

# Montague County Auditor

Monthly Reports for October 10, 2016

JP 1

JP 2

District Clerk

Ad Valorem

County Attorney

Cash Journal

Budget Adjustments

Journal Entries

R&B 1

R&B 2

R&B 3

R&B 4

Respectfully submitted,



Jennifer Essary

## Jennifer Essary

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

September 29, 2016

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

Dear Gentlemen,

The Justice of the Peace, Precinct #1 report for August was audited September 29, 2016. The report listed the fees and fines collected for the month. The report was filed on September 7, 2016 and signed by the elected official.

The monthly report totaled \$12,434.50. The following were collected for the month:

General Fees	\$ 7,714.40
Special Revenue Fees	\$ 397.00
State Fees	\$ 4,323.10

The August 2016 report was down by \$337.60 from August 2015. General Fees were up by \$776.05, Special Revenue Fees were down by \$30.00 and State Fees down by \$1,083.65 from last month. The August 2015 report was up by \$3,689.70 from August 2014. General Fees were up \$2,142.60, Special Revenue Fees were up by \$117.00 and State Fees up by \$1,430.10 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  
97<sup>th</sup> District Judge

## Jennifer Essary

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

September 29, 2016

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 September 29, 2016. The report listed the fees and fines collected for the month. The report was filed on September 9, 2016 and signed by the elected official.

The monthly report totaled \$31,861.35. The following were collected for the month.

General Fees	\$ 24,036.50
Special Revenue Fees	\$ 665.50
State Fees	\$ 7,159.35

The August 2016 report was up by \$9,080.60 from July 2016. General Fees were up by \$8,350.05, Special Revenue Fees were up by \$47.52, and State Fees were up by \$683.03 from last month. The August 2016 report was up by \$8,763.89 from August 2015. General Fees were up by \$8,533.40 Special Revenue Fees were up by \$130.67, and State Fees were up by \$99.82 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  
97<sup>th</sup> District Judge

## Jennifer Essary

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

September 29, 2016

Sydney Nowell  
Tax A/C  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The Ad Valorem report for August 2016 was audited on September 29, 2016. The report listed the revenue collected for the month. The report was filed September 6, 2016 and signed by the elected official.

The report totaled \$69,105.26. The following were collected and deposited into each fund:

Current Collections	\$ 52,148.06
Delinquent Collections	\$ 6,369.63
Penalty & Interest	\$ 9,810.83
Fees	\$ 775.76
Interest	\$ .98

The August 2016 report was down by \$52,074.88 from the July 2016 report. Current collections are down by \$57,038.17, Delinquent Collections went up by \$2,144.51, Penalty & Interest went up by \$2,900.09, Fees went down by \$81.75 and Interest went up by \$0.44 from last month. The August 2016 report was up by \$39,439.46 from August 2015. Current Collections were up by \$34,076.07, Delinquent Collections were up by \$701.19, Penalty & Interest went up by \$3,945.92, Fees went up by \$715.66 and Interest went up by \$0.62 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

## Jennifer Essary

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

October 4, 2016

Clay Riddle  
County Attorney  
AND  
Montague County  
Commissioners Court

Dear Gentlemen:

The County Attorney Hot Check Fund Report for August was audited on October 4, 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 September 15, 2016 and was signed by the elected official.

The report totaled \$2,394.51. The following were collected for the month by the County Attorney's office:

Administration Fees	\$14.00
Hot Check Fees	\$246.80
Victim Fees	\$120.28
Restitution	\$2,013.43

The County Attorney Hot Check fees for August were up \$169.13 and the Administration fees were up \$8.00 from last month. The County Attorney Hot Check fees for August 2016 were down \$143.20 and Administration fees were up \$0.00 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

## Jennifer Essary

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

September 29, 2016

Lesia Darden  
District Clerk  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The District Clerk report for August 2016 was audited on September 29, 2016. The report listed the fees and fines collected for the month. The report was filed September 2, 2016 and signed by the elected official.

The monthly report totaled \$19,834.65. The following were collected and deposited into each fund:

General Fees	\$ 13,881.15
Special Revenue Fees	\$ 1,211.00
State Fees	\$ 4,742.50

The August 2016 report was down by \$3,073.83 from the July 2016 report. General Fees were down by \$4,429.83, Special Revenue Fees went up by \$296.00, and State Fees went up \$1,060.00 from last month. The August 2016 report was up by \$1,484.65 from August 2015. General Fees were up by \$1,284.65, Special Revenue Fees were down by \$9.00, and State Fees went up by \$209.00 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  
97<sup>th</sup> Judicial District Judge



09/30/2016  
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LISTING OF JOURNAL ENTRIES

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JOURNAL ENT-NUMBER	ENTRY/ EFF-DATE	EMP SYS	DEBIT-ACCOUNT NUMBER AND TITLE	CREDIT-ACCOUNT NUMBER AND TITLE	
000006844	09/09/2016	005	24-100-100 R & B #4 CHECKING ACCOUNT		
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		72,857.69
000006844	09/09/2016	005		24-615-435 GRAVEL/CHIP ROCK	
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		33,781.93
000006844	09/09/2016	005		24-615-902 FORCED ACCT BILLING	
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		39,075.76
000006844	09/09/2016	005		97-100-100 PCT 4 FEMA CASH ACCT	
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		72,857.69
000006844	09/09/2016	005	97-615-435 GRAVEL		
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		33,781.93
000006844	09/09/2016	005	97-615-902 FORCED ACCT BILLING		
	09/09/2016	G/L	DESCRIPTION: FEMA PCT 4/MON033C		39,075.76
000006845	09/09/2016	005	10-476-425 TRANSPORTATION		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JUNE 2016		191.43
000006845	09/09/2016	005	10-510-411 FUEL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JUNE 2016		49.31
000006845	09/09/2016	005	10-551-411 FUEL & OIL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JUNE 2016		46.60
000006845	09/09/2016	005	10-552-411 FUEL & OIL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JUNE 2016		185.63
000006845	09/09/2016	005		10-560-411 FUEL, OIL, ETC	
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JUNE 2016		472.97
000006846	09/09/2016	005	10-476-425 TRANSPORTATION		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JULY 2016		142.65
000006846	09/09/2016	005	10-552-411 FUEL & OIL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JULY 2016		168.74
000006846	09/09/2016	005		10-560-411 FUEL, OIL, ETC	
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/JULY 2016		311.39
000006847	09/09/2016	005	10-476-425 TRANSPORTATION		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/AUG 2016		157.46
000006847	09/09/2016	005	10-510-411 FUEL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/AUG 2016		37.57
000006847	09/09/2016	005	10-552-411 FUEL & OIL		
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/AUG 2016		191.45
000006847	09/09/2016	005		10-560-411 FUEL, OIL, ETC	
	09/09/2016	G/L	DESCRIPTION: FUEL EXPENSE TRANSFER/AUG 2016		386.48
000007114	09/20/2016	005	23-100-100 R & B #3 CHECKING ACCOUNT		
	09/20/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV 9		6,351.71
000007114	09/20/2016	005		23-614-435 GRAVEL	
	09/20/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV 9		6,351.71
000007114	09/20/2016	005		98-100-100 NORTEX BLOCK GRANT CASH ACCT	
	09/20/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV 9		6,351.71
000007114	09/20/2016	005	98-614-449 STREET IMPROVE CONSTRUCTION		
	09/20/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV 9		6,351.71
000007115	09/26/2016	005	23-100-100 R & B #3 CHECKING ACCOUNT		
	09/26/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV #10		18,417.82
000007115	09/26/2016	005		23-614-435 GRAVEL	
	09/26/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV #10		1,232.14
000007115	09/26/2016	005		23-614-449 PAVING	
	09/26/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV #10		17,185.68
000007115	09/26/2016	005		98-100-100 NORTEX BLOCK GRANT CASH ACCT	
	09/26/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV #10		18,417.82
000007115	09/26/2016	005	98-614-449 STREET IMPROVE CONSTRUCTION		
	09/26/2016	G/L	DESCRIPTION: EXP CORR/NT BLOCK GRANT/PCT 3/INV #10		18,417.82
000007116	09/26/2016	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	09/26/2016	G/L	DESCRIPTION: EXPENSE CORRECTION INV 153450		998.86



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LISTING OF JOURNAL ENTRIES

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JOURNAL ENT-NUMBER	ENTRY/ EFF-DATE	EMP SYS	DEBIT-ACCOUNT NUMBER AND TITLE	CREDIT-ACCOUNT NUMBER AND TITLE	
000007116	09/26/2016	005		22-613-435 GRAVEL	
	09/26/2016	G/L	DESCRIPTION: EXPENSE CORRECTION INV 153450		998.86
000007116	09/26/2016	005		24-100-100 R & B #4 CHECKING ACCOUNT	
	09/26/2016	G/L	DESCRIPTION: EXPENSE CORRECTION INV 153450		998.86
000007116	09/26/2016	005	24-615-435 GRAVEL/CHIP ROCK		
	09/26/2016	G/L	DESCRIPTION: EXPENSE CORRECTION INV 153450		998.86
000007117	09/28/2016	005	42-100-100 JUVENILE PROB. CK. ACCT.		
	09/28/2016	G/L	DESCRIPTION: EXPENSE CORRECTION JUV PRO/OP EXP		773.86
000007117	09/28/2016	005		42-572-305 OPERATING EXPENSE	
	09/28/2016	G/L	DESCRIPTION: EXPENSE CORRECTION JUV PRO/OP EXP		773.86
000007117	09/28/2016	005		43-100-100 CO JUVENILE CHECKING ACCT	
	09/28/2016	G/L	DESCRIPTION: EXPENSE CORRECTION JUV PRO/OP EXP		773.86
000007117	09/28/2016	005	43-574-305 OPERATING EXPENSES		
	09/28/2016	G/L	DESCRIPTION: EXPENSE CORRECTION JUV PRO/OP EXP		773.86
000007118	09/29/2016	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 28		1,422.66
000007118	09/29/2016	005		22-613-435 GRAVEL	
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 28		1,422.66
000007118	09/29/2016	005		72-100-100 R&B 2 TRANS INF PROJ CHECKING	
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 28		1,422.66
000007118	09/29/2016	005	72-613-435 GRAVEL		
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 28		1,422.66
000007119	09/29/2016	005	24-100-100 R & B #4 CHECKING ACCOUNT		
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 4/INV 28		3,226.73
000007119	09/29/2016	005		24-615-435 GRAVEL/CHIP ROCK	
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 4/INV 28		3,226.73
000007119	09/29/2016	005		74-100-100 R&B 4 TRANS INF PROJ CHECKING	
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 4/INV 28		3,226.73
000007119	09/29/2016	005	74-615-435 GRAVEL		
	09/29/2016	G/L	DESCRIPTION: TX DEPT TRANS/PCT 4/INV 28		3,226.73
000007120	09/29/2016	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	09/29/2016	G/L	DESCRIPTION: EXPENSE CORRECTION TO PCT4 GRAVEL		1,024.66
000007120	09/29/2016	005		22-613-435 GRAVEL	
	09/29/2016	G/L	DESCRIPTION: EXPENSE CORRECTION TO PCT4 GRAVEL		1,024.66
000007120	09/29/2016	005		24-100-100 R & B #4 CHECKING ACCOUNT	
	09/29/2016	G/L	DESCRIPTION: EXPENSE CORRECTION TO PCT4 GRAVEL		1,024.66
000007120	09/29/2016	005	24-615-435 GRAVEL/CHIP ROCK		
	09/29/2016	G/L	DESCRIPTION: EXPENSE CORRECTION TO PCT4 GRAVEL		1,024.66

422,637.64

LISTING OF BUDGET ADJUSTMENTS

TRANSACTION NUMBER	TYPE OF ADJUSTMENT	EFFECTIVE DATE	ENTRY DATE	EMPL NUMBER	ACCOUNT NUMBER AND TITLE	ADJUSTMENT AMOUNT
0000053785	CURRENT	09/02/2016	09/02/2016	005	10-490-420 COMMUNICATION	101.00
0000053786	CURRENT	09/02/2016	09/02/2016	005	10-490-460 RENTAL/AGREEMENTS	101.00-
0000053787	CURRENT	09/02/2016	09/02/2016	005	10-520-310 OFFICE SUPPLIES	221.00-
0000053788	CURRENT	09/02/2016	09/02/2016	005	10-520-420 COMMUNICATION	221.00
0000053789	CURRENT	09/02/2016	09/02/2016	005	21-612-449 PAVING	710.00-
0000053790	CURRENT	09/02/2016	09/02/2016	005	21-612-420 COMMUNICATION	710.00
0000053791	CURRENT	09/02/2016	09/02/2016	005	22-613-410 TIRES & TUBES	363.00
0000053792	CURRENT	09/02/2016	09/02/2016	005	22-613-458 CULVERTS	1,503.00
0000053793	CURRENT	09/02/2016	09/02/2016	005	22-613-482 INSURANCE	1,866.00-
0000053794	CURRENT	09/02/2016	09/02/2016	005	23-614-411 FUEL	31,225.00-
0000053795	CURRENT	09/02/2016	09/02/2016	005	23-614-420 COMMUNICATION	556.00
0000053796	CURRENT	09/02/2016	09/02/2016	005	23-614-450 REPAIR & MAINTENANCE	15,000.00
0000053797	CURRENT	09/02/2016	09/02/2016	005	23-614-570 MACHINERY AND EQUIPMENT	15,669.00
0000053798	CURRENT	09/02/2016	09/02/2016	005	24-615-420 COMMUNICATION	144.00
0000053799	CURRENT	09/02/2016	09/02/2016	005	24-615-435 GRAVEL/CHIP ROCK	8,000.00
0000053800	CURRENT	09/02/2016	09/02/2016	005	24-615-411 FUEL	8,144.00-
0000056011	CURRENT	09/09/2016	09/09/2016	005	24-370-902 FORCED ACCT BILLING	39,075.00
0000056012	CURRENT	09/09/2016	09/09/2016	005	24-615-902 FORCED ACCT BILLING	135,201.00
0000056013	CURRENT	09/09/2016	09/09/2016	005	24-615-435 GRAVEL/CHIP ROCK	39,075.00
0000058061	CURRENT	09/19/2016	09/19/2016	005	10-400-800 INVESTMENTS CDS	1,000,000.00
0000058062	CURRENT	09/19/2016	09/19/2016	005	15-433-570 MACHINERY & EQUIPMENT	8,933.00-
0000058063	CURRENT	09/19/2016	09/19/2016	005	15-433-305 OPERATING EXPENSES	8,933.00
0000058064	CURRENT	09/19/2016	09/19/2016	005	10-551-310 OFFICE SUPPLIES	600.00
0000058065	CURRENT	09/19/2016	09/19/2016	005	10-551-450 REPAIR AND MAINTENANCE	600.00-
0000058066	CURRENT	09/19/2016	09/19/2016	005	10-499-310 OFFICE SUPPLIES	500.00
0000058067	CURRENT	09/19/2016	09/19/2016	005	10-499-425 TRANSPORTATION	500.00-
0000058068	CURRENT	09/19/2016	09/19/2016	005	10-497-425 TRANSPORTATION	2,000.00
0000058069	CURRENT	09/19/2016	09/19/2016	005	10-497-570 MACHINERY & EQUIPMENT	2,800.00-
0000058070	CURRENT	09/19/2016	09/19/2016	005	10-497-310 OFFICE SUPPLIES	800.00
0000058071	CURRENT	09/19/2016	09/19/2016	005	24-615-105 PART TIME	10,000.00
0000058072	CURRENT	09/19/2016	09/19/2016	005	24-615-435 GRAVEL/CHIP ROCK	10,000.00-
0000059764	CURRENT	09/29/2016	09/29/2016	005	10-370-898 CASH RESERVES	1,000,000.00
0000059765	CURRENT	09/29/2016	09/29/2016	005	24-615-902 FORCED ACCT BILLING	174,276.00-
					TOTAL BUDGET ADJUSTMENTS	33 2,039,075.00