited into each fund:

Current Collections	\$ 50,264.30
Delinquent Collections	\$ 3,158.62
Penalty & Interest	\$ 7,127.71
Fees	\$ 786.77
Interest	\$ 0.32

The May 2015 report was up by \$11,659.89 from the April 2015 report. Current collections are up by \$8,802.84, Delinquent Collections went up by \$897.57, Penalty & Interest went up by \$2,178.59, Fees went down by \$219.09, and Interest went down by \$0.02 from last month. The May 2015 report was up by \$9,567.40 from May 2014. Current Collections were up by \$10,334.20, Delinquent Collections were down by \$1,343.21, Penalty & Interest went up by \$944.28, Fees went down by \$367.88 and Interest went up by \$.01 from last year.

The Treasurer's receipt was agreed to the monthly report and the collections were deposited in the appropriate state and county funds according to the report.

The work papers for the Tax Ad Valorem monthly report audit are on file in the County Auditor's office.

Respectfully submitted,



Jennifer Essary

cc: Jack McGaughey
97th Judicial District Judge