

# Montague County Auditor

Monthly Reports for November 14, 2016

Cash Journal  
Budget Adjustments  
Journal Entries  
R&B 1  
R&B 2  
R&B 3  
R&B 4  
Jail Commissary  
Inmate Fund  
Ad Valorem  
Sheriff Fees  
District Clerk  
JP 1  
JP 2  
County Clerk

Respectfully submitted,



Jennifer Essary

## Jennifer Essary

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

October 28, 2016

Paul Cunningham  
Sheriff  
and  
Montague County  
Commissioners Court

Dear Gentlemen,

The Sheriff report for September 2016 was audited on October 28, 2016. The report listed the total collections for the month. A copy of the receipt's journal was attached for reference. The report was filed October 4, 2016.

The total money collected for the month and deposited with the County Treasurer was \$10,396.50. The following were collected:

Cash Bonds (County)	\$ 9,200.00
Cash Bonds (District)	\$ 0.00
Sheriff Fees	\$ 0.00
Constable Fees	\$ 0.00
Offense Report Fee	\$ 3.00
Ins & Outs	\$ 188.50
Bail Bond Fee	\$ 1,005.00
Estray	\$ 0.00
Miscellaneous	\$ 0.00

The Sheriff and Constable Fees for September 2016 were up by \$48.00 from August 2016 and up by \$402.00 from September 2015.

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  
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 28, 2016

Paul Cunningham  
Sheriff  
and  
Montague County  
Commissioners Court

Dear Gentlemen,

The Sheriff report for August 2016 was audited on October 28, 2016. The report listed the total collections for the month. A copy of the receipt's journal was attached for reference. The report was filed September 7, 2016.

The total money collected for the month and deposited with the County Treasurer was \$6,860.00. The following were collected:

Cash Bonds (County)	\$ 5,900.00
Cash Bonds (District)	\$ 0.00
Sheriff Fees	\$ 0.00
Constable Fees	\$ 0.00
Offense Report Fee	\$ 0.00
Ins & Outs	\$ 0.00
Bail Bond Fee	\$ 960.00
Estray	\$ 0.00
Miscellaneous	\$ 0.00

The Sheriff and Constable Fees for August 2016 were down by \$15.92 from July 2016 and up by \$300.00 from August 2015.

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  
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 28, 2016

Lesia Darden  
District Clerk  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The District Clerk report for September 2016 was audited on October 28, 2016. The report listed the fees and fines collected for the month. The report was filed October 11, 2016 and signed by the elected official.

The monthly report totaled \$22,275.97. The following were collected and deposited into each fund:

General Fees	\$ 16,799.47
Special Revenue Fees	\$ 1,026.00
State Fees	\$ 4,450.50

The September 2016 report was up by \$2,441.32 from the August 2016 report. General Fees were up by \$2,918.32, Special Revenue Fees went down by \$185.00, and State Fees went down \$292.00 from last month. The September 2016 report was up by \$3,141.64 from September 2015. General Fees were up by \$3,314.64, Special Revenue Fees were down by \$40.00, and State Fees went down by \$133.00 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

## Jennifer Essary

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

October 27, 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 October 27, 2016. The report listed the fees and fines collected for the month. The report was filed on October 6, 2016 and signed by the elected official.

The monthly report totaled \$26,741.40. The following were collected for the month.

General Fees	\$ 19,243.06
Special Revenue Fees	\$ 618.82
State Fees	\$ 6,879.52

The September 2016 report was down by \$5,119.95 from August 2016. General Fees were down by \$4,793.44, Special Revenue Fees were down by \$46.68, and State Fees were down by \$279.83 from last month. The September 2016 report was up by \$2,580.30 from September 2015. General Fees were up by \$2,134.74 Special Revenue Fees were down by \$14.73, and State Fees were up by \$460.29 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

October 27, 2016

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

Dear Gentlemen,

The Justice of the Peace, Precinct #1 report for September was audited October 27, 2016. The report listed the fees and fines collected for the month. The report was filed on October 4, 2016 and signed by the elected official.

The monthly report totaled \$12,347.70. The following were collected for the month:

General Fees	\$ 6,918.40
Special Revenue Fees	\$ 347.00
State Fees	\$ 5,082.30

The September 2016 report was down by \$86.80 from August 2016. General Fees were down by \$796.00, Special Revenue Fees were down by \$50.00 and State Fees up by \$759.20 from last month. The September 2016 report was down by \$1,990.47 from September 2015. General Fees were down \$2,126.07, Special Revenue Fees were down by \$67.00 and State Fees up by \$202.60 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

October 27, 2016

Glenda Henson  
County Clerk  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk report for September 2016 was audited on October 26, 2016. The report listed the fees and fines collected for the month. The report was filed October 7, 2016 and signed by the elected official.

The report totaled \$37,217.96. The following were collected and deposited into each fund:

General Fees	\$ 15,573.62
Special Revenue Fees	\$ 17,249.00
State Fees	\$ 4,395.34

The September 2016 report was down by \$550.29 from August 2016. General Fees were down by \$480.31, Special Revenue Fees were down by \$1,193.00, and State Fees were up by \$1,123.02 from last month. The September 2016 report was down by \$7,166.04 from September 2015. General Fees were down by \$2,429.29, Special Revenue Fees were down by \$4,643.00, and State Fees down by \$93.75 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  
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 28, 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 October 28, 2016. 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  
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 28, 2016

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

Dear Ladies and Gentlemen:

The Sheriff Office Inmate Account for the last quarter of fiscal year 2016 was audited in October 2016. 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  
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 28, 2016

Sydney Nowell  
Tax A/C  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The Ad Valorem report for September 2016 was audited on October 28, 2016. The report listed the revenue collected for the month. The report was filed October 6, 2016 and signed by the elected official.

The report totaled \$39,628.48. The following were collected and deposited into each fund:

Current Collections	\$ 26,492.23
Delinquent Collections	\$ 5,441.70
Penalty & Interest	\$ 6,704.29
Fees	\$ 990.72
Interest	\$ .54

The September 2016 report was down by \$29,475.78 from the August 2016 report. Current collections are down by \$25,655.83, Delinquent Collections went down by \$927.93, Penalty & Interest went down by \$3,106.54, Fees went up by \$214.96 and Interest went down by \$0.44 from last month. The September 2016 report was down by \$7,176.25 from September 2015. Current Collections were down by \$6,195.05, Delinquent Collections were down by \$2,209.61, Penalty & Interest went up by \$1,010.03, Fees went up by \$218.21 and Interest went up by \$0.17 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