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Montague County Auditor

Monthly Reports for April 10, 2017

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

Respectfully submitted,


Jennifer Essary

Jennifer Essary

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

April 7, 2017

Glenda Henson
County Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk report for March 2017 was audited on April 7, 2017. The report listed the fees and fines collected for the month. The report was filed April 5, 2017 and signed by the elected official.

The report totaled \$41,319.94. The following were collected and deposited into each fund:

General Fees	\$ 19,525.86
Special Revenue Fees	\$ 16,931.00
State Fees	\$ 4,863.08

The March 2017 report was up by \$9,492.58 from February 2017. General Fees were up by \$5,081.09, Special Revenue Fees were up by \$3,031.00, and State Fees were up by \$1,380.49 from last month. The March 2017 report was down by \$5,014.55 from March 2016. General Fees were down by \$674.64, Special Revenue Fees were down by \$3,095.00, and State Fees down by \$1,244.91 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

April 7, 2017

Lesia Darden
District Clerk
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The District Clerk report for March 2017 was audited on April 7, 2017. The report listed the fees and fines collected for the month. The report was filed April 4, 2017 and signed by the elected official.

The monthly report totaled \$30,100.75. The following were collected and deposited into each fund:

General Fees	\$ 20,135.25
Special Revenue Fees	\$ 1,900.00
State Fees	\$ 8,065.50

The March 2017 report was up by \$5,596.25 from the February 2017 report. General Fees were up by \$1,990.75, Special Revenue Fees went up by \$694.00, and State Fees went up \$2,911.50 from last month. The March 2017 report was down by \$5,449.60 from March 2016. General Fees were down by \$5,200.10, Special Revenue Fees were down by \$132.00, and State Fees went down by \$117.50 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

April 3, 2017

Clay Riddle
County Attorney
AND
Montague County
Commissioners Court

Dear Gentlemen:

The County Attorney Hot Check Fund Report for February was audited on April 3, 2017. 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 21, 2017 and was signed by the elected official.

The report totaled \$2,833.64. The following were collected for the month by the County Attorney's office:


Administration Fees	\$24.00
Hot Check Fees	\$272.69
Victim Fees	\$288.82
Restitution	\$2,248.13

The County Attorney Hot Check fees for February were up \$212.69 and the Administration fees were up \$16.00 from last month. The County Attorney Hot Check fees for February 2017 were down \$262.36 and Administration fees were up \$6.00 from fiscal year 2016 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

April 3, 2017

Sydney Nowell
Tax A/C
and
Montague County
Commissioners Court

Dear Ladies and Gentlemen,

The Ad Valorem report for February 2017 was audited on April 3, 2017. The report listed the revenue collected for the month. The report was filed March 3, 2017 and signed by the elected official.

The report totaled \$843,680.78. The following were collected and deposited into each fund:

Current Collections	\$ 811,899.00
Delinquent Collections	\$ 13,625.43
Penalty & Interest	\$ 16,797.38
Fees	\$ 1,352.11
Interest	\$ 6.86

The February 2017 report was down by \$3,612,602.47 from the January 2017 report. Current collections are down by \$3,632,008.62, Delinquent Collections went up by \$5,228.20, Penalty & Interest went up by \$14,301.23, Fees went down by \$113.70 and Interest went down by \$9.58 from last month. The February 2017 report was up by \$2,550.22 from February 2016. Current Collections were up by \$630.53, Delinquent Collections were down by \$891.38, Penalty & Interest went up by \$2,665.07, Fees went up by \$158.03 and Interest went down by \$12.03 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

CASH JOURNAL FOR MARCH 2017

GENERAL	INDG HC	GROUP INS	REC MGMT	CRTH SEC	BVS	DC REC	REC PRES	R&B 1	R&B 2	R&B 3	R&B 4
BAL FWD	10	12	14	15	16	17	19	21	22	23	24
TRANSFERS	8,765,075.94	443,920.58	7,392.93	0.00	323,437.02	150,767.21	10,438.06	578,960.72	635,777.37	907,038.11	855,290.20
REVENUES	683,998.24	37,189.17	34,800.12	3,891.60	1,087.89	91.01	172.53	671.72	145,728.68	88,317.89	45,217.89
PAYROLL	364,356.82										88,535.92
BILLS	214,638.87	12,202.86	3,100.00	1,464.00	1,994.38	1,318.90	112.95	54,448.82	53,512.86	97,104.17	31,403.50
BALANCE	8,870,078.49	468,906.89	39,093.05	0.00	325,854.62	124,860.72	9,210.17	117,903.24	793,466.36	867,042.61	896,396.90
CKING ACCT	5,870,078.49	468,906.89	39,093.05	0.00	125,854.62	17,860.72	-789.83	17,903.24	593,466.36	667,042.61	696,396.90
TEXPOOL	3,000,000.00	0.00	0.00	200,000.00	107,000.00	7,000.00	100,000.00	200,000.00	200,000.00	200,000.00	200,000.00
BAL FWD	8,870,078.49	468,906.89	39,093.05	0.00	325,854.62	124,860.72	9,210.17	117,903.24	793,466.36	867,042.61	896,396.90
Un Prop/Econ	ELECTIONS	CA FORF	VIT	SO FORF	DA FORF	PEND FORF	CA HOT CK	DA STATE	DA SEIZURE	DA HOT CK	ESTRAY
BAL FWD	26	27	30	31	32	33	34	35	36	37	38
TRANSFERS	20,078.26	10,455.69	0.00	2,336.01	1,875.11	4,461.38	621,065.06	67,612.40	6,466.48	381.84	0.00
REVENUES											6,629.46
PAYROLL											1,434.16
BILLS											0.02
BALANCE	20,078.26	10,455.69	0.00	2,336.01	1,875.11	4,461.38	621,065.06	67,612.40	6,466.48	381.84	0.00
CKING ACCT	78.26	-594.31	0.00	336.01	386.48	2,461.41	121,086.30	64,115.00	1,739.17	-2,912.88	0.00
TEXPOOL	20,000.00	10,000.00	0.00	2,000.00	1,500.00	2,000.00	500,000.00	0.00	5,000.00	5,000.00	0.00
BAL FWD	20,078.26	9,405.69	0.00	2,336.01	1,202.81	4,461.41	621,086.30	64,115.00	6,739.17	-2,912.88	0.00
PROBATION	SP PROB	CO JUV	Commit Div	IV-E	CCP	JUV CC	JUV PROB F	LIVESTOCK	GRANT H	CTHS DOME	HIST COMM
BAL FWD	40	41	42	43	44	45	47	49	51	52	54
TRANSFERS	29,296.11	303,017.64	30,887.73	135,730.06	5,031.30	73,762.80	-14,278.11	0.00	10,018.23	0.00	34,654.09
REVENUES	0.38	53,070.96	34,730.00	23,801.37	0.95	15,602.00	0.13	0.00	0.00	0.45	34.94
PAYROLL											
BILLS											
BALANCE	29,296.49	306,069.34	51,645.83	135,974.74	-9,088.80	73,763.75	6,797.80	0.00	10,018.36	0.00	34,654.54
CKING ACCT	29,296.49	306,069.34	51,645.83	135,974.74	-9,088.80	73,763.75	6,797.80	0.00	10,018.36	0.00	34,654.54
TEXPOOL											
BAL FWD	29,296.49	306,069.34	51,645.83	135,974.74	-9,088.80	73,763.75	6,797.80	0.00	10,018.36	0.00	34,654.54
JP CRTH	ANNEX SF	FM-ROW	TX DOT P1	TX DOT P2	TX DOT P3	TX DOT P4	3-4 OPR	CERTZ GR	CONST 1	CONST 2	SO LEOSE
SEC 56	61	70	71	72	73	74	75	76	76	81	82
BAL FWD	13,308.99	107,505.85	103,101.08	0.00	0.00	0.00	753,385.78	0.00	1,375.45	1,700.10	3,331.74
TRANSFERS											
REVENUES	48.00	28,094.30	826.50	12,107.81	88.06	0.01	0.00	682.59	683.17	1,320.06	682.59
PAYROLL											
BILLS											
BALANCE	13,356.99	135,600.15	103,927.58	0.00	0.00	0.00	753,385.79	0.00	1,744.49	1,679.68	4,651.80
CKING ACCT	13,356.99	135,600.15	103,927.58	0.00	0.00	0.00	753,385.79	0.00	1,744.49	1,679.68	4,651.80
TEXPOOL	12,000.00	95,000.00	87,000.00	0.00	0.00	0.00	753,000.00	0.00	1,744.49	1,679.68	4,651.80
BAL FWD	13,356.99	135,600.15	103,927.58	0.00	0.00	0.00	753,385.79	0.00	1,744.49	1,679.68	4,651.80
CO CLERK	DIST CLERK	CO CLERK	DIST CLERK	JP TECH	STATE FEES	FEMA ADMIN	FEMA P1	FEMA P2	FEMA P3	FEMA P4	N TX BLOCK
ARCHIVE 85	ARCHIVE 86	TECH 87	TECH 89	90	92	93	94	95	96	97	98 TOTALS
BAL FWD	297,229.86	16,460.00	4,339.38	16,906.57	29,967.71	56,606.38	0.00	1,957,967.34	2,006,251.12	899,376.20	1,302,152.63
TRANSFERS											-3,755.00
REVENUES	3,880.00	305.00	36.01	269.11	502.01	20,307.04	0.00	-145,640.62			21,738,481.63
PAYROLL											-25,000.00
BILLS											1,314,060.17
BALANCE	301,109.86	16,765.00	4,375.39	17,175.68	30,368.87	76,616.33	0.00	1,957,967.34	1,860,610.50	899,376.20	1,256,934.74
CKING ACCT	101,109.86	7,765.00	1,375.39	9,175.68	8,368.87	76,616.33	0.00	1,957,967.34	1,860,610.50	899,376.20	1,256,934.74
TEXPOOL	200,000.00	9,000.00	3,000.00	8,000.00	22,000.00	0.00	0.00				-3,755.00
BAL FWD	301,109.86	16,765.00	4,375.39	17,175.68	30,368.87	76,616.33	0.00	1,957,967.34	1,860,610.50	899,376.20	1,256,934.74

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LISTING OF BUDGET ADJUSTMENTS

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TRANSACTION NUMBER	TYPE OF ADJUSTMENT	EFFECTIVE DATE	ENTRY DATE	EMPL NUMBER	ACCOUNT NUMBER AND TITLE	ADJUSTMENT AMOUNT
0000024322	CURRENT	03/01/2017	03/01/2017	005	12-640-901 TRANSFER	750,000.00
0000026623	CURRENT	03/09/2017	03/09/2017	005	22-370-902 FORCED ACCT BILLING	35,166.00
0000026624	CURRENT	03/09/2017	03/09/2017	005	22-613-902 FORCED ACCT BILLING	35,166.00-
0000026625	CURRENT	03/09/2017	03/09/2017	005	22-613-435 GRAVEL	35,166.00
0000026769	CURRENT	03/14/2017	03/14/2017	005	17-403-570 MACHINERY AND EQUIPMENT	1,000.00-
0000026770	CURRENT	03/14/2017	03/14/2017	005	17-403-305 OPERATING EXPENSE	1,000.00
0000026771	CURRENT	03/14/2017	03/14/2017	005	24-370-902 FORCED ACCT BILLING	24,989.00
0000026772	CURRENT	03/14/2017	03/14/2017	005	24-615-902 FORCED ACCT BILLING	24,989.00-
0000026773	CURRENT	03/14/2017	03/14/2017	005	24-615-435 GRAVEL/CHIP ROCK	24,989.00
0000027536	CURRENT	03/22/2017	03/22/2017	005	10-567-320 FIRE EQUIP EXPENSE	1,254.00-
0000027537	CURRENT	03/22/2017	03/22/2017	005	10-567-450 REPAIR & MAINTENANCE	1,254.00
0000028769	CURRENT	03/28/2017	03/28/2017	005	21-612-105 PART TIME	10,000.00
0000028770	CURRENT	03/28/2017	03/28/2017	005	21-612-450 REPAIR & MAINTENANCE	10,000.00-
0000028890	CURRENT	03/28/2017	03/28/2017	005	22-370-902 FORCED ACCT BILLING	29,376.00
0000028891	CURRENT	03/28/2017	03/28/2017	005	22-613-435 GRAVEL	29,376.00
0000028892	CURRENT	03/28/2017	03/28/2017	005	22-613-902 FORCED ACCT BILLING	29,376.00-
					TOTAL BUDGET ADJUSTMENTS	839,531.00

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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	
000003222	03/08/2017	005		41-100-100 SP. PROB. CHECKING ACCT.	
	03/08/2017	G/L	DESCRIPTION: ADULT PROBATION TRANSFER BASIC/COM CORR		14,278.11
000003222	03/08/2017	005	41-570-901 TRANSFER OUT		
	03/08/2017	G/L	DESCRIPTION: ADULT PROBATION TRANSFER BASIC/COM CORR		14,278.11
000003222	03/08/2017	005	47-100-100 COMM SERV CHECKING ACCT		
	03/08/2017	G/L	DESCRIPTION: ADULT PROBATION TRANSFER BASIC/COM CORR		14,278.11
000003222	03/08/2017	005		47-370-901 TRANSFER IN	
	03/08/2017	G/L	DESCRIPTION: ADULT PROBATION TRANSFER BASIC/COM CORR		14,278.11
000003223	03/09/2017	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		75,478.37
000003223	03/09/2017	005		22-613-435 GRAVEL	
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		40,312.31
000003223	03/09/2017	005		22-613-902 FORCED ACCT BILLING	
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		35,166.06
000003223	03/09/2017	005		95-100-100 PCT 2 FEMA CASH ACCT	
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		75,478.37
000003223	03/09/2017	005	95-613-435 GRAVEL		
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		40,312.31
000003223	03/09/2017	005	95-613-902 FORCED ACCT BILLING		
	03/09/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 76C		35,166.06
000003224	03/13/2017	005	42-100-100 JUVENILE PROB. CK. ACCT.		
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JUV PROB/PEGASUS		5,031.30
000003224	03/13/2017	005		42-572-350 RESIDENTIAL	
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JUV PROB/PEGASUS		5,031.30
000003224	03/13/2017	005		44-100-100 COMMITMENT DIVERSION CK AC	
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JUV PROB/PEGASUS		5,031.30
000003224	03/13/2017	005	44-444-350 RESIDENTIAL PLACEMENT		
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JUV PROB/PEGASUS		5,031.30
000003225	03/13/2017	005	10-435-450 REPAIR & MAINTENANCE		
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JAMES PUB/DIST CT		616.00
000003225	03/13/2017	005		10-477-500 BOOKS	
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/JAMES PUB/DIST CT		616.00
000003226	03/13/2017	005	10-435-450 REPAIR & MAINTENANCE		
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/DIST COURT/LEGAL DIR		84.50
000003226	03/13/2017	005		10-477-500 BOOKS	
	03/13/2017	G/L	DESCRIPTION: EXP CORRECTION/DIST COURT/LEGAL DIR		84.50
000003227	03/14/2017	005	24-100-100 R & B #4 CHECKING ACCOUNT		
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		45,217.89
000003227	03/14/2017	005		24-615-435 GRAVEL/CHIP ROCK	
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		20,228.33
000003227	03/14/2017	005		24-615-902 FORCED ACCT BILLING	
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		24,989.56
000003227	03/14/2017	005		97-100-100 PCT 4 FEMA CASH ACCT	
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		45,217.89
000003227	03/14/2017	005	97-615-435 GRAVEL		
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		20,228.33
000003227	03/14/2017	005	97-615-902 FORCED ACCT BILLING		
	03/14/2017	G/L	DESCRIPTION: FEMA PCT 4		24,989.56
000003498	03/24/2017	005		16-100-120 TEXPOOL	
	03/24/2017	G/L	DESCRIPTION: TEXPOOL TRANSFER		25,000.00
000003498	03/24/2017	005	16-370-898 CASH RESERVES		
	03/24/2017	G/L	DESCRIPTION: TEXPOOL TRANSFER		25,000.00
000003498	03/24/2017	005	16-100-100 COURTHSE SECURITY CK ACCT		
	03/24/2017	G/L	DESCRIPTION: TEXPOOL TRANSFER		25,000.00
000003498	03/24/2017	005		16-370-898 CASH RESERVES	
	03/24/2017	G/L	DESCRIPTION: TEXPOOL TRANSFER		25,000.00

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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	
000003499	03/28/2017	005		10-476-400 DUES & BONDS	
	03/28/2017	G/L	DESCRIPTION: EXP CORR/SEWELL USELTON/7471/7481		527.50
000003499	03/28/2017	005	10-560-400 DUES & BONDS		
	03/28/2017	G/L	DESCRIPTION: EXP CORR/SEWELL USELTON/7471/7481		527.50
000003500	03/28/2017	005	21-100-100 R & B #1 CHECKING ACCOUNT		
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		12,107.81
000003500	03/28/2017	005		21-612-435 GRAVEL	
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		10,440.17
000003500	03/28/2017	005		21-612-458 CULVERTS	
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		1,667.64
000003500	03/28/2017	005		71-100-100 R&B 1 TRAN INF PROJ CHECKING	
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		12,107.81
000003500	03/28/2017	005	71-612-435 GRAVEL		
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		10,440.17
000003500	03/28/2017	005	71-612-458 CULVERTS		
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 1/INV 32		1,667.64
000003501	03/28/2017	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 32		88.06
000003501	03/28/2017	005		22-613-435 GRAVEL	
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 32		88.06
000003501	03/28/2017	005		72-100-100 R&B 2 TRANS INF PROJ CHECKING	
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 32		88.06
000003501	03/28/2017	005	72-613-435 GRAVEL		
	03/28/2017	G/L	DESCRIPTION: TX DEPT TRANS/PCT 2/INV 32		88.06
000003502	03/28/2017	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		70,162.25
000003502	03/28/2017	005		22-613-435 GRAVEL	
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		40,786.01
000003502	03/28/2017	005		22-613-902 FORCED ACCT BILLING	
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		29,376.24
000003502	03/28/2017	005		95-100-100 PCT 2 FEMA CASH ACCT	
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		70,162.25
000003502	03/28/2017	005	95-613-435 GRAVEL		
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		40,786.01
000003502	03/28/2017	005	95-613-902 FORCED ACCT BILLING		
	03/28/2017	G/L	DESCRIPTION: FEMA PCT 2/MON131C		29,376.24
					991,911.16