

# Montague County Auditor

Monthly Reports for August 14, 2017

Cash Journal  
Journal Entries  
Budget Adjustments  
County Clerk  
JP 1  
R&B 1  
R&B 2  
R&B 3  
R&B 4

Respectfully submitted,

Jennifer Essary

CASH JOURNAL FOR JULY 2017																
GENERAL	INDIG HC	GROUP INS	REC MGMT			CRTH SEC	BVS	DC REC	REC PRES	R&B 1	R&B 2	R&B 3	R&B 4	R&B 5	R&B 6	R&B 7
			10	11	12											
BAL FWD	8,842,058.62	492,007.56	29,793.88	0.00	334,655.37	120,270.98	9,508.72	9,354.37	120,563.24	611,087.95	802,229.73	881,994.17	773,525.92			
REVENUES	186,300.20	3,150.22			5,090.00	1,248.94	76.00	202.50	708.50	31,732.65	31,732.65	61,732.66	153,096.16			
TRANSFERS										17,663.40	79,283.49					
PAYROLL	365,815.06				1,897.87	4,254.96	352.80			31,965.13	22,074.54	31,605.60	28,761.65			
ACCT PAYABLE	326,345.58	29,833.42	3,100.00		145.71	78.01	7.28	5.12	72.85	49,707.51	38,471.75	100,469.55	102,328.00			
TEXPOOL INT	2,185.11	1.66								145.71	145.71	145.71	145.71			
BALANCE	8,338,383.29	465,326.02	26,693.88	0.00	337,993.21	117,342.97	9,592.00	9,209.19	121,364.59	578,957.07	852,845.29	811,797.39	795,678.14			
CKING ACCT	4,295,768.70	465,322.81	26,693.88	0.00	137,716.25	10,194.71	-421.83	2,199.50	21,226.15	378,680.11	652,568.33	611,520.43	595,401.18			
TEXPOOL	4,042,614.59	3.21			200,276.96	107,148.26	10,013.83	7,009.69	100,138.44	200,276.96	200,276.96	200,276.96	200,276.96			
BAL FWD	8,338,383.29	465,326.02	26,693.88	0.00	337,993.21	117,342.97	9,592.00	9,209.19	121,364.59	578,957.07	852,845.29	811,797.39	795,678.14			
<b>Un Prop/Econ ELECTIONS</b>																
BAL FWD	20,091.39	8,460.05	0.00	2,337.25	1,887.42	4,462.71	613,708.80	63,225.29	7,294.80	-14,258.28	0.00	6,632.78	1,236.21			
REVENUES	17,089.10	7.28		1.44	12.41				15,818.22							
TRANSFERS																
PAYROLL																
ACCT PAYABLE							30,345.00	4,308.85		3,665.10						300.00
TEXPOOL INT	14.56				1.07	1.44	364.27		3.67							
BALANCE	37,195.05	8,467.33	0.00	2,338.69	1,900.90	4,464.15	583,728.07	58,916.44	7,298.47	-2,105.16	0.00	6,636.45	936.21			
CKING ACCT	17,167.36	-1,546.50	0.00	336.01	398.90	2,461.47	83,035.80	58,916.44	2,291.48	-2,105.16	0.00	1,629.46	936.21			
TEXPOOL	20,027.69	10,013.83			1,502.00	2,002.68	500,692.27	0.00	5,006.99			5,006.99				
BAL FWD	37,195.05	8,467.33	0.00	2,338.69	1,900.90	4,464.15	583,728.07	58,916.44	7,298.47	-2,105.16	0.00	6,636.45	936.21			
<b>PROBATION SP PROB</b>																
BAL FWD	29,297.14	323,649.06	51,671.11	127,694.18	-9,089.00	73,765.40	-1,856.17	0.00	10,018.58	0.00	0.00	34,655.32	15,017.34			
REVENUES	25,502.48	23,895.00	23,895.00	100,018.22	9,738.00								126.20			
TRANSFERS	-14,855.92	50.00		-50.00			14,855.92									
PAYROLL	31,244.22						8,468.84									
ACCT PAYABLE	7,874.03	23,095.37	23,095.37	1,684.54	9,738.00		238.00									250.15
TEXPOOL INT																
BALANCE	29,297.14	295,177.37	52,520.74	203,623.98	-9,089.00	73,765.40	4,292.91	0.00	10,018.58	0.00	0.00	34,655.32	14,893.39			
CKING ACCT	29,297.14	295,177.37	52,520.74	203,623.98	-9,089.00	73,765.40	4,292.91	0.00	10,018.58	0.00	0.00	34,655.32	14,893.39			
TEXPOOL																
BAL FWD	29,297.14	295,177.37	52,520.74	203,623.98	-9,089.00	73,765.40	4,292.91	0.00	10,018.58	0.00	0.00	34,655.32	14,893.39			

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 LOESE	DA LOESE
SEC 56	61	70	71	72	73	74	75	76	77	78	79	80
BAL FWD	13,521.86	147,421.01	104,330.89	0.00	0.00	0.00	753,879.80	0.00	1,744.49	1,679.68	4,651.80	2,031.13
REVENUES	2,380.17	70.00										
TRANSFERS												
PAYROLL												
ACCT PAYABLE	17,203.75											
TEXPOOL INT	8.78	63.38					548.51					
BALANCE	13,530.64	132,666.63	104,464.27	0.00	0.00	0.00	754,428.31	0.00	1,744.49	1,679.68	4,651.80	2,031.13
CKING ACCT	1,513.99	37,535.16	17,343.79	0.00	0.00	0.00	385.80	0.00	1,744.49	1,679.68	4,651.80	2,031.13
TEXPOOL	12,016.65	95,131.47	87,120.48				754,042.51					
BAL FWD	13,530.64	132,666.63	104,464.27	0.00	0.00	0.00	754,428.31	0.00	1,744.49	1,679.68	4,651.80	2,031.13
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	315,681.11	17,885.92	18,114.13	32,083.06	86,577.71	0.00	1,751,512.54	1,646,915.55	679,879.43	1,098,004.01	-3,755.00	21,073,672.36
REVENUES	5,070.00	370.00	324.00	486.91	21,007.93		-17,663.40	-79,283.49				697,027.84
TRANSFERS												0.00
PAYROLL												545,954.02
ACCT PAYABLE				3,348.30	56,022.26							811,169.69
TEXPOOL INT	145.71	6.57	5.81	16.00								4,333.48
BALANCE	320,896.82	18,262.49	18,443.94	29,237.67	51,563.38	0.00	1,733,849.14	1,567,632.06	679,879.43	1,098,004.01	-3,755.00	20,417,909.97
CKING ACCT	120,619.86	9,250.00	10,432.89	7,207.24	51,563.38	0.00	1,733,849.14	1,567,632.06	679,879.43	1,098,004.01	-3,755.00	13,412,695.79
TEXPOOL	200,276.96	9,012.49	8,011.05	22,030.43								7,005,214.18
BAL FWD	320,896.82	18,262.49	18,443.94	29,237.67	51,563.38	0.00	1,733,849.14	1,567,632.06	679,879.43	1,098,004.01	-3,755.00	20,417,909.97

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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	
000005326	07/05/2017	005	42-100-100 JUVENILE PROB. CK. ACCT.		
	07/05/2017	G/L	DESCRIPTION: EXP CORR/DUES		50.00
000005326	07/05/2017	005		42-572-305 OPERATING EXPENSE	
	07/05/2017	G/L	DESCRIPTION: EXP CORR/DUES		50.00
000005326	07/05/2017	005		43-100-100 CO JUVENILE CHECKING ACCT	
	07/05/2017	G/L	DESCRIPTION: EXP CORR/DUES		50.00
000005326	07/05/2017	005	43-574-400 DUES & BONDS		
	07/05/2017	G/L	DESCRIPTION: EXP CORR/DUES		50.00
000005327	07/05/2017	005		41-100-100 SP. PROB. CHECKING ACCT.	
	07/05/2017	G/L	DESCRIPTION: TRANSFER AD PROB/JUNE		14,855.92
000005327	07/05/2017	005	41-570-901 TRANSFER OUT		
	07/05/2017	G/L	DESCRIPTION: TRANSFER AD PROB/JUNE		14,855.92
000005327	07/05/2017	005	47-100-100 COMM SERV CHECKING ACCT		
	07/05/2017	G/L	DESCRIPTION: TRANSFER AD PROB/JUNE		14,855.92
000005327	07/05/2017	005		47-370-901 TRANSFER IN	
	07/05/2017	G/L	DESCRIPTION: TRANSFER AD PROB/JUNE		14,855.92
000005600	07/21/2017	005	21-100-100 R & B #1 CHECKING ACCOUNT		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		14,052.60
000005600	07/21/2017	005		21-612-435 GRAVEL	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		8,130.69
000005600	07/21/2017	005		21-612-902 FORCED ACCOUNT BILLING	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		5,921.91
000005600	07/21/2017	005		94-100-100 PCT 1 FEMA CASH ACCT	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		14,052.60
000005600	07/21/2017	005	94-612-435 GRAVEL		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		8,130.69
000005600	07/21/2017	005	94-612-902 FORCED ACCT BILLING		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 63C		5,921.91
000005601	07/21/2017	005	21-100-100 R & B #1 CHECKING ACCOUNT		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		3,610.80
000005601	07/21/2017	005		21-612-435 GRAVEL	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		2,052.57
000005601	07/21/2017	005		21-612-902 FORCED ACCOUNT BILLING	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		1,558.23
000005601	07/21/2017	005		94-100-100 PCT 1 FEMA CASH ACCT	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		3,610.80
000005601	07/21/2017	005	94-612-435 GRAVEL		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		2,052.57
000005601	07/21/2017	005	94-612-902 FORCED ACCT BILLING		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 1/MON 54C		1,558.23
000005602	07/21/2017	005	22-100-100 R & B #2 CHECKING ACCOUNT		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		79,283.49
000005602	07/21/2017	005		22-613-435 GRAVEL	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		39,942.91
000005602	07/21/2017	005		22-613-902 FORCED ACCT BILLING	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		39,340.58
000005602	07/21/2017	005		95-100-100 PCT 2 FEMA CASH ACCT	
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		79,283.49
000005602	07/21/2017	005	95-613-435 GRAVEL		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		39,942.91
000005602	07/21/2017	005	95-613-902 FORCED ACCT BILLING		
	07/21/2017	G/L	DESCRIPTION: FEMA PCT 2/MON 82C		39,340.58
000005603	07/26/2017	005	10-450-311 SOFTWARE		
	07/26/2017	G/L	DESCRIPTION: DIST CLERK/EXP CORRECTION		2,071.00
000005603	07/26/2017	005		10-450-460 RENTAL/AGREEMENTS	
	07/26/2017	G/L	DESCRIPTION: DIST CLERK/EXP CORRECTION		2,071.00

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JOURNAL ENT-NUMBER	ENTRY/ EFF-DATE	EMP SYS	DEBIT-ACCOUNT NUMBER AND TITLE	CREDIT-ACCOUNT NUMBER AND TITLE	
000005870	07/26/2017	005		10-490-570 MACHINERY & EQUIPMENT	
	07/26/2017	G/L	DESCRIPTION: EXP CORRECTION/ELECTION EXP		1,000.00
000005870	07/26/2017	005	10-490-571 TECHNOLOGY EQUIPMENT		
	07/26/2017	G/L	DESCRIPTION: EXP CORRECTION/ELECTION EXP		1,000.00
000005870	07/26/2017	005		27-491-570 MACHINERY & EQUIPMENT	
	07/26/2017	G/L	DESCRIPTION: EXP CORRECTION/ELECTION EXP		2,176.00
000005870	07/26/2017	005	27-491-571 TECHNOLOGY EQUIPMENT		
	07/26/2017	G/L	DESCRIPTION: EXP CORRECTION/ELECTION EXP		2,176.00
					457,905.24

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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
0000042490	CURRENT	07/05/2017	07/05/2017	005	10-461-450 REPAIR & MAINTENANCE	200.00-
0000042493	CURRENT	07/05/2017	07/05/2017	005	10-461-318 BOOKS	100.00-
0000042494	CURRENT	07/05/2017	07/05/2017	005	10-461-310 OFFICE SUPPLIES	300.00
0000043748	CURRENT	07/07/2017	07/07/2017	005	21-612-435 GRAVEL	10,000.00-
0000043749	CURRENT	07/07/2017	07/07/2017	005	21-612-570 MACHINERY & EQUIPMENT	10,000.00
0000043756	CURRENT	07/10/2017	07/10/2017	005	21-612-106 ROAD HANDS SALARY	14,000.00
0000043757	CURRENT	07/10/2017	07/10/2017	005	21-612-435 GRAVEL	14,000.00-
0000043758	CURRENT	07/10/2017	07/10/2017	005	24-370-130 SALE OF PROPERTY	139,350.00
0000043759	CURRENT	07/10/2017	07/10/2017	005	24-615-570 MACHINERY AND EQUIPMENT	139,350.00
0000043776	CURRENT	07/12/2017	07/12/2017	005	10-520-310 OFFICE SUPPLIES	230.00-
0000043777	CURRENT	07/12/2017	07/12/2017	005	10-520-420 COMMUNICATION	230.00
0000045895	CURRENT	07/21/2017	07/21/2017	005	21-370-902 FORCED ACCT BILLING	5,922.00
0000045896	CURRENT	07/21/2017	07/21/2017	005	21-612-902 FORCED ACCOUNT BILLING	171,818.00
0000045897	CURRENT	07/21/2017	07/21/2017	005	21-612-902 FORCED ACCOUNT BILLING	177,740.00-
0000045898	CURRENT	07/21/2017	07/21/2017	005	21-612-435 GRAVEL	5,922.00
0000045951	CURRENT	07/21/2017	07/21/2017	005	21-370-902 FORCED ACCT BILLING	1,558.00
0000045952	CURRENT	07/21/2017	07/21/2017	005	21-612-435 GRAVEL	1,558.00
0000045968	CURRENT	07/21/2017	07/21/2017	005	21-612-902 FORCED ACCOUNT BILLING	1,558.00-
0000045975	CURRENT	07/21/2017	07/21/2017	005	22-370-902 FORCED ACCT BILLING	39,341.00
0000045976	CURRENT	07/21/2017	07/21/2017	005	22-613-435 GRAVEL	39,341.00
0000045977	CURRENT	07/21/2017	07/21/2017	005	22-613-902 FORCED ACCT BILLING	39,341.00-
0000046009	CURRENT	07/24/2017	07/24/2017	005	10-567-570 MACHINERY & EQUIPMENT	500.00-
0000046010	CURRENT	07/24/2017	07/24/2017	005	10-566-450 REPAIR & MAINTENANCE	500.00
0000046011	CURRENT	07/24/2017	07/24/2017	005	21-612-105 PART TIME	8,000.00
0000046012	CURRENT	07/24/2017	07/24/2017	005	21-612-435 GRAVEL	8,000.00-
0000046208	CURRENT	07/26/2017	07/26/2017	005	23-370-130 SALE OF PROPERTY	30,000.00
0000046209	CURRENT	07/26/2017	07/26/2017	005	23-614-570 MACHINERY AND EQUIPMENT	30,000.00
					TOTAL BUDGET ADJUSTMENTS	27 385,521.00

## Jennifer Essary

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

July 24, 2017

Glenda Henson  
County Clerk  
and  
Montague County  
Commissioners Court

Dear Ladies and Gentlemen,

The County Clerk report for June 2017 was audited on July 24, 2017. The report listed the fees and fines collected for the month. The report was filed July 17, 2017 and signed by the elected official.

The report totaled \$34,359.30. The following were collected and deposited into each fund:

General Fees	\$ 15,324.46
Special Revenue Fees	\$ 15,129.50
State Fees	\$ 3,905.34

	June 2017	May 2017	June 2016
General Fees	15,324	14,335	16,014
Special Rev	15,129	15,577	15,871
State Fees	3,905	3,035	4,323
Total	34,359	32,948	36,208

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

July 24, 2017

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

Dear Gentlemen,

The Justice of the Peace, Precinct #1 report for June was audited July 24, 2017. The report listed the fees and fines collected for the month. The report was filed on July 21, 2017 and signed by the elected official.

The monthly report totaled \$12,973.20. The following were collected for the month:

General Fees	\$ 8,816.00
Special Revenue Fees	\$ 353.00
State Fees	\$ 3,804.20

	June 2017	May 2017	June 2016
General Fees	8,816	12,390	7,432
Special Rev	353	539	325
State Fees	3,804	5,001	4,589
Total	12,973	17,929	12,346

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