# **Montague County Auditor**

Monthly Reports for April 11, 2016

Cash Journal
Budget Adjustments
Journal Entries
County Clerk
County Attorney
District Clerk
Ad Valorem
R&B 1
R&B 2
R&B 3
R&B 4

Respectfully submitted, Jennifer Essary

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

April 5, 2016

Glenda Henson County Clerk and Montague County Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk report for February 2016 was audited on April 5, 2016. The report listed the fees and fines collected for the month. The report was filed March 9, 2016 and signed by the elected official.

The report totaled \$46,924.60. The following were collected and deposited into each fund:

 General Fees
 \$ 17,635.77

 Special Revenue Fees
 \$ 24,244.50

 State Fees
 \$ 5,044.33

The February 2016 report was up by \$8,797.50 from January 2016. General Fees were up by \$1,623.23, Special Revenue Fees were up by \$6,205.50, and State Fees were up by \$968.77 from last month. The February 2016 report was down by \$3,890.65 from February 2015. General Fees were down by \$276.14, Special Revenue Fees were down by \$3,168.40, and State Fees down by \$446.11 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

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

April 5, 2016

Clay Riddle
County Attorney
AND
Montague County
Commissioners Court

#### Dear Gentlemen:

The County Attorney Hot Check Fund Report for February was audited on April 5, 2016. 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 March 3, 2016 and was signed by the elected official.

The report totaled \$2,968.39. The following were collected for the month by the County Attorney's office:

Administration Fees \$18.00 Hot Check Fees \$535.05 Victim Fees \$544.07 Restitution \$1,871.27

The County Attorney Hot Check fees for February were up \$359.72 and the Administration fees were up \$4.00 from last month. The County Attorney Hot Check fees for February 2016 were up \$257.17 and Administration fees were up \$8.00 from fiscal year 2015 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

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

April 5, 2016

Lesia Darden
District Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The District Clerk report for February 2016 was audited on April 5, 2016. The report listed the fees and fines collected for the month. The report was filed March 11, 2016 and signed by the elected official.

The monthly report totaled \$37,965.79. The following were collected and deposited into each fund:

 General Fees
 \$ 29,855.79

 Special Revenue Fees
 \$ 1,635.00

 State Fees
 \$ 6,475.00

The February 2016 report was up by \$8,514.57 from the January 2016 report. General Fees were up by \$8,721.51, Special Revenue Fees went up by \$38.00, and State Fees went down \$244.94 from last month. The February 2016 report was up by \$6,429.96 from February 2015. General Fees were up by \$6,219.21, Special Revenue Fees were up by \$188.00, and State Fees went up by \$22.75 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

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

April 6, 2016

Sydney Nowell
Tax A/C
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The Ad Valorem report for February 2016 was audited on April 6, 2016. The report listed the revenue collected for the month. The report was filed March 4, 2016 and signed by the elected official.

The report totaled \$841,130.56. The following were collected and deposited into each fund:

Current Collections	\$ 811,268.47
Delinquent Collections	\$ 14,516.81
Penalty & Interest	\$ 14,132.31
Fees	\$ 1,194.08
Interest	\$ 18.89

The February 2016 report was down by \$3,965,620.01 from the January 2016 report. Current collections are down by \$3,980,910.93, Delinquent Collections went up by \$4,527.71, Penalty & Interest went up by \$10,837.30, Fees went down by \$79.33 and Interest went up by \$5.24 from last month. The February 2016 report was down by \$794,425.27 from February 2015. Current Collections were down by \$807,584.99, Delinquent Collections were up by \$8,063.91, Penalty & Interest went up by \$5,930.53, Fees went down by \$844.91 and Interest went up by \$10.19 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 97<sup>th</sup> Judicial District Judge

TEXPOOL	CKING ACCT	BALANCE	BILLS	PAYROLL	REVENUES	TRANSFERS			BAL FWD	TEXPOOL	CKING ACCT	BALANCE	BILLS	REVENUES	TRANSFERS	BAL FWD			BAL FWD	TEXPOOL	CKING ACCT	BALANCE	PAYROLL	REVENUES	TRANSFERS	BAL FWD			BAL FWD	CKING ACCT	BALANCE	BILLS	PAYROL	TRANSFERS	BAL FWD		DAL TYVO	BAI EWD	CKING ACCT	BALANCE	BILLS	PAYROLL	REVENUES	TRANSFERS		
	273,993.86				4.810.00	269,183.86	ARCHIVE 85	CO CLERK	12,666.99			12,666.99		71.00		12,595.99	SEC 56	JP CRTH	29,289.91			29.289.91		0.24		29,289.67	PROBATION 40	2E, 000.0E	22 035 32		22,035.32				22,035	Un Prop/Econ ELECTIONS	0,100,111.18	8 735 771 70	8,735,771.79	8,735,771.79	204,333.35	383,890.93	798,5		10	GENERAL
					425.00	12,170.00	ARC	DIST CLERK	114,580.20			114,580.20		27,598.52		86,981.68	61	ANNEX SF	417,380.59	H		417.380.59	29,794.12			477,687.	SP PROB		20.750.85		20,750.85		1,221.05	2	19,529.	ELECTIONS 27	1,014,933.71	- 1	1,014,935.71	1,014	518.91		37,005.68	978,448.94		INDIG HC
	3,801.10				100.03	3,701.07	TECH 87	CO CLERK	94,831.80		94,831.80	94,831.80		1,000.30		93,831.50	70	FM-ROW	49,671.71		49.671.71	49.671.71		45,607.00		22,283.21	JUV PROB	0.00	0.00		0.00				0.00		39,000.10	30 688 16	39,688.16	39,688.16	2,900.00		0.35	42,587.81	13	GROUP INS
	14,972.03	14,972.03			406.12	14,565.91	TECH 89	겆	0.00		0.00	0.00		87.516'0/	-70,915.78	0.00	71	TX DOT P1	225,489.07		225.489.07	2,496.58	22,337.30	13,668.47		236,654.48	CO JUV		2 336 01	2,336.01	2,336.01				2,336.01	CA FORF	0.00	3	0.00	0.00				0.00	14	CASH JOUR
	30,229.60	30,229.60			571.28	29,658.32	90		0.00		0.00	0.00		64,133.82	-98,651.90	34,518.08	72	TX DOT P2	0.00			0.80				0.00		1,00,00	1 798 98	1,798.98	1,798.98		0.02	3	1,798.96	VIT	302,007.32		302,057.32	302,057.32	1,615.69		4 832 49	298,840.52	15	REC MGMT CRTH SEC
	70,598.16	70,598.16	330,82		25.651.96	45,277.02	92		0.00		0.00	0.00		51,468.38	-71,706.32	20,237.94	73	TX DOT P3	73,540.14		73 540 14	73 540 14		0.61		73,539.53	IV-E	0,504.44	3 264 44	3,264.44	3,264.44	215.95	0.03	3	3,480.36	SO FORF	140, 101.00	145 151 50	145,151.50	145,151.50	2,623.92		1.346.20	146,429.22	16	CRTH SEC
	0.00					0.00		FEMA ADMIN	0.00		0.00	0.00			-13,340.22	13,340.22	74	TX DOT P4	-9,801.06		-9.801.06		8,207.64	17,938.00		-19,293,42	CCP 47	010,110.00	649 748 55		649	843.52	638,009.62		13,798	DA FORF	10,4/1.16		10,471.16	10,471.16	590.00		76.09	10,985.07	17	BVS
	328, 163.44	328,163.44			139 912 22	188,251.22	94	FEMA P1	753,372.05		753,372.05	753,372.05		6.28		753,365.77	75	3-4 OPR	0.00		0.00					0.00	JUV CC	10,102.00	73 702 90	73,702.90	П	1.282.335.75	11.25		1,356,027.40	PEND FORF	11,920.29		11,920.29	11,920.29			232.60	11,687.69	PRE	DC REC
	0.00	0.00				0.00	95	FEMA P2	0.00		0.00	0.00				0.00	76	CERTZ GR	0.00			98				0.00	JUV PROB F	0,210.00	8 276 93	8,276.93	8,276.93		535.05		7,741.88	CA HOT CK	108,737.86				311.80		1.099.40	107,950.26	19	REC PRES
	132,036.00	132,036.00			132 036 00	0.00	96	FEMA P3	1,690.45		1,690.45	1,690.45		664.68		1,025.77	LEOSE 81	CONST 1	10,016.09		10 016 09	10 016 09		0.08	-	10,016.01	LIVESTOCK	0,200.40	-3 263 45	-3,263.45	-3,263.45	3,702.90	370.58		68.93	DA STATE	/30,934.18	720 024 40	730,934.18			28,090,72	87,463,38	677,850.90	21	70 B
						0.00	97	FEMA P4	2,713.52			2,713.52		664.88		2,048.64	LEOSE 82	CONST 2	0.00		0.00					0.00	GRANT H	9.00			0.00				0.00	DA SEIZURE	594,392.37		594,392.37	H	120,662.01	24.459.06	- [		22	R&B 2
	0.00		29,775.00	10,1000	29 775 00			N TX BL	5,997.47	l		5,997.47	970.00			6,967.47	83	SO LEOSE	34,569.75		34 569 75			43.29		34,526	CTHS DOME	0,40			6,404.46		75.00		6,329	DA HOT CK	6/0,31/.15	Т	670,317.15			31.137.10		605,956.47		R&B 3
0.00	16,643,58			562 211 87	Τ.		98 TOTALS		683.86			683.86				683.86		DA LEOSE	14,493.75		14 493 75			593.62		14,115,55	HIST COMM	2,000.00			2,030.53		0.02		2,030	ESTRAY 39	/94,547.53		794,547.53			29.375.84			24	R&B 4

PAGE PREPARER:0005

1

TRANSACTION TYPE OF EFFECTIVE ENTRY ACCOUNT NUMBER **ADJUSTMENT** EMPL AMOUNT NUMBER ADJUSTMENT DATE DATE NUMBER AND TITLE 0000024567 CURRENT 03/03/2016 03/03/2016 005 23-614-449 PAVING 39,358.00-39,358.00 0000024568 CURRENT 03/03/2016 03/03/2016 005 23-614-435 GRAVEL 0000024569 CURRENT 03/03/2016 03/03/2016 005 10-409-450 REPAIR & MAINTENANCE 20.00-03/03/2016 005 10-409-497 SALES TAX 20.00 0000024570 CURRENT 03/03/2016 03/07/2016 03/07/2016 005 1,095.00-0000025614 CURRENT 10-520-310 OFFICE SUPPLIES 03/07/2016 03/07/2016 005 670.00 0000025615 CURRENT 10-520-425 TRANSPORTATION 0000025616 CURRENT 03/07/2016 03/07/2016 005 10-520-427 TRAINING 425.00 800.00 0000028062 CURRENT 03/11/2016 03/11/2016 005 10-565-150 MEAL EXPENSE CURRENT 0000028063 03/11/2016 03/11/2016 005 10-565-425 TRANSPORTATION 800.00-0000028715 03/21/2016 500.00-CURRENT 03/21/2016 005 17-403-570 MACHINERY AND EQUIPMENT 03/21/2016 17-403-305 OPERATING EXPENSE 0000028716 CURRENT 03/21/2016 005 500.00 0000028717 CURRENT 03/22/2016 03/22/2016 005 10-435-310 OFFICE SUPPLIES 1,000.00 0000028718 03/22/2016 005 10-435-391 TRIAL EXPENSE 2,000.00 CURRENT 03/22/2016 0000028719 CURRENT 03/22/2016 03/22/2016 005 10-435-395 TRANSCRIPT EXPENSE 7,000.00 10-435-450 REPAIR & MAINTENANCE 0000028720 CURRENT 03/22/2016 03/22/2016 005 5,500.00-CURRENT 005 0000028721 03/22/2016 03/22/2016 10-435-570 MACHINERY & EQUIPMENT 4,500.00-CURRENT 0000029837 03/24/2016 03/24/2016 005 21-612-902 FORCED ACCOUNT BILLING 42,388.00 0000029838 CURRENT 03/24/2016 03/24/2016 005 21-612-902 FORCED ACCOUNT BILLING 48,356.00-CURRENT 0000029839 03/24/2016 03/24/2016 005 21-612-435 GRAVEL 5,968.00 0000029853 CURRENT 03/28/2016 03/28/2016 005 21-612-435 GRAVEL 50,000.00-21-612-450 REPAIR & MAINTENANCE 0000029854 CURRENT 03/28/2016 03/28/2016 005 50,000.00 0000029855 03/28/2016 21-612-106 ROAD HANDS SALARY CURRENT 03/28/2016 005 18,830.00-0000029856 21-612-105 PART TIME CURRENT 03/28/2016 03/28/2016 005 18,830.00 0000029857 CURRENT 03/28/2016 03/28/2016 005 10-370-571 RADIO GRANT REV 8,434.00 0000029858 03/28/2016 03/28/2016 005 10-560-570 MACHINERY & EQUIPMENT 8,434.00 CURRENT 0000030011 CURRENT 03/31/2016 03/31/2016 005 21-612-405 R & M BRIDGES 500.00-0000030012 CURRENT 03/31/2016 03/31/2016 005 21-612-458 CULVERTS 500.00 27 16,868.00

TOTAL BUDGET ADJUSTMENTS

04/01/2016 LISTING OF JOURNAL ENTRIES PAGE 1
TIME:09:01 AM PREPARER:0005

11ME:09:01	AM			PREPAREX:0003
JOURNAL	ENTRY/	FMP	DEBIT-ACCOUNT	CRED I T - ACCOUNT
	-		NUMBER AND TITLE	NUMBER AND TITLE
0000003086	03/01/2016	005	22-100-100 R & B #2 CHECKING ACCOUNT	
	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 2/INV 20	34,518.08
0000003086				22-613-435 GRAVEL
	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 2/INV 20	33,240.08
0000003086				22-613-449 PAVING
	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 2/INV 20	1,278.00
0000003086	03/01/2016	-	2200N31 / 10N2 1 X 22 / 1 NAMO, 1 O	72-100-100 R&B 2 TRANS INF PROJ CHECKING
	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 2/INV 20	34,518.08
0000003086	03/01/2016	-	72-613-435 GRAVEL	24/5/0100
0000000000	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 2/INV 20	33,240.08
0000003086	03/01/2016		72-613-449 PAVING	33,240.00
00000000000	03/01/2016			1,278.00
0000003087	03/01/2016		23-100-100 R & B #3 CHECKING ACCOUNT	1,2,0.00
000000000	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 3/INV 20	20,237.94
0000003087			DESCRIPTION: TA DEFT TRANSFECT STAN 20	23-614-435 GRAVEL
0000000000	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 3/INV 20	20,237.94
0000003087		-	DESCRIPTION: IN DELT PRANSFOR STATE ES	73-100-100 R&B 3 TRANS INF PROJ CHECKING
0000003007	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 3/INV 20	20,237.94
0000003087	•		73-614-435 GRAVEL	20,231.74
0000003001	03/01/2016			20,237.94
0000003088		-	24-100-100 R & B #4 CHECKING ACCOUNT	20,231.74
0000003088	03/01/2016			13,340.22
0000003088		-	DESCRIPTION: IX DEPT TRANSPECT 4/INV 20	24-615-435 GRAVEL/CHIP ROCK
0000003088	03/01/2016		DESCRIPTION. TV DEDT TRANS/DCT //INV 20	
0000003088	03/01/2016		DESCRIPTION: TX DEPT TRANS/PCT 4/INV 20	13,340.22 74-100-100 R&B 4 TRANS INF PROJ CHECKING
0000003088			DESCRIPTION: TX DEPT TRANS/PCT 4/INV 20	
0000003088	03/01/2016		74-615-435 GRAVEL	13,340.22
0000000000	03/01/2016			13,340.22
0000003089	03/03/2016		DESCRIPTION: IX DEPT TRANSFET 4/INV 20	10-401-497 SALES TAX
0000003007	03/03/2016		DESCRIPTION: EXPENSE CORRECTION/SALES TAX	15.25
กกกกกกรกรด		-	10-409-497 SALES TAX	13.23
000000000	03/03/2016		DESCRIPTION: EXPENSE CORRECTION/SALES TAX	15.25
0000003090			DESCRIPTION: EXPENSE CORRECTION/SALES TAX	10-499-317 PRINTING
0000003070	03/03/2016		DESCRIPTION: EXPENSE CORRECTION/TAC	118.08
กดกรกกกกก			10-499-460 RENTAL/AGREEMENTS	110.00
000000000000000000000000000000000000000			DESCRIPTION: EXPENSE CORRECTION/TAC	118.08
0000003091			10-476-425 TRANSPORTATION	110.00
0000003071			DESCRIPTION: FUEL EXPENSE TRANSFER/FEB 16	117.60
0000003091			10-510-411 FUEL	117.50
	03/04/2016			22.96
0000003091		-	10-551-411 FUEL & OIL	22.70
	03/04/2016			63.28
0000003091		•	10-552-411 FUEL & OIL	05.25
	03/04/2016			92.96
0000003091	03/04/2016	•	DESCRIPTION: TOLE EXILENSE TRANSFERYTED TO	10-560-411 FUEL, OIL, ETC
			DESCRIPTION: FUEL EXPENSE TRANSFER/FEB 16	296.80
0000003092			10-100-100 GENERAL FUND CHECKING	270.00
***************************************	03/07/2016			34.00
0000003092	03/07/2016		Product From End Connection, o dry is	10-450-311 SOFTWARE
			DESCRIPTION: EXPENSE CORRECTION/D CL/P3	34.00
0000003092				23-100-100 R & B #3 CHECKING ACCOUNT
	03/07/2016		DESCRIPTION: EXPENSE CORRECTION/D CL/P3	34.00
0000003092			23-614-450 REPAIR & MAINTENANCE	34.00
<del>-</del>			DESCRIPTION: EXPENSE CORRECTION/D CL/P3	34.00
0000003624			21-100-100 R & B #1 CHECKING ACCOUNT	•
•			DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21	70,915.78
		_, _		. 0///3/10

PAGE 2 PREPARER:0005

JOURNAL ENTRY/ EMP DEBIT-ACCOUNT CREDIT-ACCOUNT ENT-NUMBER EFF-DATE SYS NUMBER AND TITLE NUMBER AND TITLE 0000003624 03/24/2016 005 21-612-435 GRAVEL 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21 64,947.30 0000003624 03/24/2016 005 21-612-902 FORCED ACCOUNT BILLING 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21 5,968.48 0000003624 03/24/2016 005 71-100-100 R&B 1 TRAN INF PROJ CHECKING 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21 70,915.78 0000003624 03/24/2016 005 71-612-435 GRAVEL 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21 64,947.30 0000003624 03/24/2016 005 71-612-902 FORCED ACCOUNT BILLING 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 1/INV 21 5,968.48 0000003625 03/24/2016 005 22-100-100 R & B #2 CHECKING ACCOUNT 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 64,133.82 0000003625 03/24/2016 005 22-613-435 GRAVEL 63,094.33 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 0000003625 03/24/2016 005 22-613-458 CULVERTS 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 1,039.49 0000003625 03/24/2016 005 72-100-100 R&B 2 TRANS INF PROJ CHECKING 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 64,133.82 0000003625 03/24/2016 005 72-613-435 GRAVEL 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 63,094.33 0000003625 03/24/2016 005 72-613-458 CULVERTS 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 2/INV 21 1,039.49 0000003626 03/24/2016 005 23-100-100 R & B #3 CHECKING ACCOUNT 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 3/INV 21 51,468.38 0000003626 03/24/2016 005 23-614-435 GRAVEL 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 3/INV 21 51,468.38 0000003626 03/24/2016 005 73-100-100 R&B 3 TRANS INF PROJ CHECKING 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 3/INV 21 51,468.38 0000003626 03/24/2016 005 73-614-435 GRAVEL 51,468.38 03/24/2016 G/L DESCRIPTION: TX DEPT TRANS/PCT 3/INV 21

1,019,453.14