

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: July-13

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s) <u>18956J12</u>	through	<u>19360J12</u>	<u>44996.50</u>
	(Control #s) <u>2639228</u>	through	<u>2639613</u>	<u>\$ 41,827.15</u>
Sheriff's "D" Report	(Receipt #s) <u>19477J12</u>	through	<u>19500J12</u>	<u>41827.15</u>
LESS: COST ON DEPOSIT				<u>1020.20</u>
ADD: COST ON DEPOSIT LIQUIDATED				<u>736.20</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>44996.50</u>
				<u>\$ 41,493.15</u>
Less: Total amount of remittances to County Treasurer (From Part II)				<u>44996.50</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>\$ 41,827.15</u>
				<u>\$ (334.00)</u>
				<u>41827.15</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 41,827.15	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	\$ 7169.35	
	<u>44996.50</u>	
	<u>\$ 41,827.15</u>	

PREPARED BY:

Paul R. Gidycz

DATE: 8-6-13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.



JUSTICE OF THE PEACE

DATE

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**MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED July-13**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESTACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	* Issued Filed	Statute Reference	Detail (Acct C. Collected)	GL Acct No.	Am't. Collected
FINES:					
County Fines (Local Fine)		LCG 113.001, PC 12.23		1200-351-10-062-000-0-000	514.47
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 42.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	136.10
Gross Weight 50% Fine (State Fine)		TRC Sec 521.516 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edut Code § 29.091 (d) (1) (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art 102.017 (b)		1241-341-10-060-001-0-000	141.27
Courthouse Security Fund JP (\$1)		C.C.P. Art 102.017		1245-341-10-062-000-0-000	227.39
Justice Court Technology Fund (\$4)		C.C.P. Art 102.017		1242-341-10-060-000-0-000	988.45
Tune Payment - a 40% OF \$25.00 (\$10.00)		LCG 113.103 (d)		1100-341-10-060-001-0-000	310.97
Tune Payment - a 10% of \$25.00 (\$2.50)		LCG 113.103 (c)		1100-341-10-060-002-0-000	25.39
Administrative Local Transaction Fee (\$2)		C.C.P. Art 102.072		1100-341-10-060-003-0-000	595.09
Motor Vehicle Adm. Fee (\$10-\$20) (based on fee for Exp. DL, Exp. on Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.107		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-062-000-0-000	344.90
Deferred Disposition		C.C.P. Art 45.051	224.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art 45.051 (d)	120.00		
Support of Judiciary Fund (\$60)		LCG 113.105		1100-341-10-060-009-0-000	126.34
Traffic Fee (\$3)		TRC 512.403		1100-341-10-062-000-0-000	473.36
Child Safety (\$20-\$25)		C.C.P. Art 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006 TC 706.007 (d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art 102.051		1100-207-20-000-003-0-000	1.43
State General Revenue Fund (\$2.50)		C.C.P. Art 102.015		1100-207-20-000-010-0-000	0.72
Law Enforcement Education Fund (\$1. , \$1.50, \$1.50)		Govt Code Sec. 415.082		1100-207-20-000-011-0-000	1.00
Operators and Chauffeurs License Fund (\$7.5)		TRC 601.192		1100-207-20-000-031-0-000	-
Tune Payment - a 50% OF \$25.00 (\$12.50)		LCG 113.103 (b)		1100-207-20-000-005-0-000	458.11
Juvenile Crime and Delinquency Fund (\$25. , \$50)		C.C.P. Art 102.079 (m)		1100-207-20-000-007-0-000	4.07
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art 102.019 (a) 2		1100-207-20-000-009-0-000	54.39
Consolidated Court Costs Fund (\$17)		C.C.P. Art 102.079 (a) 3, 164 C 131.102		1100-207-20-000-015-0-000	9,050.35
Compensation Victims Of Crime Fund (\$3. , \$5, \$15. , \$35)		C.C.P. Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	167.45
Judicial & Court Personnel Training Fund (\$1. , \$2)		Govt Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	22.04
Correctional Management Institute of Texas Fund (\$5.0)		C.C.P. Art 102.075		1100-207-20-000-029-0-000	2.74
Indigent Legal Services Fee-JP (\$6)		Govt Code Sec. 101.140 (2)(B)		1100-207-20-000-004-0-000	300.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.401		1100-207-20-000-035-0-000	4,532.89
Jury Service Fee (\$4)		C.C.P. Art 102.004		1100-207-20-000-033-0-000	850.70
Support of Judiciary Fund (\$5.40)		LCG 113.105		1100-207-20-000-054-0-000	1,114.48
Birth Certificate Fee (\$1.80)		HSC 191.021 (f)		1100-207-20-000-019-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art 45.051 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LCG 113.107 GC 102.023		1100-207-20-000-059-0-000	391.37
Moving Violation Fee (\$0.10)		C.C.P. Art 102.022 GC		1100-207-20-000-061-0-000	11.51
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b 1)		1100-207-20-000-062-0-000	0.03
Failure to Appear (\$20)		TC 706.006/TC 706.007 (d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3. , \$5, \$35. , \$50)		C.C.P. Art 102.011		1100-207-20-000-019-0-000	1,049.29
I.A.B.C. (\$3. , \$5, \$35. , \$50)				1100-207-20-000-020-0-000	-
P.K.W.I. (\$1. , \$5, \$35. , \$50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LCG 113.111		1100-342-10-060-001-0-000	69.28
Constable Fees:				1100-342-10-291-000-0-000	5,192.52
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Warrant Fees Out of County Service Fee (10-15)		C.C.P. Art 102.011 (a) 2 (A)		1100-202-00-000-008-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear - (OmniBase) (\$6)		TC 706.006/TC 706.007 (d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LCG 113.121 113.122	360.00	1100-341-10-060-001-0-000	1,340.00
Justice Court Filing Fee (\$25)		LCG 113.121 113.122	950.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LCG 113.121 113.122			
Transcript Fees (\$10)		LCG 113.121 113.123 (b)			
Abstract Fees (\$5)		LCG 113.121 113.123 (c)	50.00		
Writ Filing Fee (\$5)		LCG 113.121 113.123 (d)	40.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LCG 113.121 113.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LCG 113.121	-		
Probable Cause Tow Hearing Fee (\$20)		LCG 101.141 (a) 4	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec. 191.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544 C.C.P. 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

544,662.50

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The Software Group, Inc.

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JUSTICE OF THE PEACE SYSTEM
 Heft Journal Report for Court 1, Part 1
 All P.V. Transactions For the Period 07/01/01-31/07/01

The Software Group, Inc.

Receipt #	Account #	Date	Name	Offense Description	Off. Code	ABST	BOND	CIMTEXT	CIMTEXTS	CC#	CF#	CH#	CHSJP	CJP	CHIT	CD	CD
1850012ADJ	T12-2554312	07/02/13	KUENTE, KUREN	NO DRIVER'S LICENSE	09/18/12					43.00		3.00	1.00			65.00	
185001312	T12-2554312	07/02/13	KUENTE, KUREN	UNSAFE SPEED - 0 MPH	09/18/12					40.00		3.00	1.00			103.00	
185001312	T13-1513112	07/02/13	ESPINO, FELIP	SPEEDING (EXCEED FRI	05/20/13					40.00		3.00	1.00			30.00	
185001312	T13-1640312	07/02/13	SALINAS, SEFERINA	NO DRIVER'S LICENSE	05/24/13											33.00	
185001312	T13-1640312	07/02/13	SALINAS, SEFERINA	NO DRIVER'S LICENSE	05/24/13											33.00	
185001312	T13-1640312	07/02/13	SALINAS, SEFERINA	NO DRIVER'S LICENSE	05/24/13											32.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			66.00	
185001312	T13-1884312	07/02/13	RODRIGUEZ, BLANCA	EXPIRED DRIVER'S LIC	06/13/13					40.00		3.00	1.00			66.00	
185001312	T13-1884312	07/02/13	RODRIGUEZ, BLANCA	EXPIRED DRIVER'S LIC	06/13/13					40.00		3.00	1.00			66.00	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
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185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
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185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	
185001312	T09-2314312	07/02/13	PAUCOS, FEMIN	NO DRIVER'S LICENSE	03/27/07					40.00		3.00	1.00			65.90	</

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JUSTICE OF THE PEACE SYSTEM

Receipt Journal Report For Court 12 Part 1
ALL FIV Transactions for the period 07/01/2013 thru 07/31/2013

The Software Group, Inc.

Receipt #	Docket #	Date	Name	Offense-Description	Off. Date	ABST	BOND	CINMPTEX	CINMPRES	CCC	CHF	CHS	CHSJP	CJP	CNT	CO
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			159.50
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						-40.00		-3.00	-1.00			-159.50
150951312V	T07-0485312	07/10/13	MURILLO, ROSA FLO	NO DRIVER'S LICENSE	01/30/07					40.00		3.00	1.00			66.00
150951312V	T07-0485312	07/10/13	MURILLO, ROSA FLO	NO SAFETY BELT	01/30/07					40.00		3.00	1.00			59.00
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			199.50
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						153.10						
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						-153.10						
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			66.10
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			70.00
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			66.00
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			66.10
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						17.00		3.00	1.00			220.00
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			80.00
150951312V	T11-3260312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			15.00
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11		5.00										
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11		-5.00										
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						200.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						-200.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						18.40		1.38				
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						23.98		1.80	0.57			
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						16.02		1.20	0.41			
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			44.90
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						40.00		3.00	1.00			77.90
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						20.81		1.56	0.52			13.30
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN	STEELING EXCEED PRI 07/23/11						25.00						
150951312V	T07-5131312	07/10/13	GARCÉS, MARK BUEEN</													

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* receipts used to record
Jail report for the month
of June

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Receipt #	Docket #	Date	Name	Offense Description	Cit Late	ABST	BOND	CIMTEXT	CIVILRTES	CCC	OFF	CHS	CHSJP	CJP	CHIT	CO	CHH
14154J12	PE13-095J12	07/16/13	QAZA SALAMBA	Forscable Entry Detail	07/16/13					5.84	25.00	0.52	0.17				
14155J12	T09-010J12	07/16/13	PEREZ, ELISIO JR.	FAIL TO MAINTAIN FIN	07/16/13					29.01	25.00	1.50	0.53				
14156J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14157J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14158J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14159J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14160J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14161J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14162J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14163J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14164J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14165J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14166J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14167J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14168J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14169J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14170J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14171J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14172J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14173J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14174J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14175J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14176J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14177J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14178J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14179J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14180J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14181J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14182J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14183J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14184J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14185J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14186J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14187J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14188J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14189J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14190J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14191J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14192J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14193J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14194J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14195J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14196J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14197J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14198J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14199J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				
14200J12	T13-162J12	07/17/13	PEREZ, ELISIO JR.	SPEEDING (EXCEED PRI	06/25/10					40.00	25.00	3.00	1.00				

* receipts used to record jail
report for the month of June

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Receipt #	Locker #	Date	Name	Offense Description	Off. Code	ABST	BOND	CIMTEXT	CIMRTFS	CCC	CFF	CHS	CHSJP	CJP	CHT	CO	COH
14200012	T13-1007312	07/19/13	HOSANES, CLAUDIA	NO DRIVER'S LICENSE	05/25/13					40.00	25.00	3.00	1.00			30.50	70.00
14200112	T13-1007312	07/19/13	DEAMINI, JEROME H	FORCIBLE ENTRY (FBI)	07/19/13					34.19		2.57	0.95				
14200112	T10-2159312	07/19/13	LOPEZ, ERIQUE	NO DRIVER'S LICENSE	04/08/10					-34.19		-2.57	-0.85				
14200112	T10-2159312	07/19/13	LOPEZ, ERIQUE	NO DRIVER'S LICENSE	04/08/10					27.76		2.99	0.70				
14200112	T13-2008312	07/19/13	RAMOS, JOSE ANGEL	SPEEDING (EXCEED PRI)	07/26/13					40.00		3.00	1.00				
14200112	T13-2008312	07/19/13	YANARA, JOSE ANGEL	SPEEDING (EXCEED PRI)	06/29/13					10.40	25.00	9.78	0.26			12.50	70.00
14200112	T13-1005312	07/19/13	VASQUEZ, DANIEL	SAFETY SEAT CHILD FA	03/15/13					17.00		3.00			0.50	56.00	
14200112	T13-1005312	07/19/13	FIRST CITY LGAN, CIVIL	Case	07/19/13					17.00		3.00			0.50	56.00	
14200112	T08-2874312	07/19/13	PEPEZ, RAYMUNDO	EXPIRED REGISTRATION	06/25/02					3.12		2.59			0.24		
14200112	T08-2874312	07/19/13	PEPEZ, RAYMUNDO	SPEEDING (EXCEED PRI)	09/08/00					2.59		2.59					
14200112	T08-2874312	07/19/13	ALVAREZ, ENRIQUETA	SPEEDING (EXCEED PRI)	06/19/00					4.17		1.45					
14200112	T10-2544312	07/19/13	REPPENA, ANANDA M	FAIL MAINTAIN FINANC	06/19/00					40.00		3.00	1.00			50.10	
14200112	T13-2005312	07/19/13	WILLIAMS, D	NO SAFETY BELT	06/21/13					40.00		3.00	1.00			50.10	
14200112	T13-0649312	07/19/13	GARCIA, CARLEL	SPEEDING (EXCEED PRI)	02/18/13					6.07		0.46	0.15				
14200112	T13-0315312	07/19/13	PAMIREZ, LORY ANN	NO DRIVER'S LICENSE	01/19/13					40.00		3.00	1.00			66.00	
14200112	T13-0315312	07/19/13	PAMIREZ, LORY ANN	NO DRIVER'S LICENSE	01/19/13					-40.00		-3.00	-1.00			-66.00	
14200112	T13-0315312	07/19/13	PAMIREZ, LORY ANN	NO DRIVER'S LICENSE	01/19/13					40.00		3.00	1.00			65.50	
14200112	T13-2132312	07/19/13	CABREZAS, LAZARO	NO SAFETY BELT	06/17/13					40.00		3.00	1.00			50.00	
14200112	T13-2132312	07/19/13	CABREZAS, LAZARO	NO SAFETY BELT	06/17/13					-40.00		-3.00	-1.00			-50.00	
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19/13	CAUSTILLO, JOSE AN	SPEEDING (EXCEED PRI)	04/13/00					8.56		0.51	0.16				
14200112	T08-1539312	07/19															

U.S. JUSTICE OF THE, PEACE SYSTEM
Receipt Journal Report for Court 12 Part 2
Transactions for the Period 07/01/2013 thru 07/31/2013

311 C. OF INT. & EX. 3134
 Receipt Journal Report for Court 12 Part 2

ALL PAY Transactions for the Period 07/01/2013 thru 07/01/2013

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JUSTICE OF THE PEACE SYSTEM
Receipt Journal Report For Court 12 Part 2
Printed: 07/01/2011 09:07 AM

The Software Group, Inc.

Receiving: 1 Docket 1-1-1-1

[illegible]
$$X_{10} = 0$$

ALL P:V Transactions for the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	CONSL	CONSL1	FCNST.1	CRF	CSS	CYCA	DD	D15	DF3	DSC	FA	GR	ILF	IND	JCD	JCTF	JSF	LEM1	LEDC	ITF
18215312	T13-2196J12									5.00				2.00			4.00	4.00			2.00
18216312	T07-4157J12									3.18				0.51			2.84	2.84			2.27
18217312	T13-1409J12									1.00				2.00			4.00	4.00			2.00
18218312	T13-2508J12									5.00				2.00			4.00	4.00			2.00
18219312	T13-2115J12									5.00				2.00			4.00	4.00			2.00
18220312	T13-2115J12									5.00				2.00			4.00	4.00			2.00
18221312	T13-2115J12									1.25				0.49			1.00	1.00			0.50
18222312	T12-2288J12									1.25				0.50			1.00	1.00			0.50
18223312	T12-2288J12									5.00				2.00			4.00	4.00			2.00
18224312	T13-2235J12									10.00				1.49			2.99	2.99			1.50
18225312	CG13-137J12									5.00				2.00			4.00	4.00			2.00
18226312	T13-2119J12									5.00				2.00			4.00	4.00			2.00
18227312	T13-0355J12									5.00				2.00			4.00	4.00			2.00
18228312	T13-0203J12									5.00				2.00			4.00	4.00			2.00
18229312	CG13-138J12									5.00				2.00			4.00	4.00			2.00
18230312	CG13-139J12									5.00				2.00			4.00	4.00			2.00
18231312	T13-2053J12									2.73				1.10			2.18	2.18			3.04
18232312	CG13-140J12									5.00				2.00			4.00	4.00			2.00
18233312	T13-1482J12									5.00				2.00			4.00	4.00			2.00
18234312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18235312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18236312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18237312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18238312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18239312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18240312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18241312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18242312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18243312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18244312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18245312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18246312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18247312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18248312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18249312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18250312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18251312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18252312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18253312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18254312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18255312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18256312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18257312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18258312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18259312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18260312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18261312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18262312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18263312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18264312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18265312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18266312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18267312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18268312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18269312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18270312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18271312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18272312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18273312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18274312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18275312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18276312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18277312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18278312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18279312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18280312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18281312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18282312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18283312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18284312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18285312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18286312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18287312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18288312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18289312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18290312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18291312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18292312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18293312	T13-1825J12									5.00				2.00			4.00	4.00			2.00
18294312	T13-1825J12																				

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The Software Group, Inc.

ALL P/V Transactions For the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	CONSL	FOHST-1	CPF	CSS	CYCA	ED	DIS	IFS	DSC	FA	GR	IF	IND	JCD	JCTF	JSF	LEM	LECKE	LTJ
15272312-V	T13-1760312								1.00				0.41			0.40	0.80			2.40
15272312-V	T13-1760312								-1.00				-0.41			-0.80	-0.80			-2.40
15272312ADJ	T13-1760312								1.00				0.44			0.80	0.80			0.87
15273312	SC13-0573M													6.00						
15274312	T07-3049312								5.00				2.00			4.00	4.00			2.00
15275312-V	T13-1325312								-5.00				-2.00			-4.00	-4.00			2.00
15275312-V	T13-1325312								5.00				2.00			4.00	4.00			2.00
15275312ADJ	T13-1325312								5.00				2.00			4.00	4.00			2.00
15276312	FED13-1043M													6.00						3.40
15276312-V	T13-1807312								3.50				1.41			2.90	2.91			4.00
15276312-V	T13-1807312								-3.50				-1.41			-2.90	-2.91			4.00
15276312ADJ	T13-1807312								3.50				1.41			2.90	2.91			4.00
15276312	T13-2209312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2209312								5.00				2.00			4.00	4.00			2.00
15276312-V	T12-1623312								3.91				1.52			3.05	3.04			1.52
15276312-V	T12-1623312								-3.91				-1.52			-3.05	-3.04			-1.52
15276312ADJ	T12-1623312								3.91				1.52			3.05	3.04			1.52
15276312	T13-2277312								3.81				1.52			3.04	3.04			2.00
15276312	T13-2277312								3.81				1.52			3.04	3.04			2.00
15276312	T12-1730312								5.00				2.00			4.00	4.00			2.00
15276312	T12-1730312								5.00				2.00			4.00	4.00			2.00
15276312-V	T07-1576312								5.00				2.00			4.00	4.00			2.00
15276312-V	T07-1576312								5.00				2.00			4.00	4.00			2.00
15276312-V	T01-3454312								50.00				2.00			4.00	4.00			2.00
15276312-V	T01-3454312								-50.00				-2.00			-4.00	-4.00			2.00
15276312ADJ	T01-3454312								50.00				2.00			4.00	4.00			2.00
15276312	T13-2317312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2317312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2164312								5.00				2.00			4.00	4.00			2.00
15276312	FED13-0853M								5.00				2.00			4.00	4.00			2.00
15276312	T13-2109312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2109312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2029312								5.00				2.00			4.00	4.00			2.00
15276312	T07-4152312								5.00				2.00			4.00	4.00			2.00
15276312	T13-1338312								5.00				2.00			4.00	4.00			2.00
15276312	T13-1338312								5.00				2.00			4.00	4.00			2.00
15276312	T07-4930312								5.00				2.00			4.00	4.00			2.00
15276312	T13-1337312								5.00				2.00			4.00	4.00			2.00
15276312	FED13-1043M								5.00				2.00			4.00	4.00			2.00
15276312	T13-2159312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2161312								5.00				2.00			4.00	4.00			2.00
15276312	T04-6972312								5.00				2.00			4.00	4.00			2.00
15276312	T04-6972312								5.00				2.00			4.00	4.00			2.00
15276312	T13-2209312								2.46				0.98			1.97	1.97			0.99
15276312	T13-2209312								1.35				0.53			1.08	1.08			0.54
15276312	T13-1677312																			2.00
15276312-V	T13-1677312																			2.00
15276312ADJ	T13-1677312																			2.00
15276312ADJ	T13-1677312																			2.00
15276312ADJ	T13-1677312																			2.00
15276312	T13-2307312																			2.00
15276312	FED13-1043M																			2.00
15276312	T13-2276312																			2.00
15276312	T13-2276312																			2.00
15276312-V	T13-2323312																			2.00
15276312-V	T13-2323312																			2.00

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Receipt #	Decket #	COMST1	PCMSST	CP#	CS3	ANCA	DU	LS	IP3	ISC	FA	GR	IEF	IND	JCU	JCVT	JST	LEMI	LELA	LEOCE	ITF
1930-012A0J	T13-232312								5.00				2.00			4.00	4.00				2.00
19310312	T13-2325312								5.00				2.00			4.00	4.00				2.00
19311312-V	T13-2107312								5.00				2.00			4.00	4.00				2.00
19311312-V	T13-2107312								-5.00				-2.00			-4.00	-4.00				-2.00
19311312A0J	T13-2107312								5.00				2.00			4.00	4.00				2.00
19312312	T13-1638312								5.00				2.00			4.00	4.00				2.00
19313312	T08-1525312								5.00				2.00			4.00	4.00				2.00
19314312	T13-2257312								5.00				2.00			4.00	4.00				2.00
19315312	T13-2257312								5.00				2.00			4.00	4.00				2.00
19316312-V	T13-2165312								-5.00				-2.00			-4.00	-4.00				-2.00
19316312A0J	T13-2165312								5.00				2.00			4.00	4.00				2.00
19317312	T08-0614312								5.00				2.00			4.00	4.00				2.00
19318312	T12-1384312								5.00				2.00			4.00	4.00				2.00
19319312	T13-2350312								5.00				2.00			4.00	4.00				2.00
19320312	T13-2350312								5.00				2.00			4.00	4.00				2.00
19321312	T13-2262312								5.00				2.00			4.00	4.00				2.00
19322312	T13-2089312								5.00				2.00			4.00	4.00				2.00
19323312	T13-2054312								5.00				2.00			4.00	4.00				2.00
19324312	T13-2054312								4.50				0.50			1.20	1.19				0.01
19325312	T13-1631312								5.00				2.00			4.00	4.00				2.00
19325312	SC13-0593M								5.00				2.00			4.00	4.00				2.00
19326312	SC13-0593M								5.00				2.00			4.00	4.00				2.00
19327312	SC13-0603M								5.00				2.00			4.00	4.00				2.00
19328312	13-0120312								-5.00				-2.00			-4.00	-4.00				-2.00
19329312-V	T13-2360312								4.99				1.99			3.99	3.99				1.99
19329312A0J	T13-2360312								5.00				2.00			4.00	4.00				2.00
19330312	T13-4371312								5.00				2.00			4.00	4.00				2.00
19331312	T13-2253312								5.00				2.00			4.00	4.00				2.00
19332312	T13-2253312								2.09				0.09			1.66	1.66				0.83
19333312	13-0151312								5.00				2.00			4.00	4.00				2.00
19334312-V	13-0152312								5.00				2.00			4.00	4.00				2.00
19335312-V	13-0153312								5.00				2.00			4.00	4.00				2.00
19336312	FED13-1043M								5.00				2.00			4.00	4.00				2.00
19337312	T04-4404312								5.00				2.00			4.00	4.00				2.00
19338312	T13-2214312								5.00				2.00			4.00	4.00				2.00
19339312-V	T13-1855312								5.00				2.00			4.00	4.00				2.00
19339312-V	T13-1855312								5.00				2.00			4.00	4.00				2.00
19339312A0J	SC13-0523M								5.00				2.00			4.00	4.00				2.00
19340312-V	T13-2175312								5.00				2.00			4.00	4.00				2.00
19341312-V	T13-2175312								5.00				2.00			4.00	4.00				2.00
19341312-V	T13-2175312								5.00				2.00			4.00	4.00				2.00
19341312A0J	T13-2174312								5.00				2.00			4.00	4.00				2.00
19342312	FED13-0523M								5.00				2.00			4.00	4.00				2.00
19343312	T13-2356312								5.00				2.00			4.00	4.00				2.00
19344312	T11-2275312								5.00				2.00			4.00	4.00				2.00
19345312	CC13-1433M								5.00				2.00			4.00	4.00				2.00
19346312	CC13-1433M								5.00				2.00			4.00	4.00				2.00
19347312	T13-2784312								5.00				2.00			4.00	4.00				2.00
19348312	SC13-0643M								5.00				2.00			4.00	4.00				2.00
19349312	SC13-0643M								5.00				2.00			4.00	4.00				2.00
19350312	SC13-0643M								5.00				2.00			4.00	4.00				2.00
19351312	T13-1814312								5.00				2.00			4.00	4.00				2.00

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JUSTICE OF THE PEACE SYSTEM

Receipt Journal Report For Court 12 Part 3
ALL PIV Transactions For the Period 07/01/2013 thru 07/31/2013

The Software Group, Inc.

Receipt #	Docket #	MYF	REF	SEF	SJFC	SJFS	SO	STF	TFC	TP	MF	FCMST	1	MSO	WRITEX	Total
19028J12-V	T13-1826J12	-0.05			-0.16	3.24		-17.92	-1.80							-60.00
19028J12ADJ	T13-1826J12				0.16	3.17		17.65	1.77							60.00
19029J12	T13-1596J12	0.06			0.13	2.70		15.01	1.50							105.10
19030J12-V	T10-0055J12				-0.60	5.40		-30.00	-3.00							-198.00
19030J12-V	T10-0055J12				0.60	-5.40		30.00	3.00							198.00
19030J12ADJ	T10-0055J12	0.10			0.60	5.40		30.00	3.00							100.00
19031J12-V	T13-1890J12				-0.60	5.40		-30.00	-3.00							-100.00
19031J12-V	T13-1890J12				0.60	-5.40		30.00	3.00							100.00
19031J12ADJ	T13-1890J12	0.10			0.60	5.40		30.00	3.00							100.00
19032J12-V	T06-3949J12				-0.13	0.79		-6.99	-0.70							-34.00
19032J12-V	T06-3949J12				0.13	-0.79		6.99	0.70							34.00
19032J12ADJ	T06-3949J12	0.10			0.13	0.79		6.99	0.70							133.00
19033J12-V	T13-1937J12				-0.60	5.40		-30.00	-3.00							-133.00
19033J12-V	T13-1937J12				0.60	-5.40		30.00	3.00							133.00
19033J12ADJ	T13-1937J12	0.10			0.60	5.40		30.00	3.00							87.00
19034J12	T05-0256J12				0.60	5.40		30.00	3.00							31.00
19035J12-V	T13-1862J12				-0.60	5.40		-30.00	-3.00							-150.10
19035J12-V	T13-1862J12				0.60	-5.40		30.00	3.00							150.10
19037J12-V	T13-1667J12	0.10			-0.60	5.40		-30.00	-3.00							-100.10
19037J12-V	T13-1667J12				0.60	-5.40		30.00	3.00							100.10
19037J12ADJ	T13-1667J12	-0.10			-0.60	5.40		-30.00	-3.00							-226.00
19038J12	T07-2095J12	0.02			0.60	3.40		30.00	3.00							25.00
19038J12	T07-2095J12				0.11	0.48		5.18	0.55							52.25
19040J12-V	00-88				-0.60	5.40		-30.00	-3.00							-52.25
19040J12ADJ	00-88				0.60	-5.40		30.00	3.00							52.25
19041J12-V	T13-3016J12				-0.60	5.40		-30.00	-3.00							-276.00
19041J12ADJ	T13-3016J12				0.60	-5.40		30.00	3.00							276.00
19042J12	CC13-1753M	0.10			0.48	4.32		23.58	2.40							101.00
19043J12	T13-1408J12	0.07			0.69	4.32		4.69	0.47							100.00
19044J12	T13-0656J12	0.01			0.60	5.40		30.00	3.00							20.00
19045J12	FED13-093JM				0.12	0.71		6.31	0.63							161.00
19046J12	M07GP-1693B				0.30	2.70		6.40	0.64							10.00
19047J12	FED13-093JM				-0.30	-2.70		-6.40	-0.64							-20.00
19048J12	T05-1133J12	0.04			0.12	1.08		6.02	0.60							50.00
19049J12-V	T13-1846J12	-0.04			-0.30	-2.70		-6.02	-0.60							-50.00
19049J12ADJ	T13-1846J12				0.29	2.64		14.70	1.47							50.00
19050J12	T13-1911J12	0.10			0.60	5.40		30.00	3.00							130.10
19051J12	CC13-126JM				0.12	1.08		6.00	0.60							31.00
19052J12-V	T12-3062J12	0.01			0.12	1.08		6.00	0.60							20.00
19052J12-V	T12-3062J12	-0.01			-0.12	-1.08		-6.00	-0.60							-20.00
19053J12ADJ	T12-3062J12				0.60	5.40		30.00	3.00							100.00
19054J12	T06-2140J12				0.60	5.40		30.00	3.00							61.00
19055J12	T07-1628J12				0.60	5.40		30.00	3.00							182.10
19056J12-V	T09-3038J12	0.03			0.12	1.08		6.02	0.60							72.10
19056J12-V	T13-1686J12				0.12	1.08		6.02	0.60							72.10
19057J12-V	T13-1686J12	-0.03			-0.12	-1.08		-6.02	-0.60							-72.10
19058J12ADJ	T13-1686J12				0.13	1.17		6.47	0.64							10.00
19059J12	T13-1616J12				0.12	0.71		6.31	0.63							50.00
19059J12	T05-4313J12				0.12	0.71		6.31	0.63							50.00

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JUSTICE OF THE PEACE SYSTEM
Receipt Journal Report for Court 12 Part 3
All P.V. transactions for the period 07/01/2011 thru 07/31/2011

RECEIVED OF THE RECEIPT FOR CONTRIBUTION
 RECEIPT JOURNAL REPT FOR CONT 12 PART 3
 BY PAY TRANSACTIONS FOR THE PERIOD 07/01/2013 THRU 07/31/2013

Receipt Journal Report for 07/01/2013 thru 07/31/2013

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----- JUSTICE OF THE PEACE SYSTEM -----
Receipt Journal Report for Court 12 fact 3
11 8:00 Transactions for the period 07/01/2013 thru 07/13/2013

Midsize
The Software Group, Inc.

ALL P:V Transactions For the Period 07/01/2013 thru 07/31/2013

ALL P:V Transactions For the Period 07/01/2013 thru 07/31/2013

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The Software Group, Inc.

JUSTICE OF THE PEACE SYSTEM

Receipt Journal Report For Court 12 Part 3

ALL F.V Transactions for the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	HVE	REF	SCF	SJFC	SJFS	SG	STF	TFC	TP	MF	FCMST.I	WFSO	WRITEX	Total
19235J12	T13-2169J12	0.10			0.60	5.40		30.00	3.00						295.10
19236J12	T07-4157J12				0.18	2.15									40.00
19237J12	T13-1499J12	0.03			0.12	5.08		6.01	0.60	5.02					66.10
19238J12	T13-2209J12	0.10			0.60	5.40		30.00	3.00						151.10
19239J12-V	T13-2115J12	0.10			-0.60	5.40		30.00	3.00						150.10
19240J12	T13-2115J12	-0.10			-0.60	5.40		30.00	3.00						150.10
19241J12-V	T13-2228J12	0.02	0.10		0.15	1.34		7.50	0.75						25.00
19242J12-V	T12-2228J12	-0.02			-0.15	1.34		-7.50	-0.75						-25.00
19243J12ADJ	T12-2228J12	0.15			0.15	1.35		7.50	0.75						165.00
19244J12	T13-2233J12				0.60	5.40		30.00	3.00						165.00
19245J12	CG13-137J12				0.44	4.02									31.00
19246J12	T13-2119J12	0.10			0.60	5.40		30.00	3.00						50.00
19247J12	T10-0203J12				-0.60	5.40		30.00	-3.00						-50.00
19248J12	T10-0203J12	0.10			0.60	5.40		30.00	3.00						195.00
19249J12	CG13-138J12				0.60	5.40									31.00
19250J12	T13-2053J12	0.10			0.60	5.40		30.00	3.00						166.10
19251J12	CG13-140J12				0.33	2.56									31.00
19252J12	T11-1482J12	0.10			0.60	5.40		30.00	3.00						100.10
19253J12-V	T13-1825J12	0.10			-0.60	5.40									195.00
19254J12-V	T13-1825J12	-0.05			-0.34	3.03		16.79	1.66	13.79					67.00
19255J12	T13-1825J12	0.05			0.34	3.03		16.79	1.66	13.79					67.00
19256J12-V	T13-0044J12	0.05			-0.33	3.02		16.80	1.69	13.98					70.00
19257J12	T13-0044J12	-0.05			-0.33	3.02		16.80	1.69	13.98					70.00
19258J12ADJ	T13-0044J12				-0.33	3.02		16.80	1.68	14.00					70.00
19259J12ADJ	T13-0044J12				0.33	3.02		16.80	1.68	14.00					70.00
19260J12	T13-2098J12	0.10			0.60	5.40		30.00	3.00						100.10
19261J12	CG13-055J12		25.00												31.00
19262J12-V	T13-2186J12				-0.60	5.40									133.00
19263J12-V	T13-2186J12	0.10			0.60	5.40									-133.00
19264J12ADJ	T13-2186J12				0.15	1.44		30.00	3.00						133.00
19265J12	T05-3127J12	0.02			0.15	1.44		8.00	0.80				13.32		137.00
19266J12	T10-2713J12				0.60	5.40									40.00
19267J12	T13-2206J12				0.60	5.40		30.00	3.00						20.00
19268J12	FEDJ13-101J12				0.60	5.40		30.00	3.00						150.10
19269J12	T13-2169J12				0.60	5.40		30.00	3.00						31.00
19270J12	CG13-056J12	0.10			0.60	5.40									12.00
19271J12	T13-2254J12	0.10			0.60	5.40		30.00	3.00						110.10
19272J12	T13-1542J12	0.02			0.60	5.40		30.00	3.00						100.10
19273J12	T13-0960J12				0.60	5.40		3.39	0.33	6.92					25.00
19274J12-V	T13-0959J12				-0.60	5.40									-25.00
19275J12	T13-0959J12				0.60	5.40									25.00
19276J12ADJ	T13-0959J12				0.60	5.40									31.00
19277J12	CG13-141J12				0.60	5.40									165.00
19278J12	CG13-142J12				0.60	5.40									150.00
19279J12	T99-4698J12				0.60	5.40									270.00
19280J12	T11-1818J12V				0.60	5.40		3.00	3.00	25.00					

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Receipt Journal Report For Court 12 Part 3

ALL P-V Transactions For the Period 07/01/2013 thru 07/11/2013

Midnight

The Software Group, Inc.

Receipt #	Docket #	REF	SCF	SJCF	SJFS	SO	STF	TFV	TP	MF	FCMST.1	WF50	WPITEX	Total
1527312-V	T13-1780312	0.03		0.12	1.08		6.02	0.60						72.10
1527312-V	T13-1780312	-0.03		-0.12	-1.08		-6.02	-0.60						-72.10
1527312-ADJ	T13-1780312		0.10	0.13	1.17		6.47	0.64						72.10
1527312	SC13-057JM													26.00
1527312	T07-3049312													100.10
1527312-V	T13-1325312	0.10		0.60	5.40		30.00	3.00						100.10
1527312-V	T13-1325312	-0.10		-0.60	-5.40		-30.00	-3.00						100.10
1527312-ADJ	T13-1325312		0.10	0.60	5.40		30.00	3.00						133.10
1527312	T13-2255312													31.00
1527312	FED13-102JM													115.00
1527312-V	T13-1807312	0.43		0.43	3.79									115.00
1527312-V	T13-1807312	-0.43		-0.43	-3.79									115.00
1527312-ADJ	T13-1807312		0.10	0.43	3.79		10.00	3.00						154.10
1527312	T13-2262312													70.00
15280312-V	T13-1623312	0.45		0.45	4.10									70.00
15280312-V	T13-1623312	-0.45		-0.45	-4.10									70.00
15280312-ADJ	T13-1623312		0.07	0.45	4.10									133.00
15281312	T13-2277312	0.10		0.60	5.40		30.00	3.00						154.00
15281312	T13-2277312	-0.10		-0.60	-5.40		-30.00	-3.00						154.00
15281312	T13-2277312													100.00
15284312	T07-3576312													205.00
15284312-V	T01-3454312	0.10		0.60	3.40		30.00	3.00						110.10
15284312-V	T01-3454312	-0.10		-0.60	-3.40		-30.00	-3.00						110.10
15284312-ADJ	T01-3454312		0.10	0.60	3.40		30.00	3.00						133.10
15284312	T13-2317312													31.00
15284312	J13-0051312													205.00
15284312	T13-2164312													113.00
15284312	FED13-095JM													31.00
15284312	T13-2309312													205.00
15284312	T13-2309312													96.00
15284312	T07-4157312													31.00
15284312	T13-1338312													100.00
15284312	T13-1338312													160.10
15284312	T07-4930312													140.00
15284312	FED13-103JM													129.00
15284312	T13-2159312													31.00
15284312	T13-2159312													31.00
15284312	T04-607312													31.00
15284312	T13-2209312													31.00
15284312	T13-2209312													31.00
15284312	T13-2209312													31.00
15284312-V	T13-1677312	0.02		0.29	2.65		8.10	0.81						35.00
15284312-V	T13-1677312	-0.02		-0.29	-2.65		-8.10	-0.81						35.00
15284312-ADJ	T13-1677312		0.10	0.60	5.40		30.00	3.00						35.00
15284312-ADJ	T13-1677312	-0.10		-0.60	-5.40		-30.00	-3.00						35.00
15284312-ADJ	T13-1677312													20.00
15284312-ADJ	T13-1677312													31.00
15284312	T13-2307312													125.10
15284312	FED13-095JM													20.00
15284312	T13-2307312													131.00
15284312-V	T13-2323312	0.10		0.60	5.40									131.00
15284312-V	T13-2323312	-0.10		-0.60	-5.40									-131.00

X10-ag

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month July Year 2013
County Hidalgo Pct. 1 Place 2

Judge Jesus E. Morales

If new, date assumed office _____

Court Mailing Address 1902 Joe Stephens #302

City Weslaco, TX Zip 78596

Phone Number 956-968-0707

Fax Number 956-968-8827

Court's Public Email _____

Court's Website jo.morales@co.hidalgo.tx.us

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Irene I. Cardenas

Date 11-Sep-13 Phone Number 956-968-0707

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION
P O BOX 12066
AUSTIN, TX
78711-2066

PHONE: (512) 463-1625
FAX: (512) 936-2423

XII

CRIMINAL SECTION

Court		Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	Year	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
1. Total Cases Pending First of Month:		4467	1	2,949	13362	1540	118
a. Active Cases		2323	0	1,423	7618	615	77
b. Inactive Cases		2144	1	1,526	5744	925	41
2. New Cases Filed		165	0	39	295	11	0
3. Cases Reactivated		29	0	6	21	11	0
4. All Other Cases Added		0	0	0	0	0	0
5. Total Cases on Docket <i>(Sum of Lines 1a, 2, 3 & 4)</i>		2517	0	1468	7934	637	77
6. Dispositions Prior to Court Appearance or Trial:							
a. Uncontested Dispositions <i>(Disposed without appearance before a judge (CCP Art. 27.14))</i>		86	0	15	106	14	0
b. Dismissed by Prosecution		2	0	0	11	3	0
7. Dispositions at Trial:							
a. Convictions:							
1) Guilty Plea or Nolo Contendere		2	0	0	12	0	0
2) By the Court		0	0	0	0	0	0
3) By the Jury		0	0	0	0	0	0
b. Acquittals:							
1) By the Court		0	0	0	0	0	0
2) By the Jury		0	0	0	0	0	0
c. Dismissed by Prosecution		0	0	1	1	0	0
8. Compliance Dismissals:							
a. After Driver Safety Course (CCP, Art. 43.0511)		1					
b. After Deferred Disposition (CCP, Art. 43.051)		6	0	1	15	0	0
c. After Teen Court (CCP, Art. 43.052)		0	0	0	0	0	0
d. After Tobacco Awareness Course (HSC, Sec. 161.253)						0	
e. After Treatment for Chemical Dependency (CCP, Art. 43.053)					0	0	
f. After Proof of Financial Responsibility (TC, Sec. 601.193)		0					
g. All Other Transportation Code Dismissals		0	0	0	0	0	0
9. All Other Dispositions		9	0	8	27	9	0
10. Total Cases Disposed <i>(Sum of Lines 6, 7, 8 & 9)</i>		106	0	25	172	26	0
11. Cases Placed on Inactive Status		8	0	8	28	12	0
12. Total Cases Pending End of Month:		4526	1	2,963	13485	1525	118
a. Active Cases <i>(Equals Line 5 minus the sum of Lines 10 & 11)</i>		2403	0	1435	7734	599	77
b. Inactive Cases <i>(Equals Line 1b minus Line 3 plus Line 11)</i>		2123	1	1528	5751	926	41
13. Show Cause Hearings Held		0	0	0	0	0	0
14. Cases Appealed:							
a. After Trial		0	0	0	0	0	0
b. Without Trial		0	0	0	0	0	0

CIVIL SECTION

Court		Small Claims Suits	Forcible Entry & Detainer (Evictions)	Other Civil Suits
Month	Year			
1. Total Cases Pending First of Month:		1095	1054	1,115
a. Active Cases		904	794	958
b. Inactive Cases		191	260	157
2. New Cases Filed		14	17	23
3. Cases Reactivated		0	0	0
4. All Other Cases Added		0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)		918	811	981
DISPOSITIONS				
6. Default Judgments		1	0	8
7. Agreed Judgments		0	0	3
8. Trial/Hearing by Judge/Hearing Officer		3	11	3
9. Trial by Jury		0	0	0
10. Dismissed for Want of Prosecution		0	0	0
11. Non-suited or Dismissed by Plaintiff		0	0	0
12. All Other Dispositions		0	5	4
13. Total Cases Disposed (Sum of Lines 6 through 12)		4	16	18
14. Cases Placed on Inactive Status		0	0	0
15. Total Cases Pending End of Month:		1105	1055	1,120
a. Active Cases (Equals Line 5 minus the sum of Lines 13 & 14)		914	795	963
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 14)		191	260	157
16. Cases Appealed:				
After Trial		0	1	0
b. Without Trial		0	0	0

JUVENILE/MINOR ACTIVITY

Court		TOTAL
Month	Year	
1. Transportation Code Cases Filed		1
2. Non-Driving Alcoholic Beverage Code Cases Filed		0
3. Driving Under the Influence of Alcohol Cases Filed		0
4. Drug Paraphernalia Cases Filed (HSC, Ch. 481)		0
5. Tobacco Cases Filed (HSC, Sec. 161.252)		0
6. Failure to Attend School Cases Filed (Ed. Code, Sec. 25 094)		0
7. Education Code (Except Failure to Attend) Cases Filed		0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (Local Govt. Code, Sec. 341.905)		0
9. All Other Non-Traffic Fine-Only Cases Filed		5
10. Transfer to Juvenile Court:		0
a. Mandatory Transfer (Fam. Code, Sec. 51.08(b)(1))		0
b. Discretionary Transfer (Fam. Code, Sec. 51.08(b)(2))		0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (CCP, Art. 45.050(c)(1))		0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (CCP, Art. 45.050(c)(2))		0
13. Juvenile Statement Magistrate Warning:		0
a. Warnings Administered		0
b. Statements Certified (Fam. Code, Sec. 51.095)		0
14. Detention Hearings Held (Fam. Code, Sec. 54.01)		0
15. Orders for Non-Secure Custody Issued		0
16. Parent Contributing to Nonattendance Cases Filed (Ed. Code, Sec. 25.093)		0

X11-C

ADDITIONAL ACTIVITY

Court		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	Year		
1. Magistrate Warnings:			
a. Class C Misdemeanors		4	
b. Class A and B Misdemeanors		0	0
c. Felonies		0	0
			TOTAL
2. Arrest Warrants Issued:		a. Class C	46
Misdemeanors			
b. Class A and B Misdemeanors			3
c. Felonies			9
3. Capiases Pro Fine Issued			13
4. Search Warrants Issued			0
5. Warrants for Fire, Health and Code Inspections Filed (CCP, Art. 18.05)			0
6. Examining Trials Conducted			0
7. Emergency Mental Health Hearings Held			5
8. Magistrate's Orders for Emergency Protection Issued			0
9. Magistrate's Orders for Ignition Interlock Device Issued (CCP, Art. 17.441)			0
10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond			0
11. Driver's License Denial, Revocation or Suspension Hearings Held (TC Sec 521.300)			0
12. Handgun License Denial, Revocation or Suspension Hearings Held (Code, Sec. 411.180)		(Govt.)	0
13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)			0
14. Peace Bond Hearings Held			0
15. Inquests Conducted			0
16. Cases in Which Fine and Court Costs Satisfied by Community Service:			0
a. Partial Satisfaction			
b. Full Satisfaction			4
17. Cases in Which Fine and Court Costs Satisfied by Jail Credit			37
18. Cases in Which Fine and Court Costs Waived for Indigency			0
19. Amount of Fines and Court Costs Waived for Indigency			\$0
20. Fines, Court Costs and Other Amounts Collected:			
a. Kept by County			\$25,409
b. Remitted to State			\$19,199
c. Total			\$44,663

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2013

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2013

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of July 2013 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 82ND D.C.

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

deposits made with the County Treasurer, and 4.) total deposits posted to *alio*'s Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm*'s Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm*'s Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of July 2013 were \$44,996.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed receipts for the months in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 77 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Reports* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that 12 of the 21 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of July 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 4 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated

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deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by October 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

Enclosures

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: July-13

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED

(Receipt #s)

18956J12^A

through

19360J12^B

44996.50
\$ 41,827.15 ✓
X10-ai

(Control #s)

2639228^A

through

2639613^A

Sheriff's "D" Report

(Receipt #s)

19477J12

through

19500J12

LESS: COST ON DEPOSIT

620.20-334.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED

286.20 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

44662.50 X
\$ 41,493.15 X3, X11
44996.50
\$ 41,827.15
\$ (334.00) X4-a ✓
41

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

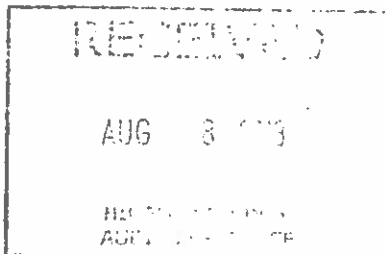
DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 41,827.15 B1 ✓	
Add: Previous Month's Bond Overtransfer	0	
Add: HCSO Monthly "D" Collections Report	\$ 3169.35 X9 ✓	
	44996.50 \$ 41,827.15 41	

PREPARED BY:

Jesus E. Morales

DATE: 8-6-13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.



Jesus E. Morales
JUSTICE OF THE PEACE

8-7-13
DATE

MC
9.17.13 9/22/13

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED July-13**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	Gl. Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.21		1200-351-10-062-000-0-000	14,047.00 - 12,869.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	198.52 - 136.18
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	741.27 697.65
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	227.98 213.44
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	970.63 988.45
Time Payment - at 40% OF \$25.00 (\$10.00)		LGC 133.101 (d)		1100-341-10-060-001-0-000	3160.97 381.50
Time Payment - at 10% OF \$25.00 (\$2.50)		LGC 133.101 (c)		1100-341-10-060-002-0-000	91.74 95.39
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	633.08 595.89
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissed Fee for Exp. DM., Exp. Ins. Cert., Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-062-000-0-000	344.90
Deferred Disposition		C.C.P. Art. 45.051	224.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	120.00		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	126.84 127.55
Traffic Fee (\$3)		TRC 542.403		1100-341-10-062-000-0-000	487.49 473.36
Child Safety (\$20-\$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	1.43
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	0.72
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.00
Operators and Chauffeurs License Fund (\$75)		TRC 601.192		1100-207-20-000-031-0-000	-
Time Payment - at 50% OF \$25.00 (\$12.50)		LGC 133.101 (b)		1100-207-20-000-005-0-000	458.71 476.90
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.82 4.02
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.062		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	49.39 54.30
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.075 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	9155.19 9,050.35
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	152.45 167.45
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.04 22.04
Correctional Management Institute of Texas Fund (\$5.00)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	2.74
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	300.00
State Traffic Fee- Subtitle C' (\$30)		TRC Sec 542.4031		1100-207-20-000-015-0-000	4704.24 4,532.89
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	912.88 850.70
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1198.43 1,114.48
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	422.49 391.37
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	14.11 11.51
Safety Seat Violation Fee (\$0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.18 0.03
Failure to Appear (\$20)		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	1102.84 1,049.29
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	818.47 69.28
Constable Fees:				1100-342-10-291-000-0-000	5092.52 5,100.56
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-008-0-000	54.35
Warrant Fees Out of County Service Fees (1) 1st Enforcement Agency		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-008-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	300.00	1100-341-10-060-001-0-000	1,340.00
Justice Court Filing Fee (\$25)		LGC 118.121/118.122	950.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118.121/118.122			
Transcript Fees (\$10)		LGC 118.121/118.123 (b)			
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document (\$1 1st pg., 25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl' pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc., Rule 544/CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

544,662.50

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City: PIHARR, TX
Hidalgo County, Texas

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JUSTICE OF THE PEACE

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**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13**

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 104 PC 12 23		1200-351-10-064-000-0-000	85.027.63
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	253.05
No Safety Belt 50% Fine (State Fine)		TRC 545 412 545 413		1100-207-20-000-028-0-000	99.97
Gross Weight 50% Fine (State Fine)		TRC Sec 621 500(g)		1100-207-20-000-013-0-000	174.02
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee (\$3)		CCP Art 102 017 (b)		1241-341-10-060-001-0-000	1774.48
Courthouse Security Fund JP (\$1)		CCP Art 102 017		1243-341-10-064-000-0-000	562.49
Justice Court Technology Fund (\$4)		CCP Art 102 0173		1242-341-10-060-000-0-000	2337.18
Time Payment - @ 40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% OF \$25.00 (\$2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		CCP Art 102 0172		1100-341-10-060-003-0-000	1180.99
Motor Vehicle Adm Fee (\$10-\$20)		TRC Sec 548 005, 521 026, 502 407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	210.90
Deferred Disposition		CCP Art 45 051	206.90		-
Administrative Fee - "Drivers Safety Course" (\$14)		CCP Art 45 051(f)	10.00		-
Support of Judiciary Fund (\$ 60)		LGC 133 103		1100-341-10-060-009-0-000	338.09
Traffic Fee (\$3)		TRC 342 403		1100-341-10-064-000-0-000	411.00
Child Safety (\$20-\$25)		CCP Art 102 014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		CCP Art 102 015		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		CCP Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50 ____\$1.50)		Govt Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @ 50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____\$ 25, ____\$ 50)		CCP Art 102 0174(m)		1100-207-20-000-007-0-000	7.25
Comprehensive Rehabilitation Fund (\$5)		CCP Art 102 042		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		CCP Art 102 019 (a) 2		1100-207-20-000-009-0-000	80.00
Consolidated Court Costs Fund (\$17)		CCP Art 102 019 (a) 5 166 113 102		1100-207-20-000-015-0-000	2321.62
Compensation Victims Of Crime Fund (____\$1 ____\$5 ____\$15 ____\$35)		CCP Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	240.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt Code Sec 56 001 (b)		1100-207-20-000-027-0-000	31.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art 102 075		1100-207-20-000-029-0-000	6.50
Indigent Legal Services Fee-JP (\$ 6)	56	Govt Code Sec 101 141(2)(B)		1100-207-20-000-004-0-000	136.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-015-0-000	1,870.00
Jury Service Fee (\$4)		CCP Art 102 0045		1100-207-20-000-053-0-000	2261.76
Support of Judiciary Fund (\$5.40)		LGC 133 103		1100-207-20-000-054-0-000	3016.44
Birth Certificate Fee (\$1.80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		CCP Art 45 051 (e-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund (\$2)		LGC 113 107 GC 102 023		1100-207-20-000-059-0-000	1046.98
Moving Violation Fee (\$0.10)		CCP Art 102 022 GC		1100-207-20-000-061-0-000	11.74
Safety Seat Violation Fee (\$0.15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES: STATE					
DPS (____\$1 ____\$5 ____\$35 ____\$50)		CCP Art 102 011		1100-207-20-000-019-0-000	2779.74
T A B C (____\$1 ____\$5 ____\$35 ____\$50)				1100-207-20-000-020-0-000	15.00
P K W L (____\$1 ____\$5 ____\$35 ____\$50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	102.46
Constable Fees:				1100-342-10-291-000-0-000	70.00
Precinct #1				1100-342-10-292-000-0-000	7,285.00
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	40.00
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		CCP Art 102 011 (a) 2 (A)		1100-207-10-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	1.20
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$0)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	275.00		-
Justice Court Filing Fee (\$25)		LGC 118 121/118 122	1,125.00		-
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118 121/118 122	-		-
Transcript Fees (\$10)		LGC 118 121/118 123 (b)	-		-
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	70.00		-
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	40.00		-
Issuing other Document (\$1 1st pg, 25 for each addtl pg)		LGC 118 121/118 123 (e)	45.00		-
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl pg)		LGC 118 121	-		-
Proable Cause Tow Hearing Fee (\$20)		LGC 101 141(a)(4)	-		-
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045(3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191 0045(3)(d)		1100-341-10-060-001-0-000	32.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045(b)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc - Rule 544/ CCP 102 004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 138,360.39

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*Receipts used to record jail report for the month of June 2013.

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Receipt #

Docket #

Date

Name

Offense Description

Off. Date

ABC

ABST

CMRTX

CMPTES

CCC

CFF

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CHSP

CHIT

CO

COH1

CC02

CR1867-13-2

CR1868-13-2

CR1869-13-2

CR1870-13-2

CR1871-13-2

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CR1873-13-2

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Receipt #	Docket #	Date	Name	Offense Description	Off Date	ABC	CMS	CHSP	CD	COM
31514322	CR3893-13-2	07/23/13	MARTINEZ, MARIORI	SPEEDING EXCEEDED FRI	07/04/13					
31515222	CR1049-13-2	07/23/13	PONTZ, CHARLOTTE	Civil Case	11/15/12					
31516222	CR192-13-2	07/23/13	PONTZ, CHARLOTTE	Civil Case	03/04/13					
31517222	CR506-13-2	07/23/13	PONTZ, CHARLOTTE	Civil Case	01/30/13					
31518222	CR2001-04-2	07/23/13	GOMEZ, JOSHUA FRI	FAIL TO DISPLAY LTRV	07/10/04					
31519222	CR164-13-2	07/23/13	PONTZ, CHARLOTTE	Civil Case	02/22/13					
31520222	CR3537-06-2	07/23/13	CANCHEL, ALANI JAVI	SPEEDING EXCEEDED FRI	04/30/06					
31521222	CR3103-11-2	07/23/13	VERA, AMALO	NO SAFETY BELT	06/02/11					
31522222	CR3103-11-2	07/23/13	VERA, AMALO	DISPLAY EXPIRED LICENSE	06/02/11					
31523222	CR3104-11-2	07/23/13	VERA, AMALO	LICENSE EXPIRED	06/02/11					
31524222	CR3152-13-2	07/23/13	GOIZALES, ZOLIO S	NO SAFETY BELT	07/23/11					
31525222	CR3542-11-2	07/23/13	MARIA MARTA GARZA	Small Claims	07/23/11					
31526222	CR489-13-2	07/23/13	O'NEILL, JOHANNA	NO DRIVER'S LICENSE	10/21/11					
31527222	CR0412-13-2	07/23/13	O'NEILL, JOHANNA	NO SAFETY BELT	03/05/02					
31528222	CR5614-03-2	07/23/13	POWELL, PAUL	NO SAFETY BELT	05/05/02					
31529222	CR5614-02-2	07/23/13	POWELL, PAUL	NO SAFETY BELT	09/05/02					
31530222	CR489-13-2	07/23/13	SILVEIRA MARIA PA	Small Claims	07/23/13					
31531222	CR489-13-2	07/23/13	SILVEIRA MARIA PA	SPEEDING EXCEEDED FRI	03/21/13					
31532222	CR489-13-2	07/23/13	SILVEIRA MARIA PA	FORCIBLE ENTRY DETAIL	03/21/13					
31533222	CR489-13-2	07/23/13	VILLENA, ANTONIO	FORCIBLE ENTRY DETAIL	07/24/13					
31534222	CR492-13-2	07/24/13	JOSE J TELGADO AU	FORCIBLE ENTRY DETAIL	07/24/13					
31535222	CR493-13-2	07/24/13	ENETERIA RAMIREZ	FORCIBLE ENTRY DETAIL	07/24/13					
31536222	CR493-13-2	07/24/13	ANANT BHARTIA C/O	FORCIBLE ENTRY DETAIL	07/10/13					
31537222	CR494-13-2	07/24/13	RAFAEL MARTINEZ	FORCIBLE ENTRY DETAIL	07/24/13					
31538222	CR6099-09-3	07/24/13	LUCELO ARELLI GONZ	CHANGED LAWE WHEN UN	05/13/13					
31539222	CR780-13-2	07/25/13	MEHMANIEZ, HIFAR	NO LIABILITY INSURANCE	03/09/03					
31540222	CR485-13-2	07/25/13	PEPITAS LEE, C/O	NO LIABILITY INSURANCE	03/09/03					
31541222	CR023-03-2	07/25/13	HIGUEL, RUGO	EXPIRED MOTOR VEHICLE	05/29/09					
31542222	CR1369-08-2	07/25/13	ROSA, MARCO GUILA	SPEEDING EXCEEDED FRI	10/12/11					
31543222	CR3076-13-2	07/25/13	KAMRIZ, ALEXAND J	SPEEDING EXCEEDED FRI	05/29/13					
31544222	CR0246-13-2	07/25/13	SAH HIGUEL, ELGAR	NO DRIVER'S LICENSE	01/15/12					
31545222	CR0247-13-2	07/25/13	SAH HIGUEL, ELGAR	UNSAFE SPEED - U	01/15/12					
31546222	CR0248-13-2	07/25/13	SAH HIGUEL, ELGAR	PASSED ON RIGHT SHO	01/15/12					
31547222	CR0876-11-2	07/26/13	BELLI, EVA AUGUSTO	SAFETY SEAT CHILD FA	02/09/11					
31548222	CR0878-11-2	07/26/13	BELLI, EVA AUGUSTO	NO DRIVER'S LICENSE	02/09/11					
31549222	CR0879-11-2	07/26/13	MARCOS, JOSE JES	NO DRIVER'S LICENSE	05/17/13					
31550222	CR0880-11-2	07/26/13	MARCOS, JOSE JES	NO DRIVER'S LICENSE	05/17/13					
31551222	CR4008-13-2	07/26/13	ESPANZA YUPIHUA E	NO SAFETY BELT	07/16/13					
31552222	CR4009-13-2	07/26/13	ESPANZA YUPIHUA E	NO SAFETY BELT	07/16/13					
31553222	CR3867-13-2	07/26/13	GOZALEZ, NATIVIA E	FAIL TO YIELD PCW IT	07/11/13					
31554222	CR1988-13-2	07/26/13	GOZALEZ, NATIVIA E	NO DRIVER'S LICENSE	07/16/13					
31555222	CR4930-10-2	07/26/13	BEJARTELES, PEPHO	DRIVING WHILE LICENSE	05/31/10					
31556222	CR4926-10-2	07/26/13	BEJARTELES, PEPHO	SPEEDING EXCEEDED FRI	05/31/10					
31557222	CR156-10-2	07/26/13	GOMEZ, JOSE NOEL	SPEEDING EXCEEDED FRI	10/30/10					
31558222	CR3766-13-2	07/26/13	SALLIVAN, MANUEL	SPEEDING EXCEEDED FRI	07/03/13					
31559222	CR497-13-2	07/26/13	SALLIVAN, MANUEL	FORCIBLE ENTRY DETAIL	07/26/13					
31560222	CR497-13-2	07/26/13	SALLIVAN, MANUEL	FORCIBLE ENTRY DETAIL	07/26/13					
31561222	CR3257-11-2	07/29/13	KUOZOS, RAFAEL JR	FAIL TO YIELD PCW IT	06/09/11					
31562222	CR377-13-2	07/29/13	REYNALDO MATA	Small Claims	05/29/13					

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The Software Group, Inc.

JUSTICE OF THE PEACE SYSTEM

JUSTICE OF THE PEACE SYSTEM
Receipt Journal Report For Court 12 Page 2
ALL P:V Transactions For the Period 07/01/2013 thru 07/31/2013

Receipt Journal Report for Court 22 Fall 4
All P;V Transactions for the Period 07/01/2013 thru 07/31/2013

6102-335-01

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Receipt #	Locker #	CONST2	COPY	CHF	CSS	CWA	LC	BD	EDP	LES	BSC	DTORF	FA	ILF	IND	JCD	JDEPT	JCT	JSF	LTH	MCN	MYF	P-3
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31127422	CR368-13-2									5.00				2.00				4.00	4.00	2.00			
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31132422	CR361-13-2									5.00				2.00				4.00	4.00	2.00			
31133422	CR362-13-2									5.00				2.00				4.00	4.00	2.00			
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Receipt #	Socket #	CONST2	COPY	CPF	CSS	CYCA	EC	ED	DCR	DPS	DSC	DTOREF	FA	ILF	IND	JCD	JCPT	JCTF	JJF	LYF	MCWF	MYF	PTS
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Receipt #	Docket #	CNVT2	COPY	CRF	CSS	CVCA	IC	DU	DGR	OPS	DSC	DTORF	FA	ILF	IND	JCU	JCPT	JCTF	JSF	ITF	MCW	W/F	P/V
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131247J22	CR1040-13-2									5.00				2.00				4.00	4.00	2.00			
131248J22	CR4200-08-2									5.00				2.00				4.00	4.00	2.00			
131249J22	C459-13-2									5.00				2.00				4.00	4.00	2.00			
131250J22	CR400-13-2									5.00				2.00				4.00	4.00	2.00			
131251J22	CR3151-12-2									5.00				2.00				4.00	4.00	2.00			
131252J22-V	CR3151-12-2									5.00				2.00				4.00	4.00	2.00			
131253J22A	CR3151-12-2									5.00				2.00				4.00	4.00	2.00			
131253J22A	CR3151-12-2									5.00				2.00				4.00	4.00	2.00			
131254J22	CR1963-04-2									5.00				2.00				4.00	4.00	2.00			
131255J22	C219-13-2									5.00				2.00				4.00	4.00	2.00			
131256J22	C219-13-2									5.00				2.00				4.00	4.00	2.00			
131256J22	C404-13-2									5.00				2.00				4.00	4.00	2.00			

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The Software Group, Inc.

JUSTICE OF THE PEACE SYSTEM

19 SEP 2013

ALL F;V Transactions For the period 07/01/2013 thru 07/31/2013

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Receipt # .....CONST .....COPY .....CFF .....CSS .....CVA .....CD .....DLP .....DPS .....DSE .....DREF .....FA .....ILF .....IND .....JCD .....JCTF .....JSE .....LTF .....MCNV .....MIF .....PVS
Socket # .....CONST .....COPY .....CFF .....CSS .....CVA .....CD .....DLP .....DPS .....DSE .....DREF .....FA .....ILF .....IND .....JCD .....JCTF .....JSE .....LTF .....MCNV .....MIF .....PVS

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C462-13-2	31-5713-2	6.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Receipt Journal Report For Court 23 Part 2
ALL PIV Transactions For the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	COMSTZ	COPY	CRF	CSS	CYCA	DC	ED	DDR	DPS	USC	DTOREF	EA	IDF	INU	JCD	JCPT	JCTF	JSF	LTF	MCMY	MYF	PVS
1	3125322A									5.00		0.10	5.00	2.00		6.25	2.00	4.00	4.00	2.00		-0.10	
2	3125322A									5.00				2.00				4.00	4.00	2.00			
3	3125322A					15.00								2.00				4.00	4.00	2.00			
4	3125322A													2.00				4.00	4.00	2.00			
5	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
6	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
7	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
8	3125322A									5.00				2.00	6.00			4.00	4.00	2.00			
9	3125322A									5.00				2.00				4.00	4.00	2.00			
10	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
11	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
12	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
13	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
14	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
15	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
16	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
17	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
18	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
19	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
20	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
21	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
22	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
23	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
24	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
25	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
26	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
27	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
28	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
29	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
30	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
31	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
32	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
33	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
34	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
35	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
36	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
37	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
38	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
39	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
40	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
41	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
42	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
43	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
44	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
45	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
46	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
47	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
48	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
49	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
50	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
51	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
52	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
53	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
54	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
55	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
56	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
57	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
58	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
59	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
60	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
61	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
62	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
63	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
64	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
65	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
66	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
67	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
68	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
69	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
70	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
71	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
72	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
73	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
74	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
75	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
76	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
77	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
78	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
79	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
80	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
81	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
82	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
83	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
84	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
85	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
86	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
87	3125322A									5.00				2.00				4.00	4.00	2.00		0.10	
88	3125322A																						

JUSTICE OF THE PEACE SYSTEM

Receipt Journal Report for Court 22 Part 2
ALL P-V Transactions for the Period 07/01/2013 thru 07/31/2013

Receipt Journal Report for Court 22 Part 2
ALL P-V Transactions for the Period 07/01/2013 thru 07/31/2013

The Software Group, Inc.

The Software Group, Inc.

Receipt #	Socket #	CONST2	CCPY	CHF	CSS	CNZA	EC	E6	D6P	UPS	BSC	UDREF	FA	IUF	IND	CD	JCPT	JCTF	JSE	LTF	MCW	MPV	P
11326322-V	CR3453-13-2									-5.00				-2.00				-4.00	-4.00	-2.00		-0.10	
11326322-V	CR3453-13-2									5.00				2.00				4.00	4.00	2.00		0.10	
11330422	CR3034-13-2									5.00				2.00				4.00	4.00	2.00		0.10	
11331322	CR2911-05-2									5.00								4.00	4.00	2.00			
11332322	CR26-13-2																						
11333322	CR49-13-2									5.00				2.00				4.00	4.00	2.00		0.10	
11334322	CR4064-10-2									5.00				2.00				4.00	4.00	2.00			
11335322-V	CR332-13-2									5.00				2.00				4.00	4.00	2.00			
11336322	CR332-13-2									5.00				2.00				4.00	4.00	2.00			
11337322	CR332-13-2									5.00				2.00				4.00	4.00	2.00			
11338322-V	CR2371-11-2									5.00				2.00				4.00	4.00	2.00			
11339322-V	CR371-11-2									5.00				2.00				4.00	4.00	2.00			
11340322	CR3535-13-2									5.00				2.00				4.00	4.00	2.00			
11341322	CR3535-13-2									5.00				2.00				4.00	4.00	2.00			
11342322	CR375-13-2									5.00				2.00				4.00	4.00	2.00			
11343322	CR376-13-2									5.00				2.00				4.00	4.00	2.00			
11344322	C477-13-2									5.00				2.00				4.00	4.00	2.00			
11345322	C478-13-2									5.00				2.00				4.00	4.00	2.00			
11346322	CR4507-13-2									5.00				2.00				4.00	4.00	2.00			
11347322	CR352-13-2									5.00				2.00				4.00	4.00	2.00			
11348322	CR4032-01-2									5.00				2.00				4.00	4.00	2.00			
11349322	CR4032-01-2									5.00				2.00				4.00	4.00	2.00			
11350322	CR4030-01-2									5.00				2.00				4.00	4.00	2.00			
11351322	CR4029-01-2									5.00				2.00				4.00	4.00	2.00			
11352322	CR41005-12-2									5.00				2.00				4.00	4.00	2.00			
11353322-V	CR41005-12-2									-5.00				-2.00				-4.00	-4.00	-2.00			
11353322-V	CR41005-12-2									5.00				2.00				4.00	4.00	2.00			
11353322A	CR41005-12-2									5.00				2.00				4.00	4.00	2.00			
11354322	CR3820-13-2									5.00				2.00				4.00	4.00	2.00			
11355322	CR3821-13-2									5.00				2.00				4.00	4.00	2.00			
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11357322	CR3378-10-2									5.00				2.00				4.00	4.00	2.00			
11358322	CR3374-10-2									5.00				2.00				4.00	4.00	2.00			
11359322	CR6040-08-2									5.00				2.00				4.00	4.00	2.00			
11360322	CR8141-07-2									5.00				2.00				4.00	4.00	2.00			
11361322	CR3519-13-2									5.00				2.00				4.00	4.00	2.00			
11362322-V	CR3560-13-2									5.00				2.00				4.00	4.00	2.00			
11363322-V	CR3560-13-2									5.00				2.00				4.00	4.00	2.00			
11364322	CR3280-13-2									5.00				2.00				4.00	4.00	2.00			
11365322	CR6847-13-2									5.00				2.00				4.00	4.00	2.00			
11366322-V	CR3702-13-2									5.00				2.00				4.00	4.00	2.00			
11366322A	CR3702-13-2									-5.00				-2.00				-4.00	-4.00	-2.00			
11366322	CR3702-13-2									5.00				2.00				4.00	4.00	2.00			
11367322	CR2637-13-2									5.00				2.00				4.00	4.00	2.00			
11367322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
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11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
11370322	CR3824-13-2									5.00				2.00				4.00	4.00	2.00			
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11370322	CR3824-13-2																						

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ALL P/V Transactions for the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	CONF	CRF	CSS	CYCA	LC	ED	BLR	DFS	USC	ITOREF	FA	ILF	IND	JCD	JCFT	JCTF	J3F	LTF	NCW	MPF	EV3
3137122	CR3028-13-2								5.00				2.00				4.00	4.00	2.00			
3137222	CR3029-13-2								5.00				2.00				4.00	4.00	2.00			
3137322	CR3030-13-2								5.00				2.00				4.00	4.00	2.00			
3137422	CR3031-13-2								5.00				2.00				4.00	4.00	2.00			
3137522	CR3032-13-2								5.00				2.00				4.00	4.00	2.00			
3137622	CR3033-13-2								5.00				2.00				4.00	4.00	2.00			
3137722	CR3034-13-2								5.00				2.00				4.00	4.00	2.00			
3137822	CR3035-13-2								5.00				2.00				4.00	4.00	2.00			
3137922	CR3036-13-2								5.00				2.00				4.00	4.00	2.00			
3138022	CR3037-13-2								5.00				2.00				4.00	4.00	2.00			
3138122	CR3038-13-2								5.00				2.00				4.00	4.00	2.00			
3138222	CR3039-13-2								5.00				2.00				4.00	4.00	2.00			
3138322	CR3040-13-2								5.00				2.00				4.00	4.00	2.00			
3138422	CR3041-13-2								5.00				2.00				4.00	4.00	2.00			
3138522	CR3042-13-2								5.00				2.00				4.00	4.00	2.00			
3138622	CR3043-06-2								5.00				2.00				4.00	4.00	2.00			
3138722	CR3044-13-2								5.00				2.00				4.00	4.00	2.00			
3138822	CR3045-13-2								5.00				2.00				4.00	4.00	2.00			
3138922	CR3046-13-2								5.00				2.00				4.00	4.00	2.00			
3139022	CR3047-13-2								5.00				2.00				4.00	4.00	2.00			
3139122	CR3048-13-2								5.00				2.00				4.00	4.00	2.00			
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3139322	CR3050-13-2								5.00				2.00				4.00	4.00	2.00			
3139422	CR3051-13-2								5.00				2.00				4.00	4.00	2.00			
3139522	CR3052-13-2								5.00				2.00				4.00	4.00	2.00			
3139622	CR3053-13-2								5.00				2.00				4.00	4.00	2.00			
3139722	CR3054-13-2								5.00				2.00				4.00	4.00	2.00			
3139822	CR3055-13-2								5.00				2.00				4.00	4.00	2.00			
3139922	CR3056-13-2								5.00				2.00				4.00	4.00	2.00			
3140022	CR3057-13-2								5.00				2.00				4.00	4.00	2.00			
3140122	CR3058-13-2								5.00				2.00				4.00	4.00	2.00			
3140222	CR3059-13-2								5.00				2.00				4.00	4.00	2.00			
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3140422	CR3061-13-2								5.00				2.00				4.00	4.00	2.00			
3140522	CR3062-13-2								5.00				2.00				4.00	4.00	2.00			
3140622	CR3063-13-2								5.00				2.00				4.00	4.00	2.00			
3140722	CR3064-13-2								5.00				2.00				4.00	4.00	2.00			
3140822	CR3065-13-2								5.00				2.00				4.00	4.00	2.00			
3140922	CR3066-13-2								5.00				2.00				4.00	4.00	2.00			
3141022	CR3067-13-2								5.00				2.00				4.00	4.00	2.00			
3141122	CR3068-13-2								5.00				2.00				4.00	4.00	2.00			
3141222	CR3069-13-2								5.00				2.00				4.00	4.00	2.00			
3141322	CR3070-13-2								5.00				2.00				4.00	4.00	2.00			
3141422	CR3071-13-2								5.00				2.00				4.00	4.00	2.00			
3141522	CR3072-13-2								5.00				2.00				4.00	4.00	2.00			
3141622	CR3073-13-2								5.00				2.00				4.00	4.00	2.00			
3141722	CR3074-13-2								5.00				2.00				4.00	4.00	2.00			
3141822	CR3075-13-2								5.00				2.00				4.00	4.00	2.00			
3141922	CR3076-13-2								5.00				2.00				4.00	4.00	2.00			
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3142222	CR3079-13-2								5.00				2.00				4.00	4.00	2.00			
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3142422	CR3081-13-2								5.00				2.00				4.00	4.00	2.00			
3142522	CR3082-13-2								5.00				2.00				4.00	4.00	2.00			
3142622	CR3083-13-2								5.00				2.00				4.00	4.00	2.00			
3142722	CR3084-13-2								5.00				2.00				4.00	4.00	2.00			
3142822	CR3085-13-2								5.00				2.00				4.00	4.00	2.00			
3142922	CR3086-13-2								5.00				2.00				4.00	4.00	2.00			
3143022	CR3087-13-2								5.00				2.00				4.00	4.00	2.00			
3143122	CR3088-13-2								5.00				2.00				4.00	4.00	2.00			
3143222	CR3089-13-2								5.00				2.00				4.00	4.00	2.00			
3143322	CR3090-13-2								5.00				2.00				4.00	4.00	2.00			
3143422	CR3091-13-2								5.00				2.00				4.00	4.00	2.00			
3143522	CR3092-13-2								5.00				2.00				4.00	4.00	2.00			
3143622	CR3093-13-2								5.00				2.00				4.00	4.00	2.00			
3143722	CR3094-13-2								5.00				2.00				4.00	4.00	2.00			
3143822	CR3095-13-2								5.00				2.00				4.00	4.00	2.00			
3143922	CR3096-13-2								5.00				2.00				4.00	4.00	2.00			
3144022	CR3097-13-2								5.00				2.00				4.00	4.00	2.00			
3144122	CR3098-13-2								5.00				2.00				4.00	4.00	2.00			
3144222	CR3099-13-2								5.00				2.00				4.00	4.00	2.00			
3144322	CR3100-13-2								5.00				2.00				4.00	4.00	2.00			
3144422	CR3101-13-2								5.00				2.00				4.00	4.00	2.00			
3144522	CR3102-13-2								5.00				2.00				4.00	4.00	2.00			
3144622	CR3103-13-2								5.00				2.00				4.00	4.00	2.00			
3144722	CR3104-13-2								5.00				2.00				4.00	4.00	2.00			
3144822	CR3105-13-2								5.00				2.00				4.00	4.00				

Receipt #	Docket #	COPY	CRF	CSS	EVCA	LC	ED	LDR	EPS	ISC	STORER	FA	ILF	IND	JCD	JCTF	JCF	ITF	NCW	MY	ITS
3140422	CR3857-13-2								5.00				2.00			4.00	4.00	2.00			
3141022	CR3858-13-2								5.00				2.00			4.00	4.00	2.00			
3142222	CR3860-13-2								5.00				2.00			4.00	4.00	2.00			
3142322	CR3864-13-2								5.00				2.00			4.00	4.00	2.00			
3142422	CR3870-13-2								5.00				2.00			4.00	4.00	2.00			
3142522	CR3872-13-2								5.00				2.00			4.00	4.00	2.00			
3142622	CR3877-13-2								5.00				2.00			4.00	4.00	2.00			
3142722	CR3880-13-2								5.00				2.00			4.00	4.00	2.00			
3142822	CR3882-13-2								5.00				2.00			4.00	4.00	2.00			
3142922	CR3883-13-2								5.00				2.00			4.00	4.00	2.00			
3143022	CR3886-13-2								5.00				2.00			4.00	4.00	2.00			
3143122	CR3887-13-2								5.00				2.00			4.00	4.00	2.00			
3143222	CR3888-13-2								5.00				2.00			4.00	4.00	2.00			
3143322	CR3889-13-2								5.00				2.00			4.00	4.00	2.00			
3143422	CR3890-13-2								5.00				2.00			4.00	4.00	2.00			
3143522	CR3891-13-2								5.00				2.00			4.00	4.00	2.00			
3143622	CR3892-13-2								5.00				2.00			4.00	4.00	2.00			
3143722	CR3893-13-2								5.00				2.00			4.00	4.00	2.00			
3143822	CR3894-13-2								5.00				2.00			4.00	4.00	2.00			
3143922	CR3896-13-2								5.00				2.00			4.00	4.00	2.00			
3144022	CR3898-13-2								5.00				2.00			4.00	4.00	2.00			
3144122	CR3901-13-2								5.00				2.00			4.00	4.00	2.00			
3144222	CR3903-13-2								5.00				2.00			4.00	4.00	2.00			
3144322	CR3906-13-2								5.00				2.00			4.00	4.00	2.00			
3144422	CR3907-13-2								5.00				2.00			4.00	4.00	2.00			
3144522	CR3908-13-2								5.00				2.00			4.00	4.00	2.00			
3144622	CR3910-13-2								5.00				2.00			4.00	4.00	2.00			
3144722	CR3911-13-2								5.00				2.00			4.00	4.00	2.00			
3144822	CR3912-13-2								5.00				2.00			4.00	4.00	2.00			
3144922	CR3913-13-2								5.00				2.00			4.00	4.00	2.00			
3145022	CR3914-13-2								5.00				2.00			4.00	4.00	2.00			
3145122	CR3915-13-2								5.00				2.00			4.00	4.00	2.00			
3145222	CR3916-13-2								5.00				2.00			4.00	4.00	2.00			
3145322	CR3917-13-2								5.00				2.00			4.00	4.00	2.00			
3145422	CR3918-13-2								5.00				2.00			4.00	4.00	2.00			
3145522	CR3919-13-2								5.00				2.00			4.00	4.00	2.00			
3145622	CR3920-13-2								5.00				2.00			4.00	4.00	2.00			
3145722	CR3921-13-2								5.00				2.00			4.00	4.00	2.00			
3145822	CR3922-13-2								5.00				2.00			4.00	4.00	2.00			
3145922	CR3923-13-2								5.00				2.00			4.00	4.00	2.00			
3146022	CR3924-13-2								5.00				2.00			4.00	4.00	2.00			
3146122	CR3925-13-2								5.00				2.00			4.00	4.00	2.00			
3146222	CR3926-13-2								5.00				2.00			4.00	4.00	2.00			
3146322	CR3927-13-2								5.00				2.00			4.00	4.00	2.00			
3146422	CR3928-13-2								5.00				2.00			4.00	4.00	2.00			
3146522	CR3929-13-2								5.00				2.00			4.00	4.00	2.00			
3146622	CR3930-13-2								5.00				2.00			4.00	4.00	2.00			
3146722	CR3931-13-2								5.00				2.00			4.00	4.00	2.00			
3146822	CR3932-13-2								5.00				2.00			4.00	4.00	2.00			
3146922	CR3933-13-2								5.00				2.00			4.00	4.00	2.00			
3147022	CR3934-13-2								5.00				2.00			4.00	4.00	2.00			

76.00

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Receipt #	Docket #	COUS2	COPY	CMF	CS3	CVCA	LC	ED	IDR	EPS	ESC	DTORF	FA	IF	IND	JCD	JCPT	JCTF	JF	LT	HCW	MYF	EVG
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31515J22	CR1049-12-2																						
31516J22	CR192-13-2																						
31517J22	CR090-13-2																						
31518J22	CR3201-04-2									5.00								4.00		2.00			
31519J22	CR609-13-2									5.00								4.00	4.00	2.00			
31520J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31521J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31522J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31523J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31524J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31525J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31526J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31527J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31528J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31529J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31530J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31531J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31532J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31533J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31534J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31535J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31536J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31537J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31538J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31539J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31540J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31541J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31542J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31543J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31544J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31545J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31546J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31547J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31548J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31549J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31550J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31551J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31552J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31553J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31554J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31555J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31556J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31557J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31558J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31559J22	CR3108-11-2									5.00								4.00	4.00	2.00			
31560J22	CR3108-11-2									5.00								4.00	4.00	2.00			

X10-2

Receipt #	Doclet #.....	CONST2	COPY	CRF	CSS	CNCA	DC	DD	DDR	UPS	LSC	DTREF	FA	ILF	IND	JCU	JCP7	JCTF	JSTF	LTF	RVF	PVS
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31562J22	CR4053-13-2									5.00				2.00			4.00	4.00	2.00			
31563J22	CR4055-13-2									5.00				2.00			4.00	4.00	2.00			
31564J22	CR4059-13-2									5.00				2.00			4.00	4.00	2.00			
31565J22	CR4061-13-2									5.00				2.00			4.00	4.00	2.00			
31566J22	CR4063-13-2									5.00				2.00			4.00	4.00	2.00			
31567J22	CR4065-13-2									5.00				2.00			4.00	4.00	2.00			
31568J22	CR4067-13-2									5.00				2.00			4.00	4.00	2.00			
31569J22	CR4069-13-2									5.00				2.00			4.00	4.00	2.00			
31570J22	CR4071-13-2									5.00				2.00			4.00	4.00	2.00			
31571J22	CR4073-13-2									5.00				2.00			4.00	4.00	2.00			
31572J22	CR4075-13-2									5.00				2.00			4.00	4.00	2.00			
31573J22	CR4077-13-2									5.00				2.00			4.00	4.00	2.00			
31574J22	CR4079-13-2									5.00				2.00			4.00	4.00	2.00			
31575J22	CR4081-13-2									5.00				2.00			4.00	4.00	2.00			
31576J22	CR4083-13-2									5.00				2.00			4.00	4.00	2.00			
31577J22	CR4085-13-2									5.00				2.00			4.00	4.00	2.00			
31578J22	CR4087-13-2									5.00				2.00			4.00	4.00	2.00			
31579J22	CR4089-13-2									5.00				2.00			4.00	4.00	2.00			
31580J22	CR4091-13-2									5.00				2.00			4.00	4.00	2.00			
31581J22	CR4093-13-2									5.00				2.00			4.00	4.00	2.00			
31582J22	CR4095-13-2									5.00				2.00			4.00	4.00	2.00			
31583J22	CR4097-13-2									5.00				2.00			4.00	4.00	2.00			
31584J22	CR4099-13-2									5.00				2.00			4.00	4.00	2.00			
31585J22	CR4101-13-2									5.00				2.00			4.00	4.00	2.00			
31586J22	CR4103-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4105-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4107-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4109-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4111-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4113-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4115-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4117-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4119-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4121-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4123-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4125-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4127-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4129-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4131-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4133-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4135-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4137-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4139-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4141-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4143-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4145-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4147-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4149-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4151-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4153-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4155-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4157-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4159-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4161-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4163-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4165-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4167-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4169-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4171-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4173-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4175-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4177-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4179-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4181-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4183-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4185-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4187-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4189-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4191-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4193-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4195-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4197-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4199-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4201-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4203-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4205-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4207-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4209-13-2									5.00				2.00			4.00	4.00	2.00			
31587J22	CR4211-13-2									5.00				2.00			4.00	4.00.				

Hidalgo
The Software Group, Inc.

Receipt #	Docket #	COPY	CHP	CSS	CVCA	DC	DU	DLR	UPS	ISC	STOREF	EA	ILF	IND	JCD	JCKT	JCT	JEF	LEF	MCN	MTF
31612522	CR4083-13-2								5.00				2.00				4.00	4.00	2.00		
31613J22	CR4085-13-2								5.00				2.00				4.00	4.00	2.00		
31614J22	CR4093-13-2								5.00				2.00				4.00	4.00	2.00		
31615J22	CR4095-13-2								5.00				2.00				4.00	4.00	2.00		
31616J22	CR4096-13-2								5.00				2.00				4.00	4.00	2.00		
31617J22	CR4102-13-2								5.00				2.00				4.00	4.00	2.00		
31618J22	CR4103-13-2								5.00				2.00				4.00	4.00	2.00		
31619J22	CR4104-13-2								5.00				2.00				4.00	4.00	2.00		
31620J22	CR4105-13-2								5.00				2.00				4.00	4.00	2.00		
31621J22	CR4107-13-2								5.00				2.00				4.00	4.00	2.00		
31622J22	CR4109-13-2								5.00				2.00				4.00	4.00	2.00		
31623J22	CR4110-13-2								5.00				2.00				4.00	4.00	2.00		
31624J22	CR4111-13-2								5.00				2.00				4.00	4.00	2.00		
31625J22	CR4112-13-2								5.00				2.00				4.00	4.00	2.00		
31626J22	CR4113-13-2								5.00				2.00				4.00	4.00	2.00		
31627J22	CR4115-13-2								5.00				2.00				4.00	4.00	2.00		
31628J22	CR4116-13-2								5.00				2.00				4.00	4.00	2.00		
31629J22	CR4117-13-2								5.00				2.00				4.00	4.00	2.00		
31630J22	CR4118-13-2								5.00				2.00				4.00	4.00	2.00		
31631J22	CR4119-13-2								5.00				2.00				4.00	4.00	2.00		
31632J22	CR4120-13-2								5.00				2.00				4.00	4.00	2.00		
31633J22	CR4121-13-2								5.00				2.00				4.00	4.00	2.00		
31634J22	CR4122-13-2								5.00				2.00				4.00	4.00	2.00		
31635J22	CR4123-13-2								5.00				2.00				4.00	4.00	2.00		
31636J22	CR4125-13-2								5.00				2.00				4.00	4.00	2.00		
31637J22	CR4126-13-2								5.00				2.00				4.00	4.00	2.00		
31638J22	CR4127-13-2								5.00				2.00				4.00	4.00	2.00		
31639J22	CR4128-13-2								5.00				2.00				4.00	4.00	2.00		
31640J22	CR4129-13-2								5.00				2.00				4.00	4.00	2.00		
31641J22	CR4130-13-2								5.00				2.00				4.00	4.00	2.00		
31642J22	CR4131-13-2								5.00				2.00				4.00	4.00	2.00		
31643J22	CR4132-13-2								5.00				2.00				4.00	4.00	2.00		
31644J22	CR4133-13-2								5.00				2.00				4.00	4.00	2.00		
31645J22	CR4134-13-2								5.00				2.00				4.00	4.00	2.00		
31646J22	CR4135-13-2								5.00				2.00				4.00	4.00	2.00		
31647J22	CR4136-13-2								5.00				2.00				4.00	4.00	2.00		
31648J22	CR4137-13-2								5.00				2.00				4.00	4.00	2.00		
31649J22	CR4138-13-2								5.00				2.00				4.00	4.00	2.00		
31650J22	CR4139-13-2								5.00				2.00				4.00	4.00	2.00		
31651J22	CR4140-13-2								5.00				2.00				4.00	4.00	2.00		
31652J22	CR4141-13-2								5.00				2.00				4.00	4.00	2.00		
31653J22	CR4142-13-2								5.00				2.00				4.00	4.00	2.00		
31654J22	CR4143-13-2								5.00				2.00				4.00	4.00	2.00		
31655J22	CR4144-13-2								5.00				2.00				4.00	4.00	2.00		
31656J22	CR4145-13-2								5.00				2.00				4.00	4.00	2.00		
31657J22	CR4146-13-2								5.00				2.00				4.00	4.00	2.00		
31658J22	CR4147-13-2								5.00				2.00				4.00	4.00	2.00		
31659J22	CR4148-13-2								5.00				2.00				4.00	4.00	2.00		
31660J22	CR4149-13-2								5.00				2.00				4.00	4.00	2.00		
31661J22	CR4150-13-2								5.00				2.00				4.00	4.00	2.00		
31662J22	CR4151-13-2								5.00				2.00				4.00	4.00	2.00		
31663J22	CR4152-13-2								5.00				2.00				4.00	4.00	2.00		
31664J22	CR4153-13-2								5.00				2.00				4.00	4.00	2.00		
31665J22	CR4154-13-2								5.00				2.00				4.00	4.00	2.00		
31666J22	CR4155-13-2								5.00				2.00				4.00	4.00	2.00		
31667J22	CR4156-13-2								5.00				2.00				4.00	4.00	2.00		
31668J22	CR4157-13-2								5.00				2.00				4.00	4.00	2.00		
31669J22	CR4158-13-2								5.00				2.00				4.00	4.00	2.00		
31670J22	CR4159-13-2								5.00				2.00				4.00	4.00	2.00		
31671J22	CR4160-13-2								5.00				2.00				4.00	4.00	2.00		
31672J22	CR4161-13-2								5.00				2.00				4.00	4.00	2.00		
31673J22	CR4162-13-2								5.00				2.00				4.00	4.00	2.00		
31674J22	CR4163-13-2								5.00				2.00				4.00	4.00	2.00		
31675J22	CR4164-13-2								5.00				2.00				4.00	4.00	2.00		
31676J22	CR4165-13-2								5.00				2.00				4.00	4.00	2.00		
31677J22	CR4166-13-2								5.00				2.00				4.00	4.00	2.00		
31678J22	CR4167-13-2								5.00				2.00				4.00	4.00	2.00		
31679J22	CR4168-13-2								5.00				2.00				4.00	4.00	2.00		
31680J22	CR4169-13-2								5.00				2.00				4.00	4.00	2.00		
31681J22	CR4170-13-2								5.00				2.00				4.00	4.00	2.00		
31682J22	CR4171-13-2								5.00				2.00				4.00	4.00	2.00		
31683J22	CR4172-13-2								5.00				2.00				4.00	4.00	2.00		
31684J22	CR4173-13-2								5.00				2.00				4.00	4.00	2.00		
31685J22	CR4174-13-2								5.00				2.00				4.00	4.00	2.00		
31686J22	CR4175-13-2								5.00				2.00				4.00	4.00	2.00		
31687J22	CR4176-13-2								5.00				2.00				4.00	4.00	2.00		
31688J22	CR4177-13-2								5.00				2.00				4.00	4.00	2.00		
31689J22	CR4178-13-2								5.00				2.00				4.00	4.00	2.00		
31690J22	CR4179-13-2								5.00				2.00				4.00	4.00	2.00		
31691J22	CR4180-13-2								5.00				2.00				4.00	4.00	2.00		
31692J22	CR4181-13-2								5.00				2.00				4.00	4.00	2.00		
31693J22	CR4182-13-2								5.00				2.00				4.00	4.00	2.00		
31694J22	CR4183-13-2								5.00				2.00				4.00	4.00	2.00		
31695J22	CR4184-13-2								5.00				2.00				4.00	4.00	2.00		
31696J22	CR4185-13-2								5.00				2.00				4.00	4.00	2.00		
31697J22	CR4186-13-2								5.00				2.00				4.00	4.00	2.00		
31698J22	CR4187-13-2								5.00				2.00				4.00	4.00	2.00		
31699J22	CR4188-13-2								5.00				2.00								

X10- AC

The Software Group, Inc. Receipt Journal Report for Court 22 Part 3 ALL P:V Transactions for the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	SCF	SJFC	SJFS	SD	STF	TFC	TFW	TMF	TXFI	MPREC22	WRITEX	MPITPOSS	Total
3105322A	CR6799-13-2	0.60	5.40			30.00	3.00							133.00
3105322A	CR6520-13-2	0.60	5.40			30.00	3.00							133.00
3105322A	CR6520-13-2	-0.60	-5.40			30.00	3.00							150.10
3105322A	CR6520-13-2	0.60	5.40			30.00	3.00							150.10
3105322A	CR6748-02-2	0.60	5.40			30.00	3.00							180.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							125.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							101.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							205.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							169.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							104.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							5.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							205.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							205.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							146.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							123.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							303.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							67.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							67.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							234.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							145.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							181.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							101.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							175.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							303.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							31.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							200.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							5.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							204.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							133.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							133.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							190.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							200.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							-200.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							200.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							175.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							100.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							-100.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							100.10
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							120.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							574.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							154.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							567.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00
3105322A	CR6771-13-2	0.60	5.40			30.00	3.00							217.00

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J U S T I C E O F T H E P E A C E S Y S T E M

Receipt Journal Report For Court 22 Part 3
All P/V Transactions For the Period 07/01/2013 thru 07/31/2013

Midaqo
The Software Group, Inc.

Receipt #	Docet #	SCF	SJC	SJS	SO	STF	TFC	TFM	TIF	WRETC22	WRITPOS5	Total
31115J22	CR3611-13-2	0.60	5.40	5.40								217.00
31116J22	CR3646-13-2	0.60	5.40	5.40								567.00
31117J22	CR3648-13-2	0.60	5.40	5.40								217.00
31118J22	CR3651-13-2	0.60	5.40	5.40								217.00
31119J22	CR3665-13-2	0.60	5.40	5.40								217.00
31120J22	CR3667-13-2	0.60	5.40	5.40								217.00
31121J22	CR3668-13-2	0.60	5.40	5.40								217.00
31122J22	CR3694-13-2	0.60	5.40	5.40								217.00
31123J22	CR3695-13-2	0.60	5.40	5.40								217.00
31124J22	CR3698-13-2	0.60	5.40	5.40								217.00
31125J22	CR3699-13-2	0.60	5.40	5.40								217.00
31126J22	CR3695-13-2	0.60	5.40	5.40								217.00
31127J22	CR3697-13-2	0.60	5.40	5.40								217.00
31128J22	CR3698-13-2	0.60	5.40	5.40								217.00
31129J22	CR3699-13-2	0.60	5.40	5.40								217.00
31130J22	CR3690-13-2	0.60	5.40	5.40								217.00
31131J22	CR3610-13-2	0.60	5.40	5.40								217.00
31132J22	CR3612-13-2	0.60	5.40	5.40								217.00
31133J22	CR3621-13-2	0.60	5.40	5.40								217.00
31134J22	CR3622-13-2	0.60	5.40	5.40								217.00
31135J22	CR3623-13-2	0.60	5.40	5.40								217.00
31136J22	CR3624-13-2	0.60	5.40	5.40								217.00
31137J22	CR3625-13-2	0.60	5.40	5.40								217.00
31138J22	CR3627-13-2	0.60	5.40	5.40								217.00
31139J22	CR3628-13-2	0.60	5.40	5.40								217.00
31140J22	CR3631-13-2	0.60	5.40	5.40								217.00
31141J22	CR3633-13-2	0.60	5.40	5.40								217.00
31142J22	CR3635-13-2	0.60	5.40	5.40								217.00
31143J22	CR3636-13-2	0.60	5.40	5.40								217.00
31144J22	CR3640-13-2	0.60	5.40	5.40								217.00
31145J22	CR3641-13-2	0.60	5.40	5.40								217.00
31146J22	CR3642-13-2	0.60	5.40	5.40								217.00
31147J22	CR3643-13-2	0.60	5.40	5.40								217.00
31148J22	CR3645-13-2	0.60	5.40	5.40								567.00
31149J22	CR3647-13-2	0.60	5.40	5.40								217.00
31150J22	CR3650-13-2	0.60	5.40	5.40								217.00
31151J22	CR3653-13-2	0.60	5.40	5.40								217.00
31152J22	CR3655-13-2	0.60	5.40	5.40								217.00
31153J22	CR3659-13-2	0.60	5.40	5.40								217.00
31154J22	CR3657-13-2	0.60	5.40	5.40								217.00
31155J22	CR3658-13-2	0.60	5.40	5.40								217.00
31156J22	CR3659-13-2	0.60	5.40	5.40								217.00
31157J22	CR3661-13-2	0.60	5.40	5.40								217.00
31158J22	CR3663-13-2	0.60	5.40	5.40								217.00
31159J22	CR3698-13-2	0.60	5.40	5.40								217.00
31160J22	CR3695-12-2	0.60	5.40	5.40								217.00
31161J22	CR3697-13-2	0.60	5.40	5.40								217.00
31162J22	CR3696-13-2	0.60	5.40	5.40								217.00
31163J22	CR3694-13-2	0.60	5.40	5.40								217.00
31164J22	CR3693-13-2	0.60	5.40	5.40								217.00
31165J22	CR3692-13-2	0.60	5.40	5.40								217.00
31166J22	CR3691-13-2	0.60	5.40	5.40								217.00
31167J22	CR3691-13-2	0.60	5.40	5.40								217.00

50.00

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JUSTICE OF THE PEACE SYSTEM
Receipt Control Report For Court 22 Part 3
ALL PIV Transactions for the Period 07/01/2013 thru 07/31/2013

Hidalgo
The Software Group, Inc.

Receipt #	Docket #	SCF	BJFC	SJFS	50	STF	TFC	TPW	TPW	TXFI	WFRUC22	..MATEX	WRITPOS5	...Total
1	31250322													217.00
2	31250322			0.60	5.40									217.00
3	31250322			0.60	5.40									217.00
4	31250322			0.60	5.40									217.00
5	31250322			0.60	5.40									217.00
6	31250322			0.60	5.40									217.00
7	31250322			0.60	5.40									217.00
8	31250322			0.60	5.40									217.00
9	31250322			0.60	5.40									217.00
10	31250322			0.60	5.40									217.00
11	31250322			0.60	5.40									217.00
12	31250322			0.60	5.40									217.00
13	31250322			0.60	5.40									217.00
14	31250322			0.60	5.40									217.00
15	31250322			0.60	5.40									217.00
16	31250322			0.60	5.40									217.00
17	31250322			0.60	5.40									217.00
18	31250322			0.60	5.40									217.00
19	31250322			0.60	5.40									217.00
20	31250322			0.60	5.40									217.00
21	31250322			0.60	5.40									217.00
22	31250322			0.60	5.40									217.00
23	31250322			0.60	5.40									217.00
24	31250322			0.60	5.40									217.00
25	31250322			0.60	5.40									217.00
26	31250322			0.60	5.40									217.00
27	31250322			0.60	5.40									217.00
28	31250322			0.60	5.40									217.00
29	31250322			0.60	5.40									217.00
30	31250322			0.60	5.40									217.00
31	31250322			0.60	5.40									217.00
32	31250322			0.60	5.40									217.00
33	31250322			0.60	5.40									217.00
34	31250322			0.60	5.40									217.00
35	31250322			0.60	5.40									217.00
36	31250322			0.60	5.40									217.00
37	31250322			0.60	5.40									217.00
38	31250322			0.60	5.40									217.00
39	31250322			0.60	5.40									217.00
40	31250322			0.60	5.40									217.00
41	31250322			0.60	5.40									217.00
42	31250322			0.60	5.40									217.00
43	31250322			0.60	5.40									217.00
44	31250322			0.60	5.40									217.00
45	31250322			0.60	5.40									217.00
46	31250322			0.60	5.40									217.00
47	31250322			0.60	5.40									217.00
48	31250322			0.60	5.40									217.00
49	31250322			0.60	5.40									217.00
50	31250322			0.60	5.40									217.00
51	31250322			0.60	5.40									217.00
52	31250322			0.60	5.40									217.00
53	31250322			0.60	5.40									217.00
54	31250322			0.60	5.40									217.00
55	31250322			0.60	5.40									217.00
56	31250322			0.60	5.40									217.00
57	31250322			0.60	5.40									217.00
58	31250322			0.60	5.40									217.00
59	31250322			0.60	5.40									217.00
60	31250322			0.60	5.40									217.00
61	31250322			0.60	5.40									217.00
62	31250322			0.60	5.40									217.00
63	31250322			0.60	5.40									217.00
64	31250322			0.60	5.40									217.00
65	31250322			0.60	5.40									217.00
66	31250322			0.60	5.40									217.00
67	31250322			0.60	5.40									217.00
68	31250322			0.60	5.40									217.00
69	31250322			0.60	5.40									217.00
70	31250322			0.60	5.40									217.00
71	31250322			0.60	5.40									217.00
72	31250322			0.60	5.40									217.00
73	31250322			0.60	5.40									217.00
74	31250322			0.60	5.40									217.00
75	31250322			0.60	5.40									217.00
76	31250322			0.60	5.40									217.00
77	31250322			0.60	5.40									217.00
78	31250322			0.60	5.40									217.00
79	31250322			0.60	5.40									217.00
80	31250322			0.60	5.40									217.00
81	31250322			0.60	5.40									217.00
82	31250322			0.60	5.40									217.00
83	31250322			0.60	5.40									217.00
84	31250322			0.60	5.40									217.00
85	31250322			0.60	5.40									217.00
86	31250322			0.60	5.40									217.00
87	31250322			0.60	5.40									217.00
88	31250322			0.60	5.40									217.00
89	31250322			0.60	5.40									217.00
90	31250322			0.60	5.40									217.00
91	31250322			0.60	5.40									217.00
92	31250322			0.60	5.40									217.00
93	31250322			0.60	5.40									217.00
94	31250322			0.60	5.40									217.00
95	31250322			0.60	5.40									217.00
96	31250322			0.60	5.40									217.00
97	31250322			0.60	5.40									217.00
98	31250322			0.60	5.40									217.00
99	31250322			0.60	5.40									217.00
100	31250322			0.60	5.40									217.00

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J U S T I C E O F T H E E A C E S Y S T E M

Headlist Journal Report For Court 22 Part 3

ALL PIV Transactions for the Period 07/01/2013 thru 07/31/2013

Hidalgo The Software Group, Inc.

Receipt #	Docket #	SCF	SJC	SJS	SO	STC	TFM	TMF	TXF1	WPECCT2	..MPITEX	WPIITPOSS	...Total
31420322	CR3857-13-2		0.60	5.40									217.00
31421322	CR3858-13-2		0.60	5.40									217.00
31422322	CR3859-13-2		0.60	5.40									217.00
31423322	CR3860-13-2		0.60	5.40									217.00
31424322	CR3861-13-2		0.60	5.40									217.00
31425322	CR3862-13-2		0.60	5.40									217.00
31426322	CR3863-13-2		0.60	5.40									217.00
31427322	CR3864-13-2		0.60	5.40									217.00
31428322	CR3865-13-2		0.60	5.40									217.00
31429322	CR3866-13-2		0.60	5.40									217.00
31430322	CR3867-13-2		0.60	5.40									217.00
31431322	CR3868-13-2		0.60	5.40									217.00
31432322	CR3869-13-2		0.60	5.40									217.00
31433322	CR3870-13-2		0.60	5.40									217.00
31434322	CR3871-13-2		0.60	5.40									217.00
31435322	CR3872-13-2		0.60	5.40									217.00
31436322	CR3873-13-2		0.60	5.40									217.00
31437322	CR3874-13-2		0.60	5.40									217.00
31438322	CR3875-13-2		0.60	5.40									217.00
31439322	CR3876-13-2		0.60	5.40									217.00
31440322	CR3877-13-2		0.60	5.40									217.00
31441322	CR3878-13-2		0.60	5.40									217.00
31442322	CR3879-13-2		0.60	5.40									217.00
31443322	CR3880-13-2		0.60	5.40									217.00
31444322	CR3881-13-2		0.60	5.40									217.00
31445322	CR3882-13-2		0.60	5.40									217.00
31446322	CR3883-13-2		0.60	5.40									217.00
31447322	CR3884-13-2		0.60	5.40									217.00
31448322	CR3885-13-2		0.60	5.40									217.00
31449322	CR3886-13-2		0.60	5.40									217.00
31450322	CR3887-13-2		0.60	5.40									217.00
31451322	CR3888-13-2		0.60	5.40									217.00
31452322	CR3889-13-2		0.60	5.40									217.00
31453322	CR3890-13-2		0.60	5.40									217.00
31454322	CR3891-13-2		0.60	5.40									217.00
31455322	CR3892-13-2		0.60	5.40									217.00
31456322	CR3893-13-2		0.60	5.40									217.00
31457322	CR3894-13-2		0.60	5.40									217.00
31458322	CR3895-13-2		0.60	5.40									217.00
31459322	CR3896-13-2		0.60	5.40									217.00
31460322	CR3897-13-2		0.60	5.40									217.00
31461322	CR3898-13-2		0.60	5.40									217.00
31462322	CR3899-13-2		0.60	5.40									217.00
31463322	CR3900-13-2		0.60	5.40									217.00
31464322	CR3901-13-2		0.60	5.40									217.00
31465322	CR3902-13-2		0.60	5.40									217.00
31466322	CR3903-13-2		0.60	5.40									217.00
31467322	CR3904-13-2		0.60	5.40									217.00
31468322	CR3905-13-2		0.60	5.40									217.00
31469322	CR3906-13-2		0.60	5.40									217.00
31470322	CR3907-13-2		0.60	5.40									217.00

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J U S T I C E O F T H E P E A C E S Y S T E M

Receipt Journal Report For Court 22 Part 3
ALL PIV Transactions For the Period 07/01/2013 thru 07/31/2013

Misdgo
The Software Group, Inc.

Receipt #	Doclet #	SCF	SJFC	SJFS	\$0	STF	TFC	TPM	TPMF	WRITEX	WRITFOSS	...Total
31471322	CR393-13-2		0.60	5.40								217.00
31472322	CR393-13-2		0.60	5.40								217.00
31473322	CR394-13-2		0.60	5.40								217.00
31474322	CR395-13-2		0.60	5.40								217.00
31475322	CR396-13-2		0.60	5.40								217.00
31476322	CR397-13-2		0.60	5.40								200.00
31477322	CR398-13-2		0.60	5.40								217.00
31478322	CR399-13-2		0.60	5.40								217.00
31479322	CR400-13-2		0.60	5.40								217.00
31480322	CR401-13-2		0.60	5.40								217.00
31481322	CR402-13-2		0.60	5.40								217.00
31482322	CR403-13-2		0.60	5.40								217.00
31483322	CR404-13-2		0.60	5.40								217.00
31484322	CR405-13-2		0.60	5.40								217.00
31485322	CR406-13-2		0.60	5.40								217.00
31486322	CR407-13-2		0.60	5.40								217.00
31487322	CR408-13-2		0.60	5.40								217.00
31488322	CR409-13-2		0.60	5.40								217.00
31489322	CR410-13-2		0.60	5.40								217.00
31490322	CR411-13-2		0.60	5.40								217.00
31491322	CR412-13-2		0.60	5.40								217.00
31492322	CR413-13-2		0.60	5.40								217.00
31493322	CR414-13-2		0.60	5.40								217.00
31494322	CR415-13-2		0.60	5.40								217.00
31495322	CR416-13-2		0.60	5.40								217.00
31496322	CR417-13-2		0.60	5.40								217.00
31497322	CR418-13-2		0.60	5.40								217.00
31498322	CR419-13-2		0.60	5.40								217.00
31499322	CR420-13-2		0.60	5.40								217.00
31500322	CR421-13-2		0.60	5.40								217.00
31501322	CR422-13-2		0.60	5.40								217.00
31502322	CR423-13-2		0.60	5.40								217.00
31503322	CR424-13-2		0.60	5.40								217.00
31504322	CR425-13-2		0.60	5.40								217.00
31505322	CR426-13-2		0.60	5.40								217.00
31506322	CR427-13-2		0.60	5.40								217.00
31507322	CR428-13-2		0.60	5.40								217.00
31508322	CR429-13-2		0.60	5.40								217.00
31509322	CR430-13-2		0.60	5.40								217.00
31510322	CR431-13-2		0.60	5.40								217.00
31511322	CR432-13-2		0.60	5.40								217.00
31512322	CR433-13-2		0.60	5.40								217.00
31513322	CR434-13-2		0.60	5.40								217.00
31514322	CR435-13-2		0.60	5.40								217.00
31515322	CR436-13-2		0.60	5.40								217.00
31516322	CR437-13-2		0.60	5.40								217.00
31517322	CR438-13-2		0.60	5.40								217.00
31518322	CR439-13-2		0.60	5.40								217.00
31519322	CR440-13-2		0.60	5.40								217.00
31520322	CR441-13-2		0.60	5.40								217.00
31521322	CR442-13-2		0.60	5.40								217.00
31522322	CR443-13-2		0.60	5.40								217.00
31523322	CR444-13-2		0.60	5.40								217.00
31524322	CR445-13-2		0.60	5.40								217.00
31525322	CR446-13-2		0.60	5.40								217.00
31526322	CR447-13-2		0.60	5.40								217.00
31527322	CR448-13-2		0.60	5.40								217.00
31528322	CR449-13-2		0.60	5.40								217.00
31529322	CR450-13-2		0.60	5.40								217.00
31530322	CR451-13-2		0.60	5.40								217.00
31531322	CR452-13-2		0.60	5.40								217.00
31532322	CR453-13-2		0.60	5.40								217.00
31533322	CR454-13-2		0.60	5.40								217.00
31534322	CR455-13-2		0.60	5.40								217.00
31535322	CR456-13-2		0.60	5.40								217.00
31536322	CR457-13-2		0.60	5.40								217.00
31537322	CR458-13-2		0.60	5.40								217.00
31538322	CR459-13-2		0.60	5.40								217.00
31539322	CR460-13-2		0.60	5.40								217.00
31540322	CR461-13-2		0.60	5.40								217.00
31541322	CR462-13-2		0.60	5.40								217.00
31542322	CR463-13-2		0.60	5.40								217.00
31543322	CR464-13-2		0.60	5.40								217.00
31544322	CR465-13-2		0.60	5.40								217.00
31545322	CR466-13-2		0.60	5.40								217.00
31546322	CR467-13-2		0.60	5.40								217.00
31547322	CR468-13-2		0.60	5.40								217.00
31548322	CR469-13-2		0.60	5.40								217.00
31549322	CR470-13-2		0.60	5.40								217.00
31550322	CR471-13-2		0.60	5.40								217.00
31551322	CR472-13-2		0.60	5.40								217.00
31552322	CR473-13-2		0.60	5.40								217.00
31553322	CR474-13-2		0.60	5.40								217.00
31554322	CR475-13-2		0.60	5.40								217.00
31555322	CR476-13-2		0.60	5.40								217.00
31556322	CR477-13-2		0.60	5.40								217.00
31557322	CR478-13-2		0.60	5.40								217.00
31558322	CR479-13-2		0.60	5.40								217.00
31559322	CR480-13-2		0.60	5.40								217.00
31560322	CR481-13-2		0.60	5.40								217.00
31561322	CR482-13-2		0.60	5.40								217.00
31562322	CR483-13-2		0.60	5.40								217.00
31563322	CR484-13-2		0.60	5.40								217.00
31564322	CR485-13-2		0.60	5.40								217.00
31565322	CR486-13-2		0.60	5.40								217.00
31566322	CR487-13-2		0.60	5.40								217.00
31567322	CR488-13-2		0.60	5.40								217.00
31568322	CR489-13-2		0.60	5.40								217.00
31569322	CR490-13-2		0.60	5.40								217.00
31570322	CR491-13-2		0.60	5.40								217.00
31571322	CR492-13-2		0.60	5.40								217.00
31572322	CR493-13-2		0.60	5.40								217.00
31573322	CR494-13-2		0.60	5.40								217.00
31574322	CR495-13-2		0.60	5.40								217.00
31575322	CR496-13-2		0.60	5.40								217.00
31576322	CR497-13-2		0.60	5.40								217.00
31577322	CR498-13-2		0.60	5.40								217.00
31578322	CR499-13-2		0.60	5.40								217.00
31579322	CR500-13-2		0.60	5.40								217.00
31580322	CR501-13-2		0.60	5.40								217.00
31581322	CR502-13-2		0.60	5.40								217.00
31582322	CR503-13-2		0.60	5.40								217.00
31583322	CR504-13-2		0.60	5.40								217.00
31584322	CR505-13-2		0.60	5.40								217.00
31585322	CR506-13-2		0.60	5.40								217.00
31586322	CR507-13-2		0.60	5.40								217.00
31587322	CR508-13-2		0.60	5.40								217.00
31588322	CR509-13-2		0.60	5.40								217.00
31589322	CR510-13-2		0.60	5.40								217.00
31590322	CR511-13-2		0.60	5.40								217.00
31591322	CR512-13-2		0.60	5.40								217.00
31592322	CR513-13-2		0.60	5.40								217.00
31593322	CR514-13-2		0.60	5.40								217.00
31594322	CR515-13-2		0.60	5.40								217.00
31595322	CR516-13-2		0.60	5.40								217.00
31596322	CR517-13-2		0.60	5.40								217.00
31597322	CR518-13-2		0.60	5.40								217.00
31598322	CR519-13-2		0.60	5.40								217.00
31599322	CR520-13-2		0.60	5.40								217.00
31600322	CR521-13-2		0.60	5.40								217.00
31601322	CR522-13-2		0.									

JUSTICE OF THE PEACE SYSTEM

Receipt Journal Report For Court 22 Part 3

ALL P.V Transactions For the Period 07/01/2013 thru 07/31/2013

Receipt #	Docket #	SCF	3JFC	3JFS	30	STF	7FC	TEN	TIME	TXF1	WRTPOS	Total
3161222	CP4083-13-2		0.60	5.40								567.00
3161322	CP4085-13-2		0.60	5.40								217.00
3161422	CP4093-13-2		0.60	5.40								217.00
3161522	CP4095-13-2		0.60	5.40								217.00
3161622	CP4102-13-2		0.60	5.40								217.00
3161722	CP4103-13-2		0.60	5.40								1067.00
3161822	CP4104-13-2		0.60	5.40								217.00
3161922	CP4106-13-2		0.60	5.40								217.00
3162022	CP4107-13-2		0.60	5.40								217.00
3162122	CP4109-13-2		0.60	5.40								217.00
3162222	CP4110-13-2		0.60	5.40								217.00
3162322	CP4111-13-2		0.60	5.40								217.00
3162422	CP4112-13-2		0.60	5.40								217.00
3162522	CP4113-13-2		0.60	5.40								217.00
3162622	CP4114-13-2		0.60	5.40								217.00
3162722	CP4115-13-2		0.60	5.40								217.00
3162822	CP4116-13-2		0.60	5.40								217.00
3162922	CP4117-13-2		0.60	5.40								217.00
3163022	CP4118-13-2		0.60	5.40								217.00
3163122	CP4119-13-2		0.60	5.40								101.00
3163222	CP4121-13-2		0.60	5.40								217.00
3163322	CP4122-13-2		0.60	5.40								567.00
3163422	CP4123-13-2		0.60	5.40								217.00
3163522	CP4125-13-2		0.60	5.40								217.00
3163622	CP4127-13-2		0.60	5.40								217.00
3163722	CP4129-13-2		0.60	5.40								217.00
3163822	CP4130-13-2		0.60	5.40								217.00
3163922	CP4132-13-2		0.60	5.40								217.00
3164022	CP4134-13-2		0.60	5.40								217.00
3164122	CP4135-13-2		0.60	5.40								217.00
3164222	CP4136-13-2		0.60	5.40								217.00
3164322	CP4137-13-2		0.60	5.40								217.00
3164422	CP4138-13-2		0.60	5.40								217.00
3164522	CP4139-13-2		0.60	5.40								217.00
3164622	CP4140-13-2		0.60	5.40								217.00
3164722	CP4141-13-2		0.60	5.40								217.00
3164822	CP4142-13-2		0.60	5.40								217.00
3164922	CP4143-13-2		0.60	5.40								217.00
3165022	CP4144-13-2		0.60	5.40								217.00
3165122	CP4145-13-2		0.60	5.40								217.00
3165222	CP4146-13-2		0.60	5.40								217.00
3165322	CP4147-13-2		0.60	5.40								217.00
3165422	CP4148-13-2		0.60	5.40								217.00
3165522	CP4149-13-2		0.60	5.40								217.00
3165622	CP4150-13-2		0.60	5.40								217.00
3165722	CP4151-13-2		0.60	5.40								217.00
3165822	CP4152-13-2		0.60	5.40								217.00
3165922	CP4153-13-2		0.60	5.40								133.00
3166022	CP4154-13-2		0.60	5.40								217.00

110-09

Receipt #	Docket #	SCF	53FC	53FS	50	STF	TFC	TPH	TMF	TXFI	WFPRE22	WRITEX	WRITF033	Total
31655-12-2	CR4155-13-2	0.60	5.40											217.60
31656-12-2	CR4156-13-2	0.60	5.40											217.60
31657-12-2	CR4157-13-2	0.60	5.40											367.00
31658-12-2	CR4158-13-2	0.60	5.40											217.60
31659-12-2	CR4159-13-2	0.60	5.40											217.60
31660-12-2	CR4160-13-2	0.60	5.40											217.60
31661-12-2	CR4161-13-2	0.60	5.40											217.60
31662-12-2	CR4162-13-2	0.60	5.40											101.00
31663-12-2	CR4163-13-2	0.60	5.40											101.00
31664-12-2	CR4164-13-2	0.60	5.40											150.00
31665-12-2	CR4165-13-2	0.60	5.40											171.00
31666-12-2	CR4166-13-2	0.60	5.40											100.10
31667-12-2	CR4167-13-2	0.60	5.40											139.10
31668-12-2	CR4168-13-2	0.60	5.40											31.00
31669-12-2	CR4169-13-2	0.60	5.40											31.00
31670-12-2	CR4170-13-2	0.60	5.40											153.00
31671-12-2	CR4171-13-2	0.60	5.40											31.00
31672-12-2	CR4172-13-2	0.60	5.40											31.00
31673-12-2	CR4173-13-2	0.60	5.40											31.00
31674-12-2	CR4174-13-2	0.60	5.40											31.00
31675-12-2	CR4175-13-2	0.60	5.40											31.00
31676-12-2	CR4176-13-2	0.60	5.40											31.00
31677-12-2	CR4177-13-2	0.60	5.40											31.00
31678-12-2	CR4178-13-2	0.60	5.40											31.00
31679-12-2	CR4179-13-2	0.60	5.40											31.00
31680-12-2	CR4180-13-2	0.60	5.40											31.00
31681-12-2	CR4181-13-2	0.60	5.40											31.00
31682-12-2	CR4182-13-2	0.60	5.40											31.00
31683-12-2	CR4183-13-2	0.60	5.40											31.00
31684-12-2	CR4184-13-2	0.60	5.40											31.00
31685-12-2	CR4185-13-2	0.60	5.40											31.00
31686-12-2	CR4186-13-2	0.60	5.40											31.00
31687-12-2	CR4187-13-2	0.60	5.40											31.00
31688-12-2	CR4188-13-2	0.60	5.40											31.00
31689-12-2	CR4189-13-2	0.60	5.40											31.00
31690-12-2	CR4190-13-2	0.60	5.40											31.00
31691-12-2	CR4191-13-2	0.60	5.40											31.00
31692-12-2	CR4192-13-2	0.60	5.40											31.00
31693-12-2	CR4193-13-2	0.60	5.40											31.00
31694-12-2	CR4194-13-2	0.60	5.40											31.00
31695-12-2	CR4195-13-2	0.60	5.40											31.00
31696-12-2	CR4196-13-2	0.60	5.40											31.00
31697-12-2	CR4197-13-2	0.60	5.40											31.00
31698-12-2	CR4198-13-2	0.60	5.40											31.00
31699-12-2	CR4199-13-2	0.60	5.40											31.00
31700-12-2	CR4200-13-2	0.60	5.40											31.00
31701-12-2	CR4201-13-2	0.60	5.40											31.00
31702-12-2	CR4202-13-2	0.60	5.40											31.00
31703-12-2	CR4203-13-2	0.60	5.40											31.00
31704-12-2	CR4204-13-2	0.60	5.40											31.00
31705-12-2	CR4205-13-2	0.60	5.40											31.00
31706-12-2	CR4206-13-2	0.60	5.40											31.00
31707-12-2	CR4207-13-2	0.60	5.40											31.00
31708-12-2	CR4208-13-2	0.60	5.40											31.00
31709-12-2	CR4209-13-2	0.60	5.40											31.00
31710-12-2	CR4210-13-2	0.60	5.40											31.00
31711-12-2	CR4211-13-2	0.60	5.40											31.00
31712-12-2	CR4212-13-2	0.60	5.40											31.00
31713-12-2	CR4213-13-2	0.60	5.40											31.00
31714-12-2	CR4214-13-2	0.60	5.40											31.00
31715-12-2	CR4215-13-2	0.60	5.40											31.00
31716-12-2	CR4216-13-2	0.60	5.40											31.00
31717-12-2	CR4217-13-2	0.60	5.40											31.00
31718-12-2	CR4218-13-2	0.60	5.40											31.00
31719-12-2	CR4219-13-2	0.60	5.40											31.00
31720-12-2	CR4220-13-2	0.60	5.40											31.00
31721-12-2	CR4221-13-2	0.60	5.40											31.00
31722-12-2	CR4222-13-2	0.60	5.40											31.00
31723-12-2	CR4223-13-2	0.60	5.40											31.00
31724-12-2	CR4224-13-2	0.60	5.40											31.00
31725-12-2	CR4225-13-2	0.60	5.40											31.00
31726-12-2	CR4226-13-2	0.60	5.40											31.00
31727-12-2	CR4227-13-2	0.60	5.40											31.00
31728-12-2	CR4228-13-2	0.60	5.40											31.00
31729-12-2	CR4229-13-2	0.60	5.40											31.00
31730-12-2	CR4230-13-2	0.60	5.40											31.00
31731-12-2	CR4231-13-2	0.60	5.40											31.00
31732-12-2	CR4232-13-2	0.60	5.40											31.00
31733-12-2	CR4233-13-2	0.60	5.40											31.00
31734-12-2	CR4234-13-2	0.60	5.40											31.00
31735-12-2	CR4235-13-2	0.60	5.40											31.00
31736-12-2	CR4236-13-2	0.60	5.40											31.00
31737-12-2	CR4237-13-2	0.60	5.40											31.00
31738-12-2	CR4238-13-2	0.60	5.40											31.00
31739-12-2	CR4239-13-2	0.60	5.40											31.00
31740-12-2	CR4240-13-2	0.60	5.40											31.00
31741-12-2	CR4241-13-2	0.60	5.40											31.00
31742-12-2	CR4242-13-2	0.60	5.40											31.00
31743-12-2	CR4243-13-2	0.60	5.40											31.00
31744-12-2	CR4244-13-2	0.60	5.40											31.00
31745-12-2	CR4245-13-2	0.60	5.40											31.00
31746-12-2	CR4246-13-2	0.60	5.40											31.00
31747-12-2	CR4247-13-2	0.60	5.40											31.00
31748-12-2	CR4248-13-2	0.60	5.40											31.00
31749-12-2	CR4249-13-2	0.60	5.40											31.00
31750-12-2	CR4250-13-2	0.60	5.40											31.00
31751-12-2	CR4251-13-2	0.60	5.40											31.00
31752-12-2	CR4252-13-2	0.60	5.40											31.00
31753-12-2	CR4253-13-2	0.60	5.40											31.00
31754-12-2	CR4254-13-2	0.60	5.40											31.00
31755-12-2	CR4255-13-2	0.60	5.40											31.00
31756-12-2	CR4256-13-2	0.60	5.40											31.00
31757-12-2	CR4257-13-2	0.60	5.40											31.00
31758-12-2	CR4258-13-2	0.60	5.40											31.00
31759-12-2	CR4259-13-2	0.60	5.40											31.00
31760-12-2	CR4260-13-2	0.60	5.40											31.00
31761-12-2	CR4261-13-2	0.60	5.40											31.00
31762-12-2	CR4262-13-2	0.60	5.40											31.00
31763-12-2	CR4263-13-2	0.60	5.40											31.00
31764-12-2	CR4264-13-2	0.60	5.40											31.00
31765-12-2	CR4265-13-2	0.60	5.40											31.00
31766-12-2	CR4266-13-2	0.60	5.40											31.00
31767-12-2	CR4267-13-2	0.60	5.40											31.00
31768-12-2	CR4268-13-2	0.60	5.40											31.00
31769-12-2	CR4269-13-2	0.60	5.40											31.00
31770-12-2	CR4270-13-2	0.60	5.40											31.00
31771-12-2	CR4271-13-2	0.60	5.40											31.00
31772-12-2	CR4272-13-2	0.60	5.40											31.00
31773-12-2	CR4273-13-2	0.60	5.40			</								

OFFICE OF COURT ADMINISTRATION
TEXAS JUDICIAL COUNCIL



OFFICIAL JUSTICE COURT MONTHLY REPORT

Month July

Year 2013

County Hidalgo

Pct. 2

Place 2

Judge Rosa E. Trevino

If new, date assumed office _____

Court Mailing Address 300 W. Hall Acres Ste. D

City Pharr, TX

Zip 78577

Phone Number 956-787-1986

Fax Number 956-787-9343

Court's Public Email _____

Court's Website _____

THE ATTACHED IS A TRUE AND ACCURATE REFLECTION OF THE RECORDS OF THIS COURT.

Prepared by Rachel Bueno

Date 9/11/2013

Phone Number 956-787-1986

PLEASE RETURN THIS FORM NO LATER THAN 20 DAYS FOLLOWING THE END OF THE MONTH REPORTED TO:

OFFICE OF COURT ADMINISTRATION

P O BOX 12066

AUSTIN, TX

78711-2066

PHONE: (512) 463-1625

FAX: (512) 936-2423

RECEIVED BY

2013 SEP 13 AM 11 37

COUNTY AUDITOR

CRIMINAL SECTION

Court		Traffic Misdemeanors			Non-Traffic Misdemeanors		
Month	Year	Non-Parking	Parking	County Ordinance	Penal Code	Other State Law	County Ordinance
1. Total Cases Pending First of Month:		1938	4	4,237	9367	2021	366
a. Active Cases		781	4	2,878	5003	1691	291
b. Inactive Cases		1157	0	1,359	4364	330	75
2. New Cases Filed		67	0	414	168	64	6
3. Cases Reactivated		18	0	15	48	3	1
4. All Other Cases Added		0	0	0	0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)		866	4	3307	5219	1758	298
6. Dispositions Prior to Court Appearance or Trial:							
a. Uncontested Dispositions (Disposed without appearance before a judge (CCP Art. 27.14))		63	0	382	100	34	4
b. Dismissed by Prosecution		8	0	8	17	2	0
7. Dispositions at Trial:							
a. Convictions:							
1) Guilty Plea or Nolo Contendere		1	0	0	0	0	0
2) By the Court		0	0	0	0	0	0
3) By the Jury		0	0	0	0	0	0
b. Acquittals:							
1) By the Court		0	0	0	0	0	0
2) By the Jury		0	0	0	0	0	0
c. Dismissed by Prosecution		0	0	0	0	0	0
8. Compliance Dismissals:							
a. After Driver Safety Course (CCP, Art. 45.051)		3					
b. After Deferred Disposition (CCP, Art. 45.051)		4	0	2	3	0	0
c. After Teen Court (CCP, Art. 45.052)		0	0	0	0	0	0
d. After Tobacco Awareness Course (HSC, Sec. 161.253)						0	
e. After Treatment for Chemical Dependency (CCP, Art. 45.053)					0	0	
f. After Proof of Financial Responsibility (TC, Sec. 601.193)		0					
g. All Other Transportation Code Dismissals		0	0	0	0	0	0
9. All Other Dispositions		4	0	3	44	37	0
10. Total Cases Disposed (Sum of Lines 6, 7, 8 & 9)		83	0	395	164	73	4
11. Cases Placed on Inactive Status		0	0	0	0	0	0
12. Total Cases Pending End of Month:		1922	4	4,256	9371	2012	368
a. Active Cases (Equals Line 5 minus the sum of Lines 10 & 11)		783	4	2912	5055	1685	294
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 11)		1139	0	1344	4316	327	74
13. Show Cause Hearings Held		0	0	0	0	0	0
14. Cases Appealed:							
a. After Trial		0	0	0	0	0	0
b. Without Trial		0	0	0	0	0	0

CIVIL SECTION

Court				
Month	Year	Small Claims Suits	Forcible Entry & Detainer (Evictions)	Other Civil Suits
1. Total Cases Pending First of Month:		874	623	576
a. Active Cases		253	118	284
b. Inactive Cases		621	505	292
2. New Cases Filed		11	17	29
3. Cases Reactivated		0	0	0
4. All Other Cases Added		0	0	0
5. Total Cases on Docket (Sum of Lines 1a, 2, 3 & 4)		264	135	313
DISPOSITIONS				
6. Default Judgments		0	2	11
7. Agreed Judgments		0	0	8
8. Trial/Hearing by Judge/Hearing Officer		2	4	1
9. Trial by Jury		1	0	0
10. Dismissed for Want of Prosecution		0	0	0
11. Non-suited or Dismissed by Plaintiff		1	0	0
12. All Other Dispositions		1	3	11
13. Total Cases Disposed (Sum of Lines 6 through 12)		5	9	31
14. Cases Placed on Inactive Status		0	0	0
15. Total Cases Pending End of Month:		880	631	574
a. Active Cases (Equals Line 5 minus the sum of Lines 13 & 14)		259	126	282
b. Inactive Cases (Equals Line 1b minus Line 3 plus Line 14)		621	505	292
16. Cases Appealed: a. After Trial		0	0	0
b. Without Trial		0	0	0

X11-b

JUVENILE/MINOR ACTIVITY

Court		TOTAL
Month	Year	
1. Transportation Code Cases Filed		0
2. Non-Driving Alcoholic Beverage Code Cases Filed		0
3. Driving Under the Influence of Alcohol Cases Filed		0
4. Drug Paraphernalia Cases Filed (HSC, Ch. 481)		0
5. Tobacco Cases Filed (HSC, Sec. 161.252)		0
6. Failure to Attend School Cases Filed (Ed.Code, Sec. 25.094)		0
7. Education Code (Except Failure to Attend) Cases Filed		0
8. Violation of Local Daytime Curfew Ordinance Cases Filed (Local Govt. Code, Sec. 341.905)		0
9. All Other Non-Traffic Fine-Only Cases Filed		1
10. Transfer to Juvenile Court:		0
a. Mandatory Transfer (Fam.Code, Sec. 51.08(b)(1))		0
b. Discretionary Transfer (Fam.Code, Sec. 51.08(b)(2))		0
11. Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct) (CCP, Art. 45.050(c)(1))		0
12. Held in Contempt by Criminal Court (Fined and/or Denied Driving Privileges) (CCP, Art. 45.050(c)(2))		0
13. Juvenile Statement Magistrate Warning:		0
a. Warnings Administered		0
b. Statements Certified (Fam.Code, Sec. 51.095)		0
14. Detention Hearings Held (Fam. Code, Sec. 54.01)		0
15. Orders for Non-Secure Custody Issued		0
16. Parent Contributing to Nonattendance Cases Filed (Ed. Code, Sec. 25.093)		0

ADDITIONAL ACTIVITY

Court		NUMBER GIVEN	NUMBER REQUESTS FOR COUNSEL
Month	Year		
1. Magistrate Warnings:		22	
a. Class C Misdemeanors			
b. Class A and B Misdemeanors		24	0
c. Felonies		37	0
			TOTAL
2. Arrest Warrants Issued:		a. Class C	0
Misdemeanors			
b. Class A and B Misdemeanors			0
c. Felonies			0
3. Capiases Pro Fine Issued			0
4. Search Warrants Issued			0
5. Warrants for Fire, Health and Code Inspections Filed (CCP, Art. 18.05)			0
6. Examining Trials Conducted			0
7. Emergency Mental Health Hearings Held			83
8. Magistrate's Orders for Emergency Protection Issued			0
9. Magistrate's Orders for Ignition Interlock Device Issued (CCP, Art. 17.441)			0
10. All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond			0
11. Driver's License Denial, Revocation or Suspension Hearings Held			0
(TC, Sec. 521.300)			
12. Handgun License Denial, Revocation or Suspension Hearings Held			0
(Govt. Code, Sec. 411.180)			
13. Disposition of Stolen Property Hearings Held (CCP, Ch. 47)			0
14. Peace Bond Hearings Held			0
15. Inquests Conducted			17
16. Cases in Which Fine and Court Costs Satisfied by Community Service:			0
a. Partial Satisfaction			
b. Full Satisfaction			0
17. Cases in Which Fine and Court Costs Satisfied by Jail Credit			31
18. Cases in Which Fine and Court Costs Waived for Indigency			0
19. Amount of Fines and Court Costs Waived for Indigency			\$0
20. Fines, Court Costs and Other Amounts Collected:			\$100,940
a. Kept by County			
b. Remitted to State			\$37,452
c. Total			\$138,393

10x2
X11-d

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2013

The Honorable Rosa Treviño
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of July 2013

Dear Judge Treviño:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* and supporting documentation for the month of July 2013 pursuant to Local Government Code §115.002(a), §115.002(b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fines and Fees Report* for the month of July 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report June not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fines and Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fines and Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fines and Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total

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JUDGE, 139TH D.C.

POSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

deposits made with the County Treasurer, and 4.) total deposits posted to *alio*'s Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Fines and Fees Report*.
- Verified the sequence of receipts per the *Monthly Fines and Fees Report* agreed to *Ableterm*'s Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm*'s Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Fines and Fees Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of July 2013 were \$138,393.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 46 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions and corrections were made prior to submitting the final *Monthly Fines and Fees Report* to Commissioners Court for approval (see Exhibit A).

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Formal monitoring procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:

We noted during our review that mail logs for mail-in payments were not prepared on a daily basis.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. In addition, the individual responsible for issuing receipts should verify that an official County receipt was issued for each incoming mail-in payment. The person conducting this verification should provide his/her signature on the mail log as acknowledgment of the verification.

Formal monitoring procedures were not in place to ensure that mail-in payments were properly processed. This June result in the loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 104th D.C.

JUAN R. PARTIDA
JUDGE, 175th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 112th D.C.

NOE GONZALEZ
JUDGE, 170th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 188th D.C.

ADA SALINAS FLORES
JUDGE, 198th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

ESSE CONTRERAS
JUDGE, 449th D.C.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that mail-in payments are properly processed. At a minimum, the procedures noted above should be implemented. Please refer to the "Mail Log" section of the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor for the specific procedures to be implemented in order to ensure adequate internal controls for the safeguarding of public funds.

Observation No. 3:

We noted during our review that the *Cashier's Daily Close-Out Report* (Close-Out Report) was not properly completed. Although total receipted credit card collections were included in *Part II Cash on Hand by Actual Count* and *Part IV Summary of Deposits* of the Close-Out Report, they were not included under *Part I Recap of Receipts from Balance Report*.

The County Auditor's Office requires that cashiers reconcile collections to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report/Daily Remittance Form* (Close-Out Report). As part of the reconciliation procedures, the receipted credit card collections must be included under *Part I Recap of Receipts from Balance Report*.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is properly completed. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the Close-Out Report is properly completed. Please refer to the *Cash Handling Guidelines and Procedures* for specific procedures to follow while completing the Close-Out Report.

Observation No. 4:

We noted during our review that 7 of the 18 *Cashier's Daily Close-Out Reports* (Close-Out Reports) prepared during the month of July 2013 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report* (Close-Out report). Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank-validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Formal monitoring procedures have not been developed and implemented to ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis. Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Observation No. 5:

We noted during our review that jail time credit was not properly entered in *AbleTerm's* docket book for case number CR3232-04-2. The defendant was provided jail time credit in the amount of \$340.00, to satisfy the payment of fines, fees, and court costs. However, jail time credit of \$290.00 was entered in *AbleTerm's* docket book. Consequently, the proper case disposition (jail time credit) was not recorded in *AbleTerm*. According to staff, a data entry error was made when entering the county fine in *AbleTerm*. The proper jail time credit of \$340.00 was subsequently entered into *AbleTerm*.

The County Auditor's Office requires that case dispositions be properly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket

HIDALGO COUNTY DISTRICT JUDGES

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book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Formal procedures have not been developed and implemented to ensure that case dispositions, for cases in which jail time credit was provided, are properly entered in *Ableterm's* docket book. Failure to properly enter case dispositions may result in the arrest of the defendant, in error.

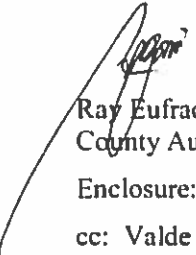
Recommendation:

Management should develop and implement formal monitoring procedures to ensure that case dispositions are properly entered. The proper case disposition for the case noted above should be immediately entered.

Please provide written management responses to the observations noted above by October 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and *Monthly Adjustments*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 37th D.C.
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LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL PAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) <u>31020J22</u> ⁴	THRU	<u>31704J22</u> ⁴	<u>138,393.35</u>
	(Control #s) <u>26528784</u>	THRU	<u>26535448</u>	<u>\$ 138,360.35</u> ✓
Sheriff's "D" Report	(Receipt #s) <u>31982J22</u>	THRU	<u>31982J22</u>	
	(Control #s)	THRU		
LESS: DUE AS REFUNDS				\$ -
Overpayment				
COST ON DEPOSIT				- ^{X7}
ADD: COST ON DEPOSIT LIQUIDATED				- ^{X7}
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)				<u>138,393.35</u>
				<u>\$ 138,360.35</u> ^{X3, X11, d ✓}
Less: Total amount of remittances to County Treasurer (From Part II)				<u>138,393.35</u>
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)				<u>\$ 138,360.35</u>
				(0.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 138,360.35 ^{B1 ✓}	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	<u>33.00</u> ^{\$0.00 X9 ✓}	
	<u>138,393.35</u>	
	<u>\$ 138,360.35</u>	

PREPARED BY: [Signature]

DATE: 8/12/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

RECEIVED

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004

11/11/13

JUSTICE OF THE PEACE

DATE

REVISED: 2/10

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-13**

Judge: ROSA E. TREVINO
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-064-000-0-000	85027.33
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	283.05
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413		1100-207-20-000-028-0-000	99.97
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 23 093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee (\$3)		CCP Art. 102 017 (b)		1241-341-10-060-001-0-000	1774.43
Courthouse Security Fund JP (\$1)		CCP Art. 102 017		1245-341-10-064-000-0-000	562.44
Justice Court Technology Fund (\$4)		CCP Art. 102 017		1242-341-10-060-000-0-000	2337.10
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee (\$2)		CCP Art. 102 072		1100-341-10-060-003-0-000	1180.99
Motor Vehicle Adm Fee (\$10-\$20) (Additional Fee for Exp. IM, Exp. Insp. Cert, Exp. Mv. Reg.)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	210.90
Deferred Disposition		CCP Art. 45 051	206.90		
Administrative Fee - "Drivers Safety Course" (\$10)		CCP Art. 45 051 (f)	10.00		
Support of Judiciary Fund (\$ 60)		LGC 133 103		1100-341-10-060-009-0-000	338.69
Traffic Fee (\$3)		TRC 542 403		1100-341-10-064-000-0-000	411.00
Child Safety (\$20-\$25)		CCP Art. 102 014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706 006/TC 706 007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. (\$5)		CCP Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		CCP Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$50)		CCP Art. 102 075(m)		1100-207-20-000-007-0-000	7.25
Comprehensive Rehabilitation Fund (\$5)		CCP Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		CCP Art. 102 019 (a) 2		1100-207-20-000-009-0-000	80.00
Consolidated Court Costs Fund (\$17)		CCP Art. 102 075 (a) 1 LGC 133 103		1100-207-20-000-015-0-000	23291.62
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		CCP Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	240.00
Judicial & Court Personnel Training Fund (____ \$1, ____ \$2)		Govt Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	31.00
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	6.50
Indigent Legal Services Fee-JP (\$6)	56	Govt Code Sec. 101 141(2)(B)		1100-207-20-000-004-0-000	336.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	1,870.00
Jury Service Fee (\$4)		CCP Art. 102 0045		1100-207-20-000-053-0-000	22161.96
Support of Judiciary Fund (\$5.40)		LGC 133 103		1100-207-20-000-054-0-000	3016.24
Birth Certificate Fee (\$1.80)		HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		CCP Art. 45 051 (c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund (\$2)		LGC 113 107/GC 102 023		1100-207-20-000-059-0-000	1046.98
Moving Violation Fee (\$0.10)		CCP Art. 102 022/GC		1100-207-20-000-061-0-000	11.74
Safety Seat Violation Fee (\$0.15)		TC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$20)		TC 706 006/TC 706 007(d)(2)		1100-207-20-000-066-0-000	-
ARREST/WARRANT FEES- STATE		CCP Art. 102 011			
DPS (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-019-0-000	2779.49
TABC (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	15.00
PKWL (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	15.00
ARREST/WARRANT/SERVICE FEES- COUNTY		LGC 118 131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	102.46
Precinct #2				1100-342-10-291-000-0-000	70.00
Precinct #3				1100-342-10-292-000-0-000	7,285.00
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	40.00
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		CCP Art. 102 011 (a) 2 (A)		1100-207-10-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	1.60
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase (\$6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,555.00
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	275.00		
Justice Court Filing Fee (\$25)		LGC 118 121/118 122	1,125.00		
Forcible Entry and Detainer Court Filing Fee (\$25)		LGC 118 121/118 122	-		
Transcript Fees (\$10)		LGC 118 121/118 123 (b)	-		
Abstract Fees (\$5)		LGC 118 121/118 123 (c)	70.00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	40.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121/118 123 (e)	45.00		
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118 121	-		
Proable Cause Tow Hearing Fee (\$20)		LGC 101 141(g)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0045(3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0045(3)(d)		1100-341-10-060-001-0-000	12.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045(h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil \$5, Criminal \$3)		Rules of Civil Proc. Rule 544/ CCP 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 138,360.39

138,393.35

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS

FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

PAGE 1 OF 2

The following offense shouldn't have crf

Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	wfprec22	total
31511J22	CR4966-02-2	NO SAFETY BELT	8/15/2002	17	3		0.5	25	25	15	5	5	5	0.5	2	4	4	2	2						3	50	157
31526J22	CR5641-02-2	NO SAFETY BELT	9/5/2002	17	3		0.5	25	25	15	5	5	5	0.5	2	4	4	2	2						3	50	157
31328J22	CR5645-02-2	NO SAFETY BELT	9/7/2002	17	3		0.5	25	25	15	5	5	5	0.5	2	4	4	2	2						3	50	157

The following offenses should have MVF

Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	wfprec22	total
31329J22	CR3453-13-2	EXPIRED DRIVER'S LIC	6/19/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31522J22	CR3104-11-2	DISPLAY EXPIRED LIC	6/2/2011	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				50
31335J22	CR2372-11-2	DRIVING WHILE LICEN	3/28/2011	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31271J22	CR5885-11-2	DRIVING WHILE LICEN	11/22/2011	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31270J22	CR5884-11-2	EXPIRED LICENSE PLA	11/22/2011	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31312J22	CR2548-10-2	NO DRIVE R'S LICENSE	5/5/2010	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4	5			50
31049J22	CR3024-11-2	NO DRIVE R'S LICENSE	5/29/2011	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31178J22	CR3003-11-2	NO DRIVE R'S LICENSE	5/30/2011	40	3	1		166	166		5	2	2			4	4	2	2			0.6	5.4				50
31280J22	CR3738-11-2	NO DRIVE R'S LICENSE	6/28/2011	40	3	1		166	166		5	2	2			4	4	2	2			0.6	5.4				50
31353J22	CR1005-12-2	NO DRIVE R'S LICENSE	2/17/2012	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31252J22	CR3151-12-2	NO DRIVE R'S LICENSE	6/17/2012	40	3	1		166	166		5	2	2			4	4	2	2			0.6	5.4	5			50
31305J22	CR2917-13-2	NO DRIVE R'S LICENSE	4/2/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31319J22	CR2335-13-2	NO DRIVE R'S LICENSE	4/20/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31195J22	CR2799-13-2	NO DRIVE R'S LICENSE	5/17/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31276J22	CR3193-13-2	NO DRIVE R'S LICENSE	5/28/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31279J22	CR3188-13-2	NO DRIVE R'S LICENSE	5/29/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31292J22	CR3202-13-2	NO DRIVE R'S LICENSE	5/31/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31295J22	CR3123-13-2	NO DRIVE R'S LICENSE	5/31/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4	5			133
31497J22	CR3303-13-2	NO DRIVE R'S LICENSE	6/10/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31437J22	CR3432-13-2	NO DRIVE R'S LICENSE	6/13/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31317J22	CR3776-13-2	NO DRIVE R'S LICENSE	6/23/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31310J22	CR3706-13-2	NO DRIVE R'S LICENSE	6/28/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31504J22	CR3550-13-2	NO DRIVE R'S LICENSE	7/4/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4	5			133
31365J22	CR3702-13-2	NO DRIVE R'S LICENSE	7/5/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133
31036J22	CR3529-13-2	NO DRIVE R'S LICENSE	7/6/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				67
31362J22	CR3560-13-2	NO DRIVE R'S LICENSE	7/7/2013	40	3	1		66	66		5	2	2			4	4	2	2			0.6	5.4				133

Did the following offenses occur within 20 miles of the border? If yes, the County retains 100% of the fine.

Receipt #	Docket #	Offense Description	Off Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	wfprec22	total
31172J22	CR3674-13-2	OVER GRC SS WEIGHT (	7/6/2013	40	3	1		250	250		5	2	2			4	4	2	2			0.6	5.4				567
31483J22	CR3944-13-2	OVER GRC SS WEIGHT (	7/11/2013	40	3	1		250	250		5	2	2			4	4	2	2			0.6	5.4				567
31488J22	CR3949-13-2	OVER GRC SS WEIGHT (	7/11/2013	40	3	1		250	250		5	2	2			4	4	2	2			0.6	5.4				567
31386J22	CR3839-13-2	OVER GRC SS WEIGHT (	7/11/2013	40	3	1		500	500		5	2	2			4	4	2	2			0.6	5.4				1067
31410J22	CR3885-13-2	OVER GRC SS WEIGHT (	7/16/2013	40	3	1		250	250		5	2	2			4	4	2	2			0.6	5.4				567

JUSTICE OF THE PEACE ROSA TREVINO
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD OF JULY 1, 2013 THROUGH JULY 31, 2013

PAGE 2 OF 2

Fine can't exceed \$50

Receipt #	Docket #...	Offense Description	Off. Date	CCC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	wfprec22	total
31587J22	CR3778-13-2	PASSENGER NOT SECUI	6/23/2013	40	3	1	1	50.1			5		2			4	4	2				0.6	5.4	30	3		150.1

The following offenses shouldn't have MVF

Receipt #	Docket #...	Offense Description.	Off. Date.	CCC	CHS	CHSJ	CMIT	CO	CRF	CVCA	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SJFC	SJFS	SO	STF	TFC	wfprec22	total
31309J22	CR2380-10-2	NO SAFET Y BELT	4/21/2010	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31336J22	CR2371-11-2	NO SAFET Y BELT	3/28/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31293J22	CR3348-11-2	NO SAFET Y BELT	5/30/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31051J22	CR3113-11-2	NO SAFET Y BELT	6/1/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31191J22	CR3634-11-2	NO SAFET Y BELT	6/21/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31281J22	CR3737-11-2	NO SAFET Y BELT	6/28/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31176J22	CR1295-13-2	EXPIRED MOTOR VEH	2/2/2013	40	3	1					5		2			4	4	2			0.1	0.6	5.4	30	3		100.1
31267J22	CR5031-12-2	NO SAFET Y BELT	9/15/2012	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31020J22	CR2520-13-2	NO SAFET Y BELT	4/30/2013	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31324J22	CR2892-13-2	NO SAFET Y BELT	5/21/2013	40	3	1					5		2			4	4	2			0.1	0.6	5.4	30	3		100.1
31196J22	CR3184-13-2	NO SAFET Y BELT	5/23/2013	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31245J22	CR3174-13-2	NO SAFET Y BELT	5/23/2013	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31053J22	CR3311-13-2	NO SAFET Y BELT	6/9/2013	40	3	1					5		2			4	4	2			0.1	0.6	5.4	30	3		100.1
31066J22	CR2404-12-2	PASSENGER NOT SECUI	5/14/2012	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1
31689J22	CR5979-11-2	NO SAFETY BELT	11/6/2011	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3	50	200.1
31550J22	CR4009-13-2	NO SAFETY BELT	7/16/2013	40	3	1			50		5		2			4	4	2			0.1	0.6	5.4	30	3		150.1

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
July 31, 2013

RECEIVED BY
COUNTY AUDITOR

2013 AUG 6 PM 2 25 PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	7/1/2013							231
2	7/2/2013							231
3	7/3/2013							231
4	7/4/2013							231
5	7/5/2013							231
6	7/6/2013	361132	361174	43	\$ 172.00	7/8/2013	166400	231 700
7	7/7/2013	361175	361213	39	\$ 156.00	7/8/2013	166401	231 701
8	7/8/2013							231
9	7/9/2013							231
10	7/10/2013							231
11	7/11/2013							231
12	7/12/2013							231
13	7/13/2013	361214	361330	117	\$ 464.00	7/15/2013	166660	231 702
14	7/14/2013	361331	361367	37	\$ 148.00	7/15/2013	166663	231 703
15	7/15/2013							231
16	7/16/2013				\$ 4.00	7/16/2013	166660	231 704
17	7/17/2013							231
18	7/18/2013							231
19	7/19/2013							231
20	7/20/2013	361368	361402	35	\$ 140.00	7/20/2013	166820	231 705
21	7/21/2013	361403	361453	51	\$ 204.00	7/21/2013	166821	231 706
22	7/22/2013							231
23	7/23/2013							231
24	7/24/2013							231
25	7/25/2013							231
26	7/26/2013							231
27	7/27/2013	361454	361483	30	\$ 120.00	7/27/2013	166938	231 707
28	7/28/2013	361484	361533	50	\$ 200.00	7/28/2013	166939	231 708
29	7/29/2013							231
30	7/30/2013							231
31	7/31/2013							231
					1,608.00	\$ 1,608.00		
					402	\$ 4.00		\$1,608.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,608.00
LESS TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,608.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY Jose M. Flores

DATE 7-30-13

STATE IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jose M. Flores
JOSE M. FLORES

COMMISSIONER PRCT NO 3

7-30-13
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo 47

DATE: 9/10/13 9/19/13

X1

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
August 31, 2013

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	8/1/2013							231
2	8/2/2013							231
3	8/3/2013	361534	361564	31	\$ 124.00	8/3/2013	167296	231 00709
4	8/4/2013	361565	361632	68	\$ 272.00	8/4/2013	167297	231 00710
5	8/5/2013							231
6	8/6/2013							231
7	8/7/2013							231
8	8/8/2013							231
9	8/9/2013							231
10	8/10/2013	361633	361689	57	\$ 228.00	8/10/2013	167515	231 711
11	8/11/2013	361690	361760	71	\$ 284.00	8/11/2013	167518	231 712
12	8/12/2013							231
13	8/13/2013							231
14	8/14/2013							231
15	8/15/2013							231
16	8/16/2013							231
17	8/17/2013	361761	361781	21	\$ 84.00	8/17/2013	167633	231 00713
18	8/18/2013	361782	361824	43	\$ 172.00	8/18/2013	167635	231 00714
19	8/19/2013							231
20	8/20/2013							231
21	8/21/2013							231
22	8/22/2013							231
23	8/23/2013							231
24	8/24/2013	361825	361839	15	\$ 60.00	8/24/2013	167876	231 00715
25	8/25/2013	361840	361876	37	\$ 148.00	8/25/2013	167875	231 00716
26	8/26/2013							231
27	8/27/2013							231
28	8/28/2013							231
29	8/29/2013							231
30	8/30/2013							231
31	8/31/2013	361877	361915	39	\$ 156.00	8/31/2013	168062	231 00717

382

382

x

\$4.00

\$1,528.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,528.00
LESS TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,528.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY:

Veronica Flores

DATE

9-10-13

VERIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jose M Flores

JOSE M FLORES

COMMISSIONER PRCT NO 3

9-9-13

DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *bw*

DATE: 9/10/13 9/19/13

XI

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2013

The Honorable Jose M. Flores
Hidalgo County Commissioner Pct. No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the Month of July and August 2013

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Reports* and all supporting documentation for the months of July 2013 and August 2013 in accordance with Local Government Code §115.002(a) and §115.002 (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of July 2013 and August 2013. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

Methodology:

In planning and performing the review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted to the County Auditor's Office in a timely manner.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$1,608.00 and \$1,528.00, respectively. Based on our results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 46th D.C.

RECEIVED BY
ANZALDUAS PARK, PRECINCT COUNTY AUDITOR
MONTHLY REPORT FOR THE MONTH ENDING
July 31, 2013

2013 AUG 6 PM 2 25 PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 7/1/2013								231
2 7/2/2013								231
3 7/3/2013								231
4 7/4/2013								231
5 7/5/2013								231
6 7/6/2013	361132	361174	43	\$ 172.00	\$ 172.00	7/8/2013	166400	231 700
7 7/7/2013	361175	361213	39	\$ 156.00	\$ 156.00	7/8/2013	166401	231 701
8 7/8/2013								231
9 7/9/2013								231
10 7/10/2013								231
11 7/11/2013								231
12 7/12/2013								231
13 7/13/2013	361214	361330	117	\$ 464.00	\$ 464.00	7/15/2013	166660	231 702
14 7/14/2013	361331	361367	37	\$ 148.00	\$ 148.00	7/15/2013	166663	231 703
15 7/15/2013								231
16 7/16/2013				\$ 4.00	\$ 4.00	7/16/2013	166660	231 704
17 7/17/2013								231
18 7/18/2013								231
19 7/19/2013								231
20 7/20/2013	361368	361402	35	\$ 140.00	\$ 140.00	7/20/2013	166820	231 705
21 7/21/2013	361403	361453	51	\$ 204.00	\$ 204.00	7/21/2013	166821	231 706
22 7/22/2013								231
23 7/23/2013								231
24 7/24/2013								231
25 7/25/2013								231
26 7/26/2013								231
27 7/27/2013	361454	361483	30	\$ 120.00	\$ 120.00	7/27/2013	166938	231 707
28 7/28/2013	361484	361533	50	\$ 200.00	\$ 200.00	7/28/2013	166939	231 708
29 7/29/2013								231
30 7/30/2013								231
31 7/31/2013								231
1,608.00					\$ 1,608.00			
402 x \$4.00								\$1,608.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,608.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,608.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY Jose M. Flores

DATE 7-30-13

RTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jose M. Flores
JOSE M. FLORES
COMMISSIONER PRCT NO 3

7-30-13
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH
COUNTY AUDITOR'S FORM RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo 47
DATE: 9/10/13 9/19/13

XI

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
August 31, 2013

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	8/1/2013							231
2	8/2/2013							231
3	8/3/2013	361534	361564	31	\$ 124.00	8/3/2013	167296	231 00709
4	8/4/2013	361565	361632	68	\$ 272.00	8/4/2013	167297	231 00710
5	8/5/2013							231
6	8/6/2013							231
7	8/7/2013							231
8	8/8/2013							231
9	8/9/2013							231
10	8/10/2013	361633	361689	57	\$ 228.00	8/10/2013	167515	231 711
11	8/11/2013	361690	361760	71	\$ 284.00	8/11/2013	167518	231 712
12	8/12/2013							231
13	8/13/2013							231
14	8/14/2013							231
15	8/15/2013							231
16	8/16/2013							231
17	8/17/2013	361761	361781	21	\$ 84.00	8/17/2013	167633	231 00712
18	8/18/2013	361782	361824	43	\$ 172.00	8/18/2013	167635	231 00714
19	8/19/2013							231
20	8/20/2013							231
21	8/21/2013							231
22	8/22/2013							231
23	8/23/2013							231
24	8/24/2013	361825	361839	15	\$ 60.00	8/24/2013	167876	231 00715
25	8/25/2013	361840	361876	37	\$ 148.00	8/25/2013	167875	231 00716
26	8/26/2013							231
27	8/27/2013							231
28	8/28/2013							231
29	8/29/2013							231
30	8/30/2013							231
31	8/31/2013	361877	361915	39	\$ 156.00	8/31/2013	168062	231 00717
				382				
					382	x	\$4.00	\$1,528.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,528.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,528.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: Jose M. Flores

DATE: 9-10-13

STATE IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Jose M. Flores
JOSE M. FLORES
COMMISSIONER PRCT NO. 3

9-9-13
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 9/10/13 9/19/13

XI

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
September 30, 2013

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	9/1/2013	361916	49	\$ 196.00	\$ 196.00	9/1/2013	168063	231 00718
2	9/2/2013							231
3	9/3/2013							231
4	9/4/2013							231
5	9/5/2013							231
6	9/6/2013							231
7	9/7/2013	361965	28	\$ 112.00	\$ 112.00	9/7/2013	168335	231 00719
8	9/8/2013	361993	32	\$ 128.00	\$ 128.00	9/8/2013	168337	231 00720
9	9/9/2013							231
10	9/10/2013							231
11	9/11/2013							231
12	9/12/2013							231
13	9/13/2013							231
14	9/14/2013	362025	30	\$ 120.00	\$ 120.00	9/14/2013	168465	231 00721
15	9/15/2013	362055	32	\$ 128.00	\$ 128.00	9/15/2013	168466	231 00722
16	9/16/2013							231
17	9/17/2013							231
18	9/18/2013							231
19	9/19/2013							231
20	9/20/2013							231
21	9/21/2013	362087	34	\$ 136.00	\$ 136.00	9/21/2013	168730	231 00723
22	9/22/2013	362121	34	\$ 136.00	\$ 136.00	9/22/2013	168732	231 00724
23	9/23/2013							231
24	9/24/2013							231
25	9/25/2013							231
26	9/26/2013							231
27	9/27/2013							231
28	9/28/2013	362155	22	\$ 88.00	\$ 88.00	9/28/2013	168874	231 00725
29	9/29/2013	362177	57	\$ 228.00	\$ 228.00	9/29/2013	168875	231 00726
30	9/30/2013							231
31								231

318

1 \$318.00 x \$4.00 = \$1,272.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	\$1,272.00	X.11
LESS TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$1,272.00	
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -	

PREPARED BY: Jose M. Flores

DATE: 10-4-13

STATE IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jose M. Flores

JOSE M. FLORES

COMMISSIONER PRCT NO 3

10-7-13
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: B. M. D.
DATE: 10-15-13

XI

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 17, 2013

The Honorable José M. Flores
Hidalgo County Commissioner Pct. No. 3
724 North Breyfogle Rd.
Mission, Texas 78572

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of September 2013

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of September 2013 in accordance with Local Government Code §115.002(a) and §115.002(b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of September 2013. The review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

Methodology:

In planning and performing the review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the *Monthly Fees Report* to verify the report was submitted to the County Auditor's Office in a timely manner.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of September 2013 were \$1,272.00. Based on our results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

ADA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Observation No. 1:

Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election. A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. A review of the County's financial records indicated that the fee has been collected since at least 1992. Commissioners Court approved increase of the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. According to Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on Saturdays and Sundays. The park entrance fee is also waived from vehicles entering the park after the Daily Close-Out Report and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas' staff, a waiver policy will be presented to Commissioners Court.

Local Government Code Sec. 316.001(4) states "the commissioners court of a county may set and collect fees for admission to a county park, if approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose. Local Government Code Sec. 316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee".

The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections receipted after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

Formal procedures have not been developed and implemented to ensure that park entrance fees are properly collected. Failure to properly collect the park entrance fee may result in the loss of County funds.

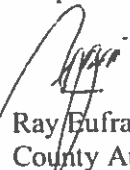
Recommendation:

Management should develop and implement formal procedures to ensure that that park entrance fees are properly collected. At a minimum, evidence authorizing the collection and waiver of the fee should be obtained.

Please provide a written management response to the observation noted above by November 9, 2013.

If you should have any questions, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Sabas Sandoval, Parks Director
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 19TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 28TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33RD D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
September 30, 2013

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 9/1/2013	361916	361964	49	\$196.00	\$ 196.00	9/1/2013	168063	231 00718
2 9/2/2013								231
3 9/3/2013								231
4 9/4/2013								231
5 9/5/2013								231
6 9/6/2013								231
7 9/7/2013	361965	361992	28	\$ 112.00	\$ 112.00	9/7/2013	168335	231 00719
8 9/8/2013	361993	362024	32	\$ 128.00	\$ 128.00	9/8/2013	168337	231 00720
9 9/9/2013								231
10 9/10/2013								231
11 9/11/2013								231
12 9/12/2013								231
13 9/13/2013								231
14 9/14/2013	362025	362054	30	\$ 120.00	\$ 120.00	9/14/2013	168465	231 00721
15 9/15/2013	362055	362086	32	\$ 128.00	\$ 128.00	9/15/2013	168466	231 00722
16 9/16/2013								231
17 9/17/2013								231
18 9/18/2013								231
19 9/19/2013								231
20 9/20/2013								231
21 9/21/2013	362087	362120	34	\$ 136.00	\$ 136.00	9/21/2013	168730	231 00723
22 9/22/2013	362121	362154	34	\$ 136.00	\$ 136.00	9/22/2013	168732	231 00724
23 9/23/2013								231
24 9/24/2013								231
25 9/25/2013								231
26 9/26/2013								231
27 9/27/2013								231
28 9/28/2013	362155	362176	22	\$ 88.00	\$ 88.00	9/28/2013	168874	231 00725
29 9/29/2013	362177	362233	57	\$ 228.00	\$ 228.00	9/29/2013	168875	231 00726
30 9/30/2013								231
31								231

318

\$318.00 x \$4.00

\$1,272.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000—
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND—
TOTAL FUNDS DUE TO THE COUNTY TREASURER—

\$1,272.00
\$1,272.00
\$ -

PREPARED BY: Jose M. Flores

DATE: 10-4-13

ATTEST IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Jose M. Flores
JOSE M. FLORES

COMMISSIONER PRCT NO. 3

10-7-13
DATE

BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: B. J. [Signature]
DATE: 10/15/13

XI

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
July 2013 *pbl*

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 7/1/2013				\$ -	\$ -			211 0
2 7/2/2013				\$ -	\$ -			211 0
3 7/3/2013				\$ -	\$ -			211 0
4 7/4/2013				\$ -	\$ -			211 0
5 7/5/2013				\$ -	\$ -			211 0
6 7/6/2013				\$ -	\$ -			211 0
7 7/7/2013	306307 <i>A</i>	306335	29 <i>Y</i>	\$ 458.00	\$ 458.00	7/8/2013	166398 <i>A</i>	211 02350 <i>A</i>
8 7/8/2013								211 0
9 7/9/2013				\$ -	\$ -			211 0
10 7/10/2013				\$ -	\$ -			211 0
11 7/11/2013				\$ -	\$ -			211 0
12 7/12/2013				\$ -	\$ -			211 0
13 7/13/2013				\$ -	\$ -			211 0
14 7/14/2013	306336 <i>A</i>	306391	56 <i>Y</i>	\$ 112.00	\$ 112.00	7/15/2013	166522 <i>A</i>	211 2351 <i>A</i>
15 7/15/2013				\$ -	\$ -			211 0
16 7/16/2013				\$ -	\$ -			211 0
17 7/17/2013				\$ -	\$ -			211 0
18 7/18/2013				\$ -	\$ -			211 0
19 7/19/2013				\$ -	\$ -			211 0
20 7/20/2013				\$ -	\$ -			211 0
21 7/21/2013	306392 <i>A</i>	306452	61 <i>Y</i>	\$ 122.00	\$ 122.00	7/22/2013	166819 <i>A</i>	211 02352 <i>A</i>
22 7/22/2013				\$ -	\$ -			211 0
23 7/23/2013				\$ -	\$ -			211 0
24 7/24/2013				\$ -	\$ -			211 0
25 7/25/2013				\$ -	\$ -			211 0
26 7/26/2013				\$ -	\$ -			211 0
27 7/27/2013				\$ -	\$ -			211 0
28 7/28/2013	306453 <i>A</i>	306495	43 <i>Y</i>	\$ 86.00	\$ 86.00	7/29/2013	167062 <i>A</i>	211 2353 <i>A</i>
29 7/29/2013				\$ -	\$ -			211 0
30 7/30/2013				\$ -	\$ -			211 0
31 7/31/2013				\$ -	\$ -			211 0

189 *Y* \$ 378.00 \$378.00

TOTAL RECEIPTS AND FUNDS COLLECTED: 189 *Y* x \$2.00 \$ 378.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 378.00 <i>X</i>
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 378.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	<i>134</i>

PREPARED BY: Juan C. Cardenas

DATE: 8/1/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo 17
DATE: 9/10/13 9/18/13

8-2-13

DATE

A C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM: RE-PCT #1-002 REVISED:4/10

X1

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
August 2013

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 8/1/2013								211 0
2 8/2/2013					\$ -			211 0
3 8/3/2013					\$ -			211 0
4 8/4/2013	3067496	306742	247	\$ 494.00	\$ 497.00	8/5/2013	167295	211 2354
5 8/5/2013					\$ -			211 0
6 8/6/2013					\$ -			211 0
7 8/7/2013					\$ -			211 0
8 8/8/2013					\$ -			211 0
9 8/9/2013					\$ -			211 0
10 8/10/2013					\$ -			211 0
11 8/11/2013	306743	306766	24	\$ 48.00	\$ 48.00	8/13/2013	167566	211 2355
12 8/12/2013					\$ -			211 0
13 8/13/2013					\$ -			211 0
14 8/14/2013					\$ -			211 0
15 8/15/2013					\$ -			211 0
16 8/16/2013					\$ -			211 0
17 8/17/2013					\$ -			211 0
18 8/18/2013	306767	306805	39	\$ 78.00	\$ 78.00	8/19/2013	167696	211 02356
19 8/19/2013					\$ -			211 0
20 8/20/2013					\$ -			211 0
21 8/21/2013					\$ -			211 0
22 8/22/2013					\$ -			211 0
23 8/23/2013					\$ -			211 0
24 8/24/2013					\$ -			211 0
25 8/25/2013	306806	306826	21	\$ 42.00	\$ 42.00	8/27/2013	168101	211 2357
26 8/26/2013								211 0
27 8/27/2013					\$ -			211 0
28 8/28/2013					\$ -			211 0
29 8/29/2013					\$ -			211 0
30 8/30/2013					\$ -			211 0
31 8/31/2013				\$ -				211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 331 x \$ 662.00 = \$ 665.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 662.00
LESS. TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 665.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (3.00)

PREPARED BY: [Signature]

DATE: 9/5/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 9/10/13

9/5/13
DATE

A.C. CUELLAR, JR.
COMMISSIONER PRC. NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:4/10

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 26, 2013

The Honorable A.C. Cuellar, Jr.
Hidalgo County Commissioner Pct. No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

RE: Review of Delta Lake *Monthly Fees Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Reports* for the month of July and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Verified the *Monthly Fees Report* was submitted in a timely manner to the County Auditor's Office.
- Verified the *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the months of June 2013 and August 2013 were \$378.00 and \$662.00, respectively. Based on our results of our review, we have concluded that fees collected were generally properly accounted

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

According to the Delta Lake Park staff, effective July 21, 2012 the park entrance fees have been waived from Monday through Saturday. The park entrance fee is only collected on Sundays.

Local Government Code Sec. 316.001(4) states "the commissioners court of a county may set and collect fees for admission to a county park, if approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose. Local Government Code Sec. 316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee".

Commissioners Court approval to waive the park entrance fee was not obtained. This may result in the loss of County funds.

Recommendation:

Commissioners Court approval to waive the park entrance fee should be obtained.

Please provide a written management response to the observation noted above by October 15, 2013.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Fufracio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
July 2013 *pbc*

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	7/1/2013				\$ -	\$ -			2110
2	7/2/2013				\$ -	\$ -			2110
3	7/3/2013				\$ -	\$ -			2110
4	7/4/2013				\$ -	\$ -			2110
5	7/5/2013				\$ -	\$ -			2110
6	7/6/2013				\$ -	\$ -			2110
7	7/7/2013	306307 <i>A</i>	306335	29 <i>A</i>	\$ 58.00	\$ 58.00	7/8/2013	166398 <i>A</i>	21102350 <i>A</i>
8	7/8/2013				\$ -	\$ -			2110
9	7/9/2013				\$ -	\$ -			2110
10	7/10/2013				\$ -	\$ -			2110
11	7/11/2013				\$ -	\$ -			2110
12	7/12/2013				\$ -	\$ -			2110
13	7/13/2013				\$ -	\$ -			2110
14	7/14/2013	306336 <i>A</i>	306391	56 <i>A</i>	\$ 112.00	\$ 112.00	7/15/2013	166522 <i>A</i>	2112351 <i>A</i>
15	7/15/2013				\$ -	\$ -			2110
16	7/16/2013				\$ -	\$ -			2110
17	7/17/2013				\$ -	\$ -			2110
18	7/18/2013				\$ -	\$ -			2110
19	7/19/2013				\$ -	\$ -			2110
20	7/20/2013				\$ -	\$ -			2110
21	7/21/2013	306392 <i>A</i>	306452	61 <i>A</i>	\$ 122.00	\$ 122.00	7/22/2013	166819 <i>A</i>	21102352 <i>A</i>
22	7/22/2013				\$ -	\$ -			2110
23	7/23/2013				\$ -	\$ -			2110
24	7/24/2013				\$ -	\$ -			2110
25	7/25/2013				\$ -	\$ -			2110
26	7/26/2013				\$ -	\$ -			2110
27	7/27/2013				\$ -	\$ -			2110
28	7/28/2013	306453 <i>A</i>	306495	43 <i>A</i>	\$ 86.00	\$ 86.00	7/29/2013	167062 <i>A</i>	2112353 <i>A</i>
29	7/29/2013				\$ -	\$ -			2110
30	7/30/2013				\$ -	\$ -			2110
31	7/31/2013				\$ -	\$ -			2110
					\$ 378.00	\$ 378.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

189 *A*

189 x \$2.00

\$ 378.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 378.00 *A*

\$ 378.00

A 134

PREPARED BY:

Juan C. Cardenas

DATE: 8/1/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo 47*

DATE: 9/10/13 9/18/13

8-2-13

DATE

A.C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

XI

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
August 2013 *pbc*

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	8/1/2013								211 0
2	8/2/2013					\$ -			211 0
3	8/3/2013					\$ -			211 0
4	8/4/2013	3067496	3067424	247	\$ 494.00	\$ 497.00	8/5/2013	167295	211 2354
5	8/5/2013					\$ -			211 0
6	8/6/2013					\$ -			211 0
7	8/7/2013					\$ -			211 0
8	8/8/2013					\$ -			211 0
9	8/9/2013					\$ -			211 0
10	8/10/2013					\$ -			211 0
11	8/11/2013	306743	306766	24	\$ 48.00	\$ 48.00	8/13/2013	167566	211 2355
12	8/12/2013					\$ -			211 0
13	8/13/2013					\$ -			211 0
14	8/14/2013					\$ -			211 0
15	8/15/2013					\$ -			211 0
16	8/16/2013					\$ -			211 0
17	8/17/2013					\$ -			211 0
18	8/18/2013	306767	306805	39	\$ 78.00	\$ 78.00	8/19/2013	167696	211 02356
19	8/19/2013					\$ -			211 0
20	8/20/2013					\$ -			211 0
21	8/21/2013					\$ -			211 0
22	8/22/2013					\$ -			211 0
23	8/23/2013					\$ -			211 0
24	8/24/2013					\$ -			211 0
25	8/25/2013	306806	306826	21	\$ 42.00	\$ 42.00	8/27/2013	168101	211 2357
26	8/26/2013								211 0
27	8/27/2013					\$ -			211 0
28	8/28/2013					\$ -			211 0
29	8/29/2013					\$ -			211 0
30	8/30/2013					\$ -			211 0
31	8/31/2013				\$ -				211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 331 x \$ 662.00 = \$ 665.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 662.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 665.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (3.00)

PREPARED BY: *[Signature]*

DATE: 9/5/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*
DATE: 9/10/13 9/18/13

9/5/13
DATE

A.C. CUELLAR, JR.
COMMISSIONER PRCT NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:4/10

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
September 2013 *01/11/13*

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	9/1/2013	306827	306862	36	\$ 72.00	\$72.00	9/4/2013	168223	211	2358
2	9/2/2013				\$ -	\$ -			211	0
3	9/3/2013				\$ -	\$ -			211	0
4	9/4/2013				\$ -	\$ -			211	0
5	9/5/2013				\$ -	\$ -			211	0
6	9/6/2013				\$ -	\$ -			211	0
7	9/7/2013				\$ -	\$ -			211	0
8	9/8/2013	306863	306876	14	\$ 28.00	\$28.00	9/9/2013	168268	211	2359
9	9/9/2013				\$ -	\$ -			211	0
10	9/10/2013				\$ -	\$ -			211	0
11	9/11/2013				\$ -	\$ -			211	0
12	9/12/2013				\$ -	\$ -			211	0
13	9/13/2013				\$ -	\$ -			211	0
14	9/14/2013				\$ -	\$ -			211	0
15	9/15/2013	306877	306887	11	\$ 22.00	\$22.00	9/18/2013	168522	211	2360
16	9/16/2013				\$ -	\$ -			211	0
17	9/17/2013				\$ -	\$ -			211	0
18	9/18/2013				\$ -	\$ -			211	0
19	9/19/2013				\$ -	\$ -			211	0
	9/20/2013				\$ -	\$ -			211	0
	9/21/2013				\$ -	\$ -			211	0
22	9/22/2013	306888	306923	36	\$ 72.00	\$72.00	9/23/2013	168652	211	2361
23	9/23/2013				\$ -	\$ -			211	0
24	9/24/2013				\$ -	\$ -			211	0
25	9/25/2013				\$ -	\$ -			211	0
26	9/26/2013				\$ -	\$ -			211	0
27	9/27/2013				\$ -	\$ -			211	0
28	9/28/2013				\$ -	\$ -			211	0
29	9/29/2013	306924	306942	19	\$ 38.00	\$38.00	10/3/2013	168994	211	02362
30	9/30/2013				\$ -	\$ -			211	0
31	10/1/2013				\$ -	\$ -			211	0
					\$ 232.00	\$232.00				

TOTAL RECEIPTS AND FUNDS COLLECTED

116

116

x \$2.00

\$ 232.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 232.00

\$ 232.00

\$

PREPARED BY: *[Signature]*

DATE: 10/4/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*

DATE: 10/16/13

10/8/13
DATE

A.C. CUELLAR JR.
COMMISSIONER PRCT NO 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

X1

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 17, 2013

The Honorable A.C. Cuellar, Jr.
Hidalgo County Commissioner Pct. No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

RE: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the Month of September 2013

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of September 2013 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of September 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that collections per the *Monthly Fees Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Verified the *Monthly Fees Report* was submitted in a timely manner to the County Auditor's Office.
- Verified the *Cashier's Daily Close-Out Report/Daily Remittance Forms* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of September 2013 were \$232.00. Based on our results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal

HIDALGO COUNTY DISTRICT JUDGES

JANIE E. TIERNA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

According to the Delta Lake Park staff, effective July 21, 2012 the park entrance fees have been waived from Monday through Saturday. The park entrance fee is only collected on Sundays.

Local Government Code Sec. 316.001(4) states "the commissioners court of a county may set and collect fees for admission to a county park, if approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose. Local Government Code Sec. 316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee".

Commissioner's Court approval to waive the park entrance fee was not obtained.

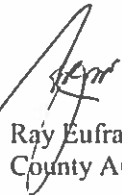
Recommendation:

Commissioners Court approval to waive the park entrance fee should be obtained.

Please provide a written management response to the observation noted above by November 9, 2013.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. NIERHA
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

J. R. "BOBBY" FLORES
JUDGE, 136TH D C

ROSE GUERRA REYNA
JUDGE, 208TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D C

NOE GONZALEZ
JUDGE, 378TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 396TH D C

ADA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
September 2013 *pbc*

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1 9/1/2013	306827	306862	36	\$ 72.00	\$72.00	9/4/2013	168223	211 2358
2 9/2/2013				\$ -	\$ -			211 0
3 9/3/2013				\$ -	\$ -			211 0
4 9/4/2013				\$ -	\$ -			211 0
5 9/5/2013				\$ -	\$ -			211 0
6 9/6/2013				\$ -	\$ -			211 0
7 9/7/2013				\$ -	\$ -			211 0
8 9/8/2013	306863	306876	14	\$ 28.00	\$28.00	9/9/2013	168268	211 2359
9 9/9/2013				\$ -	\$ -			211 0
10 9/10/2013				\$ -	\$ -			211 0
11 9/11/2013				\$ -	\$ -			211 0
12 9/12/2013				\$ -	\$ -			211 0
13 9/13/2013				\$ -	\$ -			211 0
14 9/14/2013				\$ -	\$ -			211 0
15 9/15/2013	306877	306887	11	\$ 22.00	\$22.00	9/18/2013	168522	211 2360
16 9/16/2013				\$ -	\$ -			211 0
17 9/17/2013				\$ -	\$ -			211 0
18 9/18/2013				\$ -	\$ -			211 0
19 9/19/2013				\$ -	\$ -			211 0
20 9/20/2013				\$ -	\$ -			211 0
21 9/21/2013				\$ -	\$ -			211 0
22 9/22/2013	306888	306923	36	\$ 72.00	\$72.00	9/23/2013	168652	211 2361
23 9/23/2013				\$ -	\$ -			211 0
24 9/24/2013				\$ -	\$ -			211 0
25 9/25/2013				\$ -	\$ -			211 0
26 9/26/2013				\$ -	\$ -			211 0
27 9/27/2013				\$ -	\$ -			211 0
28 9/28/2013				\$ -	\$ -			211 0
29 9/29/2013	306924	306942	19	\$ 38.00	\$38.00	10/3/2013	168994	211 02362
30 9/30/2013				\$ -	\$ -			211 0
31 10/1/2013				\$ -	\$ -			211 0
				\$ 232.00	\$232.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

116

116

x \$2.00

\$ 232.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----

\$ 232.00

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

\$ 232.00

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$

PREPARED BY:

DATE: 10/4/13

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE:

DATE

A.C. CUELLAR, JR.

COMMISSIONER PRCT NO. 1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:4/10

XI

PBC

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: July 31, 2013

Receipt Date	Ticket # Sequence		Total Collected	HOW MANY?	ADULT FEES (\$1)	HOW MANY?	CHILDREN FEES (\$0.50)	HOW MANY?	BODY BOARD FEES (\$1)	COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)	
	BEG #	END #								Deposit Amount	Date of Deposit	Receipt Number			
1-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
2-Jul	935	936	\$ 4.50	4	\$ 4.00	1	\$ 0.50	0	\$ -	\$ 4.50	7/2/13	166694	221 450	\$ -	
3-Jul	937	939	\$ 9.50	8	\$ 8.00	3	\$ 1.50	0	\$ -	\$ 9.50	7/3/13	166695	221 451	\$ -	
4-Jul	940	965	\$ 56.50	35	\$ 35.00	29	\$ 14.50	7	\$ 7.00	\$ 56.50	7/4/13	166696	221 452	\$ -	
5-Jul	966	968	\$ 10.50	4	\$ 4.00	5	\$ 2.50	4	\$ 4.00	\$ 10.50	7/5/13	166697	221 453	\$ -	
6-Jul	969	975	\$ 25.50	14	\$ 14.00	13	\$ 6.50	5	\$ 5.00	\$ 25.50	7/6/13	166698	221 454	\$ -	
7-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
8-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
9-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
10-Jul	976	976	\$ 3.50	2	\$ 2.00	2	\$ 1.50	0	\$ -	\$ 3.50	7/10/13	166699	221 455	\$ -	
11-Jul	977	985	\$ 13.00	9	\$ 9.00	8	\$ 4.00		\$ -	\$ 13.00	7/11/13	166700	221 456	\$ -	
12-Jul	986	995	\$ 29.00	15	\$ 15.00	20	\$ 10.00	4	\$ 4.00	\$ 29.00	7/12/13	166765	221 457	\$ -	
13-Jul	996	1011	\$ 33.00	20	\$ 20.00	16	\$ 8.00	5	\$ 5.00	\$ 33.00	7/13/13	166766	221 458	\$ -	
14-Jul	1012	1024	\$ 28.50	15	\$ 15.00	15	\$ 7.50	6	\$ 6.00	\$ 29.00	7/14/13	166767	221 459	\$ 0.50	
15-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
16-Jul	1025	1027	\$ 6.00	3	\$ 3.00	6	\$ 3.00	0	\$ -	\$ 6.00	7/16/13	166768	221 460	\$ -	
17-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
18-Jul	1028	1034	\$ 20.00	8	\$ 8.00	14	\$ 7.00	5	\$ 5.00	\$ 20.00	7/18/13	166769	221 461	\$ -	
19-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
20-Jul	1035	1036	\$ 4.00	2	\$ 2.00	4	\$ 2.00	0	\$ -	\$ 4.00	7/20/13	166770	221 462	\$ -	
21-Jul	1037	1046	\$ 22.00	12	\$ 12.00	14	\$ 7.00	3	\$ 3.00	\$ 22.00	7/21/13	166778	221 463	\$ -	
22-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
23-Jul	1047	1056	\$ 25.50	10	\$ 10.00	11	\$ 5.50	10	\$ 10.00	\$ 25.50	7/23/13	166887	221 464	\$ -	
24-Jul	1057	1062	\$ 19.00	10	\$ 10.00	12	\$ 6.00	3	\$ 3.00	\$ 19.00	7/24/13	166888	221 465	\$ -	
25-Jul	1063	1065	\$ 7.50	3	\$ 3.00	9	\$ 4.50	0	\$ -	\$ 7.50	7/25/13	166918	221 466	\$ -	
26-Jul	1066	1068	\$ 7.50	7	\$ 7.00	1	\$ 0.50	0	\$ -	\$ 7.50	7/26/13	167072	221 467	\$ -	
27-Jul	1069	1070	\$ 2.50	2	\$ 2.00	1	\$ 0.50	0	\$ -	\$ 2.50	7/27/13	167073	221 468	\$ -	
28-Jul	1071	1073	\$ 11.00	2	\$ 2.00	4	\$ 2.00	7	\$ 7.00	\$ 11.00	7/28/13	167082	221 469	\$ -	
29-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
30-Jul	1074	1082	\$ 15.50	7	\$ 7.00	9	\$ 4.50	4	\$ 4.00	\$ 15.50	7/30/13	167083	221 470	\$ -	
31-Jul	1083	1088	\$ 8.50	3	\$ 3.00	5	\$ 2.50	3	\$ 3.00	\$ 8.50	7/31/13	167094	221 471	\$ -	
TOTAL			\$ 362.50	195	\$ 195.00	202	\$ 101.50	66	\$ 66.00	\$ 363.00					\$ 0.50

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 362.50
\$ 363.00
\$ (0.50)

PREPARED BY: Yolanda Cisneros

DATE: 8/02/2013

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

07 8 04 9 008 8102

DATE

8/2/2013

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

Y AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 60 47
DATE: 10/3/13 10/10/13

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: August 31, 2013

pac

Receipt Date	Ticket # Sequence		Total Collected	HOW MANY?	ADULT FEES (\$1)	HOW MANY?	CHILDREN FEES (\$0.50)	HOW MANY?	BODY BOARD FEES (\$1)	COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
	BEG #	END #								Deposit Amount	Date of Deposit	Receipt Number		
1	1-Aug	0	\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
2	2-Aug	1089	\$ 9.50	5	\$ 5.00	3	\$ 1.50	3	\$ 3.00	\$ 9.50	8/2/13	167253	221 472	\$ -
3	3-Aug	1093	\$ 18.00	10	\$ 10.00	10	\$ 5.00	3	\$ 3.00	\$ 18.00	8/3/13	167255	221 473	\$ -
4	4-Aug	1101	\$ 23.00	15	\$ 15.00	8	\$ 4.00	4	\$ 4.00	\$ 23.00	8/4/13	167256	221 474	\$ -
5	5-Aug	0	\$ -		\$ -		\$ -		\$ -	\$ 10.00	8/5/13	167259	221 475	\$ (10.00)
6	6-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
7	7-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
8	8-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
9	9-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
10	10-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
11	11-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
12	12-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
13	13-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
14	14-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
15	15-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
16	16-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
17	17-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
18	18-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
19	19-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
20	20-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
21	21-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
22	22-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
23	23-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
24	24-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
25	25-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
26	26-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
27	27-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
28	28-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
29	29-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
30	30-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
31	31-Aug		\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -
TOTAL			\$ 50.50	30	\$ 30.00	21	\$ 10.50	10	\$ 10.00	\$ 60.50				\$ (10.00)

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 50.50
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 60.50
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (10.00)

PREPARED BY: Yolanda Cisneros

DATE: 8/07/2013

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Hector Tito Palacios
HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

8/14/2013
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 10/2/13 10/10/13

XI

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 14, 2013

The Honorable Hector "Tito" Palacios
Hidalgo County Commissioner Pct. No. 2
301 East State Street
Pharr, Texas 78577

Ref: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 2 Swimming Pool *Monthly Fees Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code §115.002(a) and §115.002(b). The objectives of the review were to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Precinct No. 2 Swimming Pool on the *Monthly Fees Reports* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Verified tickets issued (i.e., adult/children entrance fees and body board rental fees) followed sequential order.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fee Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed *Cashier's Daily Close-Out Report/ Daily Remittance Forms* and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 13th D C

J. R. "BOBBY" FLORES
JUDGE, 13th D C

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R. PARTIDA
JUDGE, 27th D C

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

ADA SALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

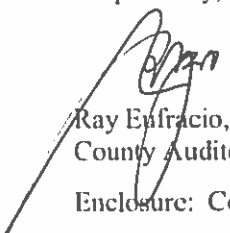
Conclusion:

Total collections for the months of July 2013 and August 2013 were \$363.00 and \$50.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

In addition, we noted that the last day of operation for the Precinct 2 Swimming Pool's 2013 season was August 4, 2013. The \$10.00 change fund was returned to the County Treasurer's Office on August 7, 2013.

If you should have any questions please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Enfracio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Reports*

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

pbc

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: July 31, 2013

	Receipt Date	Ticket # Sequence		Total Collected	HOW MANY?	ADULT FEES (\$1)	HOW MANY?	CHILDREN FEES (\$0.50)	HOW MANY?	BODY BOARD FEES (\$1)	COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)	
		BEG #	END #								Deposit Amount	Date of Deposit	Receipt Number			
1	1-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
2	2-Jul	835	936	\$ 4.50	4	\$ 4.00	1	\$ 0.50	0	\$ -	\$ 4.50	7/2/13	166694	221 450	\$ -	
3	3-Jul	937	939	\$ 9.50	8	\$ 8.00	3	\$ 1.50	0	\$ -	\$ 9.50	7/3/13	166695	221 451	\$ -	
4	4-Jul	940	965	\$ 56.50	35	\$ 35.00	29	\$ 14.50	7	\$ 7.00	\$ 56.50	7/4/13	166696	221 452	\$ -	
5	5-Jul	966	968	\$ 10.50	4	\$ 4.00	5	\$ 2.50	4	\$ 4.00	\$ 10.50	7/5/13	166697	221 453	\$ -	
6	6-Jul	969	975	\$ 25.50	14	\$ 14.00	13	\$ 6.50	5	\$ 5.00	\$ 25.50	7/6/13	166698	221 454	\$ -	
7	7-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
8	8-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
9	9-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
10	10-Jul	976	976	\$ 3.50	2	\$ 2.00	2	\$ 1.50	0	\$ -	\$ 3.50	7/10/13	166699	221 455	\$ -	
11	11-Jul	977	985	\$ 13.00	9	\$ 9.00	8	\$ 4.00		\$ -	\$ 13.00	7/11/13	166700	221 456	\$ -	
12	12-Jul	986	995	\$ 29.00	15	\$ 15.00	20	\$ 10.00	4	\$ 4.00	\$ 29.00	7/12/13	166765	221 457	\$ -	
13	13-Jul	996	1011	\$ 33.00	20	\$ 20.00	16	\$ 8.00	5	\$ 6.00	\$ 33.00	7/13/13	166766	221 458	\$ -	
14	14-Jul	1012	1024	\$ 28.50	15	\$ 15.00	15	\$ 7.50	6	\$ 6.00	\$ 29.00	7/14/13	166767	221 459	\$ 0.50	
15	15-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
16	16-Jul	1025	1027	\$ 6.00	3	\$ 3.00	6	\$ 3.00	0	\$ -	\$ 6.00	7/16/13	166768	221 460	\$ -	
17	17-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
18	18-Jul	1028	1034	\$ 20.00	8	\$ 8.00	14	\$ 7.00	5	\$ 5.00	\$ 20.00	7/18/13	166769	221 461	\$ -	
19	19-Jul	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -			221	\$ -	
20	20-Jul	1035	1036	\$ 4.00	2	\$ 2.00	4	\$ 2.00	0	\$ -	\$ 4.00	7/20/13	166770	221 462	\$ -	
21	21-Jul	1037	1046	\$ 22.00	12	\$ 12.00	14	\$ 7.00	3	\$ 3.00	\$ 22.00	7/21/13	166778	221 463	\$ -	
22	22-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
	23-Jul	1047	1056	\$ 25.50	10	\$ 10.00	11	\$ 5.50	10	\$ 10.00	\$ 25.50	7/23/13	166887	221 464	\$ -	
	24-Jul	1057	1062	\$ 19.00	10	\$ 10.00	12	\$ 6.00	3	\$ 3.00	\$ 19.00	7/24/13	166888	221 465	\$ -	
25	25-Jul	1063	1065	\$ 7.50	3	\$ 3.00	9	\$ 4.50	0	\$ -	\$ 7.50	7/25/13	166918	221 466	\$ -	
26	26-Jul	1066	1068	\$ 7.50	7	\$ 7.00	1	\$ 0.50	0	\$ -	\$ 7.50	7/26/13	167072	221 467	\$ -	
26	27-Jul	1069	1070	\$ 2.50	2	\$ 2.00	1	\$ 0.50	0	\$ -	\$ 2.50	7/27/13	167073	221 468	\$ -	
27	28-Jul	1071	1073	\$ 11.00	2	\$ 2.00	4	\$ 2.00	7	\$ 7.00	\$ 11.00	7/28/13	167082	221 469	\$ -	
29	29-Jul			\$ -		\$ -		\$ -		\$ -	\$ -			221	\$ -	
30	30-Jul	1074	1082	\$ 15.50	7	\$ 7.00	9	\$ 4.50	4	\$ 4.00	\$ 15.50	7/30/13	167083	221 470	\$ -	
31	31-Jul	1083	1088	\$ 8.50	3	\$ 3.00	5	\$ 2.50	3	\$ 3.00	\$ 8.50	7/31/13	167094	221 471	\$ -	
TOTAL				\$ 362.50	195	\$ 195.00	202	\$ 101.50	66	\$ 66.00	\$ 363.00					\$ 0.50

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$ 362.50
\$ 363.00
\$ (0.50)

PREPARED BY: Yolanda Cisneros

DATE: 8/02/2013

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

AUDITOR'S FORM RE-PCT #2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 8/2/2013
DATE: 10/13/13 10/10/13

COUNTY OF HIDALGO, TEXAS
SWIMMING POOL, PRECINCT 2
MONTHLY REPORT FOR THE MONTH ENDING: August 31, 2013

pac

Receipt Date	Ticket # Sequence		Total Collected	HOW MANY?	ADULT FEES (\$1)	HOW MANY?	CHILDREN FEES (\$0.50)	HOW MANY?	BODY BOARD FEES (\$1)	COUNTY TREASURER			DEPOSIT SLIP NUMBER	OVER/ (SHORT)
	BEG #	END #								Deposit Amount	Date of Deposit	Receipt Number		
1	1-Aug	0	0		\$ -		\$ -		\$ -	\$ -			221	\$ -
2	2-Aug	1089	1092	5	\$ 5.00	3	\$ 1.50	3	\$ 3.00	\$ 9.50	8/2/13	167253	221 472	\$ -
3	3-Aug	1093	1100	10	\$ 10.00	10	\$ 5.00	3	\$ 3.00	\$ 18.00	8/3/13	167255	221 473	\$ -
4	4-Aug	1101	1107	15	\$ 15.00	8	\$ 4.00	4	\$ 4.00	\$ 23.00	8/4/13	167256	221 474	\$ -
5	5-Aug	0	0		\$ -		\$ -		\$ -	\$ 10.00	8/5/13	167259	221 475	\$ (10.00)
6	6-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
7	7-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
8	8-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
9	9-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
10	10-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
11	11-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
12	12-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
13	13-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
14	14-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
15	15-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
16	16-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
17	17-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
18	18-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
19	19-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
20	20-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
21	21-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
22	22-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
23	23-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
24	24-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
25	25-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
26	26-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
27	27-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
28	28-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
29	29-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
30	30-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
31	31-Aug				\$ -		\$ -		\$ -	\$ -			221	\$ -
TOTAL			\$ 50.50	30	\$ 30.00	21	\$ 10.50	10	\$ 10.00	\$ 60.50				\$ (10.00)

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-122-000-0-000-----	\$ 50.50
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 60.50
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ (10.00)

PREPARED BY: Yolanda Cisneros

DATE: 8/07/2013

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

Hector Tito Palacios

HECTOR "TITO" PALACIOS
COMMISSIONER PRCT NO 2

8/14/2013
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

COUNTY AUDITOR'S FORM: RE-PCT.#2-002 REVISED 6/13/11

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 10/2/13 10/10/13

X1

Constable Celestino Avila Jr. Monthly Report

For the Month Ending July 2013

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, July 01, 2013	New Millennium Investments, LLC	Maria C. Martinez	010709-1	FED13-089JM	FED	In County	Justice Clerk	166163	\$70.00
Monday, July 01, 2013	Gonzalez Furniture Co. Inc	Cynthia Jimenez	010710-14	C-0948-13-21	Civil Claims	In County	Justice Clerk	166163	\$70.00
Wednesday, July 03, 2013	Rosalema and Rosa Ann Lerma	Sarah E. Cantu Aka Sarah E. Cantu (and all other Occupants) Sub. Ser. 07-08-13	010711-1	FED13-092JM	FED	In County	Justice Clerk	166281	\$70.00
Friday, July 05, 2013	New Millennium Investment	Ignacio Jurnez and all other Occupants	010712-14	FED13-084JM	Writ of Possession	In County	Justice Clerk	166320	\$200.00
Friday, July 05, 2013	New Millennium Investments	Maribel Martinez and all other Occupants	010713-14	FED13-083JM	Writ of Possession	In County	Justice Clerk	166320	\$200.00
Friday, July 05, 2013	Lack's Valley Stores, LTD	Maria De Jesus Cortez	010714-1	CC13-124JM	Civil Claims	In County	Justice Clerk	166320	\$70.00
Monday, July 08, 2013	Max Fine Furniture	Alma N. Zuniga	010715-14	CC13-126JM	Civil Claims	In County	Justice Clerk	166340	\$70.00
Monday, July 08, 2013	Rafael E. Cardenas	Cynthia Ramos and all other Occupants	010716-1	FED13-095JM	FED	In County	Justice Clerk	166340	\$70.00
Tuesday, July 09, 2013	Housing Authority of the City of Dallas Co-Op Council Hidalgo	Yolanda Sigala Norma de la Cruz & all other Occupants	010717-1	FED13-144GS FED13-096JM	FED	In County	Justice Clerk	166375	\$70.00

Monday, August 05, 2013

Page 1 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Prepared by: _____

Constable, Precinct 1

Chief Deputy



X/

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 12, 2013	Max Fine Furniture ✓	Michael A. Trejo - Sub. Ser. 07-23-13 ✓	010718-1 ✓	CC13-121JM ✓	Civil Claims ✓	In County ✓	Justice Clerk ✓	166486 ✓	\$70.00 ✓
Friday, July 12, 2013	Max Fine Furniture	Roxanna C. Serrano ✓	010719-1 ✓	CC13-130JM	Civil Claims ✓	In County ✓	Justice Clerk ✓	166481 ✓	\$70.00 ✓
Friday, July 12, 2013	Max Fine Furniture	Danny J. Serrano ✓	010720-1 ✓	CC13-129JM ✓	Civil Claims ✓	In County ✓	Justice Clerk ✓	166481 ✓	\$70.00 ✓
Friday, July 12, 2013	Max Fine Furniture	Noelia Villeda or Maria Garcia ✓	010721-1 ✓	CC13-127JM ✓	Civil Claims ✓	In County ✓	Justice Clerk ✓	166481 ✓	\$70.00 ✓
Tuesday, July 16, 2013	DQH MAN AGEMENT LTC TRACY ✓	LUPITA TORRES ✓	010722-1 ✓	SC13-053JM ✓	Small Claims ✓	In County ✓	Justice Clerk ✓	166596 ✓	\$70.00 ✓
Tuesday, July 16, 2013	ROLANDO G. MARROQUIN ✓	BERTHA WILSON AND BILL WILSON ✓	010723-1 ✓	SC13-054JM ✓	Small Claims ✓	In County ✓	Justice Clerk ✓	166596 ✓	\$70.00 ✓
Tuesday, July 16, 2013	ROLANDO G. MARROQUIN ✓	BERTHA WILSON AND BILL WILSON-SERVED BY R-11 MARIO CAVAZOS ✓	010723-1 ✓	SC13-054JM ✓	Small Claims ✓	In County ✓	Justice Clerk ✓	166596 ✓	\$70.00 ✓
Tuesday, July 16, 2013	Casa Saldana ✓	Claudia Sanchez (and all other occupants) Sub Service (7-18-13) ✓	010724-1 ✓	FED13-099JM ✓	FED ✓	In County ✓	Justice Clerk ✓	166596 ✓	\$70.00 ✓
Wednesday, July 17, 2013	Lack's Valley Stores LTD ✓	Marvin Vela ✓	010725-1 ✓	CC13-132JM ✓	Civil Claims ✓	In County ✓	Justice Clerk ✓	166623 ✓	\$70.00 ✓
Wednesday, July 17, 2013	Lack's Valley Stores LTD ✓	Claudio Davila or Maria Del Carmen Martinez ✓	010726-1 ✓	CC13-135JM ✓	Civil Claims ✓	In County ✓	Justice Clerk ✓	166623 ✓	\$70.00 ✓

Monday, August 05, 2013

Page 2 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Prepared by: _____

Chief Deputy



X/10

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, July 17, 2013	Lack's Valley Stores LTD	Karla Montie	010727-1	CC13-134JM	Civil Claims	In County	Justice Clerk	16623	\$70.00
Monday, July 22, 2013	Willacy CO-OP	Greg Bazan	010728-1	2013-CV-0290-A	Civil Claims	Out of County	District Clerk	166793	\$70.00
Monday, July 22, 2013	Willacy CO-OP	Ricky Durbin	010729-1	2013-CV-0291-A	Civil Claims	Out of County	District Clerk	166793	\$70.00
Tuesday, July 23, 2013	Bias Soto	Florencio Guerra	010730-1	SC13-055JM	Small Claims	In County	Justice Clerk	166793	\$70.00
Wednesday, July 24, 2013	Flagstar Bank, F.S.B.	Perdro R. Magallanes Jr. (and all occupants)	010731-1	FED13-101JM	FED	In County	Justice Clerk	166876	\$70.00
Wednesday, July 24, 2013	Margarita Rinco	Eduardo G. Gonzalez	010732-1	SC13-056JM	Small Claims	In County	Justice Clerk	166876	\$70.00
Wednesday, July 24, 2013	LACKS VALLEY STORES LTD	MARIA GONZALEZ	010733-1	CC13-141JM	Civil Claims	In County	Justice Clerk	166876	\$70.00
Thursday, July 25, 2013	Carlos Gonzalez	Crystal Talolia (and all other occupants)	010734-1	FED13-102JM	FED	In County	Justice Clerk	166912	\$70.00
Friday, July 26, 2013	Macario Ibaniz Jr	Fabian Herrera	010735-1	FED13-103JM	FED	In County	Justice Clerk	166929	\$70.00
Friday, July 26, 2013	Jacobo Flores	San Juana Garza	010736-1	FED13-104JM	FED	In County	Justice Clerk	166961	\$70.00
Tuesday, July 30, 2013	BRUIDO NIETO	GUADALUPE GARZA	010737-1	SC13-058JM	Small Claims	In County	Justice Clerk	167136	\$70.00
Tuesday, July 30, 2013	BRUIDO NIETO	OFELIA GARZA	010738-1	SC13-059JM	Small Claims	In County	Justice Clerk	167136	\$70.00

Monday, August 05, 2013



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Constable, Precinct 1

Prepared by: _____

Chief Deputy



Page 3 of 10

X/b

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, July 30, 2013	BRUNDO NIETO	JOANNA ALANIZ	010739-1	SC13-060JM	Small Claims	In County	Justice Clerk	167136	\$70.00
Tuesday, July 31, 2012	Joel Martinez	Guadalupe De Martinez	010740-1	FED13-106JM	FED	In County	Justice Clerk	167102	\$70.00
Wednesday, July 31, 2013	Pedro Leos	Juan Gabriel Fernandez	010741-1	SC13-062JM	Small Claims	In County	Justice Clerk	167102	\$70.00
Wednesday, July 31, 2013	Lack's valley stores, LTD	Melinda Vasquez	010742-1	CC13-113JM	Civil Claims	In County	Justice Clerk	167102	\$70.00
Monday, July 30, 2012	Rita H. Strickland	Esmeralda Martinez (and all other occupants)	010743-1	FED13-107JM	FED	In County	Justice Clerk	167102	\$70.00

Grand Total

\$2,780.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 9/28/13

Monday, August 05, 2013

Page 4 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: [Signature]

Prepared by: [Signature]

Chief Deputy



X/10

Constable Celestino Avila Jr. Monthly Report

For the Month Ending August 30, 2013 *PC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, August 02, 2013	Alex Guzman <i>A</i>	Joaquin Hernandez <i>A</i>	010744-1 <i>A</i>	SC13-065JM <i>A</i>	Small Claims <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167238 <i>A</i>	\$70.00 <i>A</i>
Monday, August 05, 2013	Housing Authority of the County of Hidalgo <i>A</i>	San Juanita De Leon (and all other occupants)- Sub. Ser. 08-08-13 <i>A</i>	010746-1 <i>A</i>	FED13-109JM	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167283 <i>A</i>	\$70.00 <i>A</i>
Monday, August 05, 2013	Housing Authority of the County of Hidalgo <i>A</i>	Claudia Verden (and all other occupants) <i>A</i>	010746-1 <i>A</i>	FED13-108JM <i>A</i>	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167283 <i>A</i>	\$70.00 <i>A</i>
Tuesday, August 06, 2013	SALVADOR HARO <i>A</i>	RUVINA TORRES (AND ALL OTHER OCCUPANTS) <i>A</i>	010747-1 <i>A</i>	FED13-110JM <i>A</i>	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167319 <i>A</i>	\$70.00 <i>A</i>
Wednesday, August 07, 2013	Lack's valley stores <i>A</i>	Marcelo Alejandro & Erica Garcia <i>A</i>	010749-1 <i>A</i>	CC13-145JM <i>A</i>	Civil Claims <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167334 <i>A</i>	\$70.00 <i>A</i>
Thursday, August 08, 2013	Housing Authority of the County of Hidalgo <i>A</i>	Luis Nieto (and all other occupants) <i>A</i>	010750-1 <i>A</i>	FED13-111JM <i>A</i>	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167394 <i>A</i>	\$70.00 <i>A</i>
Friday, August 09, 2013	The State of Texas <i>A</i>	Cadryn Cantu <i>A</i>	010751-1 <i>A</i>	T10-1614J12 <i>A</i>	Warrant <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167560 <i>A</i>	\$50.00 <i>A</i>
Monday, August 12, 2013	Patricia Fernandez <i>A</i>	Pedro Mendoza and all other Occupants	010752-1 <i>A</i>	FED13-112JM <i>A</i>	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167459 <i>A</i>	\$70.00 <i>A</i>
Thursday, August 15, 2013	New Millennium LLC <i>A</i>	Cristel B. Enriquez <i>A</i>	010753-1 <i>A</i>	FED13-113JM <i>A</i>	FED <i>A</i>	In County <i>A</i>	Justice Clerk <i>A</i>	167594 <i>A</i>	\$70.00 <i>A</i>

Saturday, September 07, 2013

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: *[Signature]*
Constable, Precinct 1

Prepared by: *[Signature]*
Administrative Assistant



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, August 15, 2013	Santa Fe Property Management	Liza Perez and all other Occupants- Sub. Ser. 08-19-13	010754-1	FED13-115JM	FED	In County	Justice Clerk	167594	\$70.00
Thursday, August 15, 2013	Marcelina Sosa	Lucy Gutierrez and all other Occupants	010755-1	FED13-114JM	FED	In County	Justice Clerk	167594	\$70.00
Friday, August 16, 2013	JPO Enterprises, Inc. dba EZ Clean and Wash	Randy Sanchez and any and all Occupants- Sub. Ser. 08-20-13	010756-1	FED13-116JM	FED	In County	Justice Clerk	167621	\$70.00
Friday, August 16, 2013	Lack's Valley Stores, LTD	Juan Gilberto Salazar	010757-1	CC13-147JM	Civil Claims	In County	Justice Clerk	167621	\$70.00
Monday, August 19, 2013	Bertha Cespedes	Heriberto Ramirez (and all other occupants)	010758-1	FED13-117JM	FED	In County	Justice Clerk	167653	\$70.00
Monday, August 19, 2013	Yolanda Garcia	Melissa Cavazos	010759-1	FED13-118JM	FED	In County	Justice Clerk	167653	\$70.00
Monday, August 19, 2013	Janie Uribe	Johnny Herrera A-3 Performance & Transmissions	010760-1	SC13-067JM	Small Claims	In County	Justice Clerk	167653	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Rosa E. Plasencia (and all other occupants)	010761-1	FED13-119JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Norma Martinez (and all other occupants)	010762-1	FED13-120JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Marcela Marquez (and all other occupants)	010763-1	FED13-121JM	FED	In County	Justice Clerk	167750	\$70.00

Saturday, September 07, 2013

Page 2 of 11



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: [Signature] Prepared by: [Signature] Administrative Assistant



X/a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, August 21, 2013	New Millennium Investment LLC	Gabriela Valls (and all other occupants) Sub. Ser. 08-22-13	010764-1	FED13-122JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Efrain Rios (and all other occupants)	010765-1	FED13-123JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Irma Martinez (and all other occupants)	010766-1	FED13-124JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Cynthia Lopez (and all other occupants)	010767-1	FED13-125JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Juan Cavazos (and all other occupants)	010768-1	FED13-126JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Valeria Alon Castillo (and all other occupants)	010769-1	FED13-128JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Ninfa Cordova (and all other occupants)	010770-1	FED13-127JM	FED	In County	Justice Clerk	167750	\$70.00
Thursday, August 22, 2013	The State of Texas	C/O Custodian of Records Joe Machan and Gene Hanson	010771-1	2012CRU010-D4	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co. Inc. M.F. Site	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co. Inc. M.F. Site	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00

Saturday, September 07, 2013

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: [Signature]

Conatelle, Precinct 1

Prepared by: [Signature]
Administrative Assistant



XIB

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co, Inc. M.F. Site	010772-1	M-13-126	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	Olga Thelma Karam Scoggins	010772-1	M-13-126	Summons	Out of County	District Clerk	167801	\$70.00
Thursday, August 22, 2013	The State of Texas	Dream Homes by J & J Construction / agent Jorge Gonzalez	010773-14	2013-45-443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Friday, August 23, 2013	Moises Hernandez	Ofelia Torres	010774-1	SC13-068JM	Small Claims	In County	Justice Clerk	167802	\$70.00
Thursday, August 22, 2013	The State of Texas	Jorge Gonzalez	010775-1	2013-45-443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Thursday, August 22, 2013	The State of Texas	Juan J. Gonzalez	010776-1	2013-45-443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Erica Rivera	010777-14	CC13-149JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Natividad Granados or Norma Granados	010778-14	CC13-148JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Marin Zavala or Guillermo Zavala- Sub. Ser 08-29-2013	010779-1	CC13-150JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Monday, August 26, 2013	Lack's Valley Stores, LTD	San Junita Perez	010780-14	CC13-153JM	Civil Claims	In County	Justice Clerk	167836	\$70.00
Monday, August 26, 2013	Lack's Valley Stores	Lucinda Balderras	010780-1	CC13-153JM	Civil Claims	In County	Justice Clerk	167836	\$70.00
Tuesday, August 27, 2013	Donald Pace (Donco Housing Group, LLC	Leandro Villarreal	010781-1	SC13-069JM	Small Claims	In County	Justice Clerk	167942	\$70.00

Saturday, September 07, 2013

Page 4 of 41

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by:

Prepared by:

Administrative Assistant



X/C

Date	Plaintiff	Defendant	Receipt #	Cause	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, August 28, 2013	Flagstar Bank, F.S.B.	Pedro R. Magallanes Jr. and all other occupants (received for 08-29-2013)	010782-1	FED13-101JM	Writ of Possession In County		Justice Clerk	167985	\$200.00
Thursday, August 29, 2013	Employers Solutions Inc.	Michael J. Tripper	010783-1	388376	Writ of Garnishment Out of County		District Clerk	167985	\$80.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Cirillo Castorena	010784-1	CC13-155JM	Civil Claims In County		Justice Clerk	167985	\$70.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Myma Castorena	010785-1	CC13-155JM	Civil Claims In County		Justice Clerk	167985	\$70.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Lisa Munoz	010786-1	CC13-156JM	Civil Claims In County		Justice Clerk	167985	\$70.00
Friday, August 30, 2013	Lack's Valley Stores, LTD	Dalia Ozuna - Returned as per Plaintiff	010787-1	CC13-157JM	Civil Claims In County		Justice Clerk	168091	\$70.00
Wednesday, August 07, 2013	Lack's Valley Stores LTD	Francisco Novarro	01748-1	CC13-144JM	Civil Claims In County		Justice Clerk	167334	\$70.00

Grand Total

\$3,480.00

X23 ✓

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: END
DATE: 9/28/13 10/9/13

Saturday, September 07, 2013



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.
Approved by: [Signature] Prepared by: [Signature]
Constable, Precinct



Page 5 of 11

Xid

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 11, 2013

The Honorable Celestino Avila
Hidalgo County Constable, Precinct 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Re: Review of the *Monthly Fees Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct 1 *Monthly Fees Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following are some of the procedures performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Weekly Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Weekly Remittance Forms*, and *Monthly Fees Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$2,780.00 and \$3,480.00, respectively. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

Odyssey, the County's justice/receipting information system, was installed and training regarding its use was provided to the Constable's staff. However, we noted that *Odyssey* was not utilized to receipt collections. Instead, manual official County receipts were issued. In addition, the manual receipts were not subsequently entered into *Odyssey*.

The County Auditor's Office requires that a computerized receipting system be used, if available, to receipt collections. Manual receipts should only be utilized if the computerized receipting system is non-operational. If a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced.

Formal procedures have not been developed and implemented to ensure *Odyssey* is utilized to receipt collections.

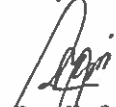
Recommendation:

Management should develop and implement formal procedures to ensure that *Odyssey* is utilized to receipt collections. Management should contact the Information Technology Department to request their assistance regarding the use of *Odyssey* to receipt collections.

Please provide a written management response to the observation noted above by October 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending July 2013 *pac*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Monday, July 01, 2013	New Millennium Investments, Inc	Maria C. Martinez	010709-14	FED13-089JM	FED	In County	Justice Clerk	166163	\$70.00
Monday, July 01, 2013	Gonzalez Furniture Co. Inc	Cynthia Jimenez	010710-14	C-0948-13-21	Civil Claims	In County	Justice Clerk	166163	\$70.00
Wednesday, July 03, 2013	Rod Lerma and Rosa Ann Lerma	Sarah E. Cantu Aka Sarah E. Cantu (and all other Occupants) Sub. Ser. 07-08-13	010711-14	FED13-092JM	FED	In County	Justice Clerk	166281	\$70.00
Friday, July 05, 2013	New Millennium Investment	Ignacio Juarez and all other Occupants	010712-14	FED13-084JM	Writ of Possession	In County	Justice Clerk	166320	\$200.00
Friday, July 05, 2013	New Millennium Investments,	Maribel Martinez and all other Occupants	010713-14	FED13-083JM	Writ of Possession	In County	Justice Clerk	166320	\$200.00
Friday, July 05, 2013	Lack's Valley Stores, LTD	Maria De Jesus Cortez	010714-14	CC13-124JM	Civil Claims	In County	Justice Clerk	166320	\$70.00
Monday, July 08, 2013	Max Fine Furniture	Anna N. Zuniga	010715-14	CC13-126JM	Civil Claims	In County	Justice Clerk	166340	\$70.00
Monday, July 08, 2013	Rafael E. Cardenas	Cynthia Ramos and all other Occupants	010716-14	FED13-095JM	FED	In County	Justice Clerk	166340	\$70.00
Tuesday, July 09, 2013	Housing Authority of the City of Houston Parkside Estates at the Courtyard Hidalgo	Yolanda Sigala Norma de la Cruz-Arellano Occupants	010717-14	FED13-144GS FED13-096JM	FED	In County	Justice Clerk	166375	\$70.00

Monday, August 05, 2013

Page 1 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Prepared by: _____

Chief Deputy



[Handwritten signature]

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, July 12, 2013	Max Fine Furniture	Michael A. Trejo - Sub.Ser. 07-23-13	010718-14	CC13-121JM	Civil Claims	In County	Justice Clerk	166406	\$70.00
Friday, July 12, 2013	Max Fine Furniture	Roxanna C. Serrano	010719-1	CC13-130JM	Civil Claims	In County	Justice Clerk	166481	\$70.00
Friday, July 12, 2013	Max Fine Furniture	Danny J. Serrano	010720-14	CC13-129JM	Civil Claims	In County	Justice Clerk	166481	\$70.00
Friday, July 12, 2013	Max Fine Furniture	Noelia Villeda or Maria Giarza	010721-14	CC13-127JM	Civil Claims	In County	Justice Clerk	166481	\$70.00
Tuesday, July 16, 2013	DOIT MANAGEMENT LLC-TRACY	LUPITA TORRES	010722-1	SC13-053JM	Small Claims	In County	Justice Clerk	166596	\$70.00
Tuesday, July 16, 2013	ROLANDO G. MARROQUIN	BERTHA WILSON AND BILL WILSON	010723-1	SC13-054JM	Small Claims	In County	Justice Clerk	166596	\$70.00
Tuesday, July 16, 2013	ROLANDO G. MARROQUIN	BERTHA WILSON AND BILL WILSON-SERVED BY R-11 MARIO CAVAZOS	010723-1	SC13-054JM	Small Claims	In County	Justice Clerk	166596	\$70.00
Tuesday, July 16, 2013	Casa Saldana	Claudia Sanchez (and all other occupants) Sub Service (7-18-13)	010724-14	FED13-099JM	FED	In County	Justice Clerk	166596	\$70.00
Wednesday, July 17, 2013	Lack's Valley Stores LTD	Marvin Vela	010725-14	CC13-132JM	Civil Claims	In County	Justice Clerk	166623	\$70.00
Wednesday, July 17, 2013	Lack's Valley Stores LTD	Claudio Davila or Maria Del Carmen Martinez	010726-14	CC13-135JM	Civil Claims	In County	Justice Clerk	166623	\$70.00

Monday, August 05, 2013



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Constable, Precinct 1

Prepared by: _____

Chief Deputy



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, July 17, 2013	Lack's Valley Stores LTD	Karla Monje	010727-1	CC13-134JM	Civil Claims	In County	Justice Clerk	166623	\$70.00
Monday, July 22, 2013	Willacy CO-OP	Greg Bazan	010728-1	2013-CV-0290-A	Civil Claims	Out of County	District Clerk	166793	\$70.00
Monday, July 22, 2013	Willacy CO-OP	Ricky Durbin	010729-1	2013-CV-0291-A	Civil Claims	Out of County	District Clerk	166793	\$70.00
Tuesday, July 23, 2013	Bias Soto	Florencio Guerra	010730-1	SC13-055JM	Small Claims	In County	Justice Clerk	166793	\$70.00
Wednesday, July 24, 2013	Flagstar Bank, F.S.B.	Pedro R. Magallanes Jr. (and all occupants)	010731-1	FED13-101JM	FED	In County	Justice Clerk	166876	\$70.00
Wednesday, July 24, 2013	Margarita Rinco	Eduardo G. Gonzalez	010732-1	SC13-056JM	Small Claims	In County	Justice Clerk	166876	\$70.00
Wednesday, July 24, 2013	LACKS VALLEY STORES LTD	MARIA GONZALEZ	010733-1	CC13-141JM	Civil Claims	In County	Justice Clerk	166876	\$70.00
Thursday, July 25, 2013	Carlos Gonzalez	Crystal Talolla (and all other Occupants)	010734-1	FED13-102JM	FED	In County	Justice Clerk	166912	\$70.00
Friday, July 26, 2013	Macario Ibaniz Jr.	Fabian Herrera	010735-1	FED13-103JM	FED	In County	Justice Clerk	166929	\$70.00
Friday, July 26, 2013	Jacobo Flores	San Juana Ciriza	010736-1	FED13-104JM	FED	In County	Justice Clerk	166961	\$70.00
Tuesday, July 30, 2013	BRUIDO NIETO	GUADALUPE GARZA	010737-1	SC13-058JM	Small Claims	In County	Justice Clerk	167136	\$70.00
Tuesday, July 30, 2013	BRUIDO NIETO	OPHELIA GARZA	010738-1	SC13-059JM	Small Claims	In County	Justice Clerk	167136	\$70.00

Monday, August 05, 2013

Page 3 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by:

Constable, Precinct 1

Prepared by:

Chief Deputy



X16

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, July 30, 2013	BRUIDO NIETO	JOANNA ALANIZ	010739-1	SC13-060JM	Small Claims	In County	Justice Clerk	167136	\$70.00
Tuesday, July 31, 2012	Joel Martinez	Guadalupe De Martinez	010740-1	FED13-106JM	FED	In County	Justice Clerk	167102	\$70.00
Wednesday, July 31, 2013	Pedro Leos	Juan Gabriel Fernandez	010741-1	SC13-062JM	Small Claims	In County	Justice Clerk	167102	\$70.00
Wednesday, July 31, 2013	Lack's valley stores, LTD	Melinda Vasquez	010742-1	CC13-143JM	Civil Claims	In County	Justice Clerk	167102	\$70.00
Monday, July 30, 2012	Rita H. Strickland	Esmeralda Martinez (and all other occupants)	010743-1	FED13-107JM	FED	In County	Justice Clerk	167102	\$70.00

Grand Total

\$2,780.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 9/28/13 10/9/13

Monday, August 05, 2013

Page 4 of 10

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: [Signature] Prepared by: [Signature] Chief Deputy



Constable Celestino Avila Jr. Monthly Report

For the Month Ending August 2013 08

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, August 02, 2013	Alex Guzman	Joaquin Hernandez	010744-14	SC13-065JM	Small Claims	In County	Justice Clerk	167238	\$70.00
Monday, August 05, 2013	Housing Authority of the County of Hidalgo	San Juanita De Leon (and all other occupants)- Sub. Ser. 08-08-13	010746-14	FED13-109JM	FED	In County	Justice Clerk	167283	\$70.00
Monday, August 05, 2013	Housing Authority of the County of Hidalgo	Claudia Verdein (and all other occupants)	010746-14	FED13-108JM	FED	In County	Justice Clerk	167283	\$70.00
Tuesday, August 06, 2013	SALVADOR HARO	RUFINA TORRES (AND ALL OTHER OCCUPANTS)	010747-14	FED13-110JM	FED	In County	Justice Clerk	167319	\$70.00
Wednesday, August 07, 2013	Lack's valley stores ltd	Marcelo Alejandro & Erica Garcia	010749-14	CC13-145JM	Civil Claims	In County	Justice Clerk	167334	\$70.00
Thursday, August 08, 2013	Housing Authority of the County of Hidalgo	Luis Nieto (and all other occupants)	010750-14	FED13-111JM	FED	In County	Justice Clerk	167394	\$70.00
Friday, August 09, 2013	The State of Texas	Cathryn Cantu	010751-14	T10-1614J12	Warrant	In County	Justice Clerk	167560	\$30.00
Monday, August 12, 2013	Patricia Fernandez	Pedro Mendoza and all other Occupants	010752-14	FED13-112JM	FED	In County	Justice Clerk	167459	\$70.00
Thursday, August 15, 2013	New Millennium LLC	Cristel B. Enriquez	010753-14	FED13-113JM	FED	In County	Justice Clerk	167594	\$70.00

Saturday, September 07, 2013

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge

Approved by: _____

Prepared by: _____

Administrative Assistant

Page 1 of 14

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XI

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Thursday, August 15, 2013	Santa Fe Property Management	Liza Perez and all other Occupants- Sub. Ser. 08-19-13	010754-1	FED13-115JM	FED	In County	Justice Clerk	167594	\$70.00
Thursday, August 15, 2013	Marcelina Sosa	Lucy Gutierrez and all other Occupants	010755-1	FED13-114JM	FED	In County	Justice Clerk	167594	\$70.00
Friday, August 16, 2013	JPO Enterprises, Inc. dba EZ Clean and Wash	Randy Sanchez and any and all Occupants- Sub. Ser. 08-20-13	010756-1	FED13-116JM	FED	In County	Justice Clerk	167621	\$70.00
Friday, August 16, 2013	Lack's Valley Stores, LTD	Juan Gilberto Salazar	010757-1	CC13-147JM	Civil Claims	In County	Justice Clerk	167621	\$70.00
Monday, August 19, 2013	Bertha Cespelles	Hieriberto Rmirez (and all other occupants)	010758-1	FED13-117JM	FED	In County	Justice Clerk	167653	\$70.00
Monday, August 19, 2013	Yolanda Garcia	Melissa Cavazos	010759-1	FED13-118JM	FED	In County	Justice Clerk	167653	\$70.00
Monday, August 19, 2013	Jannie Uribe	Johunny Herrera A.J. Performance & Transmissions	010760-1	SC13-067JM	Small Claims	In County	Justice Clerk	167653	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Rosa E. Plasencia (and all other occupants)	010761-1	FED13-119JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Norma Martinez (and all other occupants)	010762-1	FED13-120JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Marcela Marquez (and all other occupants)	010763-1	FED13-121JM	FED	In County	Justice Clerk	167750	\$70.00

Saturday, September 07, 2013



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: *[Signature]* Constitute, Precept 1

Prepared by: *[Signature]* Administrative Assistant



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, August 21, 2013	New Millennium Investment LLC	Gabriela Valls (and all other occupants) Sub. Ser. 08-22-13	010764-1	FED13-122JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Efrain Rios (and all other occupants)	010765-1	FED13-123JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Irma Martinez (and all other occupants)	010766-1	FED13-124JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Cynthia Lopez (and all other occupants)	010767-1	FED13-125JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Juan Cavazos (and all other occupants)	010768-1	FED13-126JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Valerin Ann Castillo (and all other occupants)	010769-1	FED13-128JM	FED	In County	Justice Clerk	167750	\$70.00
Wednesday, August 21, 2013	New Millennium Investment LLC	Ninfa Cordova (and all other occupants)	010770-1	FED13-127JM	FED	In County	Justice Clerk	167750	\$70.00
Thursday, August 22, 2013	The State of Texas	C/O Custodian of Records Joe Machin and Gene Hanson	010771-1	2012CRU010-D4	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co. Inc. M.F. Site	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co. Inc. M.F. Site	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00

Saturday, September 07, 2013

Page 3 of 14
5

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: _____

Canotable, Precinct 1

Prepared by: _____
Administrative Assistant



X/b

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, August 20, 2013	Great American Insurance Company	JDS Construction Co, Inc. MF. Site	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00
Tuesday, August 20, 2013	Great American Insurance Company	Olga Thelma Karam Scoggins	010772-1	M-13-426	Summons	Out of County	District Clerk	167801	\$70.00
Thursday, August 22, 2013	The State of Texas	Dream Homes by J & J Construction / agent Jorge Gonzalez	010773-1	2013-45443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Friday, August 23, 2013	Moises Hernandez	Ofelia Torres	010774-1	SC13-068JM	Small Claims	In County	Justice Clerk	167802	\$70.00
Thursday, August 22, 2013	The State of Texas	Jorge Gonzalez	010775-1	2013-45443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Thursday, August 22, 2013	The State of Texas	Juan J. Gonzalez	010776-1	2013-45443	Civil Claims	Out of County	District Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Erica Rivera	010777-1	CC13-149JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Natividad Granados or Norma Granados	010778-1	CC13-148JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Friday, August 23, 2013	Max Fine Furniture	Maria Zavala or Guillermo Zavala- Sub. Ser. 08-29-2013	010779-1	CC13-150JM	Civil Claims	In County	Justice Clerk	167802	\$70.00
Monday, August 26, 2013	Lack's Valley Stores, LTD	San Juanita Perez	010780-1	CC13-153JM	Civil Claims	In County	Justice Clerk	167836	\$70.00
Monday, August 26, 2013	Lack's Valley Stores	Lucinda Balderas	010780-1	CC13-153JM	Civil Claims	In County	Justice Clerk	167836	\$70.00
Tuesday, August 27, 2013	Donald Pace (Donco Housing Group, LLC	Leonardo Villarreal	010781-1	SC13-069JM	Small Claims	In County	Justice Clerk	167942	\$70.00

Saturday, September 07, 2013



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: *[Signature]*
 Prepared by: *[Signature]*
 Administrative Assistant

Date	Plaintiff	Defendant	Receipt #	Cause	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, August 28, 2013	Flagstar Bank, F.S.B.	Pedro R. Magallanes Jr. and all other occupants (received for 08-29-2013)	010782-1	FED13-101JM	Writ of Possession	In County	Justice Clerk	167985	\$200.00
Thursday, August 29, 2013	Enmployers Solutions Inc.	Michael J. Tripper	010783-1	388376	Writ of Garnishment	Out of County	District Clerk	167985	\$80.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Cirillo Castorena	010784-1	CC13-155JM	Civil Claims	In County	Justice Clerk	167985	\$70.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Myrna Castorena	010785-1	CC13-155JM	Civil Claims	In County	Justice Clerk	167985	\$70.00
Thursday, August 29, 2013	Lack's Valley Stores, Inc.	Lisa Munoz	010786-1	CC13-156JM	Civil Claims	In County	Justice Clerk	167985	\$70.00
Friday, August 30, 2013	Lack's Valley Stores, LTD	Dalia Ozuna - Returned as per Plaintiff	010787-1	CC13-157JM	Civil Claims	In County	Justice Clerk	168091	\$70.00
Wednesday, August 07, 2013	Lack's Valley Stores LTD	Francisco Novaro	01748-1	CC13-144JM	Civil Claims	In County	Justice Clerk	167334	\$70.00

Grand Total

\$3,480.00

X23

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 9/28/13 10/9/13

Saturday, September 07, 2013

Page 5 of 41



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.
Approved by: [Signature]
Conalite, Precinct 1
Prepared by: [Signature]
Administrative Assistant



X1d

For the Month Ending **July 31, 2013.**

For the Month Ending **July 31, 2013.**

This report has been personally reviewed by me and ^a~~useful~~ certify it to be true and correct to the best of my knowledge.

Approved by _____

Constable, Precinct 3

Prepared by:

Prints Auditor's Form AS-C-1012

Revised 11/17

Page of

CONSTABLE MARTIN COUNTY MONTHLY REPORT

For the Month Ending AUGUST 31, 2013.

DATE	PLAINTIFF'S NAME	RECEIVEE'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC							
8/22/2013	Daniel J Medina	Choydena Lopez	9224-2	E-4326-13-4	Civil Claims			N			N			167268	\$70.00
8/9/2013	Lacks Valley Stores	Wendy Garza & Daniel Rodriguez	9225-2	C-1129-13-21	Civil Claims			N						167309	\$140.00
8/12/2013	Miguel Gutierrez	BBVA Compass bank Lorena Lopez	9226-2	C1-13-2468-G	Civil Claims			N		N				167458	\$70.00
8/12/2013	Jesse Webber	Aracely Cardiel & All other occupants	9227-2	C-1100-13-21	FED			N						167458	\$70.00
8/15/2013	Lacks Valley Stores	Juliana Escobedo	9228-2	C-0289-13-21	Civil Claims			N						167579	\$70.00
8/15/2013	Commercial Research LLC	International Bank	9229-2	C-1054-13-21	Writ Of Garnishment			N						167579	\$80.00
8/21/2013	Gonzalez Furniture Co	Roberto Salas Ochoa	9230-2	C-1225-13-21	Civil Claims			N						167739	\$70.00
8/23/2013	Lacks Valley Stores	Jose Figueroa & Jessica Lopez	9231-2	C-1236-13-21	Civil Claims			N						167791	\$70.00
8/26/2013	Herold & Debrus Green	Jose Antonio Hernandez	9232-2	C-0861-13-E	Civil Claims			N		N				167835	\$70.00
8/26/2013	Communication supply corp	Rio Grande Valley Phone	9233-2	387688	Civil Claims			N		N				167835	\$70.00
8/27/2013	Edno Cox Auto Sales Inc	Crystal Lee De La Rosa	9234-2	2013-DCI-05052-1	Writ of Attachment			N			N			168061	\$200.00
														Page Total	980
														Grand Total	980



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: Li Lopez, Constable, Precinct 2

Prepared by: [Signature]

Hidalgo County Auditor's Office

APPROVED BY: [Signature]

DATE: 9/3/2013

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 10, 2013

The Honorable Martin Cantu
Hidalgo County Constable, Precinct 2
300 W. Hall Acres, Ste. E
Pharr, TX 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of July and August 2013

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fee Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following are some of the procedures performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

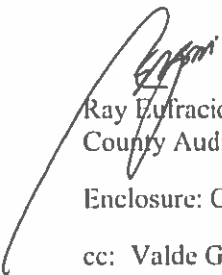
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the month of July 2013 and August 2013 were \$490 and \$980.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

For the Month Ending **July 31, 2013.**

For the Month Ending **July 31, 2013.**

This report has been personally reviewed by me and I certify to be true and correct to the best of my knowledge.

Approved by

Witness in
Constable, Precinct 2

Presented by

County Auditor's Form AS-C-002

Revised 1/17

APPROVED BY 1812
DATE 9/24/13 11/21/13

Page 1 of 2

Page 1 of 2

For the Month Ending AUGUST 31, 2013.

providing

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APPROVED BY: *duo*

County Auditor's Form AS-C-002

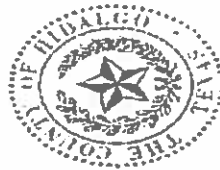
DATE: 9/24/13 14/8/13

Page 1 of 1

CONSTABLE, PCT. 3 LARRY LLARDO MONTHLY REPORT

For the Month Ending July 2013

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const. Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC							
7/1/2013	HIDALGO COUNTY ET AL	ALIAMBRA	410279	T-1273-13-J	TAX WARRANT			X						166225	\$ 200.00
7/1/2013	AMERICAN BUILDERS & CONTRACTORS SUPPLY	CAMELOT CONSTRUCTION LLC & HUGO LARA	410280	DC13-06588	CITATION N.2 (DALLAS CO)									166225	\$ 140.00
7/2/2013	PATJA LTD	KATIE LEE WARDEN LABRIE & DIANA MENDEZ	410281	2013-38000	WRIT OF ATTACHMENT (HARRIS CO)			X						166226	\$ 200.00
7/2/2013	MAN FINE FURNITURE	CYNTHIA VILLARREAL	410282	CCI13-115M	CITATION									166226	\$ 70.00
7/9/2013	PSJA ISD, & STC ET AL	CARLOS MARQUEZ & DRAGONS INC	410283	T-0735-13-C	TAX WARRANT									167142	\$ 200.00
7/10/2013	LACKS VALLEY STORES LTD	LETICIA CASTRO	410284	C-0346-13-21	CITATION			X						167143	\$ 70.00
7/10/2013	LACKS VALLEY STORES LTD	SERGIO MONTES	410285	C-0259-13-21	CITATION			X						167143	\$ 70.00
7/12/2013	MISSION CSD, ET AL	RACQUEL ZAMARRIPA	410286	T-751-10-E	ORDER OF SALE, LEVY, DEED, & NOTICE PKG N.2			X						167150	\$ 540.00
7/12/2013	CITY OF McALLEN	GILMORE FLOWERS	410287	T-3302-12-G	TAX WARRANT									167150	\$ 200.00
7/12/2013	HIDALGO COUNTY, McALLEN ISD	INC IND DBA CLEOPATRA & ALL	410288	T-1097-13-B	TAX WARRANT									167150	\$ 200.00
7/12/2013	EDCOUCH ELISA ISD	MIGUEL BETANCOURT	410289	T-1550-12-D	ORDER OF SALE, LEVY, DEED, & NOTICE PKG			X						167150	\$ 270.00
7/12/2013	EDCOUCH ELISA ISD	EDUARDO JUAREZ, ET AL	410290	T-1333-10-4	ORDER OF SALE, LEVY, DEED, & NOTICE PKG			X						167150	\$ 270.00
7/12/2013	PSJA ISD	MANUEL DAVILA	410291	T-1314-10-J	ORDER OF SALE, LEVY, DEED, & NOTICE PKG			X						167150	\$ 270.00
7/12/2013	EDINBURG CSD	RICHARD B. NOEL	410292	T-220-08-C	ORDER OF SALE, LEVY, DEED, & NOTICE PKG			X						167150	\$ 270.00
7/12/2013	EDINBURG CSD	HOPKINS & TINKLE'S, DBA OF MANTEL HIDALGO CSD AND	410293	T-1250-11-H	ORDER OF SALE, LEVY, DEED, & NOTICE PKG			X						167150	\$ 270.00
Page Total															\$ 3,240.00
Grand Total															\$ 3,240.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by

[Signature]

Constable, Precinct 3

Prepared by

[Signature]

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CONSTABLE, PCT. 3 LARRY

For the Month Ending July

LARDO MONTHLY REPORT

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Other	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC) IN-COUNTY (IC)	OC	IC							
7/12/2013	PSJA	FERNANDO OROZO, ET AL	4	T-1009-11-J	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167150	\$ 270.00
7/12/2013	PSJA	FERNANDO OROZO, ET AL	4	T-1009-11-J	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167150	\$ 270.00
7/12/2013	PSJA	CLAUDIA GARCIA SANCHEZ	4	T-216-11-H	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167150	\$ 270.00
7/12/2013	PSJA ISD	FERNANDO OROZO, ET AL	4	T-1009-11-J	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167150	\$ 270.00
7/22/2013	DONNA ISD ET AL	DAVID BOSWELL	4	T-1373-13-J	TAX WARRANT		X			X			167151	\$ 200.00
7/22/2013	HIDALGO COUNTY, ET AL	MEDICAL & TRAUMA SPECIALISTS	4	T-1100-13-B	TAX WARRANT		X			X			167151	\$ 200.00
7/22/2013	EDINBURG CISD, ET AL	ESMERALDO TIJERINA	4	T-812-08-F	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 270.00
7/22/2013	DONNA ISD	PABLO CASTILLO	4	T-1483-09-G	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 270.00
7/22/2013	DONNA ISD	DIANA P. GUZMAN	4	T-2068-09-G	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 270.00
7/22/2013	PSJA, ISD	LEODEGARIO GUILLEN	4	T-1310-10-1	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 540.00
7/22/2013	EDINBURG CISD	ADAN MALDONADO, SR	4	T-900-11-A	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 270.00
7/22/2013	LA JOYA ISD	BELGICA SALINAS	4	T-1158-12-11	ORDER OF SALE, LEVY, DEED, & NOTICE PKG.		X			X			167151	\$ 510.00
7/26/2013	CENTRAL PLUMBING & ELECTRICAL SUPPLY	JAVIER SALAZAR & JUAN SALAZAR	4	CL-42, 544-E	WRIT OF EXECUTION		X		X				167153	\$ 200.00
7/26/2013	GONZALEZ FURNITURE	MARGARITA GONZALEZ	4	C-1069-13-21	CITATION		X			X			167151	\$ 70.00
7/29/2013	EDINBURG CISD ET AL	BEYAMAR HOME HEALTH CARE	4	T-1503-13-D	TAX WARRANT		X			X			167154	\$ 200.00
													Page Total	\$ 4,110.00
													Grand Total	\$ 7,350.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by

[Signature]

Constable, Precinct 3

Prepared by

[Signature]

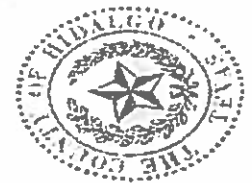
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CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
8/1/2013	EDINBURG CISD ET AL	SECURITY INTERNATIONAL	10309	T-1504-13-F	TAX WARRANT						167331	\$ 200.00
8/1/2013	HIDALGO COUNTY	PRONTO TRUCKING	10310	T-1032-13-F	TAX WARRANT						167331	\$ 200.00
8/1/2013	EDINBURG CISD ET AL	FIRECHECK OF TEXAS, INC.	10311	T-1479-13-F	TAX WARRANT						167331	\$ 200.00
8/7/2013	JOSEPH ALLISON JANICE ALLISON	CARLOS RODRIGUEZ ET AL	10312	C-2713-13-F	CITATION						167333	\$ 70.00
8/7/2013	GONZALEZ FURNITURE	JUAN RESENDEZ	10313	C-1101-13-21	CITATION						167333	\$ 70.00
8/7/2013	PROBUILD COMPANY LLC	DELAN DEVELOPMENT & CONST & JUAN DE LA CRUZ	10314	C-1541-12-F	WRIT OF EXECUTION N2						167333	\$ 400.00
8/7/2013	CHEYENNE EVERETT ET AL	LIBRANOVA W B HIGHERMANDE TRUCKING LLC ET AL	10315	C-13-011	CITATION (IRION CO)						167333	\$ 70.00
8/7/2013	MISSION CISD ET AL	INTERNATIONAL MATERIALS	10316	T-1506-13-C	TAX WARRANT						167333	\$ 200.00
8/13/2013	EDINBURG CISD ET AL	JUAN F RODRIGUEZ	10317	T-1126-13-F	TAX WARRANT						168124	\$ 200.00
8/13/2013	HIDALGO COUNTY ET AL	GOSPA, LLC	10318	T-10659-12-J	TAX WARRANT						168124	\$ 200.00
8/13/2013	EDINBURG CISD ET AL	JOSE MARIA ROJAS	10319	T-1128-13-F	TAX WARRANT						168124	\$ 200.00
8/13/2013	HIDALGO COUNTY ET AL	MOHAN'S INDIA IMPORTS INC	10320	T-1097-13-B	TAX WARRANT						168124	\$ 200.00
8/13/2013	LONE STAR NATIONAL BANK	RICARDO LARA	10321	CL-11-0175-D	CITATION						168124	\$ 70.00
8/13/2013	HIDALGO COUNTY ET AL	RUTH A CAZARES	10322	T-1101-13-H	TAX WARRANT						168124	\$ 200.00
8/14/2013	PROBUILD COMPANY LLC	MARIO GONZALEZ	10323	C-784-11-E-2	WRIT OF EXECUTION						168125	\$ 200.00
Page Total Grand Total												\$22,680.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by

Larry Gallardo
Constable, Precinct 3

Prepared by

Rogelio P. Pomeroy

RECEIVED BY
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CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August:

[illegible]

This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by _____

Constable, Precinct :

Prepared by

PIEDMONT COUNTY AUDITOR'S OFFICE

APPROVED BY: BMO 45

DATE: 01/13 16/9/13

Handwritten:

County Auditor's Form AS-C-102

Revised 10/1

Page 3 of 3

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 14, 2013

The Honorable Lazaro Gallardo
Hidalgo County Constable, Precinct 3
730 N. Breyfogle Ste. B
Mission, TX 78573

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code § 115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 12 th D.C.	RODOLFO DELGADO JUDGE, 13 th D.C.	J. R. "BOBBY" FLORES JUDGE, 19 th D.C.	ROSE GUERRA REYNA JUDGE, 20 th D.C.	JUAN R. PARTIDA JUDGE, 27 th D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 nd D.C.	NOE GONZALEZ JUDGE, 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 th D.C.	ADA SALINAS FLORES JUDGE, 39 th D.C.	ISRAEL RAMON, JR. JUDGE, 43 rd D.C.	JESSE CONTRERAS JUDGE, 44 th D.C.
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- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$7,350.00 and \$3,340.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We noted during our review that the *Cashier's Daily Close-Out Report/Daily Remittance Forms* (Close-Out Reports) were not properly completed. At times, the individual responsible for approving the Close-Out Report did not provide his written signature on the Close-Out Report under Part III Acknowledgment and Approval; instead, a signature stamp was utilized. According to staff, they were not aware that a signature stamp could not be utilized.

The County Auditor's Office requires that the individual responsible for approving the Close-Out Report provides his/her written signature on the Close-Out Report under Part III Acknowledgment and Approval.

Formal monitoring procedures have not been developed and implemented to ensure that the individual responsible for approving the Close-Out Report provides his/her written signature on the Close-Out Report under Part III Acknowledgment and Approval. This increases the risk of loss or misuse of County Funds.

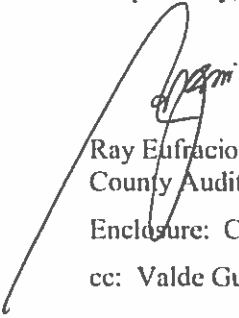
Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the individual responsible for approving the Close-Out Report provides his/her written signature on the Close-Out Report under Part III Acknowledgment and Approval. As part of these procedures, staff should be instructed not to utilize the signature stamp when completing the Close-Out Report.

Please provide written management response to the observation noted above by October 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY HIDALGO MONTHLY REPORT

For the Month Ending July

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)						
7/12/2013	PSJA	FERNANDO OROZO, ET AL	4 10294	T-1009-11-J	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167150	\$ 270.00
7/12/2013	PSJA	FERNANDO OROZO, ET AL	4 10295	T-1009-11-J	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167150	\$ 270.00
7/12/2013	PSJA	CLAUDIA GARCIA SANCHEZ	4 10296	T-216-11-H	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167150	\$ 270.00
7/12/2013	PSJA	FERNANDO OROZO, ET AL	4 10297	T-1009-11-J	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167150	\$ 270.00
7/22/2013	DONNA ISD, ET AL	DAVID BOSWELL	4 10298	T-1373-13-J	4	TAX WARRANT	X		X		167151	\$ 200.00
7/22/2013	HIDALGO COUNTY, ET AL	MEDICAL & TRAUMA SPECIALISTS	4 10299	T-1100-13-B	4	TAX WARRANT	X		X		167151	\$ 200.00
7/22/2013	EDINBURG CISD, ET AL	ESMERALDO TIJERINA	4 10300	T-812-08-F	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 270.00
7/22/2013	DONNA ISD	PABLO CASTILLO	4 10301	T-1483-09-G	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 270.00
7/22/2013	DONNA ISD	DIANA P. GUZMAN	4 10302	T-2068-09-G	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 270.00
7/22/2013	PSJA, ISD	LEODEGARIO GUILLEN	4 10303	T-1310-10-1	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 540.00
7/22/2013	EDINBURG CISD	ADAN MALDONADO, SR	4 10304	T-900-11-A	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 270.00
7/22/2013	LA JOYA ISD	BELGICA SALINAS	4 10305	T-1158-12-11	4	ORDER OF SALE, LEVY, DEED & NOTICE PKG	X		X		167151	\$ 540.00
7/26/2013	CENTRAL PLUMBING & ELECTRICAL SUPPLY	JAVIER SALAZAR & JUAN SALAZAR	4 10306	CL-42, 544-E	4	WRIT OF EXECUTION	X		X		167153	\$ 200.00
7/26/2013	GONZALEZ FURNITURE	MARGARITA GONZALEZ	4 10307	C-1069-13-21	4	CITATION	X		X		167151	\$ 70.00
7/29/2013	EDINBURG CISD ET AL	BEYAMAR HOMIE HEALTH CARE	4 10308	T-1503-13-D	4	TAX WARRANT	X		X		167154	\$ 200.00
Page Total												\$ 4,140.00
Grand Total												\$ 7,350.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

[Signature]

Constable, Precinct 3

Prepared by:

[Signature]

X/a

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CONSTABLE, PCT. 3 LARRY VILLARDO MONTHLY REPORT

For the Month Ending July 2013

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
7/1/2013	HIDALGO COUNTY, ET AL	ALHAMBRA	410279	T-1232-13-J	TAX WARRANT			X					166225	\$ 200.00
7/1/2013	AMERICAN BUILDERS & CONTRACTORS SUPPLY	CAMELOT CONSTRUCTION LLC & HUGO LARA	410280	DC13-06588	CITATION X 2 DALLAS CO		X						166225	\$ 140.00
7/2/2013	PATIA, LTD	KATIE LEE WARDEN LABRIE & DIANA MENDEZ	410281	2013-18000	WRIT OF ATTACHMENT (HARRIS CO)		X						166226	\$ 200.00
7/2/2013	MAX FINE FURNITURE	CYNTHIA VILLARREAL	410282	CC13-1151M	CITATION			X					166226	\$ 70.00
7/9/2013	PSJA ISD, & STC ET AL	CARLOS MARTINEZ, IND & DIA COASTAL SWEETPEA SERVICES, INC	410283	T-0735-13-C	TAX WARRANT			X					167142	\$ 200.00
7/10/2013	LACKS VALLEY STORES LTD	LETICIA CASTRO	410284	C-0346-13-21	CITATION			X					167143	\$ 70.00
7/10/2013	LACKS VALLEY STORES LTD	SERGIO MONTES	410285	C-0259-13-21	CITATION			X					167143	\$ 70.00
7/12/2013	MISSION CISD, ET AL	RACQUEL ZAMARRIPA	410286	T-751-10-E	ORDER OF SALE, LEVY, DEED, & NOTICE PKG X 2		X						167150	\$ 540.00
7/12/2013	CITY OF MCALLEN	GILMORE FLOWERS	410287	T-3302-12-G	TAX WARRANT			X					167150	\$ 200.00
7/12/2013	HIDALGO COUNTY, MCALLEN ISD	INC INDIDBA CLEOPATRA & ALL	410288	T-1097-13-B	TAX WARRANT			X					167150	\$ 200.00
7/12/2013	EDCOUCH ELSA ISD	MIGUEL BETANCOURT	410289	T-1550-12-D	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X						167150	\$ 270.00
7/12/2013	EDCOUCH ELSA ISD	EDUARDO JUAREZ, ET AL	410290	T-1333-10-E	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X						167150	\$ 270.00
7/12/2013	PSJA ISD	MANUEL DAVILA	410291	T-1314-10-J	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X						167150	\$ 270.00
7/12/2013	EDINBURG CISD	RICHARD B. NOEL	410292	T-230-08-C	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X						167150	\$ 270.00
7/12/2013	EDINBURG CISD	THE KNOWN & UNKNOWN MEMBERS OF MANUEL HIDALGO (DECEASED)	410293	T-1259-11-H	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X						167150	\$ 270.00
Page Total														\$ 3,240.00
Grand Total														\$ 3,240.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

Constable, Precinct 3

Prepared by:

Rogelio V. R...

RECEIVED 07/01/2013
COUNTY CLERK
5610181006550000101435

X1

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
8/1/2013	EDINBURG CISD. ET AL	SECURITY INTERNATIONAL	10309	T-1504-13-F	Δ	TAX WARRANT		X			X		167331	\$ 200.00
8/1/2013	HIDALGO COUNTY	PRONTO TRUCKING	10310	T-1032-13-I	Δ	TAX WARRANT		X			X		167331	\$ 200.00
8/1/2013	EDINBURG CISD. ET AL	FIRECHECK OF TEXAS, INC	10311	T-1479-13-H	Δ	TAX WARRANT		X			X		167331	\$ 200.00
8/7/2013	JOSEPH ALLISON, JANICE ALLISON	CARLOS RODRIGUEZ, ET AL	10312	C-2713-13-E	Δ	CITATION		X			X		167333	\$ 70.00
8/7/2013	GONZALEZ FURNITURE	JUAN RESENDEZ	10313	C-1101-13-21	Δ	CITATION		X			X		167333	\$ 70.00
8/7/2013	PROBUILD COMPANY LLC	DELAX DEVELOPMENT & CONST & JUAN DE LA CRUZ	10314	C-1541-12-F	Δ	WRIT OF EXECUTION X 2		X			X		167333	\$ 400.00
8/7/2013	CHEYENNE EVIRETT ET AL	LIDIO NOYA JR. BENDITO HERNANDEZ TRUCKING LLC ET AL	10315	CV13-011	Δ	CITATION (IRION CO)		X			X		167333	\$ 70.00
8/7/2013	MISSION CISD. ET AL	INTERNANTHONAL MATERIALS	10316	T-1506-13-C	Δ	TAX WARRANT		X			X		167333	\$ 200.00
8/13/2013	EDINBURG CISD. ET AL	JUAN F. RODRIGUEZ	10317	T-1126-13-F	Δ	TAX WARRANT		X			X		168124	\$ 200.00
8/13/2013	HIDALGO COUNTY. ET AL	GOSPA, LLC	10318	T-0659-12-J	Δ	TAX WARRANT		X			X		168124	\$ 200.00
8/13/2013	EDINBURG CISD. ET AL	JOSE MARIA ROJAS	10319	T-1128-13-E	Δ	TAX WARRANT		X			X		168124	\$ 200.00
8/13/2013	HIDALGO COUNTY. ET AL	MOHAN'S INDIA IMPORTS, INC	10320	T-1097-13-B	Δ	TAX WARRANT		X			X		168124	\$ 200.00
8/13/2013	LONE STAR NATIONAL BANK	RICARDO LARA	10321	CL-11-0175-D	Δ	CITATION		X		X			168124	\$ 70.00
8/13/2013	HIDALGO COUNTY. ET AL	RUTII A. CAZARES	10322	T-1101-13-H	Δ	TAX WARRANT		X			X		168124	\$ 200.00
8/14/2013	PROBUILD COMPANY LLC	MARIO GONZALEZ	10323	C-784-11-E-2	Δ	WRIT OF EXECUTION		X		X			168125	\$ 200.00
Original														\$2,680.00
Grand Total														\$2,680.00



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by:

Larry Gallardo
Constable, Precinct 1

Prepared by:

Rafael

RECEIVED BY
AUDITOR
6 PM 25

COUNTY HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 23, 2013

The Honorable Eddie Guerra
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

Ref: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Constable Guerra:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code § 115.002 (a), § 115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

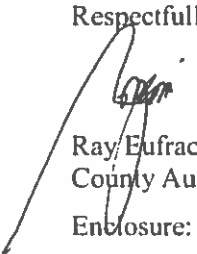
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$290.00 and \$760.00, respectively. Based on the results of the review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor at 318-2511 ext. 4642 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: *Copies of Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

July 2013

RECEIVED BY
COUNTY SHERIFF

...and possibly

Revised: 501

COMP-154 (rev. 10/94)

CL-4
HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 9/23/13 9/24/13

Naxla Amnol

1967-1968

XI

For the Month Ending

August 2013

For the Month Ending

[illegible]

This report has been personally reviewed by me and I certify to its true and correct to the best of my knowledge.

Summary

"prepared by"

Journal of

County Auditor's Form A.S.C.-412

Received 2011

CHICAGO COUNTY AUDITOR'S OFFICE

APPROVED BY: BWD

APPROVED BY: 92313 9/24/13
DATE:

1991

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED July 31, 2013

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jul-13	52589	52594	\$ 52.25	\$ 52.25	166167	07/02/13	-
2	2-Jul-13	52595	52605	\$ 104.75	104.75	166237	07/05/15	-
3	3-Jul-13	52606	52608	\$ 23.00	23.00	166294	07/09/13	-
4	4-Jul-13	Holiday	0	\$ -				-
5	5-Jul-13	52609	52617	\$ 139.75	139.75	166295	07/09/13	-
6	6-Jul-13	0	0	\$ -				-
7	7-Jul-13	0	0	\$ -				-
8	8-Jul-13	52618	52620	\$ 29.00	29.00	166296	07/09/13	-
9	9-Jul-13	52621	52627	\$ 51.50	51.50	166321	07/10/13	-
10	10-Jul-13	52628	52636	\$ 158.75	158.75	166353	07/11/13	-
11	11-Jul-13	52637	52643	\$ 94.50	94.50	166512	07/16/13	-
12	12-Jul-13	52644	52647	\$ 59.75	59.75	166513	07/16/13	-
13	13-Jul-13	0	0	\$ -				-
14	14-Jul-13	0	0	\$ -				-
15	15-Jul-13	52648	52660	\$ 139.50	139.50	166514	07/16/13	-
16	16-Jul-13	52661	52674	\$ 103.00	103.00	166598	07/18/13	166564
17	17-Jul-13	52675	52678	\$ 35.50	35.50	166564	07/17/13	166598
18	18-Jul-13	52679	52685	\$ 53.00	53.00	166686	07/22/13	-
19	19-Jul-13	52686	52690	\$ 50.50	50.50	166772	07/24/13	-
20	20-Jul-13	0	0	\$ -				-
21	21-Jul-13	0	0	\$ -				-
22	22-Jul-13	52691	52698	\$ 40.00	40.00	166773	07/24/13	-
23	23-Jul-13	52698	52703	\$ 75.50	75.50	166774	07/24/13	-
24	24-Jul-13	52704	52711	\$ 59.50	59.50	166828	07/25/13	-
25	25-Jul-13	52712	52719	\$ 40.25	40.25	166919	07/29/13	-
26	26-Jul-13	52720	52725	\$ 123.25	123.25	166920	07/29/13	-
27	27-Jul-13	0	0	\$ -				-
28	28-Jul-13	0	0	\$ -				-
29	29-Jul-13	52726	52731	\$ 69.00	69.00	167039	07/31/13	-
30	30-Jul-13	52732	52734	\$ 27.00	27.00	167040	07/31/13	-
31	31-Jul-13	52735	52741	\$ 128.75	128.75	167215	08/05/13	-
TOTAL RECEIPTS AND FUNDS COLLECTED				1,658.00				0.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,288.25
 February \$ 1,388.75
 March \$ 1,634.75
 April \$ 1,516.00
 May \$ 1,665.50
 June \$ 1,752.50

July \$ 1,658.00
 August \$ -
 September \$ -
 October \$ -
 November \$ -
 December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Bmo
 DATE: 9/13/13

(1) Subtotal \$ **9,245.75**

(2) Subtotal \$ **1,658.00**

Total (1+2) \$ **10,903.75**

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Aurora Chapa
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

This report is due in the Office of the County Auditor before the (5th) workday of the following month

XI

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED August 30, 2013**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt #		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		Sequence			Receipt Amount	Receipt No.	Receipt Date	
		BEG #	END #					
1	1-Aug-13	52742	52745	\$ 73.00	\$ 73.00	167217	08/05/13	-
2	2-Aug-13	52746	52754	\$ 192.25	\$ 192.25	167218	08/05/13	-
3	3-Aug-13	0	0	\$ -				-
4	4-Aug-13	0	0	\$ -				-
5	5-Aug-13	52755	52768	\$ 91.75	\$ 91.75	167384	08/12/13	-
6	6-Aug-13	52769	52774	\$ 53.00	\$ 53.00	167389	08/12/13	-
7	7-Aug-13	52775	52779	\$ 99.75	\$ 99.75	167390	08/12/13	-
8	8-Aug-13	52780	52784	\$ 113.25	\$ 113.25	167391	08/12/13	-
9	9-Aug-13	52785	52788	\$ 64.00	\$ 64.00	167450	08/13/13	-
10	10-Aug-13	0	0	\$ -				-
11	11-Aug-13	0	0	\$ -				-
12	12-Aug-13	52789	52800	\$ 94.25	\$ 94.25	167452	08/13/13	-
13	13-Aug-13	52801	52806	\$ 37.00	\$ 37.00	167479	08/14/13	-
14	14-Aug-13	52807	52814	\$ 35.75	\$ 35.75	167535	08/15/13	-
15	15-Aug-13	52815	52820	\$ 30.25	\$ 30.25	167612	08/19/13	-
16	16-Aug-13	52821	52826	\$ 60.00	\$ 60.00	167614	08/19/13	-
17	17-Aug-13	0	0	\$ -				-
18	18-Aug-13	0	0	\$ -				-
19	19-Aug-13	52827	52841	\$ 71.00	\$ 71.00	167644	08/20/13	-
20	20-Aug-13	52842	52852	\$ 139.25	\$ 139.25	167680	08/21/13	-
21	21-Aug-13	52853	52861	\$ 67.75	\$ 67.75	167717	08/22/13	-
22	22-Aug-13	52862	52876	\$ 113.25	\$ 113.25	167755	08/23/13	-
23	23-Aug-13	52877	52885	\$ 102.50	\$ 102.50	167871	08/28/13	-
24	24-Aug-13	0	0	\$ -				-
25	25-Aug-13	0	0	\$ -				-
26	26-Aug-13	52886	52899	\$ 110.50	\$ 110.50	167872	08/28/13	-
27	27-Aug-13	52900	52903	\$ 38.25	\$ 38.25	167876	08/28/13	-
28	28-Aug-13	52904	52910	\$ 72.50	\$ 72.50	167923	08/29/13	-
29	29-Aug-13	52911	52915	\$ 63.00	\$ 63.00	167987	08/30/13	-
30	30-Aug-13	52916	52920	\$ 41.00	\$ 41.00	168130	09/05/13	-
31	31-Aug-13	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,763.25 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
 TOTAL REVENUE COLLECTIONS 1,763.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,288.25
 February \$ 1,388.75
 March \$ 1,634.75
 April \$ 1,516.00
 May \$ 1,665.50
 June \$ 1,752.50

July \$ 1,658.00
 August \$ 1,763.25
 September \$ -
 October \$ -
 November \$ -
 December \$ -

(1) Subtotal \$ 9,245.75 (2) Subtotal \$ 3,421.25 Total (1+2) \$ 12,667.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bms* 417
 DATE: 9/16/13 9/16/13

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Cecilia Cleapa
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

This report is due in the Office of the County Auditor before the 15th workday of the following month

COUNTY AUDITOR'S FORM RE-CH-001

REVISED 2-10

X1

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 24, 2013

Ms. Angie Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$1,658.00 and \$1,763.25, respectively. Based on the results of the review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Enfracio, CPA
County Auditor

Enclosure: Copies of *Law Library Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 139th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED**

July 31, 2013

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jul-13	52589	52594	\$ 52.25	\$ 52.25	166167	07/02/13	-
2	2-Jul-13	52595	52605	\$ 104.75	104.75	166237	07/05/13	-
3	3-Jul-13	52606	52608	\$ 23.00	23.00	166294	07/09/13	-
4	4-Jul-13	Holiday	0	\$ -				-
5	5-Jul-13	52609	52617	\$ 139.75	139.75	166295	07/09/13	-
6	6-Jul-13	0	0	\$ -				-
7	7-Jul-13	0	0	\$ -				-
8	8-Jul-13	52618	52620	\$ 29.00	29.00	166296	07/09/13	-
9	9-Jul-13	52621	52627	\$ 51.50	51.50	166321	07/10/13	-
10	10-Jul-13	52628	52636	\$ 158.75	158.75	166353	07/11/13	-
11	11-Jul-13	52637	52643	\$ 94.50	94.50	166512	07/16/13	-
12	12-Jul-13	52644	52647	\$ 59.75	59.75	166513	07/16/13	-
13	13-Jul-13	0	0	\$ -				-
14	14-Jul-13	0	0	\$ -				-
15	15-Jul-13	52648	52660	\$ 139.50	139.50	166514	07/16/13	-
16	16-Jul-13	52661	52674	\$ 103.00	103.00	166598	07/18/13	166564
17	17-Jul-13	52675	52678	\$ 35.50	35.50	166564	07/17/13	166598
18	18-Jul-13	52679	52685	\$ 53.00	53.00	166686	07/22/13	-
19	19-Jul-13	52686	52690	\$ 50.50	50.50	166772	07/24/13	-
20	20-Jul-13	0	0	\$ -				-
21	21-Jul-13	0	0	\$ -				-
22	22-Jul-13	52691	52698	\$ 40.00	40.00	166773	07/24/13	-
23	23-Jul-13	52698	52703	\$ 75.50	75.50	166774	07/24/13	-
24	24-Jul-13	52704	52711	\$ 59.50	59.50	166828	07/25/13	-
25	25-Jul-13	52712	52719	\$ 40.25	40.25	166919	07/29/13	-
26	26-Jul-13	52720	52725	\$ 123.25	123.25	166920	07/29/13	-
27	27-Jul-13	0	0	\$ -				-
28	28-Jul-13	0	0	\$ -				-
29	29-Jul-13	52726	52731	\$ 69.00	69.00	167039	07/31/13	-
30	30-Jul-13	52732	52734	\$ 27.00	27.00	167040	07/31/13	-
31	31-Jul-13	52735	52741	\$ 128.75	128.75	167215	08/05/13	-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,658.00

0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS 1,658.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,288.25
February \$ 1,388.75
March \$ 1,634.75
April \$ 1,516.00
May \$ 1,665.50
June \$ 1,752.50

July \$ 1,658.00
August \$ -
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 9/13/13 9/24/13

(1) Subtotal \$ 9,245.75

(2) Subtotal \$ 1,658.00

Total (1+2) \$ 10,903.75

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

[Signature]
LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED August 30, 2013**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Aug-13	52742	52745	\$ 73.00	\$ 73.00	167217	08/05/13	-
2	2-Aug-13	52746	52754	\$ 192.25	\$ 192.25	167218	08/05/13	-
3	3-Aug-13	0	0	\$ -				-
4	4-Aug-13	0	0	\$ -				-
5	5-Aug-13	52755	52768	\$ 91.75	\$ 91.75	167384	08/12/13	-
6	6-Aug-13	52769	52774	\$ 53.00	\$ 53.00	167389	08/12/13	-
7	7-Aug-13	52775	52779	\$ 99.75	\$ 99.75	167390	08/12/13	-
8	8-Aug-13	52780	52784	\$ 113.25	\$ 113.25	167391	08/12/13	-
9	9-Aug-13	52785	52788	\$ 64.00	\$ 64.00	167450	08/13/13	-
10	10-Aug-13	0	0	\$ -				-
11	11-Aug-13	0	0	\$ -				-
12	12-Aug-13	52789	52800	\$ 94.25	\$ 94.25	167452	08/13/13	-
13	13-Aug-13	52801	52806	\$ 37.00	\$ 37.00	167479	08/14/13	-
14	14-Aug-13	52807	52814	\$ 35.75	\$ 35.75	167535	08/15/13	-
15	15-Aug-13	52815	52820	\$ 30.25	\$ 30.25	167612	08/19/13	-
16	16-Aug-13	52821	52826	\$ 60.00	\$ 60.00	167614	08/19/13	-
17	17-Aug-13	0	0	\$ -				-
18	18-Aug-13	0	0	\$ -				-
19	19-Aug-13	52827	52841	\$ 71.00	\$ 71.00	167644	08/20/13	-
20	20-Aug-13	52842	52852	\$ 139.25	\$ 139.25	167680	08/21/13	-
21	21-Aug-13	52853	52861	\$ 67.75	\$ 67.75	167717	08/22/13	-
22	22-Aug-13	52862	52876	\$ 113.25	\$ 113.25	167755	08/23/13	-
23	23-Aug-13	52877	52885	\$ 102.50	\$ 102.50	167871	08/28/13	-
24	24-Aug-13	0	0	\$ -				-
25	25-Aug-13	0	0	\$ -				-
26	26-Aug-13	52886	52899	\$ 110.50	\$ 110.50	167872	08/28/13	-
27	27-Aug-13	52900	52903	\$ 38.25	\$ 38.25	167876	08/28/13	-
28	28-Aug-13	52904	52910	\$ 72.50	\$ 72.50	167923	08/29/13	-
29	29-Aug-13	52911	52915	\$ 63.00	\$ 63.00	167987	08/30/13	-
30	30-Aug-13	52916	52920	\$ 41.00	\$ 41.00	168130	09/05/13	-
31	31-Aug-13	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,763.25 0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS 1,763.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,288.25
February \$ 1,388.75
March \$ 1,634.75
April \$ 1,516.00
May \$ 1,665.50
June \$ 1,752.50

July \$ 1,658.00
August \$ 1,763.25
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo 47
DATE: 9/16/13 9/30/13

(1) Subtotal \$ 9,245.75

(2) Subtotal \$ 3,421.25

Total (1+2) \$ 12,667.00

THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Angie Clepa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

FOR THE MONTH OF JULY

PDC

DATE	APPLICANT NAME	RECEIPT NUMBER	Q Cash	Q Check	Q NO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
7.3.2013	GUAYENCINDO RODRIGUEZ	6800	✓			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	DR. DESCANALS	6801	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	PATRICIA CANTU	6802	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JOSE GONZALEZ	6803	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	OSMAR BERMUDEZ	6804	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	GILBERT RODRIGUEZ	6805	✓	✓		DAY CARE INSPECTION	166290	\$50.00
7.3.2013	JOSE L. HERNANDEZ	6806	✓	✓		BUILDING PERMIT	166290	\$200.00
7.3.2013	RAUL BAZALDUA	6807	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ROLANDO SERNA	6808	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	MIRTE GARZA	6809	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JUAN R. ARAUZA	6810	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	LUIS MAZOS	6811	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ROSALBA REYES	6812	✓	✓		GROUP HOME INSPECTION	166290	\$50.00
7.3.2013	CAROLINA BENDANA	6813	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JESUS AGUIRRE GONZALEZ	6814	✓	✓		BUILDING PERMIT	166290	\$494.00
7.3.2013	EDU. CORTEZ	6815	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JIMMY ESPINOZA	6816	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	MARIA DEL ROSARIO MOYA	6817	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	GUADALUPE SALINAS	6818	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JUAN SAINZ	6819	✓	✓		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.9.2013	DAVID RODRIGUEZ	6819	✓	✓		BUSINESS OCCUPANCY INSPECTION	166460	\$50.00
7.9.2013	MIRTE MOLINA	6820	✓	✓		BUSINESS OCCUPANCY INSPECTION	166460	\$50.00
7.10.2013	JESSICA VILLIZ	6821	✓	✓		BUSINESS OCCUPANCY INSPECTION	166463	\$50.00
7.10.2013	LUICIA MARTINEZ	6822	✓	✓		BUSINESS OCCUPANCY INSPECTION	166463	\$50.00
7.11.2013	SUPERIOR ALARMS	6823	✓	✓		FIRE ALARM SYSTEM PERMIT	166464	\$100.00
7.11.2013	MARIA DELIA LUZ REYES	6824	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	CESAR TOVAR INDUSTRIAL FIRE & SAFETY CO	6825	✓	✓		FIXED PIPE SYSTEM PERMIT	166464	\$50.00
7.11.2013	JESUS G. OCHOA	6826	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	JOSE A. DE LEON	6827	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	JUAN DEL VAGARZA	6828	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	OLIVERIO PRUNEDA	6829	✓	✓		BUILDING PERMIT	166464	\$200.00
7.11.2013	MAGALY GARCIA	6830	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	MARISOL PENA	6831	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	ALBES CANTU	6832	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	HORMALIO GARCIA	6833	✓	✓		BUILDING PERMIT	166464	\$200.00
7.11.2013	ZULEMA VILLALOBOS	6834	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	ZULEMA VILLALOBOS	6835	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	CESARE NAVA	6836	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	MIKE CULLEN	6837	✓	✓		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.12.2013	DON CAMPILLO	6838	✓	✓		DAY CARE INSPECTION	166720	\$50.00
7.17.2013	RENE SWEIDING JOSE A. DE LEON	6839	✓	✓		SMOKE CONTROL SYSTEM PERMIT	166721	\$120.00

7/17/2013	JOSE R. CANALES	6840	A	N		BUSINESS OCCUPANCY INSPECTION	166721	A	A	\$50.00
7/17/2013	ANOLINDO MORENO	6841	A	N		BUSINESS OCCUPANCY INSPECTION	166721	A	A	\$50.00
7/17/2013	DELIA GARCIA	6842	A	N		BUILDING PERMIT	166721	A	A	\$200.00
7/17/2013	JUAN A. CAJATE	6843	A	N		BUSINESS OCCUPANCY INSPECTION	166721	A	A	\$50.00
7/17/2013	OSCAR ADRIAN MARTINEZ	6844	A	N		BUSINESS OCCUPANCY INSPECTION	166721	A	A	\$50.00
7/17/2013	ROBERTO QUINTANA LLA	6845	A	N		BUILDING PERMIT	166721	A	A	\$200.00
7/17/2013	BELEN GARZA	6846	A	N		BUSINESS OCCUPANCY INSPECTION	166721	A	A	\$50.00
7/18/2013	IDALIA GALAVIZ	6847	A	N		BUSINESS OCCUPANCY INSPECTION	166722	A	A	\$50.00
7/18/2013	FLSA STATE BANK	6848	A		A	BUSINESS OCCUPANCY INSPECTION	166722	A	A	\$50.00
7/18/2013	FLSA STATE BANK	6849	A		A	BUSINESS OCCUPANCY INSPECTION	166722	A	A	\$50.00
7/19/2013	MISSION REGIONAL MEDICAL CENTER	6850	A		A	BUSINESS OCCUPANCY INSPECTION	166723	A	A	\$50.00
7/22/2013	BCT TECHNOLOGIES INC.	6851	A		A	FIRE ALARM SYSTEM PERMIT	166940	A	A	\$100.00
7/22/2013	SKANSKA USA BUILDING INC.	6852	A		A	BUILDING PERMIT	166940	A	A	\$2,415.00
7/23/2013	PATRICIA ROCHA	6853	A	N		DAY CARE INSPECTION	166941	A	A	\$50.00
7/24/2013	RAUL TRUJILLO	6854	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	BLANCA E. CASTILLO	6855	A		A	BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	JUAN MANUEL SALINAS	6856	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	JUDITH VILLARREAL	6857	A		A	BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	ELIZABETH SANCHEZ	6858	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	ZELIRINO ORTIZ	6859	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	ELIZABETH GARCIA	6860	A	N		DAY CARE INSPECTION	166942	A	A	\$50.00
7/24/2013	ARACELI CARDENAS	6861	A	N		GROUP HOME INSPECTION	166942	A	A	\$50.00
7/24/2013	FRANCISCO TORRES	6862	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	ANGELICA R. PIÑA	6863	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	JESUS MENZ	6864	A		A	DAY CARE INSPECTION	166942	A	A	\$50.00
7/24/2013	SAMUEL TORRES	6865	A	N		BUILDING PERMIT	166942	A	A	\$200.00
7/24/2013	MARIA GARCIA	6866	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	JOSE E. CASARES	6867	A	N		BUILDING PERMIT	166942	A	A	\$252.50
7/24/2013	EUSEBIO MARTINEZ	6868	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/24/2013	VERONICA ALEMAN	6869	A		A	DAY CARE INSPECTION	166942	A	A	\$50.00
7/24/2013	JOSHUA E. ALVAREZ	6870	A	N		BUSINESS OCCUPANCY INSPECTION	166942	A	A	\$50.00
7/31/2013	GLORIA FLORES	6871	A		A	DAY CARE INSPECTION	167139	A	A	\$50.00
7/31/2013	ROBERTO CEJA	6872	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00
7/31/2013	SEREYDA ESPINOZA	6873	A		A	DAY CARE INSPECTION	167139	A	A	\$50.00
7/31/2013	ALMAS ALAZAR	6874	A		A	DAY CARE INSPECTION	167139	A	A	\$50.00
7/31/2013	COLOR OF THE WORLD	6875	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00
7/31/2013	MARIA CHAPA	6876	A		A	BUILDING PERMIT	167139	A	A	\$200.00
7/31/2013	ESMERALDA ESPINO	6877	A	N		BUILDING PERMIT	167139	A	A	\$200.00
7/31/2013	SEBASTIAN MATHEWS	6878	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00
7/31/2013	LAMARA HERNANDEZ	6879	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00
7/31/2013	SANDRA RODRIGUEZ	6880	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00
7/31/2013	VOID	6881	A	VOID	VOID	VOID	167139	A	A	VOID
7/31/2013	GUILLERMINA RODRIGUEZ	6882	A	N		BUSINESS OCCUPANCY INSPECTION	167139	A	A	\$50.00

7.31.2013	MELISSA IRLANO	6884	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	MELISSA IRLANO	6884	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	HERNAN BOLAÑOS	6885	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	RISAS Y RAYONES REHAB	6886	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	SANTOS BARRIOS	6887	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	ADRIAN CANTU-PENA	6888	✓	✓	BUSINESS OCCUPANCY INSPECTION	167139	✓	✓	\$50.00
7.31.2013	MARIO MORENO	6889	✓	✓	SPRINKLER SYSTEM PERMIT	167139	✓	✓	\$50.00
								Page Total	\$8,931.50
								Grand Total	\$8,931.50

This report has been personally reviewed by me and I certify the above to be true and correct to the best of my knowledge.

Approved by

Fire Marshal

Print Name

Wesley Bradley

08/05/13
Date

Prepared by

Administrative Assistant

Print Name

Sulema Cayo
SULEMA CAYO

8/5/13
Date

X25 ✓

This report is filed in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form - ARS-FM-001
Revised 10/04



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Pam 115
DATE: 9/18/13 10/7/13

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: _____

2013 OCT 5 PM 4 03

X16

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF ~~SEPTEMBER~~ *August*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
DATE	NAME	NUMBER						
8/2/2013	BENNY PADRON	6890	X			BUILDING PERMIT	167405	\$200.00
8/5/2013	LAURA AGUIRRE	6891	X			BUSINESS OCCUPANCY	167406	\$50.00
8/6/2013	OSCAR PALACIOS	6892		X		DAY CARE INSPECTION	167407	\$50.00
8/7/2013	GLEN MORGAN	6893		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	OSIEL PEREZ	6894	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	SANDRA M. GUERRA	6895	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ALEJANDRO ACOSTA	6896	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	GLENDIA QUINTANILLA	6897	X			BUILDING PERMIT	167408	\$200.00
8/7/2013	4 MAFRE LP	6898		X		DAY CARE INSPECTION	167408	\$50.00
8/7/2013	4 MAFRE LP	6899		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	4 MAFRE LP	6900		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ALL SAFE FIRE	6901	X			FIRE ALARM SYSTEM	167408	\$100.00
8/7/2013	NORMA LINDA CHIAPA	6903		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	MIGUEL DE LEON	6901	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	PATRICIA MORENA	6904	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	FRANCISCO GARCIA	6905	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	VICTOR GONZALEZ	6906	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	JOSE MURILLO	6907	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ADRIAN VEGA	6908		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ESTEBAN LOPEZ	6909	X			BUSINESS OCCUPANCY	167408	\$50.00

8/1/2013	SARAH BURKHART	6910		X		BUSINESS OCCUPANCY	167408	\$50.00
8/8/2013	IVAN RODRIGUEZ	6911	X			BUSINESS OCCUPANCY	167409	\$50.00
8/8/2013	IVAN RODRIGUEZ	6912	X			BUSINESS OCCUPANCY	167409	\$50.00
8/8/2013	HIDALGO COUNTY	6913		X		DAY CARE INSPECTION	167409	\$50.00
8/8/2013	ELIZABETH RIVERA/ ESTEBAN GUERRA	6914	X			BUSINESS OCCUPANCY	167409	\$50.00
8/9/2013	ELIZABETH ALANIZ	6915	X			DAY CARE INSPECTION	167410	\$50.00
8/14/2013	PROGRESO HEAD START	6916		X		BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	ALICIA MARTINEZ	6917	X			FOSTER HOME INSPECTION	167584	\$50.00
8/14/2013	SUJEYN RAMOS ORTIZ	6918	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	DOMINGO ISIDRO	6919		X		BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	SANDRA CANALES	6920	X			FOSTER HOME INSPECTION	167584	\$50.00
8/14/2013	MACARIO SAENZ	6921		X		DAY CARE INSPECTION	167584	\$50.00
8/14/2013	CRISTELLA MEDRANO	6922	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	CRISTELLA MEDRANO	6923	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	CIRCLE INDUSTRIES	6924		X		FIRE ALARM SYSTEM	167584	\$100.00
8/14/2013	BLANCA RODRIGUEZ	6925		X		DAY CARE INSPECTION	167584	\$50.00
8/14/2013	NELIDA TRISTAN	6926	X			DAY CARE INSPECTION	167584	\$50.00
8/21/2013	JUANA HERNANDEZ	6927	X			BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	NOE OCHOA	6928		X		DAY CARE INSPECTION	168022	\$50.00
8/21/2013	VOID	6929	VOID	VOID	VOID	VOID	168022	VOID
8/21/2013	JUAN JOSE PEREZ	6930	X			BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	ADAMINA HINOJOSA	6931		X		DAY CARE INSPECTION	168022	\$50.00
8/21/2013	TEXAS FIRE SYSTEMS	6932		X		FIXED PIPE SYSTEM	168022	\$50.00

X/a

8/21/2013	PRAXEDIS BERNAL	6933	X		BUILDING PERMIT	168022	\$200.00
8/21/2013	HIDALGO COUNTY	6934		X	DAY CARE INSPECTION	168022	\$50.00
8/21/2013	HIDALGO COUNTY	6935		X	DAY CARE INSPECTION	168022	\$50.00
8/21/2013	TEXAS FIREGUARD LLC	6936		X	FIXED PIPE SYSTEM	168022	\$50.00
8/21/2013	ESTRELLA LEON	6937	X		BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	HECTOR CARREON	6938		X	BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	JESUS ALFONSO BELTRAN	6939	X		BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	TEXAS FIREGUARD LLC	6940		X	SPRINKLER SYSTEM PERMI	168022	\$1,493.00
8/22/2013	CLAUDIA RODRIGUEZ	6941	X		BUILDING PERMIT	168023	\$200.00
8/28/2013	ANNA FLORES	6942		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	ANGELA HERNANDEZ	6943	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	DOMINGA RODRIGUEZ	6944	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	MARIA SALAZAR	6945		X	BUILDING PERMIT	168024	\$200.00
8/28/2013	EDUARDO PEREZ	6946	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	EZEQUIEL CASANOVA	6947		X	BUILDING PERMIT	168024	\$200.00
8/28/2013	VIVIANA PENA	6948	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JASON ALANIZ	6949		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	ELIZABETH CASTILLO	6950	X		DAY CARE INSPECTION	168024	\$50.00
8/28/2013	JASON ALANIZ	6951		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	CIPRIANO VALLE	6952	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JOANA GALVAN	6953	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JOEL GONZALEZ	6954	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	IRMA I. SALINAS	6955	X		BUSINESS OCCUPANCY	168024	\$50.00

x16

8/28/2013	OFELIA CARRILLO	6956	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	EUSEBIO PONCE	6957	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	SATURINO CODINA	6958	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	AGUA SUD LANDMARK	6959		X	BUILDING PERMIT	168024	\$1,532.25
8/28/2013	LUPITA GARZA	6960	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	MYDIAM GARZA	6961	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	NANCY MIRIELES	6962	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JANICE LAYTON	6963	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JAIME CARBAJAL	6964	X		BUSINESS OCCUPANCY	168024	\$50.00
8/29/2013	MARIA GARCIA	6965	X		BUSINESS OCCUPANCY	168135	\$50.00
8/29/2013	HIDALGO COUNTY	6966	X		DAY CARE INSPECTION	168135	\$50.00
8/29/2013	VIRGINIA GARCIA	6967	X		DAY CARE INSPECTION	168135	\$50.00
8/30/2013	PRO TECH SECURITY	6968	X		FIRE ALARM SYSTEM	168137 -6968	\$100.00
Page Total							\$7,875.25
Grand Total							\$7,875.25

This report has been personally reviewed by me and I certify the above to be true and correct to the best of my knowledge.

Approved by:

Fire Marshal

Date

Prepared by:

Administrative Assistant

Date

Print Name:

Print Name:

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-FM-001
Revised 10/04

RECEIVED BY
COUNTY AUDITOR



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 9/18/13 10/17/13

X/c

COUNTY OF HIDALGO

Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 11, 2013

Mr. Juan Martinez
Hidalgo County Fire Marshal
1124 N. M Road
Edinburg, Texas 78539

Ref: Review of *Monthly Reports* and Supporting Documentation
For the months of July 2013 and August 2013

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly Reports* and all supporting documentation for the months of July 2013 and August 2013 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope and Methodology:

The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Reports* for the months of July 2013 and August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes and fee schedules. The following procedures were performed:

- Reviewed receipts issued to determine whether proper fee amounts were collected and reported.
- Verified that receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the seventh business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the reports had been received in a timely manner.
- Reviewed receipts, *Daily Remittance Reports*, and the *Monthly Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

J R "BOBBY" FLORES
JUDGE, 131TH D C

ROSE GUERRA REYNA
JUDGE, 204TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D C

NOE GONZALEZ
JUDGE, 378TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 394TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

Conclusion:

Total collections for the months of July 2013 and August 2013 were \$8,931.50 and \$7,875.25, respectively. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We noted during our review that, at times, receipts were not properly completed. Receipts, at times, were missing the method of payment, check number, driver's license, and project valuation. According to staff, Deputy Fire Marshals, at times, are in a hurry to issue receipts and fail to record some of the required receipt information.

The County Auditor's Office requires that official receipt forms contain sufficient information to create an adequate audit trail. At a minimum, the official receipt must include the date, payer name, address, name of business, city, form of payment (e.g., cash, check, or credit card), check number, amount, account name to be credited, description (e.g., account number, owner name, etc.), and the initials or signature of the cashier. Cashier's must utilize due diligence while completing receipts.

Formal procedures have not been implemented to ensure that official receipt forms contain sufficient information to create an adequate audit trail. This may result in the loss or misuse of County funds.

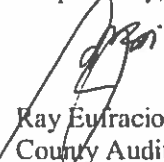
Recommendation:

Management should implement formal procedures to ensure that official receipt forms contain sufficient information to create an adequate audit trail. As part of these procedures, management should instruct staff to exercise due diligence while completing receipts. Management should also consider retraining staff regarding the proper completion of receipts, if necessary.

Please provide a written management response to the observation noted above by October 31, 2013.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Reports*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 390TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

FOR THE MONTH OF JULY

PDC

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
7.3.2013	GUMENCINDO RODRIGUEZ	6800	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	DR. DESI CANALS	6801		X		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	PATRICIA CANHU	6802	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JOSE GONZALEZ	6803	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	OZZMAR BERMUDEZ	6804	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	GILBERT RODRIGUEZ	6805		X		DAY CARE INSPECTION	166290	\$50.00
7.3.2013	JOSE L. HERNANDEZ	6806	X			BUILDING PERMIT	166290	\$200.00
7.3.2013	RAUL BAZALDUA	6807	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ROLANDO SERNA	6808	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ALBERT GARZA	6809	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JUAN R. ARAUZA	6810	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ELLIE MAZOS	6811	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	ROSALBA REYNA	6812		X		GROUP HOME INSPECTION	166290	\$50.00
7.3.2013	CAROLINA BENDANA	6813		X		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JESUS AGUAYO GONZALEZ	6814		X		BUILDING PERMIT	166290	\$494.00
7.3.2013	HIDEL CORTEZ	6815		X		BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JIMMY C. ESPINOZA	6816	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	MARIA DEL ROSARIO MOYA	6817	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	GUADALUPE SALINAS	6818	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.3.2013	JUAN SANCHEZ	6819	X			BUSINESS OCCUPANCY INSPECTION	166290	\$50.00
7.9.2013	DAVID RODRIGUEZ	6820	X			BUSINESS OCCUPANCY INSPECTION	166460	\$50.00
7.9.2013	ALBERTO MOLINA	6821	X			BUSINESS OCCUPANCY INSPECTION	166460	\$50.00
7.10.2013	JESSICA VELAZ	6822		X		BUSINESS OCCUPANCY INSPECTION	166643	\$50.00
7.10.2013	LEILICIA MARTINEZ	6823	X			BUSINESS OCCUPANCY INSPECTION	166643	\$50.00
7.11.2013	SUPERIOR ALARMS	6824		X		FIRE ALARM SYSTEM PERMIT	166464	\$100.00
7.11.2013	MARIA DE LA LUZ REYES	6825	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	CELSAR TOVAR INDUSTRIAL FIRE & SAFETY CO.	6826	X			FIXED PIPE SYSTEM PERMIT	166464	\$50.00
7.11.2013	JESUS G. OCHOA	6827	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	JOSE A. DE LEON	6828	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	JUAN DE LA GARZA	6829		X		BUILDING PERMIT	166464	\$200.00
7.11.2013	MAGALY GARCIA	6830	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	MARISOL PENA	6831	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	ALBESACASTILLO	6832	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	HORACIO GARCIA	6833	X			BUILDING PERMIT	166464	\$200.00
7.11.2013	ZULEMA VILLALOBOS	6834	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	ZULEMA VILLALOBOS	6835	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	CESAR E. NAVA	6836	X			BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.11.2013	MIKE CUELLAR	6837		X		BUSINESS OCCUPANCY INSPECTION	166464	\$50.00
7.12.2013	DON CAPETILLO	6838		X		DAY CARE INSPECTION	166720	\$50.00
7.17.2013	RENE'S WELDING	6839	X			SMOKE CONTROL SYSTEM PERMIT	166721	\$120.00

XI

7/17/2013	JOSE R. CANALES	6840	X		BUSINESS OCCUPANCY INSPECTION	166721	\$50.00
7/17/2013	ANOLINO MORENO	6841	X		BUSINESS OCCUPANCY INSPECTION	166721	\$50.00
7/17/2013	DELIA GARCIA	6842	X		BUILDING PERMIT	166721	\$200.00
7/17/2013	JUAN A. CAETE	6843	X		BUSINESS OCCUPANCY INSPECTION	166721	\$50.00
7/17/2013	OSCAR ADRIAN MARTINEZ	6844	X		BUSINESS OCCUPANCY INSPECTION	166721	\$50.00
7/17/2013	ROBERTO QUINTANILLA	6845	X		BUILDING PERMIT	166721	\$200.00
7/17/2013	BELEN GARZA	6846	X		BUSINESS OCCUPANCY INSPECTION	166721	\$50.00
7/18/2013	IDALIA GALAVIZ	6847	X		BUSINESS OCCUPANCY INSPECTION	166722	\$50.00
7/18/2013	ELSA STATE BANK	6848	X		BUSINESS OCCUPANCY INSPECTION	166722	\$50.00
7/18/2013	ELSA STATE BANK	6849	X		BUSINESS OCCUPANCY INSPECTION	166722	\$50.00
7/19/2013	MISSION REGIONAL MEDICAL CENTER	6850	X		BUSINESS OCCUPANCY INSPECTION	166723	\$50.00
7/22/2013	BCI TECHNOLOGIES INC.	6851	X		FIRE ALARM SYSTEM PERMIT	166940	\$100.00
7/22/2013	SKANSKA USA BUILDING INC.	6852	X		BUILDING PERMIT	166940	\$2,415.00
7/23/2013	PATRICIA ROCHA	6853	X		DAY CARE INSPECTION	166941	\$50.00
7/24/2013	RAUL TRUJILLO	6854	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	BLANCA E. CAMU	6855	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	JUAN MANUEL SALINAS	6856	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	JUDITH VILLARREAL	6857	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	ELIZABETH SANCHEZ	6858	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	ZEFERINO ORTIZ	6859	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	ELIZABETH GARCIA	6860	X		DAY CARE INSPECTION	166942	\$50.00
7/24/2013	ARACELI CARDENAS	6861	X		GROUP HOME INSPECTION	166942	\$50.00
7/24/2013	FRANCISCO TORRES	6862	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	ANGELICA R. PIÑA	6863	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	JESUS SAENZ	6864	X		DAY CARE INSPECTION	166942	\$50.00
7/24/2013	SAMUEL TORRES	6865	X		BUILDING PERMIT	166942	\$200.00
7/24/2013	MARIA GARCIA	6866	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	JOSE E. CASARES	6867	X		BUILDING PERMIT	166942	\$252.50
7/24/2013	EUSEBIO MARTINEZ	6868	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/24/2013	VERONICA ALEMAN	6869	X		DAY CARE INSPECTION	166942	\$50.00
7/24/2013	JOSHUA E. ALVAREZ	6870	X		BUSINESS OCCUPANCY INSPECTION	166942	\$50.00
7/31/2013	GLORIA FLORES	6871	X		DAY CARE INSPECTION	167139	\$50.00
7/31/2013	ROBERTO CEJA	6872	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00
7/31/2013	NEREYDA ESPINOZA	6873	X		DAY CARE INSPECTION	167139	\$50.00
7/31/2013	ALMA SALAZAR	6874	X		DAY CARE INSPECTION	167139	\$50.00
7/31/2013	COLOR OF THE WORLD	6875	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00
7/31/2013	MARIA CHAPA	6876	X		BUILDING PERMIT	167139	\$200.00
7/31/2013	ESMERALDA ESPINO	6877	X		BUILDING PERMIT	167139	\$200.00
7/31/2013	SEBASTIAN MATHEWS	6878	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00
7/31/2013	LAMARA HERNANDEZ	6879	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00
7/31/2013	SANDRA RODRIGUEZ	6880	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00
7/31/2013	VOID	6881	VOID	VOID	VOID	167139	VOID
7/31/2013	GUILLERMINA RODRIGUEZ	6882	X		BUSINESS OCCUPANCY INSPECTION	167139	\$50.00

X1a

7.31.2013	MELISSA TREVINO	6883	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	MELISSA TREVINO	6884	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	BERTHIL BOLAÑOS	6885	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	RISAS Y RAYONIS REHAB	6886	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	SANTOS BARBOSA	6887	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	ADRIAN CANTU-PENA	6888	4	4	BUSINESS OCCUPANCY INSPECTION	167139	4	4	\$50.00
7.31.2013	MARIO MORENO	6889	4	4	SPRINKLER SYSTEM PERMIT	167139	4	4	\$150.00
								Page Total	\$8,931.50
								Grand Total	\$8,931.50

This report has been personally reviewed by me and I certify the above to be true and correct to the best of my knowledge.

Approved by: 
Fire Marshal
Print Name: Wesley Bradley

08/05/13
Date

Prepared by: 
Administrative Assistant
Print Name: SULEMA CAVAZOS

8/5/13
Date

X25 17

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-FM-001
Revised 10/04



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: RAND LUT
DATE: 9/18/13 10/7/13

~~HIDALGO COUNTY AUDITOR'S OFFICE~~
~~APPROVED BY:~~
~~DATE:~~

2013 AUG 5 PM 4:03

X16

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF ~~SEPTEMBER~~

August *plm*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS
DATE	NAME	NUMBER				SERVICE	RECEIPT	DUE TO
								COUNTY
8/2/2013	BENNY PADRON	6890	X			BUILDING PERMIT	167405	\$200.00
8/5/2013	LAURA AGUIRRE	6891	X			BUSINESS OCCUPANCY	167406	\$50.00
8/6/2013	OSCAR PALACIOS	6892		X		DAY CARE INSPECTION	167407	\$50.00
8/7/2013	GLEN MORGAN	6893		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	OSIEL PEREZ	6894	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	SANDRA M. GUERRA	6895	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ALEJANDRO ACOSTA	6896	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	GLENDA QUINTANILLA	6897	X			BUILDING PERMIT	167408	\$200.00
8/7/2013	4 MAFRE LP	6898		X		DAY CARE INSPECTION	167408	\$50.00
8/7/2013	4 MAFRE LP	6899		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	4 MAFRE LP	6900		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ALL SAFE FIRE	6901	X			FIRE ALARM SYSTEM	167408	\$100.00
8/7/2013	NORMA LINDA CHIAPA	6903		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	MIGUEL DE LEON	6901	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	PATRICIA MORENA	6904	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	FRANCISCO GARCIA	6905	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	VICTOR GONZALEZ	6906	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	JOSE MURILLO	6907	X			BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ADRIAN VEGA	6908		X		BUSINESS OCCUPANCY	167408	\$50.00
8/7/2013	ESTEBAN LOPEZ	6909	X			BUSINESS OCCUPANCY	167408	\$50.00

X1

8/1/2013	SARAH BURKHART	6910		X		BUSINESS OCCUPANCY	167408	\$50.00
8/8/2013	IVAN RODRIGUEZ	6911	X			BUSINESS OCCUPANCY	167409	\$50.00
8/8/2013	IVAN RODRIGUEZ	6912	X			BUSINESS OCCUPANCY	167409	\$50.00
8/8/2013	HIDALGO COUNTY	6913		X		DAY CARE INSPECTION	167409	\$50.00
8/8/2013	ELIZABETH RIVERA/ ESTEBAN GUERRA	6914	X			BUSINESS OCCUPANCY	167409	\$50.00
8/9/2013	ELIZABETH ALANIZ	6915	X			DAY CARE INSPECTION	167410	\$50.00
8/14/2013	PROGRESO HEAD START	6916		X		BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	ALICIA MARTINEZ	6917	X			FOSTER HOME INSPECTION	167584	\$50.00
8/14/2013	SUJEYN RAMOS ORTIZ	6918	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	DOMINGO ISIDRO	6919		X		BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	SANDRA CANALES	6920	X			FOSTER HOME INSPECTION	167584	\$50.00
8/14/2013	MACARIO SAENZ	6921		X		DAY CARE INSPECTION	167584	\$50.00
8/14/2013	CRISTELLA MEDRANO	6922	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	CRISTELLA MEDRANO	6923	X			BUSINESS OCCUPANCY	167584	\$50.00
8/14/2013	CIRCLE INDUSTRIES	6924		X		FIRE ALARM SYSTEM	167584	\$100.00
8/14/2013	BLANCA RODRIGUEZ	6925		X		DAY CARE INSPECTION	167584	\$50.00
8/14/2013	NELIDA TRISTAN	6926	X			DAY CARE INSPECTION	167584	\$50.00
8/21/2013	JUANA HERNANDEZ	6927	X			BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	NOE OCHOA	6928		X		DAY CARE INSPECTION	168022	\$50.00
8/21/2013	VOID	6929	VOID	VOID	VOID	VOID	168022	VOID
8/21/2013	JUAN JOSE PEREZ	6930	X			BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	ADAMINA HINOJOSA	6931		X		DAY CARE INSPECTION	168022	\$50.00
8/21/2013	TEXAS FIRE SYSTEMS	6932		X		FIXED PIPE SYSTEM	168022	\$50.00

X/1a

8/21/2013	PRAXEDIS BERNAL	6933	X		BUILDING PERMIT	168022	\$200.00
8/21/2013	HIDALGO COUNTY	6934		X	DAY CARE INSPECTION	168022	\$50.00
8/21/2013	HIDALGO COUNTY	6935		X	DAY CARE INSPECTION	168022	\$50.00
8/21/2013	TEXAS FIREGUARD LLC	6936		X	FIXED PIPE SYSTEM	168022	\$50.00
8/21/2013	ESTRELLA LEON	6937	X		BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	HECTOR CARREON	6938		X	BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	JESUS ALFONSO BELTRAN	6939	X		BUSINESS OCCUPANCY	168022	\$50.00
8/21/2013	TEXAS FIREGUARD LLC	6940		X	SPRINKLER SYSTEM PERMIT	168022	\$1,493.00
8/22/2013	CLAUDIA RODRIGUEZ	6941	X		BUILDING PERMIT	168023	\$200.00
8/28/2013	ANNA FLORES	6942		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	ANGELA HERNANDEZ	6943	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	DOMINGA RODRIGUEZ	6944	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	MARIA SALAZAR	6945		X	BUILDING PERMIT	168024	\$200.00
8/28/2013	EDUARDO PEREZ	6946	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	EZEQUIEL CASANOVA	6947		X	BUILDING PERMIT	168024	\$200.00
8/28/2013	VIVIANA PENA	6948	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JASON ALANIZ	6949		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	ELIZABETH CASTILLO	6950	X		DAY CARE INSPECTION	168024	\$50.00
8/28/2013	JASON ALANIZ	6951		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	CIPRIANO VALLE	6952	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JOANA GALVAN	6953	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JOEL GONZALEZ	6954	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	IRMA I. SALINAS	6955	X		BUSINESS OCCUPANCY	168024	\$50.00

X/b

8/1/2013	OFELIA CARRILLO	6956	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	EUSEBIO PONCE	6957	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	SATURINO CODINA	6958	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	AGUA SUD LANDMARK	6959		X	BUILDING PERMIT	168024	\$1,532.25
8/28/2013	LUPITA GARZA	6960		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	MYDIAM GARZA	6961	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	NANCY MIRELES	6962	X		BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JANICE LAYTON	6963		X	BUSINESS OCCUPANCY	168024	\$50.00
8/28/2013	JAIME CARBAJAL	6964		X	BUSINESS OCCUPANCY	168024	\$50.00
8/29/2013	MARIA GARCIA	6965	X		BUSINESS OCCUPANCY	168135	\$50.00
8/29/2013	HIDALGO COUNTY	6966		X	DAY CARE INSPECTION	168135	\$50.00
8/29/2013	VIRGINIA GARCIA	6967	X		DAY CARE INSPECTION	168135	\$50.00
8/30/2013	PRO TECH SECURITY	6968		X	FIRE ALARM SYSTEM	168137 6968	\$100.00
Page Total Grand Total							\$7,875.25 \$7,875.25

This report has been personally reviewed by me and I certify the above to be true and correct to the best of my knowledge.

Approved by: _____
Fire Marshal

9/10/13
Date

Prepared by: _____
Administrative Assistant

7/9/13
Date

Print Name: _____

Print Name: _____

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

2013 SEP 9 PM 4:02

County Auditor's Form: ARS-FM-001
Revised 10/04

RECEIVED BY
COUNTY AUDITOR



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: _____

X/c

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 16, 2013

Mr. Raul Sesin, P.E., Planning Administrator
Hidalgo County Planning Department
1304 S. 25th Street
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-60

Dear Mr. Sesin:

We conducted a surprise cash count of the cash held at the Planning Department's Edinburg office on October 7, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count totaled \$225.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$225.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Mail-in payments are not receipted if an application has not been approved; instead, the payment is attached to the corresponding file and receipted once the application has been approved. According to the Administrative Assistant III, receipting mail-in payments before an application is approved will cause the payee to assume that the application has been approved.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using pre-numbered official County receipts.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 19th D C

J. R. "BOBBY" FLORES
JUDGE, 13th D C

ROSE GUERRA PEYNA
JUDGE, 20th D C

JUAN R. PARTIDA
JUDGE, 27th D C

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

ANITA SALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON JR.
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

Formal procedures have not been developed and implemented to ensure that collections are promptly received. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that collections are promptly received. As part of these procedures, management should consider adding language to the application informing the applicant that the deposit of a mail-in payment does not constitute approval of the application.

Observation No. 2:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, they are unaware if any checks have been returned from the bank since they do not receive the "hot checks" listing from the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers. As part of these procedures, management should request the list of "hot checks" from the County Treasurer's Office.

Observation No. 3:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, security cameras have not been purchased due to budgetary constraints.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Formal procedures have not been developed and implemented for the utilization of security cameras. Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

Please provide written management responses to the observations noted above by Friday, November 9, 2012.

In addition, information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by November 9, 2012. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERNA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ANITA SALINAS FLORES
JUDGE, 398TH D.C.

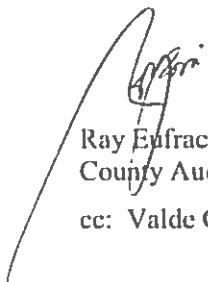
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE COMIT
JUDGE, 449TH

3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
 - g. A schedule of how often deposits will be made; and
 - h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Pedro Ramirez, Internal Auditor I, at (956) 318-2511, ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, Executive Officer of Commissioners Court

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TUERBIA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 16, 2013

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Department of Health and Human Services
1304 S. 25th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2013-61

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Edinburg Pulmonary Health Clinic on October 7, 2013 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we have concluded that total cash on hand reconciled to the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that segregation of duties over the collection and recording of cash requires improvement. The Clerk Manager performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances copies of receipts against cash drawer, maintains a cash drawer, prepares the bank deposit, and has access to inventory of unused cash receipts
- Recording: Accounts for the numerical sequence of cash receipts and prepare reports of cash received.

According to staff, due to a limited number of staff, proper segregation of duties has not been implemented.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERNA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONT
JUDGE, 44th

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, balancing copies of receipts against the cash drawer, maintaining the cash drawer, preparing the bank deposit, and access to inventory of unused cash receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Formal monitoring procedures have not been developed and implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:

A listing of the names of customers whose checks have been returned by the bank as "hot checks" is not maintained. According to the Billing Supervisor, the County Treasurer's Office has not provided them with a "hot checks" list; however, the list would be requested.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a "hot check" list is maintained and referenced when receiving checks from customers. The "hot check" list should be requested from the County Treasurer's Office.

Observation No. 3:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, video equipment has not been purchased due to budgetary constraints.

The County Auditor's Office recommends that security alarms and security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Formal monitoring procedures have not been developed and implemented to ensure that security cameras are utilized where cash is receipted and safeguarded. Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request their assistance in obtaining funding for the purchase of security cameras.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERNA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTI
JUDGE, 44th

Please provide written management responses to the observations noted above by November 9, 2013. In addition, information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by November 9, 2013. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Carlos Ramirez, Internal Auditor I, at (956) 318-2511, ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Zufracio, CPA
County Auditor

cc. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JANIE E. TUERNA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

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JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONT
JUDGE, 44th

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 16, 2013

Ms. Yvonne Ramon, Elections Administrator
Hidalgo County Elections Department
101 S. 10th Street
Edinburg, Texas 78539

Ref: Cash Count
Report No. 2013-996

Dear Ms. Ramon:

We conducted a surprise cash count of the cash held at the Elections Department on August 9, 2013 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$27,353.61. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00 (see observation 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Total receipts for the day up to the time of the cash count did not reconcile to the cash on hand. Cash on hand was short by \$16,271.91. The shortage consisted of a check receipted on July 29, 2013 in the amount of \$16,271.86 that was not in the cash bag at the time of the cash count and an unaccounted cash shortage of \$0.05. According to staff, the check was previously forwarded to the Accountant, who was out for the day; however, we were unable to locate the missing check in the Accountant's office. According to staff, checks received from various governmental entities (e.g., county, city, school, state, etc.) for election services are forwarded to the Accountant for preparation of the remittance form which is utilized to deposit the checks with the County Treasurer. The missing check was subsequently located by the Accountant and remitted to the County Treasurer's Office on August 14, 2013.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 92ND D.C.

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JUDGE, 139TH D.C.

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JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

JESSE COMPTON
JUDGE, 449TH D.C.

The County Auditor's Office requires that all cash be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. The secure place must be restricted to authorized personnel. In addition, the County Auditor's Office requires that management monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. Generally, overages should be recorded as miscellaneous revenue and deposited with other collections and shortages should be replenished. If criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office.

Formal procedures have not been developed and implemented to ensure that all cash is protected immediately by using a cash drawer, safe, or other secure place until it is deposited and that shortages are replenished. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that all cash is protected immediately by using a cash drawer, safe, or other secure place until it is deposited and that shortages are replenished.

Observation No. 2:

Collections (regardless of amount) were not deposited on a daily basis with the County Treasurer's Office. At the time of the cash count, collections on hand totaling \$27,303.61 had not been deposited and consisted of the following: (a.) \$17.50 in cash receipted on March 26, 2013; (b.) \$56.90 in cash receipted on July 15, 2013 (\$34.00), July 16, 2013 (\$17.50), and August 8, 2013 (\$5.40); and (c.) \$27, 229.21 in 4 checks receipted on July 29, 2013 (\$16,271.86) and August 7, 2013 (\$17.50, \$10,489.85, and \$450.00). According to staff, when preparing checks for deposit, the Accountant must conduct research to determine which general ledger account number should be credited for checks received from governmental entities. At times, this task is time-consuming; therefore, the checks are not immediately deposited with the County Treasurer's Office. The County Auditor's Office contacted the Elections Administrator in order to setup a meeting to discuss the daily deposits; however, the Elections Administrator was out of the office on business. Nonetheless, the Accountant was advised of the meeting request. The Accountant stated that she would inform the Elections Administrator and contact us at a later date to setup a meeting.

The County Auditor's Office requires that cash receipts be deposited on a daily basis, unless the amount collected is less than \$100.00.

Formal procedures have not been developed and implemented to ensure that collections are deposited on a daily basis. Failure to ensure that collections are deposited on a daily basis may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that collections are deposited on a daily basis. At a minimum, the procedures should require that collections received by the Elections Department be deposited daily and credited to the "Undistributed Receipts – Elections Department" general ledger account number 1100-227-30-000-027-0-000. Subsequently, research should be conducted by the Accountant and a formal request to distribute the funds to the proper general ledger account numbers be submitted to the County Auditor's Office on a weekly basis. Please contact the County Auditor's Office Internal Audit Division for assistance in implementing these procedures.

Observation No. 3:

We noted during our review that if a shift change is necessary and collections are transferred from one employee to another, the collections are not counted in the presence of both parties and a receipt is not signed by the employee who accepted custody. According to staff, they were not aware that collections needed to be counted and a receipt be signed during a shift change and when collections are transferred from one employee to another.

The County Auditor's Office requires that separate locked cash drawers be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. In addition, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by the person accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Formal monitoring procedures have not been developed and implemented to ensure the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody. This may result in the loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 39TH D C

ISRAEL RAMON, JR.
JUDGE, 43RD D C

JESSE CONT
JUDGE, 44TH

Recommendation:

Management should develop and implement formal monitoring procedures to ensure the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody.

Observation No. 4:

A schedule of authorized fees was not posted in a conspicuous location for the public's view.

The County Auditor's Office requires that a schedule of authorized fees be posted in a conspicuous location for the public's view. The schedule sets forth those fees to be charged by the County pursuant to state statutes and Commissioners Court approval.

According to staff, they were not aware that a schedule of authorized fees needed to be posted. Failure to post a schedule of authorized fees in a conspicuous location increases the risk of loss or misuse of County funds.

Recommendation:

Management should post a schedule of authorized fees in a conspicuous location for the public's view.

Observation No. 5:

We noted during our review that the following procedures for preparing the mail log could be improved:

1. A continuous mail log instead of a daily mail log was utilized to record mail-in payments; and
2. Payments received through the mail are recorded on the mail log after a receipt has been issued.

According to staff, they were not aware of the proper procedures for preparing the mail log.

The County Auditor's Office requires that mail be opened on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day. The following procedures should be followed when processing mail:

1. Mail should be opened by an employee who is not responsible for receipting or maintaining accounting records.
2. Immediately upon receipt, the person responsible for opening the mail must restrictively endorse all checks "For Deposit Only" to the credit of the County.
 - a. A check may not be restrictively endorsed if the payee line of the check is blank or made payable to another department, unless a supervisor has verified that the check is a proper payment to the department. If the payment is a proper payment to the department and the payee line of the check is blank, the department's name must be recorded on the payee line. If verification of proper payment is not possible, the check must be returned to the sender.
 - b. A check may not be restrictively endorsed if it is stale-dated. Stale-dated checks must be returned to the sender.
3. Mail-in payments must be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.
4. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing.
5. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log.
6. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.
7. The "Customer Copy" of a receipt issued for a mail-in payment should be mailed to the payer if the payer included a stamped, self-addressed envelope with the mail-in payment. Otherwise, the "Customer Copy" of the receipt for the mail-in payment must be properly filed (e.g., case file).

Formal monitoring procedures have not been implemented to ensure mail-in payments are properly recorded on a mail log. This may result in the loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that mail-in payments are properly recorded on a mail log. At a minimum, the procedures noted above should be implemented.

HIDALGO COUNTY DISTRICT JUDGES

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ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE COMI
JUDGE, 44th

Observation No. 6:

We noted during our review that segregation of duties over the handling of cash requires improvement. In addition, compensating controls for the lack of controls have not been implemented. The Voter Registration Specialist I and Voter Registration Specialist II perform the following incompatible duties:

- Custody: Receive collections, issue receipts, maintain a cash drawer, open and list mail receipts, balance copies of receipts against the cash drawer
- Recording: Maintain the inventory log of unused cash receipts and record receipts in a cash receipts journal
- Authorization: Verifies that voided original receipts are kept and reviewed

According to staff, due to a limited number of personnel and heavy work load, proper segregation of duties has not been implemented.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, maintaining a cash drawer, opening and listing mail receipts and balancing copies of receipts against the cash drawer should be different from the individual responsible for maintaining the inventory log of unused cash receipts and recording receipts in a cash receipts journal. In addition, the individuals noted above should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 7:

The Elections Department did not maintain the "Cash Handling Guidelines and Procedures Receipt Acknowledgement" forms (acknowledgement receipts) on file for the 7 employees responsible for handling cash. According to staff, they were not aware that the acknowledgement receipts needed to be maintained on file. Subsequent to the surprise cash count, acknowledgement receipts were signed by 6 employees on September 17, 2013 and 1 employee on September 18, 2013. According to staff, the acknowledgement receipts are now being maintained on file.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 39th D C

ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE CONT
JUDGE, 44th

Observation No. 8:

According to staff, cashiers are not prohibited from receipting payments from relatives or personal friends. According to staff, they were not aware that cashiers should be prohibited from receipting payments from relatives or close friends.

The County Auditor's Office requires that cashiers not receipt payments from their relatives or personal friends. Cashiers must notify their supervisors so that the supervisor may assign the receipting of the payment to another cashier.

Formal procedures have not been developed and implemented to ensure that cashiers do not receipt payments from their relatives or personal friends. Failure to ensure that cashiers do not receipt payments from their relatives or personal friends may result in the loss of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that cashiers do not receipt payments from their relatives or personal friends.

Please provide written management responses to the observations noted above by October 31, 2013.

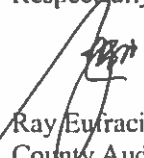
In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by October 31, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 32ND D C

RODOLFO DELGADO
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ROSE GUERRA REYNA
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JUAN R. PARTIDA
JUDGE, 275TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D C

NIDE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

ADA SALINAS FLORES
JUDGE, 390TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE COMI
JUDGE, 440TH D C

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

September 26, 2013

Honorable Celestino Avila, Jr.
Hidalgo County Constable, Precinct 1
1902 Joe Stephens Suite 303
Weslaco, Texas 78596

Re: Cash Count
Report No. 2013-985

Dear Constable Avila:

We conducted a surprise cash count of the cash held at your office on September 18, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that if a shift change is necessary and collections are transferred from one employee to another, the collections are not counted in the presence of both parties and a receipt signed by the employee who accepted custody.

The County Auditor's Office requires that separate locked cash drawers be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. In addition, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by

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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 449TH D.C.

the person accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Formal monitoring procedures have not been developed and implemented to ensure the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure the transfer of collections during a shift change is recorded on a receipt and the receipt is signed by the employee accepting custody.

Observation No. 2:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers.

Observation No. 3:

We noted during our review that segregation of duties over the handling of collections requires improvement. In addition, compensating controls to cover the lack of basic internal controls have not been implemented. The Administrative Assistant II performs the following incompatible duties:

- Custody: Receives money, issues receipts, opens and lists mail receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposit, and has access to the inventory of unused receipts
- Recording: Accounts for numerical sequence of receipts, maintains inventory log of unused receipts, and prepares reports of cash received
- Approves: Subsequently compares listed mail receipts to recorded receipts, verifies that voided and original receipts are kept and reviewed

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against cash drawer, maintaining the cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining the inventory log of unused receipts, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for subsequently comparing listed mail receipts to recorded receipts and verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

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JUDGE, 394TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 449TH D.C.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

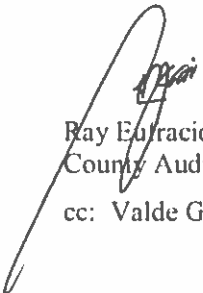
Please provide written management responses to the observations noted above by October 15, 2013.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by October 15, 2013. The written procedures manual should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, training that will be provided, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Yvonne Torres, Revenue Audit Supervisor, at (956) 318-2511, ext. 4642, Arcy B. Duran, CPA Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eulacio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

aida salinas flores
JUDGE, 394TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-3587
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 16, 2013

The Honorable Jesus E. Morales
Justice of the Peace, Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Re: Cash Count
Report No. 2013-1012

Honorable Jesus E. Morales:

We conducted a surprise cash count of the cash held at your office on August 15, 2013, as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. In addition, we evaluated the procedures in place related to the 1.) collections process; 2.) accounting of citations and civil cases filed with the court; and 3.) documenting the authorization of dismissed criminal cases for the period of July 1, 2013 through July 31, 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, segregation of duties, filing of citations and civil cases, and documenting the authorization of dismissed cases.

Conclusion:

Total collections at the time of the cash count were \$3,143.50. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Passwords to gain access to *AbleTerm*, the County's justice information system, are not changed at least every 90 days. According to staff, the last change in passwords was made during the month of March 2013.

The Information Technology (IT) Securities Policy requires that passwords be changed at least every 90 days.

AbleTerm has not been programmed to prompt and require users to change passwords at least every 90 days. Failure to change passwords may increase the risk of unauthorized access to *AbleTerm*.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. BOBBY FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Recommendation:

Management should contact the software provider to request that *AbleTerm* be programmed to prompt and require users to change passwords at least every 90 days. The Information Technology Department should be contacted to request their assistance regarding this recommendation. If this is not feasible, management should monitor that employees change their passwords at least every 90 days.

Observation No. 2:

We noted during our review that procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies and civil cases filed with the court are recorded on a log; however, required information was not recorded on the log (i.e., citation number, name of violator/plaintiff, name of officer who issued the citation, date of entry into *Ableterm/Odyssey*, and docket number assigned to the citation/civil case).
2. A reconciliation of citations and civil cases filed at the court to those recorded on *Ableterm/Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations and civil cases into *Ableterm/Odyssey* (reporting responsibility).

According to staff, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *AbleTerm/Odyssey*, the case management systems, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them on *Ableterm/Odyssey*. Since the person responsible for entering the citations/civil cases on *Ableterm/Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.
- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations on *Ableterm/Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Ableterm/Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations on *Ableterm/Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Ableterm/Odyssey*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. FLERNA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 119TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

MOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 449TH D.C.

Formal monitoring procedures have not been developed and implemented to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented. Failure to follow the policy increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that citations and civil cases are properly accounted and reconciled. If these procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 3:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained. According to staff, only checks from companies are accepted. By not accepting personal checks, the staff believes that the possibility of accepting a hot check is decreased.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers. A copy of the hot check list should be requested from the County Treasurer's Office. Checks from customers on the hot check list should not be accepted.

Observation No. 4:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Court Coordinator performs the following incompatible duties:

- Custody: Receives money, issues receipts, maintains a cash drawer, has access to the inventory of unused receipts, opens and lists mail receipts, balances copies of receipts against cash drawer, and prepares bank deposits
- Recording: Accounts for numerical sequence of receipts issued, has access to dismiss cases on *Ableterm*, prepares billings and follows up on delinquencies, and prepares reports of cashed received.
- Authorization: Compares listed mail receipts to recorded cash receipts and verifies that voided original receipts are kept and reviewed

According to staff, due to a heavy case load and limited staff, proper segregation of duties over the handling of collections have not been implemented.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, maintaining a cash drawer, having access to the inventory of unused receipts, and preparing bank deposits should be different from the individual responsible for accounting for the numerical sequence of receipts issued, having access to dismiss cases on *Ableterm*, preparing billings and following up on delinquencies, and preparing reports of cashed received. In addition, those individuals should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

HIDALGO COUNTY DISTRICT JUDGES

JAMES E. TIJERINA
JUDGE, 97th D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 131st D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 348th D.C.

ADA SALINAS FLORES
JUDGE, 398th D.C.

ISRAEL RAMON JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 5:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to staff, additional security cameras will be installed in the future.

The County Auditor's Office recommends that security alarms and/or security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Formal procedures have not been developed and implemented for the utilization of security cameras. Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized where cash is receipted and safeguarded. At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by November 9, 2013. In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide a copy of the written procedures by November 9, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Luis G. Raga, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext.4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 32ND D C

RODOLFO DELGADO
JUDGE, 33RD D C

J. R. "BOBBY" FLORES
JUDGE, 13TH D C

ROSE GUERRA REYNA
JUDGE, 20TH D C

JUAN R. PARTIDA
JUDGE, 27TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D C

NOE GONZALEZ
JUDGE, 37TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D C

aida salinas flores
JUDGE, 39TH D C

ISRAEL RAMON JR.
JUDGE, 43RD D C

JESSE CONTRERA
JUDGE, 44TH D C

COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 24, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1020

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Motor Vehicle Substation on August 28, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$129,830.47. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$6,600.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

A check was received that was made payable to the order of "Pablo (Paul) Villarreal, Jr.". In addition, another check was received that was missing a check date.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the check is properly completed. This includes verifying that the check is made payable to Hidalgo County, Hidalgo County and the Elected or Public Official's title (i.e., Hidalgo County Tax Assessor/Collector) or Elected Official's title and name (i.e., Hidalgo County Tax Assessor Collector, Pablo (Paul) Villarreal, Jr.). In addition, the cashier must verify that check contains a date and that the check is not stale or post-dated.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 384TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTI
JUDGE, 449

Formal monitoring procedures were not in place to ensure that checks accepted as payment are properly completed. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that checks accepted as payment are properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view. However, a copy of the official County receipt was not posted by the notice for the public's view. A sample receipt of the receipt was posted after the cash count was completed.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office". A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Formal monitoring procedures were not in place to ensure that a copy of the official County receipt was posted by the required notice. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office".

Observation No. 3:

Although security cameras were in use in areas where cash collections are received, security cameras were not in use inside the vault where cash is safeguarded. According to the Supervisor, access to the vault is restricted to authorized personnel (i.e., Supervisor, Assistant Supervisor, Head Cashier and Assistant Head Cashier). Authorized personnel must swipe their County issued identification cards to open the vault. However, during our cash count we observed that access to the vault was not restricted to authorized personnel only; instead, all employees had access to the vault.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored. In addition, the County Auditor's Office requires that all cash be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. The secure place must be restricted to authorized personnel.

Formal procedures have not been developed and implemented to ensure that security cameras are utilized where cash is safeguarded and that secure places are restricted to authorized personnel. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized where cash is safeguarded and secure places are restricted to authorized personnel. At a minimum, the procedures noted above should be implemented.

Observation No. 4:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 97 th D.C.	RODOLFO DELGADO JUDGE, 97 th D.C.	J. R. "BOBBY" FLORES JUDGE, 129 th D.C.	ROSE GUERRA REYNA JUDGE, 206 th D.C.	AIJAN R. PARTIDA JUDGE, 273 rd D.C.	MARIO E. RAMIREZ, JR. JUDGE, 322 nd D.C.	NOE GONZALEZ JUDGE, 370 th D.C. OVERSEER	LETICIA LOPEZ JUDGE, 388 th D.C.	ADA SALINAS FLORES JUDGE, 396 th D.C.	ISRAEL RAMON, JR. JUDGE, 438 th D.C.	JESSE CONTI JUDGE, 441 st
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Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers.

Observation No. 5:

We noted during our review, that the Head Cashier had not reconciled the cash in the main till to her change fund by utilizing the Close-Out Report since July 30, 2013.

The County Auditor's Office requires that the cashier reconcile the cash drawer against receipts issued and/or the change fund, if any, on a daily basis utilizing the Close-Out Report.

Formal monitoring procedures have not been developed and implemented to ensure that the cashier reconciles the cash drawer against the change fund. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the cashier reconciles the cash drawer against the change fund when collections are not received by utilizing the Close-Out Report. Please refer to the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented regarding the Close-Out Report.

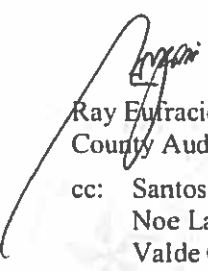
Please provide written management responses to the observations noted above by October 15, 2013.

Information regarding the items listed below was previously provided to our office; however, please provide any updated procedures, if applicable, by October 15, 2013. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext.4642, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Santos Castilleja, Motor Vehicle Division Manager
Noe Lazo, Pharr Motor Vehicle Substation Supervisor
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR. JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 204 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	ADA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE COMPTON JUDGE, 449 TH D.C.
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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 24, 2013

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1021

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Weslaco Motor Vehicle Substation on August 15, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$70,781.42. Based on the results of our review, we have concluded that total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$5,200.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

According to staff, the cash drawer is not reconciled against the change fund when collections are not received.

The County Auditor's Office requires that the cashier must reconcile the cash drawer against receipts issued and/or the change fund, if any, on a daily basis utilizing the Close-Out Report.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

MOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Formal monitoring procedures have not been developed and implemented to ensure that the cashier reconciles the cash drawer against the change fund. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the cashier reconciles the cash drawer against the change fund when collections are not received by utilizing the Close-Out Report. Please refer to the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented regarding the Close-Out Report.

Observation No. 2:

We noted that a notice stating, "Make sure you receive an official County receipt when making payments at this office" was not posted for the public's view. Additionally, a copy of the official County receipt was not posted by the notice for the public's view.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office". A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Formal monitoring procedures were not in place to ensure that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a copy of the official County receipt was posted for the public's view. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that a notice stating "Make sure you receive an official County receipt when making payments at this office" along with a copy of the official County receipt is posted for the public's view.

Observation No. 3:

We noted during our review that security cameras are not in place in all areas where cash collections and receipts are safeguarded.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored.

Formal procedures have not been developed and implemented to ensure that security cameras are utilized in all areas where cash is safeguarded. Failure to properly utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized in all areas where cash is safeguarded. At a minimum, the procedures noted above should be implemented. Management should contact the Information Technology Department to request their assistance regarding the utilization of security cameras.

Observation No. 4:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained.

The County Auditor's Office has a policy requiring that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. Failure to maintain a hot check list may result in the loss of County funds.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

J. R. "BOBBY" FLORES
JUDGE, 129TH D C

ROSE GUERRA REYNA
JUDGE, 208TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D C

NOE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 381TH D C

ADA SALINAS FLORES
JUDGE, 394TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERA
JUDGE, 449TH D C

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers.

Observation No. 5:

According to staff, depending on the Deputy Clerks workload, checks for title transfers dropped-off by Dealers may take from one day to one week before being restrictively endorsed "For Deposit Only" and receipted. In addition, the checks are not safeguarded in a locked cash drawer during the day; instead, they are maintained in a tray by the Deputy Clerk's work area during the day and transferred to the vault at the end of the day.

The County Auditor's Office requires that all checks be immediately restrictively endorsed "For Deposit Only" and receipted. In addition, the County Auditor's Office requires that all collections be safeguarded in a locked cash drawer, safe, or other secure place and access be limited to authorized personnel.

Formal monitoring procedures have not been developed and implemented to ensure that all checks are immediately restrictively endorsed "For Deposit Only" and receipted. In addition, formal monitoring procedures are not in place to ensure that the checks are safeguarded in a locked cash drawer. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that all checks are immediately restrictively endorsed "For Deposit Only" and receipted. In addition, formal monitoring procedures should be developed and implemented to ensure that the checks are safeguarded in a locked cash drawer.

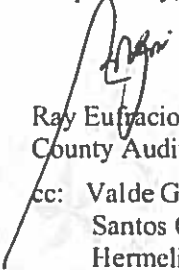
Please provide written management responses to the observations noted above by October 11, 2013. Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 11, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufacio, CPA
County Auditor

cc: Valde Guerra, Executive Officer of Commissioners Court
Santos Castilleja, Motor Vehicle Division Manager
Hermelinda Esparza, Weslaco Motor Vehicle Division Supervisor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
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JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

COUNTY of HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 7, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1023

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Motor Vehicle Substation on August 20, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$9,391.47. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$1,000.00. In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

During the cash count, we noted that the main till change funds for the Alamo Substation Motor Vehicle and Tax Office Divisions were comingled. According to staff, the change funds were comingled in order to form a bigger change fund from which to make change.

The County Auditor's Office requires that change funds not be comingled amongst County Office Divisions (e.g., Tax and Motor Vehicle Divisions). Each Division's change fund amount must agree to the amount approved by Commissioners Court and the amount recorded in *alio*, the County's financial accounting system.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 9th D C

J. R. "BOBBY" FLORES
JUDGE, 11th D C

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R. PARTIDA
JUDGE, 27th D C

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D C

AIDA SALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 44th D C

Formal monitoring procedures were not in place to ensure that the change funds were not comingled amongst the Tax and Motor Vehicle Divisions. This may result in the loss and improper accounting of county funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the change funds are not comingled. In addition, an analysis should be conducted to determine if the change fund amount needs to be increased.

Observation No. 2:

The "Cash Handling Guidelines and Procedures Receipt Acknowledgement" forms (acknowledgement receipts) were not maintained on file by the Pharr Tax Office Substation for employees responsible for handling cash. According to staff, the acknowledgement receipts were maintained on file by the Edinburg Tax Office. Copies of the acknowledgements were requested from the Edinburg Tax Office; however, the Edinburg Tax Office Accountant stated that a review would be conducted to ensure that copies of acknowledgement receipts were maintained on file for all employees. Copies of the acknowledgement receipts would be provided to the County Auditor's Office upon completion of the review.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Observation No. 3:

Web Agent, a web-based motor vehicle registration and titling application, was recently implemented by the Motor Vehicle Division to help speed registration renewals. *Web Agent* is occasionally used when the Motor Vehicle Division is very busy. According to staff, *Web Agent* does not allow cashiers to select the method of payment; instead, *Web Agent* automatically records "check" as the method of payment.

The County Auditor's Office requires that receipts contain sufficient information to create an adequate audit trail that ensures proper allocation of funds. At a minimum the cash receipt must include fields for the date, payer name, form of payment, check number, amount, account name to be credited, description (e.g., account number, permit number, case number, style of case number, etc), and the initials or signature of the cashier.

Web Agent has not been programmed to allow the proper method of payment to be recorded on receipts. This may result in loss or misuse of County funds.

Recommendation:

Management should contact the software provider to request that *Web Agent* be modified to allow the proper method of method of payment to be recorded on receipts. In the alternative, *Web Agent* should only be utilized to receipt transactions paid by check.

Please provide written management responses to the observations noted above by October 31, 2013.

Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE 92ND D.C.

RODOLFO DELGADO
JUDGE 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE 131ST D.C.

ROSE GUERRA REYNA
JUDGE 204TH D.C.

JUAN R. PARTIDA
JUDGE 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE 332ND D.C.

NOE GONZALEZ
JUDGE 370TH D.C.

LETICIA LOPEZ
JUDGE 388TH D.C.

aida salinas flores
JUDGE 398TH D.C.

ISRAEL RAMON, JR.
JUDGE 430TH D.C.

JESSE CONTRERAS
JUDGE 449TH D.C.

3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 31, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Puente, Internal Auditor II, at (956) 318-2511, ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray E. Miracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Mary D. Millan, Alamo Motor Vehicle Division Supervisor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON JR.
JUDGE, 43rd D.C.

JESSE CONTRE
JUDGE, 44th D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



September 25, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1024

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Motor Vehicle Division on September 4, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$27,595.19. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$2,500.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

During the cash count, we noted that the main till change funds for the San Juan Substation Motor Vehicle and Tax Office Divisions were comingled.

The County Auditor's Office requires that change funds not be comingled amongst County Office Divisions (e.g., Tax and Motor Vehicle Divisions). Each Division's change fund amount must agree to the amount approved by Commissioners Court and the amount recorded in *alio*, the County's financial accounting system.

Formal monitoring procedures were not in place to ensure that the change funds were not comingled amongst the Tax and Motor Vehicle Divisions. This may result in the loss and improper accounting of County funds.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. BOBBY FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON JR.
JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Recommendation:

Management should implement formal monitoring procedures to ensure that the change funds are not comingled.

Observation No. 2:

We noted during our review that a several checks received were made payable to the order of "Pablo (Paul) Villarreal, Jr", Paul Villarreal, and Pablo (Paul) Villarreal.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier verify that the check is made payable to Hidalgo County, Hidalgo County and the Elected or Public Official's title (i.e., Hidalgo County Tax Assessor/Collector) or Elected Official's title and name (i.e., Hidalgo County Tax Assessor Collector, Pablo (Paul) Villarreal, Jr.).

Formal monitoring procedures were not in place to ensure that procedures for accepting checks were properly followed. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that procedures for accepting checks are properly followed. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds is not maintained.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Formal monitoring procedures have not been developed and implemented to ensure a hot check list is maintained and referenced when receiving checks from customers. This may result in the loss of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure a hot check list is maintained and referenced when receiving checks from customers.

Observation No. 4:

Web Agent, a web-based motor vehicle registration and titling application, was recently implemented by the Motor Vehicle Division to help speed registration renewals. *Web Agent* is occasionally used when the Motor Vehicle Division is very busy. According to staff, *Web Agent* does not allow cashiers to select the method of payment; instead, *Web Agent* automatically records "check" as the method of payment.

The County Auditor's Office requires that receipts contain sufficient information to create an adequate audit trail that ensures proper allocation of funds. At a minimum the cash receipt must include fields for the date, payer name, form of payment, check number, amount, account name to be credited, description (e.g., account number, permit number, case number, style of case number, etc), and the initials or signature of the cashier.

Formal procedures have not been developed and implemented to ensure that *Web Agent* includes the proper method of payment on receipts. This may result in loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure *Web Agent* includes the proper method of payment on receipts. In the alternative, *Web Agent* should only be utilized to receipt transactions paid by check.

Please provide written management responses to the observations noted above by October 16, 2013. Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

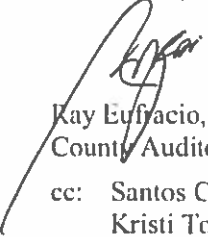
JESSE CONTRERAS
JUDGE, 449TH D.C.

3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 16, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Crystal A. Puente, MACC, Internal Auditor II, at (956) 318-2511, ext.4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,



Ray Eufacio, CPA
County Auditor

cc: Santos Castilleja, Motor Vehicle Division Manager
Kristi Torres, San Juan Motor Vehicle Division Supervisor
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

PICARDO P. RODRIGUEZ JR. JUDGE 92 ND D.C.	RODOLFO DELGADO JUDGE 97 TH D.C.	J. R. BOBBY FLORES JUDGE 139 TH D.C.	ROSE GUERRA REYNA JUDGE 208 TH D.C.	JUAN R. PARTIDA JUDGE 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE 332 ND D.C.	NOE GONZALEZ JUDGE 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE 385 TH D.C.	aida salinas flores JUDGE 398 TH D.C.	ISRAEL RAMON JR. JUDGE 430 TH D.C.	JESSE CONTRA JUDGE 449 TH
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COUNTY OF HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 7, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Audit No. 2013-1040

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Tax Office on August 28, 2013 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$6,289.58. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$1,800.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

As previously noted, security cameras were not utilized in the vault where cash is safeguarded. According to staff, the purchase of additional video equipment would be considered; however, due to budgetary constraints, the video equipment may not be purchased in the near future. In the alternative, re-location of a camera currently used in the lobby area to the vault would be considered.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NICOLE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

ANITA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

According to the Supervisor, as a compensating control for lack of cameras in the vault, access to the vault is currently restricted to the Supervisor, Assistant Supervisor, Head Cashier, and Head Cashier's backup. In addition, two people must always enter the vault together. An unauthorized employee may only enter the vault if accompanied by an employee that has been authorized access to the vault. However, during our cash count we observed that access to the vault was not restricted as stated by the Supervisor; instead, all employees had access to the vault.

The County Auditor's Office recommends that security cameras be installed in areas where cash collections and receipts are received and safeguarded. Camera images must be stored on the type of media (e.g., digital recording box, tape, DVD, etc.) and retained for the period of time recommended by the Information Technology Department. If, however, the camera images are part of an ongoing investigation, they must be retained for the period of time determined by the investigating agency. Furthermore, a notice stating that an area is being monitored by a security camera must be posted at the entrance to the area being monitored. In addition, the County Auditor's Office requires that all cash be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. The secure place must be restricted to authorized personnel.

Formal procedures have not been developed and implemented to ensure that security cameras are utilized where cash is safeguarded and that secure places are restricted to authorized personnel. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that security cameras are utilized where cash is safeguarded and secure places are restricted to authorized personnel. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

The Tax Office's main till change fund was not reconciled to the to the approved change fund amount on a daily basis. The Tax Office's main till change fund was not maintained in the currency and coin quantities needed to maintain an effective cash handling operation; therefore, the Motor Vehicle's main till change fund was utilized to make change. Since the Tax Office main till change fund was not utilized, the daily reconciliation was not conducted according to the Head Cashier. The last reconciliation of the Tax Office's main till change fund was conducted on July 11, 2013, the day the Pharr Tax Office received the approved change fund increase to help maintain an effective cash handling operation. According to the Head Cashier, after the change fund increase was received, she continued to provide change from the Motor Vehicle's main till change fund since that had been the custom. Therefore, daily reconciliations of the change fund continued to not be made.

The County Auditor's Office requires that the cashier reconcile the cash drawer against receipts issued and/or the change fund, if any, on a daily basis utilizing the Close-Out Report.

Formal monitoring procedures have not been developed and implemented to ensure that the Head Cashier reconciles the change fund in the main till against the approved change fund amount. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that the Head Cashier reconciles the change fund in the main till to the approved change fund amount by utilizing the Close-Out Report. Please refer to the "Cash Handling Policy, Guidelines, and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented regarding the Close-Out Report.

Observation No. 3:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view. However, a copy of the official County receipt was not posted by the notice for the public's view. A sample receipt was posted by the notice for the public's view after the cash count.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office". A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
CIVIL JUSTICE

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Formal monitoring procedures were not in place to ensure that a copy of the official County receipt was posted by the notice stating "Make sure you receive an official County receipt when making payments at this office." This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office".

Observation No. 4:

During our cash count, we noted that when a cashier stepped away from her cash drawer to make copies in another section of the building, the key to the cash drawer was left in the keyhole. The cash drawer was not visible to the cashier from the area where the copies were being made. According to the Assistant Supervisor, Deputy Clerks are instructed to take the cash drawer key with them while on breaks, lunch, or stepping away from the cash drawer for a "long period of time." According to the Assistant Supervisor, the Deputy Clerk must use their own judgment to determine the definition of a "long period of time".

The County Auditor's Office requires all cash be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. To establish individual responsibility for cash receipts, each cashier must be assigned a separate cash drawer which only the cashier may access while on duty. The cash drawer must be maintained locked during the cashier's absence.

Formal procedures were not in place to ensure that cash drawers are locked during a cashier's absence. This increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal procedures to ensure that cash drawers are locked during a cashier's absence. As part of these procedures, cashier's should be instructed to never leave the key to the cash drawer in the keyhole while on break, lunch, or any period of time that she is stepping away from the cash drawer.

Observation No. 5:

The "Cash Handling Guidelines and Procedures Receipt Acknowledgement" forms (acknowledgement receipts) were not maintained on file by the Pharr Tax Office Substation for employees responsible for handling cash. Instead, the acknowledgement receipts were maintained on file by the Edinburg Main Office. Of 9 employees responsible for handling cash, acknowledgement receipts for only 6 employees were maintained on file by the Edinburg Main Office. The Tax Office staff stated that a review would be conducted to ensure that copies of acknowledgement receipts were maintained on file for all employees. Copies of the remaining 3 acknowledgement receipts would be provided to the County Auditor's Office upon completion of the review.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Please provide written management responses to the observation noted above by October 31, 2013. In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12TH D C

RODOLFO DELGADO
JUDGE, 13TH D C

J. R. "BOBBY" FLORES
JUDGE, 13TH D C

ROSE GUERRA REYNA
JUDGE, 20TH D C

JUAN R. PARTIDA
JUDGE, 27TH D C

MARIO E. RAMIREZ, JR.
JUDGE, 32ND D C

NOE GONZALEZ
JUDGE, 37TH D C
(NVRSPFR)

LETICIA LOPEZ
JUDGE, 38TH D C

ARDA SALINAS FLORES
JUDGE, 39TH D C

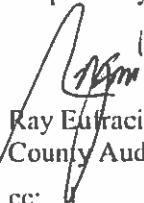
ISRAEL RAMON, JR.
JUDGE, 43RD D C

JESSE CONTRERA
JUDGE, 44TH D C

- d. A complete start to finish description of the following:
1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained;
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 31, 2013. We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor I, at (956) 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eultracio, CPA
County Auditor

cc:

Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
CNFR13FR

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



September 25, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1043

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Alamo Tax Office Substation on August 20, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$2,744.11. Based on the results of our review, we have concluded that total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$1,300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

During the cash count, we noted that the main till change funds for the Alamo Substation Motor Vehicle and Tax Office Divisions were comingled.

The County Auditor's Office requires that change funds not be comingled amongst County Office Divisions (e.g., Tax and Motor Vehicle Divisions). Each Division's change fund amount must agree to the amount approved by Commissioners Court and the amount recorded in *alio*, the County's financial accounting system.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. BOBBY FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 449TH D.C.

Formal monitoring procedures were not in place to ensure that the change funds were not comingled amongst the Tax and Motor Vehicle Divisions. This may result in the loss and improper accounting of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that the change funds are not comingled.

Observation No. 2:

We noted during our review that segregation of duties over the handling of cash requires improvement. The Supervisor and the Assistant Supervisor perform the following incompatible duties:

- o Custody: Receive money, issue receipts, maintain the cash drawer, balance copies of receipts issued against the cash drawer, and prepare the bank deposit
- o Recording: Prepare reports of cash received
- o Authorization: Verify that voided original receipts are kept and reviewed

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. Individuals responsible for receiving money, issuing receipts, maintaining a cash drawer, balancing copies of receipts issued against the cash drawer, and preparing the bank deposit should be different from the individuals responsible for preparing reports of cash received. In addition, the individuals noted above should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Formal monitoring procedures have not been implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should implement formal monitoring procedures to ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 3:

According to staff, when a receipt is voided, the receipt is marked "void". A copy of the void receipt is subsequently sent to the Edinburg Tax Office via fax for voiding in the *ACT Tax Collection System*. A copy of the void receipt is then sent back to the Alamo Tax Office Substation. The copy of the void receipt contains the initials of the person who authorized the void; however, the date the receipt was voided is not noted on the face of the receipt.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE 12th D.C.

RODOLFO DELGADO
JUDGE 13th D.C.

J. R. BOBBY FLORES
JUDGE 13th D.C.

ROSE GUERRA REYNA
JUDGE 20th D.C.

JUAN R. PARTIDA
JUDGE 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE 32nd D.C.

NOE GONZALEZ
JUDGE 37th D.C.
CVFRSFFR

LETICIA LOPEZ
JUDGE 38th D.C.

AIDA SALINAS FLORES
JUDGE 39th D.C.

ISRAEL RAMON, JR.
JUDGE 43rd D.C.

JESSE CONTRERA
JUDGE 44th D.C.

Observation No. 4:

The "Cash Handling Guidelines and Procedures Receipt Acknowledgement" forms (acknowledgement receipts) were not maintained on file by the Alamo Tax Office Substation for employees responsible for handling cash. Instead, the acknowledgement receipts were maintained on file by the Edinburg Main Office. Of 3 employees responsible for handling cash, acknowledgement receipts for only 2 employees were maintained on file. As of today, a copy of the acknowledgement receipt for the remaining employee has not been provided to the County Auditor's Office.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Please provide written management responses to the observations noted above by October 11, 2013.

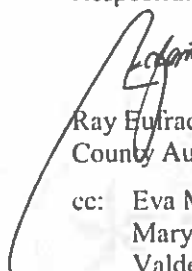
In addition, please provide the Auditor's Office with procedures established by your department for the handling of cash. The procedures should address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 11, 2013.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Abigail Guajardo, MSA, Internal Auditor I, at (956) 318-2511, ext.4652, Yvonne Torres, Revenue Audit Supervisor, ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext.4604

Respectfully,


Ray Euliracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Mary Millan, Assistant Supervisor, Alamo Tax Office
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ JR.
JUDGE 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
CHIEF CLERK

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON JR.
JUDGE, 430TH D.C.

JESSE CONTRERA
JUDGE, 448TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



September 25, 2013

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2013-1044

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Tax Office on September 4, 2013, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Conclusion:

Total cash on hand at the time of the cash count was \$4,011.82. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$1,800.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

During the cash count, we noted that the main till change funds for the San Juan Substation Motor Vehicle and Tax Office Divisions were comingled.

The County Auditor's Office requires that change funds not be comingled amongst County Office Divisions (e.g., Tax and Motor Vehicle Divisions). Each Division's change fund amount must agree to the amount approved by Commissioners Court and the amount recorded in *alio*, the County's financial accounting system.

Formal monitoring procedures were not in place to ensure that the change funds were not comingled amongst the Tax and Motor Vehicle Divisions. This may result in the loss and improper accounting of County funds.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ JR.
JUDGE 12th D.C.

RODOLFO DELGADO
JUDGE 12th D.C.

J. R. BOBBY FLORES
JUDGE 13th D.C.

ROSÉ GUERRA REYNA
JUDGE 20th D.C.

JUAN R. PARTIDA
JUDGE 27th D.C.

MARIO E. RAMIREZ JR.
JUDGE 32nd D.C.

NOE GONZALEZ
JUDGE 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 38th D.C.

ADA SALINAS FLORES
JUDGE 39th D.C.

ISRAEL RAMON JR.
JUDGE 43rd D.C.

JESSE CONTRERA
JUDGE 44th D.C.

Recommendation:

Management should implement formal monitoring procedures to ensure that the change funds are not comingled.

Observation No. 2:

According to staff, when a receipt is voided, the receipt is marked "void", noted with an explanation for the void and the Supervisor's initials of approval; however, the date the receipt was voided is not noted on the face of the receipt.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together.

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

The "Cash Handling Guidelines and Procedures Receipt Acknowledgement" forms (acknowledgement receipts) were not maintained on file by the San Juan Tax Office Substation. As of today, copies of the acknowledgement receipts for the employees have not been provided to the County Auditor's Office.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file.

Formal monitoring procedures have not been developed and implemented to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. Failure to train employees regarding proper cash handling procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should develop and implement formal monitoring procedures to ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Please provide a written management response to the observation noted above by October 11, 2013. Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by October 11, 2013.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 63rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 131st D.C.

ROSE GUERRA REYNA
JUDGE, 204th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

ADA SALINAS FLORES
JUDGE, 398th D.C.

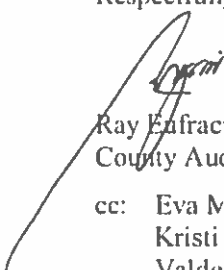
ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERA
JUDGE, 449th D.C.

Honorable Pablo (Paul) Villarreal Jr.
September 25, 2013
Page 3 of 3

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor I, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Kristi Torres, Assistant Supervisor
Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ JR. JUDGE 12 th D.C.	RODOLFO DELGADO JUDGE 13 th D.C.	J. R. "BOBBY" FLORES JUDGE 13 th D.C.	ROSE GUERRA REYNA JUDGE 20 th D.C.	JUAN R. PARTIDA JUDGE 27 th D.C.	MARIO E. RAMIREZ JR. JUDGE 32 nd D.C.	NOE GONZALEZ JUDGE 37 th D.C. OVERSEER	LETICIA LOPEZ JUDGE 38 th D.C.	aida salinas flores JUDGE 39 th D.C.	ISRAEL RAMON JR. JUDGE 43 rd D.C.	JESSE CONTRERA JUDGE 44 th D.C.
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COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 8, 2013

Jorge Arcaute, City Manager
City of Alton
509 S. Alton Blvd.
Alton, Texas 78573

Re: City of Alton TIRZ No. 1
Report No. 2013-25

Dear Mr. Arcaute:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and Reinvestment Zone (Alton TIRZ) Number One, City of Alton, Texas. The objectives of the review were to determine the accuracy of the Alton TIRZ 2010- 2011 and 2011-2012 payment amount and compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016.

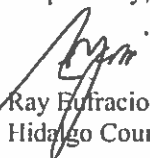
The scope of our review was limited to the Alton TIRZ tax accounts for tax rolls for 2010 and 2011. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of our review revealed the following:

1. The County Auditor's Office determined that the amount due to the Alton TIRZ for tax years 2010 and 2011 for collections from October 2010 through January 2012 is \$55,006.24 (see Exhibit A). The tax year 2010 and 2011 payment will be issued once Commissioners Court approval is obtained. The tax year 2012 payment in the amount of \$33,492.47 was issued to the Alton TIRZ on June 18, 2013.
2. The annual report and fact sheet were in compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016. According to the Alton TIRZ, the Alton TIRZ did not collect revenues or incur any expenditures during the applicable tax years. In addition, the Alton TIRZ did not enter into any contracts with disadvantaged businesses; therefore, copies of the required audit reports and contracts with disadvantaged businesses were not provided.

If you have any questions, feel free to call Carlos Ramirez, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

MOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

EXHIBIT A

2010-2011 Tax Increment Reinvestment Zone (TIRZ) Payment Calculation (Tax Year 2010)	County Auditor's Calculation		City of Atton Calculation
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,490,072.00		\$ 32,257,560.00
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	0.0059		0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 191,691.42		\$ 190,319.60
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,490,072.00		\$ 32,257,560.00
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00		\$ 25,046,343.00
Captured Appraised Value	\$ 6,937,450.00		\$ 7,211,217.00
Captured Appraised Value	\$ 6,937,450.00		\$ 7,211,217.00
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (5127/100)	0.005107		0.005127
Tax Levy Due to TIRZ	\$ 35,429.56		\$ 36,971.91
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 123,767.03		\$ 116,580.49
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 191,691.42		\$ 190,319.60
Percent Collected of Actual Levy	64.5658%		61.20%
Tax Levy Due to TIRZ	\$ 35,429.56		\$ 36,971.91
(Multiplied by) Percent Collected of Actual Levy	64.5658%		61.20%
	\$ 22,875.38		\$ 22,626.81
(Less) Administration Cost (as per agreement)	\$ 1,000.00	Difference	\$ 1,000.00
2009-2010 TIRZ PAYMENT AMOUNT (A)	\$ 21,875.38	\$ (248.57)	\$ 21,626.81

2011-2012 TIRZ Payment Calculation (2010 Taxes Paid In Tax Year 2011)	County Auditor's Calculation		City of Atton Calculation
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,490,072.00		\$ -
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	0.0059		0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 191,691.42		\$ -
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,490,072.00		\$ -
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00		\$ -
Captured Appraised Value	\$ 6,937,450.00		\$ -
Captured Appraised Value	\$ 6,937,450.00		\$ -
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (5107/100)	0.005107		0.005127
Tax Levy Due to TIRZ	\$ 35,429.56		\$ -
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 44,836.40		\$ 121,369.03
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 191,691.42		\$ -
Percent Collected of Actual Levy	23.3899%		62.40%
Tax Levy Due to TIRZ	\$ 35,429.56		\$ -
(Multiplied by) Percent Collected of Actual Levy	23.39%	(Difference)	62.40%
TIRZ PAYMENT AMOUNT	\$ 8,286.94	\$ (8,286.94)	\$ -

2011-2012 TIRZ Payment Calculation (Tax Year 2011)	County Auditor's Calculation		City of Atton Calculation
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,670,017.00		\$ 32,965,161.00
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (59/100)	0.0059		0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 192,753.10		\$ 194,494.45
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 32,670,017.00		\$ 32,965,161.00
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00		\$ 25,046,343.00
Captured Appraised Value	\$ 7,117,395.00		\$ 7,918,818.00
Captured Appraised Value	\$ 7,117,395.00		\$ 7,918,818.00
(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (5107/100)	0.005107		0.005127
Tax Levy Due to TIRZ	\$ 36,348.54		\$ 40,599.78
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 137,048.00		\$ 121,369.03
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 192,753.10		\$ 194,494.45
Percent Collected of Actual Levy	71.1003%		62.40%
Tax Levy Due to TIRZ	\$ 36,348.54		\$ 40,599.78
(Multiplied by) Percent Collected of Actual Levy	71.1003%	(Difference)	62.40%
TIRZ PAYMENT AMOUNT	\$ 25,843.92	\$ (509.66)	\$ 25,334.26

2011-2012 TIRZ Payment Amount	\$ 34,130.86
(Less) Administration Cost (as per agreement)	\$ 1,000.00
Total amount for 2011-2012 Payment (B)	\$ 33,130.86

TOTAL AMOUNT TO BE PAID FOR TAX YEAR 2010 & 2011 \$ 55,006.24 (A+B)

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



October 1, 2013

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request-August 2013
Report No. 2013-59

Dear Mr. Villarreal:

We have completed a limited scope review of the August 2013 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended August 31, 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request submitted by your office was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of August 2013 collections".
- Reviewed the "Hidalgo County Tax Office Prior Collection Report", "Hidalgo County Tax Office Current Collection Report", "Hidalgo County Texas Contractor Report of Delinquent Collections", and the "Final Distribution Totals August 2013 Perdue, Brandon, Fielder, Collins and Mott LLP" report to determine if the amount on the payment request was accurate.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" and the "Hidalgo County Tax Office Current Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the list of tax accounts with tax deferrals provided by your office along with the August 2013 DTA payment request to verify whether accounts with delinquent tax attorney fees that were not collected at 15% rate specified in the contract were related to accounts with tax deferrals.
- Reviewed the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" and the "Hidalgo County Tax Office Current Collection Report" that reflected a negative amount and verified on ACT, the tax collection application system, whether delinquent tax attorney fees netted out from the payment request to Perdue were collected between January 1, 2007 through June 30, 2007 and previously paid to Linebarger Goggan Blair & Sampson, LLP ("LGBS").

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
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LETICIA LOPEZ
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AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 40th D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

The results of our review revealed that the payment request was generally accurate and properly authorized. Although delinquent tax attorney fees for 242 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals and rounding (see Exhibit A).

We will proceed to process the August 2013 DTA payment request for payment in the amount of \$248,727.39.

If you have any questions, please feel free to call Pedro L. Ramirez, Internal Auditor II, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Enfracio, CPA
Hidalgo County Auditor

Enclosure: Exhibit A

cc: Mr. John David Franz, Perdue Brandon Fielder Collins & Mott, LLP

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 152nd D.C.

RODOLFO DELGADO
JUDGE, 157th D.C.

J. R. "BOBBY" FLORES
JUDGE, 159th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D.C.

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JUDGE, 370th D.C.
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LETICIA LOPEZ
JUDGE, 349th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

Exhibit A

	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
1	1	2012	T210000269000119	900000028821021	1324184A	0.37	0.08	0.45	0.07	0.16	8/29/2013
2	1	2012	C823099009000502	900000028771194	1322136ML	0.26	0.05	0.31	0.05	0.16	8/9/2013
3	1	2012	K690000001000400	900000028784961	1322655BK	0.29	0.06	0.35	0.05	0.14	8/14/2013
4	1	2012	C670000002002000	900000028781802	1322635A	0.19	0.03	0.22	0.03	0.14	8/14/2013
5	1	2012	M355000046000100	900000028835795	1324225MLC	0.16	0.02	0.18	0.03	0.17	8/30/2013
6	1	2012	E540000041002300	900000028772211	CB1322139	0.14	0.03	0.17	0.02	0.12	8/9/2013
7	1	2012	C767000000001700	900000028784961	1322655BK	0.13	0.02	0.15	0.02	0.13	8/14/2013
8	1	2012	L130099000014900	900000028784961	1322655BK	0.08	0.02	0.1	0.02	0.2	8/14/2013
9	1	2012	P510099002001404	900000028784961	1322655BK	0.13	0.02	0.15	0.02	0.13	8/14/2013
10	1	2012	E825002000022900	900000028803748	1323533A	0.08	0.02	0.1	0.02	0.2	8/23/2013
11	1	2012	V344003000032200	900000028762263	1221882ATTY	0.06	0.01	0.07	0.01	0.14	8/6/2013
12	1	2012	S735000002000100	900000028765254	1321985ML	0.04	0	0.04	0.01	0.25	8/7/2013
13	1	2012	M703000000014200	900000028836401	1324885ML	0.06	0.01	0.07	0.01	0.14	8/30/2013
14	1	2012	S735000002000100	900000028804072	1323524N	-0.04	0	-0.04	-0.01	0.25	8/23/2013
15	1	2009	C520000000001200	900000028826507	1324237A	47.34	23.2	70.54	9.73	0.14	8/30/2013
16	1	2009	L636003000001000	900000028782130	1322635A	0.11	0.05	0.16	0.02	0.13	8/14/2013
17	1	2009	C112000000003500	900000028802351	1323428ML	0.03	0.02	0.05	0.01	0.2	8/22/2013
18	1	2008	V280000002000300	900000028791338	1323104ML	3.49	2.18	5.67	0.8	0.14	8/19/2013
19	1	2005	H265000014002300	900000028814744	1323965A	21.51	17.2	38.71	4.32	0.11	8/27/2013
20	1	2005	K660000000021000	900000028827622	1324268A	8.95	8.55	17.5	2.42	0.14	8/30/2013
21	1	2002	H265000001002700	900000028785752	1322791A	23.77	25.9	49.67	5.31	0.11	8/15/2013
22	1	2001	M515000000004700	900000028768091	1322032A	7.38	8.16	15.54	1.44	0.09	8/8/2013
23	1	2000	D780000009000600	900000028807310	1323828ML	33.72	48.78	82.5	10.52	0.13	8/26/2013
24	1	1998	A300000014000500	900000028771929	1322155A	27.89	41.39	69.28	7.16	0.1	8/9/2013
25	1	1998	R365000000004400	900000028780154	1322581A	11.2	19	30.2	3.95	0.13	8/13/2013
26	1	1996	M520000085000300	900000028752258	1321732A	24.01	39.47	63.48	6.16	0.1	8/5/2013
27	1	1996	M520000085000300	900000028825773	1324231A	24.02	39.47	63.49	6.16	0.1	8/30/2013
28	1	1996	W010000044001052	900000028779042	1322504ML	12.96	23.61	36.57	4.37	0.12	8/13/2013
29	1	1992	E330000097000300	900000028824889	1324281A	10.85	23.47	34.32	3.76	0.11	8/30/2013
30	1	1990	P640000064001400	900000028825624	1324235A	10.89	26.63	37.52	4.36	0.12	8/30/2013
31	1	2003	L375000004000400	900000028781898	1322691A	6.48	5.99	12.47	1.19	0.1	8/14/2013
32	1	2000	T527002000004100	900000028797429	1323228ML	2.21	3.39	5.6	0.78	0.14	8/20/2013
33	1	1999	T527002000004100	900000028797429	1323228ML	3.57	5.92	9.49	1.33	0.14	8/20/2013
34	1	2011	O060002000004000	900000028785989	1322755ML	753.34	210.93	964.27	137.86	0.14	8/15/2013
35	1	2011	G570000001003000	900000028762274	1321884A	204.96	55.34	260.3	36.58	0.14	8/6/2013
36	1	2011	V331600000003400	900000028784948	1322681A	141.41	39.13	180.54	25.67	0.14	8/14/2013
37	1	2011	N770000006002000	900000028776714	1322485ATTY	107.45	30.8	138.25	19.99	0.14	8/12/2013
38	1	2011	R140003000006400	900000028826398	1324281A	66.15	18.52	84.67	12.11	0.14	8/30/2013
39	1	2011	L140000002001600	900000028768282	1322083A	43.11	12.08	55.19	7.89	0.14	8/8/2013
40	1	2011	P927705000036400	900000028804225	1323585ML	28.61	8.2	36.81	5.32	0.14	8/23/2013
41	1	2011	B158003003000100	900000028823809	1324237A	23.67	6.39	30.06	4.23	0.14	8/30/2013
42	1	2011	B158003003000100	900000028744491	1321393A	23.68	6.39	30.07	4.22	0.14	8/1/2013
43	1	2011	P927705000036400	900000028804208	1323585ML	19.06	5.47	24.53	3.55	0.14	8/23/2013
44	1	2011	E540000044000200	900000028829122	1324207B	12.79	3.4	16.19	2.26	0.14	8/30/2013
45	1	2011	W430000001000100	900000028779015	1322507ATTY	0.24	0.07	0.31	0.05	0.16	8/13/2013
46	1	2011	S310000001001200	900000028754376	1321735A	0.14	0.05	0.19	0.03	0.16	8/5/2013
47	1	2011	U300001000003100	900000028786376	1322755ML	0.14	0.04	0.18	0.03	0.17	8/15/2013
48	1	2011	B156007000006100	900000028828541	CB1324206B	0.13	0.03	0.16	0.02	0.13	8/30/2013
49	1	2011	M195099045001214	900000028777948	1322485ATTY	0.08	0.02	0.1	0.01	0.1	8/12/2013
50	1	2011	N340000000218601	900000028787295	1322743A	0.03	0.01	0.04	0.01	0.25	8/15/2013
51	1	2011	C733000001000100	900000028797246	1323243A	0.06	0.02	0.08	0.01	0.13	8/20/2013
52	1	2011	V344005000052800	900000028831384	1324232B	0.04	0.02	0.06	0.01	0.17	8/30/2013
53	1	2010	T210000233001613	900000028810260	1223985ML	183.66	66.73	250.39	33.89	0.14	8/27/2013
54	1	2010	E540000044000200	900000028829122	1324207B	80.41	31.09	111.5	15.68	0.14	8/30/2013
55	1	2010	G390000000000200	900000028829018	CB1324206B	80.13	28.57	108.7	14.54	0.13	8/30/2013
56	1	2010	C615000002000102	900000028824056	1324209A	38.48	13.86	52.34	7.04	0.13	8/30/2013
57	1	2010	G570000001003000	900000028762274	1321884A	33.29	12.98	46.27	6.54	0.14	8/6/2013
58	1	2010	G390000000000200	900000028772201	CB1322139	35.21	12.32	47.53	6.39	0.13	8/9/2013
59	1	2010	N840000004002000	900000028771384	CB1322139	31.44	11.95	43.39	6.13	0.14	8/9/2013

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	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
60	1	2010	P640000066000700	900000028770947	CB1322139	27.66	10.79	38.45	5.52	0.14	8/9/2013
61	1	2010	T530000000000800	900000028805104	13235148A	22.26	7.86	30.12	4.01	0.13	8/23/2013
62	1	2010	I200002000001200	900000028763842	1321955A	16.03	5.66	21.69	2.88	0.13	8/7/2013
63	1	2010	A013502000000600	900000028753670	1321781A	12.12	4.28	16.4	2.18	0.13	8/5/2013
64	1	2010	N840000004002000	900000028828422	CB1324206B	11	4.25	15.25	2.14	0.14	8/30/2013
65	1	2010	L636500000000600	900000028788826	1322807ATTY	0.49	0.21	0.7	0.11	0.16	8/16/2013
66	1	2010	A176500000000800	900000028771574	1322134A	0.12	0.05	0.17	0.03	0.18	8/9/2013
67	1	2010	U050001002008800	900000028778741	CB1322539	0.16	0.07	0.23	0.03	0.13	8/13/2013
68	1	2010	C670000001000500	1	WEB13233EC	0.03	0.01	0.04	0.01	0.25	8/21/2013
69	1	2010	B050000005003000	900000028781753	1322685ATTY	0.03	0.01	0.04	0.01	0.25	8/14/2013
70	1	2010	E720000014001000	900000028802460	1323406ATTY	0.04	0.03	0.07	0.01	0.14	8/22/2013
71	1	2010	E245001000002300	900000028836214	1324239ATTYC	0.03	0.01	0.04	0.01	0.25	8/30/2013
72	1	2009	P806005000000100	900000028815418	1323906ATTY	62.97	27.5	90.47	11.43	0.13	8/27/2013
73	1	2009	W240000001001000	900000028825602	1324280A	53.35	23.48	76.83	9.76	0.13	8/30/2013
74	1	2009	S460000002000900	900000028770223	CB1322139	41.16	20.58	61.74	8.77	0.14	8/9/2013
75	1	2009	P450000001000400	900000028771070	CB1322139	17.1	8.26	25.36	3.52	0.14	8/9/2013
76	1	2009	P450000001000400	900000028828219	CB1324206B	17.09	8.37	25.46	3.51	0.14	8/30/2013
77	1	2009	I200002000001200	900000028763823	1321955A	17.6	8.33	25.93	3.48	0.13	8/7/2013
78	1	2009	H302000000000700	900000028829795	1324204B	12.8	6.19	18.99	2.59	0.14	8/30/2013
79	1	2009	H302000000000700	900000028752306	1321707A	12.51	6.04	18.55	2.53	0.14	8/5/2013
80	1	2009	M225099000000412	900000028766401	1321982ATTY	0.14	0.09	0.23	0.04	0.17	8/7/2013
81	1	2009	R025001000000801	900000028767508	1322058A	0.2	0.1	0.3	0.04	0.13	8/8/2013
82	1	2008	W060000004000500	900000028763092	1321985ML	220.74	117.73	338.47	42.38	0.13	8/7/2013
83	1	2008	H255000008000709	900000028830613	1324209B	111.09	63.32	174.41	22.83	0.13	8/30/2013
84	1	2008	B190040000004900	900000028807137	1323832A	29.28	18.15	47.43	6.68	0.14	8/26/2013
85	1	2008	F450000000001800	900000028806604	1323828ML	7.81	4.45	12.26	1.6	0.13	8/26/2013
86	1	2008	O2005000000005600	900000028771484	CB1322139	4.63	2.83	7.46	1.05	0.14	8/9/2013
87	1	2008	L505000000011000	900000028772183	1322185ATTY	0.19	0.12	0.31	0.05	0.16	8/9/2013
88	1	2008	H45609500E000208	900000028814176	13239ATTY	0.09	0.05	0.14	0.02	0.14	8/27/2013
89	1	2007	W060000004000500	900000028763092	1321985ML	200.68	131.11	331.79	42.14	0.13	8/7/2013
90	1	2007	K867001000003000	900000028833690	1324225MLC	182.67	113.26	295.93	35.07	0.12	8/30/2013
91	1	2007	L670000009000900	900000028776096	1322436A	66.64	47.99	114.63	15.79	0.14	8/12/2013
92	1	2007	J570000006000405	900000028762428	1321858A	28.94	19.58	48.52	6.3	0.13	8/6/2013
93	1	2007	J183503000001600	900000028778221	1322504ML	12.73	7.52	20.25	2.27	0.11	8/13/2013
94	1	2007	G400000000001900	900000028765092	1321985ML	7.49	4.4	11.89	1.35	0.11	8/7/2013
95	1	2007	L117000000004200	900000028779476	1322589A	4.67	2.95	7.62	0.92	0.12	8/13/2013
96	1	2006	W060000004000500	900000028763092	1321985ML	204.15	157.88	362.03	46.55	0.13	8/7/2013
97	1	2006	K867001000003000	900000028833690	1324225MLC	162.07	119.93	282	34.04	0.12	8/30/2013
98	1	2006	S356700000016000	900000028788797	1322855A	151.38	116.06	267.44	33.61	0.13	8/16/2013
99	1	2006	O200500000005600	900000028771484	CB1322139	30.22	25.69	55.91	7.93	0.14	8/9/2013
100	1	2006	H350000005000100	900000028828133	1324281B	31.9	24.47	56.37	7.09	0.13	8/30/2013
101	1	2006	H350000005000100	900000028747837	1321435A	31.91	24.47	56.38	7.08	0.13	8/2/2013
102	1	2006	C902500000004100	900000028788990	1322892A	23.24	19.76	43	6.03	0.14	8/16/2013
103	1	2006	L045098024000000	900000028802542	1323462A	17.3	13.49	30.79	3.94	0.13	8/22/2013
104	1	2006	T790000001000400	900000028766447	1321909ML	13.83	11.21	25.04	3.34	0.13	8/7/2013
105	1	2006	S555000000003300	900000028803910	1323585ML	13.24	10.69	23.93	3.18	0.13	8/23/2013
106	1	2006	W2300000052000300	900000028757111	1321893A	13.07	9.15	22.22	2.51	0.11	8/6/2013
107	1	2006	G7565000000037500	900000028828819	CB1324206B	14.03	9.35	23.38	2.48	0.11	8/30/2013
108	1	2006	C700000007002000	900000028826816	1324237A	6.86	5.48	12.34	1.63	0.13	8/30/2013
109	1	2006	H425004039000300	900000028801880	1323428ML	6.99	5.45	12.44	1.59	0.13	8/22/2013
110	1	2006	S555000000003300	900000028803910	1323585ML	5.05	3.77	8.82	1.17	0.13	8/23/2013
111	1	2006	S555000000003300	900000028803910	1323585ML	5.05	3.77	8.82	1.17	0.13	8/23/2013
112	1	2006	R021501000002800	900000028825489	1324268A	5.84	4.16	10	1.16	0.12	8/30/2013
113	1	2006	R021501000002800	900000028825643	1324268A	5.84	4.16	10	1.16	0.12	8/30/2013
114	1	2006	S555000000003300	900000028803910	1323585ML	4.98	3.72	8.7	1.15	0.13	8/23/2013
115	1	2006	L605098000001900	900000028761484	1321889A	3.92	2.7	6.62	0.73	0.11	8/6/2013
116	1	2006	J183503000001600	900000028778221	1322504ML	1	0.71	1.71	0.2	0.12	8/13/2013
117	1	2006	E4000000012000100	900000028829863	1324211B	0.15	0.12	0.27	0.03	0.11	8/30/2013
118	1	2006	R021501000002800	900000028825631	1324268A	-5.84	-4.16	-10	-1.16	0.12	8/30/2013

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	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
119	1	2005	A180000045000303	900000028805002	1323585ML	224.31	180.94	405.25	45.76	0.11	8/23/2013
120	1	2005	W060000004000500	900000028763092	1321985ML	95.43	85.26	180.69	23.48	0.13	8/7/2013
121	1	2005	T210000277000320	900000028829013	CB1324206B	99.79	86.47	186.26	23.05	0.12	8/30/2013
122	1	2005	L045000122000010	900000028820989	1324191A	63.74	56.74	120.48	15.4	0.13	8/29/2013
123	1	2005	T210000277000320	900000028772195	CB1322139	61.54	52.93	114.47	14.22	0.12	8/9/2013
124	1	2005	L450003000008600	900000028808098	1323891A	66.1	49.36	115.46	11.7	0.1	8/26/2013
125	1	2005	C980000003001030	900000028779260	1322507ATTY	39.69	35.05	74.74	9.47	0.13	8/13/2013
126	1	2005	L045000122000010	900000028820980	1324191A	33.82	30.11	63.93	8.17	0.13	8/29/2013
127	1	2005	R360000003000600	900000028752714	1321732A	27.22	24.42	51.64	6.66	0.13	8/5/2013
128	1	2005	B030000011001700	900000028757545	1321865A	29.94	22.56	52.50	5.39	0.1	8/6/2013
129	1	2005	C200000002000400	900000028744670	1321391A	24.42	19.62	44.04	4.94	0.11	8/1/2013
130	1	2005	A414000000000200	900000028788128	1322831A	21.54	17.65	39.19	4.52	0.12	8/16/2013
131	1	2005	L136500000015000	900000028779363	1322543A	16.63	13.37	30	3.37	0.11	8/13/2013
132	1	2005	H185000167000100	900000028784774	1322604ML	9.79	8.82	18.61	2.41	0.13	8/14/2013
133	1	2005	S447004000001500	900000028748606	1321485A	8.51	7.54	16.05	2.04	0.13	8/2/2013
134	1	2004	S170003004000907	900000028806901	1323811A	277.14	259.59	536.73	62.77	0.12	8/26/2013
135	1	2004	A180000045000303	900000028805002	1323585ML	209.95	194.56	404.51	46.61	0.12	8/23/2013
136	1	2004	H085000003001309	900000028779286	1322536A	117.71	124.37	242.08	33.01	0.14	8/13/2013
137	1	2004	R360000003000600	900000028752714	1321732A	91.72	93.25	184.97	24.08	0.13	8/5/2013
138	1	2004	W060000004000500	900000028763092	1321985ML	91.07	92.28	183.35	24.04	0.13	8/7/2013
139	1	2004	T210000277000320	900000028772195	CB1322139	83.6	81.93	165.53	20.82	0.13	8/9/2013
140	1	2004	E180000000001500	900000028768847	1322007A	97.63	84.28	181.91	18.89	0.1	8/8/2013
141	1	2004	V300000001000500	900000028753260	1321707A	47.21	48.65	95.86	12.68	0.13	8/5/2013
142	1	2004	A570000000001300	900000028770016	1322081A	33.95	31.24	65.19	7.44	0.11	8/8/2013
143	1	2004	L045000122000010	900000028820980	1324191A	20.91	21.11	42.02	5.43	0.13	8/29/2013
144	1	2004	F225001001002200	900000028818436	1324032A	29.81	24.74	54.55	5.32	0.1	8/28/2013
145	1	2004	S477000000009500	900000028786153	1322733A	13.25	11.71	24.96	2.68	0.11	8/15/2013
146	1	2004	S245000000001200	900000028781765	1322635A	9.12	9.86	18.98	2.66	0.14	8/14/2013
147	1	2004	W240000003000600	900000028781774	1422628ML	10.56	9.04	19.6	2.01	0.1	8/14/2013
148	1	2004	W240000003000600	900000028782216	1322628ML	10.56	9.04	19.6	2.01	0.1	8/14/2013
149	1	2004	L450003000008600	900000028808098	1323891A	7.91	6.85	14.76	1.54	0.1	8/26/2013
150	1	2004	G450000000000900	900000028757721	1321884A	5.02	4.86	9.88	1.21	0.12	8/6/2013
151	1	2004	G450000000000900	900000028829327	1324211B	5.02	4.86	9.88	1.21	0.12	8/30/2013
152	1	2004	S510000001000400	900000028803821	1323565A	5.67	4.82	10.49	1.06	0.1	8/23/2013
153	1	2004	L110001003005805	900000028817203	1324085ML	4.22	3.51	7.73	0.75	0.1	8/28/2013
154	1	2004	W240000003000600	900000028782155	1422628ML	-10.56	-9.04	-19.60	-2.01	0.1	8/14/2013
155	1	2003	S397505000001900	900000028818347	1324091A	239.99	225.59	465.58	46.08	0.1	8/28/2013
156	1	2003	W060000004000500	900000028763092	1321985ML	82.79	93.83	176.62	23.35	0.13	8/7/2013
157	1	2003	V363000000001100	900000028772294	CB1322139	66.06	68.71	134.77	15.86	0.12	8/9/2013
158	1	2003	H085000003001309	900000028779286	1322536A	48.41	56.97	105.38	14.45	0.14	8/13/2013
159	1	2003	V363000000001100	900000028829343	CB1324206B	33.29	34.85	68.14	7.99	0.12	8/30/2013
160	1	2003	V300000001000500	900000028753260	1321707A	27.22	31.3	58.52	7.8	0.13	8/5/2013
161	1	2003	M581000000002900	900000028805168	1323511A	20.38	21.55	41.93	4.99	0.12	8/23/2013
162	1	2003	T790000002002900	900000028771810	1322143A	5.22	5.51	10.73	1.27	0.12	8/9/2013
163	1	2003	L106904000001800	900000028807563	1323811A	0.55	0.63	1.18	0.16	0.14	8/26/2013
164	1	2003	L106904000001800	900000028807573	1323811A	0.55	0.63	1.18	0.16	0.14	8/26/2013
165	1	2003	L106904000001800	900000028807574	1323811A	0.54	0.64	1.18	0.16	0.14	8/26/2013
166	1	2003	S725002008000200	900000028805473	1323543A	0.31	0.37	0.68	0.09	0.13	8/23/2013
167	1	2003	C140000064000349	900000028831044	1324209ATTYB	0.05	0.07	0.12	0.02	0.17	8/30/2013
168	1	2003	T210000246001015	900000028825390	PE083013	-17.76	-5.33	-23.09	-4.62	0.2	8/30/2013
169	1	2003	T210000246001015	900000028825421	PE083013	-20.05	-6.22	-26.27	-5.25	0.2	8/30/2013
170	1	2002	A180000045000303	900000028805002	1323585ML	134.3	156.69	290.99	34.65	0.12	8/23/2013
171	1	2002	A570000000000400	900000028769044	1322032A	98.41	129.26	227.67	31.88	0.14	8/8/2013
172	1	2002	W060000004000500	900000028763092	1321985ML	78.46	98.34	176.8	23.54	0.13	8/7/2013
173	1	2002	K240000000029304	900000028771915	CB1322139	58.71	58.12	116.83	10.65	0.09	8/9/2013
174	1	2002	W010000049000610	900000028828132	1324232B	32.94	42.49	75.43	10.33	0.14	8/30/2013
175	1	2002	S240000000013410	900000028791370	1323135A	22.98	29.64	52.62	7.2	0.14	8/19/2013
176	1	2002	H365003000001100	900000028769672	1322032A	18.96	24.02	42.98	5.74	0.13	8/8/2013
177	1	2002	A180000045000303	900000028787759	1322734A	11.83	13.81	25.64	3.05	0.12	8/15/2013

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	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
178	1	2002	S430000001001400	900000028830843	1324287B	9.02	12.08	21.1	3.03	0.14	8/30/2013
179	1	2002	K240000000029304	900000028828753	CB1324206B	15.64	15.58	31.22	2.84	0.09	8/30/2013
180	1	2002	B505000014000300	900000028748734	1321409A	15.29	15.34	30.63	2.82	0.09	8/2/2013
181	1	2002	T590002023000104	900000028799310	1323328ML	7.46	9.74	17.2	2.39	0.14	8/21/2013
182	1	2002	S170002063000100	900000028749059	1321407A	5.01	5.71	10.72	1.23	0.11	8/2/2013
183	1	2002	S170002063000100	900000028830331	1324204B	5.01	5.71	10.72	1.23	0.11	8/30/2013
184	1	2002	A180000064001504	900000028786749	1322707BK	0.07	0.08	0.15	0.02	0.13	8/15/2013
185	1	2001	A570000000000400	900000028769044	1322032A	168.58	241.63	410.21	57.65	0.14	8/8/2013
186	1	2001	H085000003001309	900000028779286	1322536A	82.46	116.82	199.28	27.58	0.14	8/13/2013
187	1	2001	W060000004000500	900000028763092	1321985ML	65.98	90.61	156.59	20.98	0.13	8/7/2013
188	1	2001	W3800000321000001	900000028787938	1322736A	60.77	65.84	126.61	11.21	0.09	8/15/2013
189	1	2001	V382000000014700	900000028767835	1322065A	55.72	60.37	116.09	10.28	0.09	8/8/2013
190	1	2001	S735000004000600	900000028806603	1323837A	16.69	23.77	40.46	5.64	0.14	8/26/2013
191	1	2001	L450005000017200	900000028763138	1321936ML	12.39	13.92	26.31	2.51	0.1	8/7/2013
192	1	2001	B505000015000600	900000028750172	1321485A	2.75	3.38	6.13	0.69	0.11	8/2/2013
193	1	2001	E4310000000000200	900000028835022	1324206ATTYC	1.25	1.64	2.89	0.36	0.12	8/30/2013
194	1	2001	G080000007002200	900000028811002	1323968A	1.04	1.15	2.19	0.21	0.1	8/27/2013
195	1	2000	W060000004000500	900000028763092	1321985ML	65.17	97.32	162.49	21.9	0.13	8/7/2013
196	1	2000	V382000000014700	900000028767835	1322065A	53.7	64.62	118.32	10.88	0.09	8/8/2013
197	1	2000	A180000029000903	900000028766356	1321909ML	14.86	18.46	33.32	3.27	0.1	8/7/2013
198	1	2000	1004800000007635	900000028756958	1321832A	16.97	19.75	36.72	3.13	0.09	8/6/2013
199	1	2000	L010000000001000	900000028800051	1323343A	11.02	13.72	24.74	2.43	0.1	8/21/2013
200	1	2000	C655000004000700	900000028786445	1322704ML	7.44	10.83	18.27	2.36	0.13	8/15/2013
201	1	2000	L2155000000000800	900000028800041	1323391A	8.72	11.46	20.18	2.2	0.11	8/21/2013
202	1	2000	E4310000000000200	900000028835022	1324206ATTYC	4.06	5.78	9.84	1.22	0.12	8/30/2013
203	1	2000	G570000003000200	900000028753803	1321781A	3.16	4.49	7.65	0.95	0.12	8/5/2013
204	1	1999	W060000004000500	900000028763092	1321985ML	58.14	93.8	151.94	20.58	0.14	8/7/2013
205	1	1999	C535300000015000	900000028764071	1321911ATTY	45.05	75.83	120.88	17.23	0.14	8/7/2013
206	1	1999	A180000029000903	900000028766356	1321909ML	19.78	26.97	46.75	4.72	0.1	8/7/2013
207	1	1999	G280000001000000	900000028827145	1324209A	7.33	11.02	18.35	2.21	0.12	8/30/2013
208	1	1999	A210000011001800	900000028764506	1321936ML	4.89	7.92	12.81	1.73	0.14	8/7/2013
209	1	1999	L549000000001200	900000028779092	1322504ML	8.5	10.91	19.41	1.72	0.09	8/13/2013
210	1	1999	L549000000001200	900000028785113	1322628ML	8.51	10.91	19.42	1.72	0.09	8/14/2013
211	1	1999	L2155000000000800	900000028800041	1323391A	2.53	3.62	6.15	0.68	0.11	8/21/2013
212	1	1999	E810000007002900	900000028771751	1322181A	0.04	0.07	0.11	0.02	0.18	8/9/2013
213	1	1999	P865002000010600	900000028770970	PE080913	-11.2	-15.52	-26.72	-2.89	0.11	8/9/2013
214	1	1998	W060000004000500	900000028763092	1321985ML	58.14	100.78	158.92	21.63	0.14	8/7/2013
215	1	1998	T685000000005800	900000028775309	1322485ATTY	21.5	37.06	58.56	7.84	0.13	8/12/2013
216	1	1998	V382000000014700	900000028767835	1322065A	26.88	38.8	65.68	6.41	0.1	8/8/2013
217	1	1998	V382000000000100	900000028765502	1321936ML	10.53	16.76	27.29	3.21	0.12	8/7/2013
218	1	1997	W060000004000500	900000028763092	1321985ML	58.03	107.55	165.58	22.63	0.14	8/7/2013
219	1	1997	A036005000001200	900000028799856	13233148A	40.72	68.83	109.55	12.77	0.12	8/21/2013
220	1	1997	A440000000003000	900000028757655	1321835A	14.01	22.47	36.48	3.85	0.11	8/6/2013
221	1	1996	W060000004000500	900000028763092	1321985ML	40.87	80.65	121.52	16.68	0.14	8/7/2013
222	1	1996	N120003000003200	900000028823988	1324232A	29.12	55.91	85.03	11.09	0.13	8/30/2013
223	1	1996	W060000004000500	900000028763080	1321985ML	17.09	33.71	50.8	6.97	0.14	8/7/2013
224	1	1996	R1150000000005100	900000028751874	1321781A	15.61	25.64	41.25	4	0.1	8/5/2013
225	1	1995	W060000004000500	900000028763080	1321985ML	55.54	116.26	171.8	23.66	0.14	8/7/2013
226	1	1995	V382000000006900	900000028757519	1321891A	9.52	18.59	28.11	3.43	0.12	8/6/2013
227	1	1995	S735000006000700	900000028786136	1322743A	2.42	4.96	7.38	0.98	0.13	8/15/2013
228	1	1994	W060000004000500	900000028763080	1321985ML	51.33	113.61	164.94	22.79	0.14	8/7/2013
229	1	1994	V382000000006900	900000028757519	1321891A	37.81	78.39	116.2	14.29	0.12	8/6/2013
230	1	1993	S477000000040600	900000028763947	1321929A	9.46	18.96	28.42	2.94	0.1	8/7/2013
231	1	1993	S477000000040600	900000028828564	1324233B	9.48	18.97	28.45	2.94	0.1	8/30/2013
232	1	1993	O395000000000700	900000028804900	1323585ML	3.89	8.11	12	1.35	0.11	8/23/2013
233	1	1993	M475000004002100	900000028830265	1324255B	1.92	3.98	5.9	0.66	0.11	8/30/2013
234	12	1996	M520000085000300	900000028752258	1321732A	1.28	2.11	3.39	0.33	0.1	8/5/2013
235	12	1996	M520000085000300	900000028825773	1324231A	1.29	2.11	3.4	0.33	0.1	8/30/2013
236	12	1996	W010000044001052	900000028779042	1322504ML	0.7	1.27	1.97	0.23	0.12	8/13/2013

Exhibit A

	Tax Unit	Year	Account No.	Validation No.	Deposit No.	Levy Paid	Penalty/ Interest Paid	Subtotal Paid	Attorney Paid	Atty Fee Pct	Deposit Date
237	12	1997	A036005000001200	900000028799856	13233148A	1.97	3.34	5.31	0.62	0.12	8/21/2013
238	12	1996	N120003000003200	900000028823988	1324232A	1.57	3.01	4.58	0.6	0.13	8/30/2013
239	12	1993	O395000000000700	900000028804900	1323585ML	0.19	0.4	0.59	0.07	0.12	8/23/2013
240	17	1993	1062081194901000	900000028821364	1324107ATTY	0.07	0.17	0.24	0.04	0.17	8/29/2013
241	17	1993	E330000332000600	900000028791746	1323106ATTY	0.06	0.15	0.21	0.03	0.14	8/19/2013
242	17	1993	M475000004002100	900000028830265	1324255B	0.02	0.05	0.07	0.01	0.14	8/30/2013

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 23, 2013

Honorable Rene Guerra
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of *Hot Checks Processing Fees Report* and Supporting Documentation
For the Months of January 2013 through June 2013

Dear Mr. Guerra:

We have conducted a limited scope review of the *Hot Checks Processing Fees Report* (*Processing Fees Report*) and all supporting documentation for the months of January 2013 through June 2013 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Report* for the months of January 2013 through June 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable statutes, the *Processing Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Processing Fees Report* to the County Auditor's Office to determine if the report was received by the 5th day following the end of the month.
- Verified the signature on the *Processing Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the report by footing and cross-footing the report.
- Verified the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Ableterm's DA Receipt Register Report* and *Check Register Report*. In addition, verified that receipts and checks followed sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Ableterm's Hot Checks Collection Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure proper processing fees were properly collected and reported.
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.
- Reviewed a random sample of receipts to determine if adequate supporting documentation (i.e., copies of returned checks, "Worthless Check Information and Affidavit" forms, "10 Day" Letters, etc.) was maintained on file for each case collection.

Conclusion:

Total collections for the months of January 2013 through June 2013 were \$173,410.60, \$190,204.65, \$191,450.63, \$204,340.13, \$198,520.18, and \$187,307.32, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observations.

Observation No. 1:

We noted during our review that procedures for voiding receipts require improvement. Voided receipts did not contain the date the receipts were voided noted on the face of receipts. In addition, the individual approving the voids did not have the authority to approve voids pursuant to the "Authorized Signatories Form".

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors. The name of the individual authorized to approve the voids should be noted on the "Authorized Signatories Form" by the department. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together. Original voided receipts should be submitted to the County Auditor's Office each month along with the *Hot Checks Processing Fees Report*. The name of the individual authorized to approve voids should be noted on the "Authorized Signatories Form" by the department.

Formal procedures were not in place to ensure receipts were properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that receipts. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted that the Hot Checks Division adopted an informal policy regarding overpayments. According to the District Attorney's staff, if an overpayment is received, the following may take place:

1. If the amount of the overpayment is \$10.00 or less, the overpayment made by the payer is paid to the merchant. During the period in review, there were 96 overpayments ranging from \$.01 to \$10.00 totaling \$185.15 that were paid to the merchants.
2. If the amount of the overpayment is more than \$10.00 and H.E.B. is the merchant, the overpayment made by the payer may be either paid to H.E.B or refunded to the payer based on the overpayment amount and the Legal Secretary's judgment. During the period in review, there were 2 overpayments in the amounts of \$20.00 and \$45.00 that were paid to the merchant.
3. If the amount of the overpayment is more than \$10.00 and H.E.B. is not the merchant, the overpayment made by the payer is refunded to the payer. During the period in review, there were 28 overpayments totaling \$12,053.52 that were refunded to the payer.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

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JUDGE, 388TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

The County Auditor's Office requires overpayments be receipted, as such. In addition, all overpayments should be refunded to the payer and not to a merchant. A formal notice must be sent to the payer notifying him of the overpayment and that a refund of the overpayment will only be processed upon the receipt of a written request by the payer. The written refund request should reference the payer's name and address; receipt number in which the overpayment was receipted; the overpayment amount, and payer's signature. Pending receipt of the written refund request, the overpayment must be recorded as a liability (Due to Others – Overpayments) on the Hot Checks Balance Sheet until processed for payment. Unclaimed overpayments must be escheated to the County Treasurer's Office or State Comptroller, as applicable, pursuant to the escheat laws.

Formal monitoring procedures have not been implemented to ensure overpayments are refunded to the correct party. This may result in the County's liability to payers whose overpayments were paid to the incorrect party.

Recommendation:

Management should implement formal monitoring procedures to ensure overpayments are refunded to the appropriate party. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that eleven merchants who submitted hot checks to the District Attorney's Office Hot Check Division for collection mailed out written notices to the hot check writers. However, the written notices did not contain the proper statement required under Penal Code 31.06 (b) (3).

Pursuant to the District Attorney's Office, the Hot Checks Division investigates, prosecutes, and collects monies from hot check writers in order to reimburse their victims. In order for the District Attorney's Hot Check Division to accept the hot check for collection purposes, the check must meet the following criteria:

- The merchant must have presented the check to the bank for payment or deposit within 30 days of issuance. The District Attorney's Office will not accept a check for collection purposes if it is more than 2 years old and the amount is under \$1,500.00. If the check is over \$1,500.00, it cannot be more than 5 years old.
- The original check stamped by the bank with the reason for the bank's refusal to accept the check. A legible certified photocopy (of both the front and back) from the bank in lieu of the original may also be presented to the District Attorney's Hot Checks Division. The District Attorney's Office will not accept a check for collection purposes if it is not marked by the bank as "NSF" or "Account Closed."
- The merchant must send written notice regarding the returned check to the check writer. For this purpose, the District Attorney's "Merchant's Notice" form may be utilized by the merchant. The notice must include the name, address, phone number, and any other identifying information on the check writer. In addition, pursuant to Penal Code 31.06 (b) (3) and Penal Code 32.41 (c) (3), the written notice should contain the following statement: "This is a demand for payment in full for a check or order not paid because of a lack of funds or insufficient funds. If you fail to make payment in full within 10 days after the date of receipt of this notice, the failure to pay creates a presumption for committing an offense, and this matter may be referred for criminal prosecution."
- The written notice must be sent by certified mail or first class mail. If the notice is sent via first class mail, the merchant must also provide the District Attorney's Hot Check Division with a copy of the letter and an affidavit of service. For this purpose, the District Attorney's "Affidavit of Service" form may be utilized by the merchant. The signed return receipt from the certified letter or the unopened unaccepted letter must be submitted to the District Attorney's Hot Check Division.

Formal monitoring procedures have not been implemented to ensure hot checks accepted for collection by the District Attorney's Hot Check Division meet all the criteria required by Penal Code 31.06 (b) (3). The County may be held liable to hot check writers that may have been not been provided with the required notice and referred to criminal prosecution for failure to make full payment on a hot check.

Recommendation:

Management should implement formal monitoring procedures to ensure hot checks submitted for collection to the District Attorney's Hot Check Division meet all the criteria require by Penal Code 31.06 (b) (3).

Please provide a written management response to the observation noted above by October 4, 2013.

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

J. R. "BOBBY" FLORES
JUDGE, 138th D.C.

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 275th D.C.

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JUDGE, 332nd D.C.

NOE GONZALEZ
JUDGE, 378th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

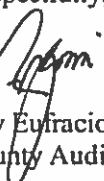
ISRAEL RAMON, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

The Honorable Rene Guerra
September 23, 2013
Page 4 of 4

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Abigail Guajardo, MSA, Internal Auditor 1, at 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufiracio, CPA
County Auditor

Enclosure: Copy of *Processing Fees Report*

cc: Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
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JESSE CONTRERA
JUDGE, 448TH D.C.

**HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED January 31, 2013**

RECEIVED

FEB -5 2013

HIDALGO COUNTY
AUDITOR'S OFFICE

MONIES RECEIVED

BEGINNING RECEIPT # 95738 X2-1 ENDING RECEIPT # 96004 X2-6

TOTAL RECEIPTS FOR THIS MONTH: 267 X2-4 ✓
TOTAL RECEIPTS VOIDED THIS MONTH: 2 X2-6 ✓

Restitution Collected This Month PC Ch. 32.41 (e)	① \$146,495.57 X1 ✓
Court Costs Collected This Month CCP Art. 102.0071	④ 12,085.75 X1 ✓
Processing Fees Collected This Month CCP Art. 102.007 (c)	③ 10,926.06 X1 ✓
Merchant Fees Collected This Month BCC Ch. 3.506 (b)	② 3,595.00 X1 ✓
Overpayments/Refunds for This Month	⑤ 308.22 X1 ✓, X1-2
Interest Earned on Bank Acct. LGC 113.021 (c)	<u>0.00</u>
Total Collections for This Month	<u>\$173,410.60</u> X1; X1-1 \$1

DISBURSEMENTS

BEGINNING CHECK # X3-1 ✓ 188984 ENDING CHECK # 189221 X3-16 ✓

TOTAL CHECKS FOR THIS MONTH: 238 X3-2 ✓
TOTAL CHECKS VOIDED THIS MONTH: 2 X3-2 ✓

Restitution Disbursed This Month	\$146,521.29 X1-2 includes \$25.12-06 over payment/5 pc test
Court Costs Disbursed This Month	12,085.75 X3-16
Processing Fees Disbursed- County Treasurer	10,926.06 X1-3
Merchant Fees Disbursed This Month	3,595.00 X3-16
Refunds of Overpayments to Defendants	282.50 X1-2
Interest Paid to General Fund	0.00
Reissue Checks Disbursed This Month	0.00
Voided Checks This Month	<u>0.00</u>
Total Disbursements for This Month	<u>\$173,410.60</u> X3-16; X2-6 \$1

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

Rene' Suarez
Hidalgo County Criminal District Attorney

2/4/13
Date

Walter S. Jim
Prepared By

2-4-13
Date

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 04/03/13 4/17/13

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

**HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED February 28, 2013**

RECEIVED BY PBC
MONIES RECEIVED COUNTY AUDITOR

BEGINNING RECEIPT # 96005 X21 ENDING RECEIPT # 1596343 X2-7

TOTAL RECEIPTS FOR THIS MONTH: 339 X2-7
TOTAL RECEIPTS VOIDED THIS MONTH: 3 X2-7

Restitution Collected This Month PC Ch. 32.41 (a)	① \$153,557.77 X1 ✓
Court Costs Collected This Month CCP Art. 102.0071	⑤ 17,097.00 X1 ✓
Processing Fees Collected This Month CCP Art. 102.007 (c)	② 14,184.10 X1 X
Merchant Fees Collected This Month BCC Ch. 3.506 (b)	② 4,885.00 X1 ✓
Overpayments/Refunds for This Month	④ 480.78 X1; X1-2 X
Interest Earned on Bank Acct. LGC 113.021 (c)	0.00
Total Collections for This Month	① \$190,204.65 X1; X1-1; X2-7 d #A

DISBURSEMENTS

BEGINNING CHECK # X3-1 189222 ✓ ENDING CHECK # 189457 X3-1G ✓

TOTAL CHECKS FOR THIS MONTH: 236 X3-1G ✓
TOTAL CHECKS VOIDED THIS MONTH: 1 X3-2 ✓

Restitution Disbursed This Month	\$153,606.65 X1-2 ✓
Court Costs Disbursed This Month	17,097.00 X3-1G ✓
Processing Fees Disbursed-County Treasurer	14,184.10 X1-3 ✓
Merchant Fees Disbursed This Month	4,885.00 X3-1G ✓
Refunds of Overpayments to Defendants	431.90 X1-2 ✓
Interest Paid to General Fund	0.00
Reissue Checks Disbursed This Month	⑥ 460.00 X3-2 ✓
Voided Checks This Month	0.00
Total Disbursements for This Month	① \$190,664.65 X3-1G d #A

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

Rene Greene
Hidalgo County Criminal District Attorney

3-1-13
Date

Wisa R. Silva
Prepared By

3-1-13
Date

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 6/20/13 7/1/13

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

**HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED March 28, 2013**

PBC

MONIES RECEIVED

BEGINNING RECEIPT # 96344 X5-7 ENDING RECEIPT # 96688 X5-7

TOTAL RECEIPTS FOR THIS MONTH: 345 X5-7
TOTAL RECEIPTS VOIDED THIS MONTH: 4 X5-7

Restitution Collected This Month PC Ch. 32.41 (e)	(1) \$156,167.23 X1✓
Court Costs Collected This Month CCP Art. 102.0071	(4) 14,468.25 X1✓
Processing Fees Collected This Month CCP Art. 102.007 (c)	(3) 15,380.42 X1✓
Merchant Fees Collected This Month BCC Ch. 3.506 (b)	(2) 4,725.00 X1✓
Overpayments/Refunds for This Month	(5) 709.73 X1, X3✓
Interest Earned on Bank Acct. LGC 113.021 (c)	0.00
Total Collections for This Month	(C) \$191,450.63 X1, X2, 4 #A

DISBURSEMENTS

BEGINNING CHECK # X10 189458✓ ENDING CHECK # 189681 X6-7✓

TOTAL CHECKS FOR THIS MONTH: 224 X6-7✓
TOTAL CHECKS VOIDED THIS MONTH: 1 X7

Restitution Disbursed This Month	\$156,198.56 X3✓
Court Costs Disbursed This Month	14,468.25 X6-7✓
Processing Fees Disbursed- County Treasurer	15,380.42 X4✓
Merchant Fees Disbursed This Month	4,725.00 X6-7✓
Refunds of Overpayments to Defendants	678.40 X3✓
Interest Paid to General Fund	0.00
Reissue Checks Disbursed This Month	(B) 10.00 X7✓
Voided Checks This Month	0.00
Total Disbursements for This Month	(A) \$191,460.63 X6-7 #A

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

Rene Arena
Hidalgo County Criminal District Attorney

85 OT W 6 APR 2013 4-8-13
Date

Walter S. Soria
Prepared By

RECEIVED BY
4-8-13
Date

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 06/25/13 7/1/13

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED April 30, 2013
PBC

MONIES RECEIVED

BEGINNING RECEIPT # 96689 X5-1 ENDING RECEIPT # 97040 X5-7

TOTAL RECEIPTS FOR THIS MONTH: 352 X5-8 ✓
TOTAL RECEIPTS VOIDED THIS MONTH: 6 X5-8 ✓

Restitution Collected This Month PC Ch. 32.41 (e)

① \$160,064.34 X1 ✓

Court Costs Collected This Month CCP Art. 102.0071

④ 18,492.75 X1 ✓

Processing Fees Collected This Month CCP Art. 102.007 (c)

③ 18,460.67 X1 ✓

Merchant Fees Collected This Month BCC Ch. 3.506 (b)

② 6,810.00 X1

Overpayments/Refunds for This Month

⑤ 512.37 X1; X3

Interest Earned on Bank Acct. LGC 113.021 (c)

0.00

Total Collections for This Month

⑥ \$204,340.13 X1; X2 ✓

DISBURSEMENTS

BEGINNING CHECK # X5 189682 ✓

ENDING CHECK # 189958 X6-10 ✓

TOTAL CHECKS FOR THIS MONTH:

277 X6-10 ✓

TOTAL CHECKS VOIDED THIS MONTH:

2 X7

Restitution Disbursed This Month

\$160,114.71 X3 ✓

Court Costs Disbursed This Month

18,492.75 X6-10 ✓

Processing Fees Disbursed- County Treasurer

204,600.13 (A)

18,460.67 X4 ✓

260.00 (B)

Merchant Fees Disbursed This Month

6,810.00 X6-10 ✓

Refunds of Overpayments to Defendants

204,340.13 (C)

462.00 X3 ✓

±A

Interest Paid to General Fund

0.00

Reissue Checks Disbursed This Month

(B) 260.00 X7 ✓

Voided Checks This Month

0.00

Total Disbursements for This Month

(A) \$204,600.13 X6-10

±A

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

René Guerra
Hidalgo County Criminal District Attorney

5/3/13
Date

Wesley R. Salton
Prepared By

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/01/13 8/5/13

5-3-13
Date

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

Revised

HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED May 31, 2013

MONIES RECEIVED

BEGINNING RECEIPT # 97041 *X5-1 ✓ ENDING RECEIPT # 97337 *X5-6

TOTAL RECEIPTS FOR THIS MONTH: 297 *X5-6
TOTAL RECEIPTS VOIDED THIS MONTH: 1 *X5-6

Restitution Collected This Month PC Ch. 32.41 (e)	① \$161,429.34 X✓
Court Costs Collected This Month CCP Art. 102.0071	④ 16,081.75 X✓
Processing Fees Collected This Month CCP Art. 102.007 (c)	③ 13,210.82 X✓
Merchant Fees Collected This Month BCC Ch. 3.506 (b)	② 4,095.00 X✓
Overpayments/Refunds for This Month	⑤ 3,703.27 X, X3✓
Interest Earned on Bank Acct. LGC 113.021 (c)	0.00
Total Collections for This Month	<u>\$198,520.18</u> X1, X2 ^A

DISBURSEMENTS

BEGINNING CHECK # *X6 189959 ✓ ENDING CHECK # 190195 *X6-7 ✓

TOTAL CHECKS FOR THIS MONTH: 237 *X6-8 ✓
TOTAL CHECKS VOIDED THIS MONTH: 5 *X7 ✓

Restitution Disbursed This Month	\$161,510.16 X3✓
Court Costs Disbursed This Month	16,081.75 X6-8✓
Processing Fees Disbursed- County Treasurer	13,210.82 X4✓
Merchant Fees Disbursed This Month	4,095.00 X6-8✓
Refunds of Overpayments to Defendants	3,622.45 X3✓
Interest Paid to General Fund	0.00
Reissue Checks Disbursed This Month	0.00
Voided Checks This Month	0.00
Total Disbursements for This Month	<u>\$198,520.18</u> X6-7✓

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

Rene' Guerra
Hidalgo County Criminal District Attorney

Veria S. Siler
Prepared By

2013 JUN 19 AM 8 27
Date 6-18-13

RECEIVED BY
COUNTY AUDITOR

6-18-13
Date

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 7/15/13 8/15/13

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

X

Revised

HIDALGO COUNTY TEXAS
DISTRICT ATTORNEY PROCESSING FEES REPORT
FOR THE MONTH ENDED June 28, 2013

PBC
MONIES RECEIVED

BEGINNING RECEIPT # 97338 X1-6K ENDING RECEIPT # 97590 X1-6K ✓

TOTAL RECEIPTS FOR THIS MONTH: 253 X1-6L

TOTAL RECEIPTS VOIDED THIS MONTH: 2 X1-6L ✓

Restitution Collected This Month PC Ch. 32.41 (e)

① \$153,260.91 X1-2 ✓

Court Costs Collected This Month CCP Art. 102.0071

④ 13,109.00 X1-2 ✓

Processing Fees Collected This Month CCP Art. 102.007 (c)

③ 10,883.11 X1-2 ✓

Merchant Fees Collected This Month BCC Ch. 3.506 (b)

② 3,465.00 X1-2 ✓

Overpayments/Refunds for This Month

⑤ 6,589.30 X1-2 ✓

Interest Earned on Bank Acct. LGC 113.021 (c)

0.00

Total Collections for This Month

\$187,307.32 X1-2; X1-3; X1-6K A
#A

DISBURSEMENTS

BEGINNING CHECK # 4 X1-7 190196 ✓ ENDING CHECK # 190399 X1-7E ✓

TOTAL CHECKS FOR THIS MONTH: 204 X1-7E ✓

TOTAL CHECKS VOIDED THIS MONTH: 3 X1-8

Restitution Disbursed This Month

\$153,273.94 X1-4 ✓

Court Costs Disbursed This Month

13,109.00 X1-7E ✓

Processing Fees Disbursed- County Treasurer

10,883.11 X1-5 ✓

Merchant Fees Disbursed This Month

3,465.00 X1-7E ✓

Refunds of Overpayments to Defendants

6,576.27 X1-4 ✓

Interest Paid to General Fund

0.00

Reissue Checks Disbursed This Month

0.00

Voided Checks This Month

0.00

Total Disbursements for This Month

\$187,307.32 X1-7E
#A

This report has been personally reviewed by me and I certify it to be true and correct to the best of my knowledge.

Rene S. Silva S W T G N B E T O Z 7/31/13
Hidalgo County Criminal District Attorney Date

Wanda R. Silva RECEIVED BY COUNTY AUDITOR 7-31-13
Prepared By Date

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 8/10/13 8/7/13

This report is due in the Office of the County Auditor before the fifth (5th) working day of the following month (LGC§ 114.001).

X1-1

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



October 17, 2013

Honorable Sheriff Guadalupe Trevino
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month August 2013

Dear Sheriff Trevino:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month August 2013 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of August 2013. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:

In planning and performing our review, we reviewed applicable fee schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* various general ledger accounts.
- Reviewed direct deposits noted on the bank statement to ensure the direct deposits were timely remitted to the County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 13TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 27TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 33RD D.C.

MOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 48TH D.C.

- Verified the sequence of receipts per the *Monthly Fees Report* agreed to the receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed the *Weekly Remittance Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion of the monthly report.

Conclusion:

Total collections for the month of August 2013 were \$109,044.17. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that, at times, receipts issued for bail bond fees were not properly completed. Receipts, at times, did not specify the form of payment received (e.g., cash, check, money order etc.). According to staff, training regarding the proper completion of receipts has not been provided due to the multitude of sheriff deputies responsible for receipting bail bond fees. In addition, it is the Sheriff's Office policy to only accept money orders for the payment of bail bond fees; therefore the payment method is not noted on the receipt.

The County Auditor's Office requires that official receipt forms contain sufficient information to create an adequate audit trail. At a minimum, the official receipt must include the date, payer name, form of payment (e.g., cash, check, or credit card), check number, amount, description/purpose of payment, and the initials or signature of the cashier.

Formal procedures have not been implemented to ensure that official receipt forms contain sufficient information to create an adequate audit trail. This may result in the loss or misuse of County funds.

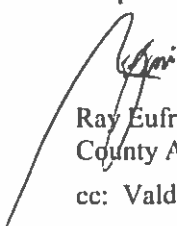
Recommendation:

Management should implement formal procedures to ensure that official receipt forms contain sufficient information to create an adequate audit trail. As part of these procedures, training regarding the proper completion of receipts to individuals responsible for receipting collections should be provided.

Please provide written a management response to the observation noted above by November 9, 2013.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 12th D C

RODOLFO DELGADO
JUDGE, 13th D C

J. R. "BOBBY" FLORES
JUDGE, 13th D C

ROSE GUERRA REYNA
JUDGE, 20th D C

JUAN R. PARTIDA
JUDGE, 27th D C

MARIO E. RAMIREZ, JR.
JUDGE, 33rd D C

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JUDGE, 38th D C

ISRAEL RAMON, JR.
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 48th D C

COUNTY of HIDALGO

COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

October 18, 2013

The Honorable Ramon Garcia
Hidalgo County Judge
1615 S. Closner Suite J
Edinburg, Texas 78539

Dear Judge Garcia:

Pursuant to Local Government Code Section 114.044 and Local Government Code Section 115.0035 (c), we are requesting approval of the following monthly reports and/or letters:

Department	Fees/Costs	Description
The Hon. Jesus E. Morales, Justice of the Peace	\$ 44,662.50	July 2013 Monthly Report/Letter
The Hon. Rosa Trevino, Justice of the Peace	\$ 138,393.35	July 2013 Monthly Report/Letter
The Hon. Jose M. Flores Comm. Pct. No. 3, Anzalduas	\$ 1,608.00	July 2013 Monthly Report/Letter
The Hon. Jose M. Flores Comm. Pct. No. 3, Anzalduas	\$ 1,528.00	Aug. 2013 Monthly Report/Letter
The Hon. Jose M. Flores Comm. Pct. No. 3, Anzalduas	\$ 1,272.00	Sept. 2013 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1, Delta Lake	\$ 378.00	July 2013 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1, Delta Lake	\$ 662.00	Aug. 2013 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1, Delta Lake	\$ 232.00	Sept. 2013 Monthly Report/Letter
The Hon. Hector "Tito" Palacios, Comm. Pct. No. 2, Swimming Pool	\$ 362.50	July 2013 Monthly Report/Letter
The Hon. Hector "Tito" Palacios, Comm. Pct. No. 2, Swimming Pool	\$ 50.50	Aug. 2013 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 2,780.00	July 2013 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 3,480.00	Aug. 2013 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 490.00	July 2013 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 980.00	Aug. 2013 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ 7,350.00	July 2013 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ 3,340.00	Aug. 2013 Monthly Report/Letter
The Hon. Eddie Guerra, Constable Pct. No. 4	\$ 290.00	July 2013 Monthly Report/Letter
The Hon. Eddie Guerra, Constable Pct. No. 4	\$ 760.00	Aug. 2013 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,658.00	July 2013 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,763.25	Aug. 2013 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 8,931.50	July 2013 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 7,875.25	Aug. 2013 Monthly Report/Letter

Pursuant to Local Government Code Section 115.0035(c), we are requesting approval of the following reports:

Department	Description
Mr. Raul Sesin, P.E., Planning Administrator	Cash Count Report No. 2013-60

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERINA
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Mr. Eduardo Olivarez, Chief Administrative Officer	Cash Count Report No. 2013-61
Ms. Yvonne Ramon, Elections Administrator	Cash Count Report No. 2013-996
The Hon. Celestino Avila, Jr. Constable Pct. No. 1	Cash Count Report No. 2013-985
The Hon. Jesus E. Morales, Justice of the Peace	Cash Count Report No. 2013-1012
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1020
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1021
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1023
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1024
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1040
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1043
The Hon. Pablo Villarreal Jr., RTA Tax Assessor/Collector	Cash Count Report No. 2013-1044
Mr. Jorge Arcaute, City Manager, City of Alton	City of Alton TIRZ No. 1 Report No. 2013-25
The Hon. Pablo Villarreal, Jr., RTA Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request- August 2013 Report No. 2013-59
The Hon. Rene Guerra, Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of January 2013 through June 2013
The Hon. Lupe Trevino, Hidalgo County Sheriff	Review of Monthly Fees Report and Supporting Documentation for the Month of August 2013

Thank you for your consideration in this matter.

Respectfully,


Ray Efracio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 379 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 449 TH D.C.
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