

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

April 24, 2014

The Honorable Ramon Garcia
 Hidalgo County Judge
 302 W. University Drive
 Edinburg, Texas 78539

Dear Judge Garcia:

Pursuant to Local Government Code Section 114.044 and Local Government Code Section 115.0035 (c), we are submitting for your review the following monthly reports and/or letters:

Department	Fees/Costs	Description
The Hon. Arturo Guajardo, Jr., County Clerk	\$ 741,221.31	Jan. 2014 Monthly Report
The Hon. Arturo Guajardo, Jr., County Clerk	\$ 833,189.43	Feb. 2014 Monthly Report
The Hon. Arturo Guajardo, Jr., County Clerk	\$ 821,747.83	Mar. 2014 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Tax Assessor/Collector	\$ 64,422,807.80	Jan. 2014 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Tax Assessor/Collector	\$ 15,098,472.69	Feb. 2014 Monthly Report
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,280.00	Feb. 2014 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 800.00	Feb. 2014 Monthly Report/Letter
The Hon. Larry Gallardo, Constable Pct. No. 3	\$ 7,530.00	Feb. 2014 Monthly Report/Letter
The Hon. Eddie Guerra, Constable Pct. No. 4	\$ 540.00	Feb. 2014 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Comm. Pct. No. 1	\$ 646.00	Delta Lake Park - Feb. 2014 Monthly Report/Letter
The Hon. Jose M. Flores, Comm. Pct. No. 3	\$ 2,208.00	Anzalduas Park - Feb. 2014 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 5,150.00	Feb. 2014 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,259.25	Feb. 2014 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer	\$ 31,395.00	Restaurant/OSSF - Feb. 2014 Monthly Report/Letter

Pursuant to Local Government Code Section 115.0035(c), we are submitting for your review the following reports:

Department	Description
The Hon. Guadalupe Trevino, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Balance Sheets For the Months of January 2014 through February 2014
The Hon. Guadalupe Trevino, Hidalgo County Sheriff	Review of Sheriff's Regular Trust Fund Balance Sheet For the Months of January 2014 through February 2014
The Hon. Guadalupe Trevino, Hidalgo County Sheriff	Audit of Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for Year Ended December 31, 2013; Audit No. 2014-02
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Bond Trust Fund Balance Sheets For the Months of January 2014 through February 2014


HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TIJERINA 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. RAMÍREZ, JR. JUDGE, 332ND D.C. NOÉ GONZÁLEZ JUDGE, 370TH D.C. Leticia López JUDGE, 386TH D.C. AIDA GALINAS FLORES JUDGE, 398TH D.C. ISRAEL RAMÓN, JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 448TH D.C.

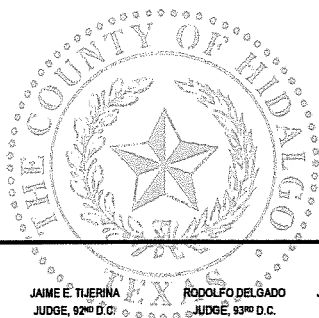
RBC Manufacturing Corporation	2013 RBC Manufacturing Corporation Tax Abatement; Project No. 2014-17
Joe Vera III, City Manager, City of Hidalgo	Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas; Report No. 2014-15
Oscar Ramirez, City Manager, City of Donna	Reinvestment Zone No. 2, Donna, Texas; River Crossing Report No. 2014-17
Luciano Ozuna, Jr., City Manager, City of Alamo	Tax Increment Reinvestment Zone No. 1, Alamo, Texas; Report No. 2014-19
Martin Garza, Jr., City Manager, City of Mission	Tax Increment Reinvestment Zone No. 1, Mission, Texas; Report No. 2014-19
Oscar Cuellar, Jr., City Manager, City of Penitas	Tax Increment Reinvestment Zone No. 1, Penitas, Texas; Report No. 2014-21
Richard Garcia, City Manager, City of Mercedes	Reinvestment Zone No. 1, Mercedes, Texas; Report No. 2014-22
Ramiro Garza, Jr., City Manager, City of Edinburg	Reinvestment Zone No. 1, Edinburg, Texas; The Shoppes; Report No. 2014-24
Fred Sandoval, City Manager, City of Pharr	Tax Increment Reinvestment Zone No. 1, Pharr, Texas; Report No. 2014-24
Wilfredo Mata, City Manager, City of La Villa	Tax Increment Reinvestment Zone No. 1, La Villa, Texas; Report No. 2014-25
Ramiro Garza, Jr., City Manager, City of Edinburg	Reinvestment Zone No. 3, Edinburg, Texas; La Sienna Project; Report No. 2014-25
Jorge Arcaute, City Manager, City of Alton	Tax Increment Reinvestment Zone No. 1, Alton, Texas; Report No. 2014-27

Thank you for your consideration in this matter.

Respectfully,


 Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TLJERINA 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. 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.

Prepared By: Crystal P. GAP
Date: 04/11/14 4/11/14

**Hidalgo County Clerk
Monthly Report
For the Month Ended January 31, 2014**

Fee Account	\$	324,125.04	✓
Criminal Court Cost	\$	177,054.26	✓
Civil/Probate Court Cost	\$	<u>240,042.01</u>	✓
Total January 2014 Collections	\$	<u><u>741,221.31</u></u>	

EVA

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2014

****COUNTY CLERK FEE ACCOUNT****

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....			
MARRIAGE LICENSES/LGC118.018 (TOTAL).....			
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	319	X5
BIRTH CERTIFICATES.....	# Filed	277	X5
BIRTH DSHS.....	# Filed	62	X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	10	X5
UCC-FINANCING STATEMENTS/BCC9.403.....			
EARLY CHILDHOOD DONATION.....			
VITAL STATISTICS/LGC 118.015.....			
CERTIFIED COPIES/LGC 118.014.....			
RETURNED CHECK CHARGE/LGC 118.0215.....			
REFUNDS.....			
BEER & WINE PERMITS/ABC 61.31.....			
PRINTER FEES/ABC 61.38.....			
RECEIVED ON ACCOUNT.....			
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....			
DIGITAL IMAGE FEES.....			
CC RECORDS ARCHIVES FEE LGC 118.025.....			
COURTHOUSE SECURITY FUND/LGC 291.008.....			
VITAL ARCHIVE FEE HSC 191.0045(h).....			
OVER/(SHORT).....			
INTEREST EARNED.....			
ADJUSTMENTS.....			
TOTAL CHARGES AND COLLECTIONS.....			

\$121,666.00	X2; X5
\$9,695.00	X2; X5
✓ \$9,570.00	X1; X2; X5
✓ \$498.60	X1; X2; X5
✓ \$113.46	X1; X2; X5
✓ \$125.00	X1; X2; X5
\$1,353.00	X1; X2; X5
✓ \$10.00	X1; X2; X5
\$10,794.94	X1; X2; X5
\$10.00	X1; X5
✓ \$1,046.25	X1; X2; X5
\$0.00	
\$0.00	
\$47,037.00	X1; X2; X5
✓ \$84,090.00	X1; X2; X5
✓ \$2,687.72	X1; X5
✓ \$79,142.00	X1; X2; X5
✓ \$8,082.00	X1; X2; X5
✓ \$950.00	X1; X2; X5
\$6.00	X1; X2; X5
\$0.00	
\$0.00	

\$376,876.97 X5; X10-2

\$51,586.22 X3-4 ✓

\$325,290.75

^

\$0.00
\$113.46 X1 ✓
\$1,046.25 X3-2g; X2 ✓
\$6.00

\$1,165.71

^

\$324,125.04 X5 ✓

^

LESS:

CHARGES ON ACCOUNT.....			
TOTAL DEPOSITED IN BANK.....			

LESS:

PRINTERS FEES/ABC 61.38.....			
BIRTH DSHS.....			
REFUNDS.....			
OVER/(SHORT).....			
SUBTOTAL.....			

DUE TO TREASURER.....			
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DISTRIBUTION:

COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	
EARLY CHILDHOOD DONATION.....		
INTEREST EARNED.....	1100-381-11-000-008-0-000	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216....	1237-341-10-180-000-0-000	
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	

\$138,969.72	X1; X4 ✓
\$10.00	X1; X2 ✓
\$0.00	
\$84,090.00	X1; X2 ✓
\$2,687.72	X1; X2 ✓
\$79,142.00	X1; X2 ✓
\$8,082.00	X1; X2 ✓
\$9,570.00	X1; X2 ✓
\$498.60	X1; X2 ✓
\$125.00	X1; X2 ✓
\$950.00	X1; X2 ✓

DISTRIBUTION TOTAL:
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

\$0.00 \$324,125.04
^

PREPARED BY:

Mary Cuellar 2/11/14
MARY CUELLAR DEPUTY CLERK DATE

APPROVAL:

Arturo Guajardo, Jr. 2/11/14
ARTURO GUAJARDO, JR. COUNTY CLERK DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 3/18/14 3/20/14

XI

**HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF JANUARY 2014**

P30

FEB 11 10 2 17

County Clerk/CCP102.005.LGC118.052.LGC118.015.....	1100-341-10-180-002-0-000	\$9,280.52	X; X6 ✓
Sheriff/CCP 102.011.....	1100-342-10-180-001-0-000	\$3,286.34	X; X6 ✓
District Attorney/CCP 102.008.....	1100-341-10-180-009-0-000	\$5,760.51	X; X6 ✓
Fines/LGC 113.004.....	1200-351-10-180-000-0-000	\$57,295.17	X; X6 ✓
Trial Fees/CCP 102.003.....	1100-341-10-180-006-0-000	\$0.00	
Stenographer/GC 25.1102f.....	1100-341-10-180-006-0-000	\$4,639.08	X; X6 ✓
Crim Just. Plan Fd /CCP 102.051 MISD @ \$ 5.00, @ \$10.00.....	1100-207-20-000-003-0-000	\$0.00	
L.E.O.S.E/GC145.082 MISD @ \$1.00, @ \$1.50, @ \$3.50.....	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @ \$3.00, @ \$5.00 @ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC).....	1100-207-20-000-017-0-000	\$0.00	
Arrest Fees - State Agency/CCP 102.011.....	1100-207-20-000-019-0-000	\$206.40	X; X6; X4 ✓
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-020-0-000	\$20.00	X; X6; X4 ✓
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-072-0-000	\$551.67	X; X6 ✓
EFCC State-Elec Filing Fee GC 51.851.....	1100-207-20-000-021-0-000	\$0.00	
TPW Arrest Fees TPW.....	1100-207-20-000-053-0-000	\$915.50	X; X6; X4 ✓
Jury Service Fee/CCP102.0045.....	1100-341-10-180-008-0-000	\$2.85	X; X6 ✓
Jury - County Clerk/CCP102.004.....	1100-207-20-000-027-0-000	\$0.00	
Jud. & Cr. Personnel Tr. Fd./GC56.001 MISD @ \$1.00.....	1100-207-20-000-014-0-000	\$0.00	
Crime Stoppers Assistance Fund/CCP102.013.....	1100-207-20-000-010-0-000	\$0.00	
State General Revenue/CCP102.015..... MISD @ \$2.50.....	1100-207-20-000-008-0-000	\$0.00	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00.....	1100-207-20-000-006-0-000	\$0.00	
Breath Alcohol Testing/CCP102.016.....	1238-341-20-180-001-0-000	\$5,224.78	X; X6; X4 ✓
County Records Mgmt Preservation/CCP102.005/LGC203.....	1237-341-10-180-000-0-000	\$574.02	X; X6; X4 ✓
Records Management Preservation - CC/CCP102.005/LGC203.....	1241-341-10-180-001-0-000	\$996.05	X; X6; X4 ✓
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00.....	1100-207-20-000-046-0-000	\$3,448.23	X; X6 ✓
Judicial Fund/Criminal CC Stat./GC51.702.....	1100-207-20-000-015-0-000	\$19,213.92	X; X6; X4 ✓
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00.....	1100-207-20-000-009-0-000	\$0.00	
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00.....	1100-207-20-000-029-0-000	\$0.00	
Correctional Management Institute (CMI).....	1255-341-10-180-000-0-000	\$907.54	X; X6; X4 ✓
County Technology Fund/CCP102.0169.....	1100-207-20-000-058-0-000	\$8,201.92	X; X6; X4 ✓
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215 @ \$50.....	1100-207-20-000-030-0-000	\$24.92	X; X6; X4 ✓
DNA TESTING FEE /CCP 102.020.....	1100-207-20-000-007-0-000	\$0.00	
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25.....	1225-341-10-080-000-0-000	\$25,000.00	X; X6; X4 ✓
Pre-Trial Intervention Program / CCP 102.0121.....	1100-207-20-000-005-0-000	\$2,682.75	X; X6; X4 ✓
Time Payment/GC 133.103 @ \$12.50.....	1100-341-10-180-002-0-000	\$2,148.20	X; X6; X4 ✓
Time Payment/GC 133.103 @ \$10.00 Appropriation.....	1100-341-10-180-003-0-000	\$536.55	X; X6 ✓
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice.....	1240-341-10-180-001-0-000	\$0.00	
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication).....	1100-202-00-000-004-0-000	\$0.00	
Delinquent Fee / CCP 103.0031 (b).....	1100-341-10-180-004-0-000	\$1,906.00	X; X6 ✓
Local Transaction Fee/CCP Art.102.072.....	1100-207-20-000-038-0-000	\$8,714.17	X; X6; X4 ✓
EMS Truama Fund/CCP102.0185.....	1100-351-20-180-001-0-000	\$12,474.58	X; X6; X4 ✓
Public Defense Attorney/CCP26 (Court Ordered Restitution).....	1100-341-10-180-012-0-000	\$138.06	X; X6 ✓
SJFC/LGC133.105, GC102.022.....	1100-207-20-000-054-0-000	\$1,240.04	X; X6 ✓
SJFS/LGC133.105, GC102.022.....	1100-207-20-000-059-0-000	\$454.53	X; X6; X8 ✓
IDR/LGC Sec.133.107.....	1100-341-10-080-005-0-000		
Child Safety/CCP 102.01 @ 20.00.....	1100-342-10-291-000-0-000		
Constabier/CCP 102.011.....	1100-341-10-180-016-0-000	\$122.33	X; X6 ✓
Failure to Appear-Court / Transportation Code 706.006(a).....	1100-207-20-000-068-0-000	\$811.73	X; X6; X8 ✓
Failure to Appear-State / Transportation Code 706.006(a).....	1100-202-00-000-019-0-000	\$183.52	X; X6 ✓
Failure to Appear-Vendor / Transportation Code 706.006(a).....	1100-341-10-140-051-0-000	\$813.42	X; X6 ✓
Scofflaw Fee/ TC 502.010.....			\$17,054.26 ✓
SUBTOTAL COURT COSTS.....			
Refunds on Probate, etc.....		\$6,144.00	X4
Attorney Ad Litem Fees/CP RULE 308a.....		\$0.00	
OVER (SHORT).....		\$0.00	
SUBTOTAL.....			\$8,14
TOTAL COUNTY CLERK COLLECTIONS.....			\$177,060.40 X7

PREPARED BY:

IRISEA MCNAMEE
IRISEA MCNAMEE

2/11/14
DATE

APPROVAL:

ANTHONY BENJAMIN
COUNTY CLERK

2/11/14
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *CAP* *UP*
DATE: *3/1/14* *3/13/14*

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2014 - 01/31/2014 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Priscilla Garcia, Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, Clari

	Totals	Fee Totals
Total Receipts	240,486.01	240,486.01
Total Adjustments Impacting Receipts	(243.00)	(243.00)
Final Fee Code Totals	240,243.01	240,243.01

Hidalgo County Clerk

Less refunds 201.00
 Less adjustments -4.00

~~\$240,042.01~~
~~\$240,038.01~~

Due Treasurer

Civil and Probate Court Cost

For the Month of January 2014

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

[Signature]
 County Clerk
 Date: 2/11/14

Prepared By: Crystal P. ^{CAP}
Date: 04/14/14

**Hidalgo County Clerk
Monthly Report
For the Month Ended February 28, 2014**

Fee Account	\$	345,651.04
Criminal Court Cost	\$	273,081.32
Civil/Probate Court Cost	\$	<u>214,457.07</u>
Total February 2014 Collections	\$	<u><u>833,189.43</u></u> ✓

PA

Prepared By: Crystal P. ~~GA~~
Date: 04/11/14 ~~4/11/14~~

**Hidalgo County Clerk
Monthly Report
For the Month Ended February 28, 2014**

Fee Account	\$	345,651.04 ✓
Criminal Court Cost	\$	273,081.32 ✓
Civil/Probate Court Cost	\$	205,787.07 214,457.07
Total February 2014 Collections	\$	824,519.43 833,189.43

↑

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY
2014

****COUNTY CLERK FEE ACCOUNT****

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10.....			
MARRIAGE LICENSES/LGC 118.018 (TOTAL).....			
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	✓ 523 X14	
BIRTH CERTIFICATES.....	# Filed	✓ 413 X14	
BIRTH DSHS.....	# Filed	✓ 52 X14	
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	✓ 13 X14	
UCC-FINANCING STATEMENTS/BCC9.403.....			
EARLY CHILDHOOD DONATION.....			
VITAL STATISTICS/LGC 118.015.....			
CERTIFIED COPIES/LGC 118.014.....			
RETURNED CHECK CHARGE/LGC 118.0215.....			
REFUNDS.....			
BEER & WINE PERMITS/ABC 61.31.....			
PRINTER FEES/ABC 61.38.....			
RECEIVED ON ACCOUNT.....			
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....			
DIGITAL IMAGE FEES.....			
CC RECORDS ARCHIVES FEE LGC 118.025.....			
COURTHOUSE SECURITY FUND/LGC 291.008.....			
VITAL ARCHIVE FEE HSC 191.0045(h).....			
OVER/(SHORT).....			
INTEREST EARNED.....			
ADJUSTMENTS.....			
TOTAL CHARGES AND COLLECTIONS.....			

\$112,708.00	X1, X2, X4
\$15,852.50	X1, X2, X6
✓ \$15,690.00	X1, X2, X6
✓ \$743.40	X1, X2, X6
✓ \$95.16	X1, X2, X6
✓ \$162.50	X1, X2, X6
\$666.00	X1, X2, X6
✓ \$25.00	X1, X2, X6
\$9,914.44	X1, X2, X4
\$10.00	X1, X2, X6
✓ \$1,358.50	X1, X2, X3-2h, X6
\$0.00	
\$0.00	
\$59,061.20	X1, X2, X3-4, X6
✓ \$87,640.00	X1, X2, X6
✓ \$2,389.04	X1, X2, X6
✓ \$82,511.00	X1, X2, X6
✓ \$8,290.00	X1, X2, X6
✓ \$1,296.00	X1, X2, X6
✓ \$2.50	X1, X2, X6
\$0.00	
\$0.00	

\$398,415.24 X2, X6, X6-2

LESS:		
CHARGES ON ACCOUNT.....		
TOTAL DEPOSITED IN BANK.....		

✓ \$51,308.04 X3-4
\$347,107.20

LESS:		
PRINTERS FEES/ABC 61.38.....		
BIRTH DSHS.....		
REFUNDS.....		
OVER/(SHORT).....		
SUBTOTAL.....		

\$0.00
\$95.16 X1, X2 ✓
\$1,358.50 X1, X2, X3-2h ✓
\$2.50 X1, X2 ✓
\$1,456.16 X4 X

DUE TO TREASURER.....

\$345,651.04 X4

DISTRIBUTION:		
COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	\$146,904.10 X1 X
EARLY CHILDHOOD DONATION.....		\$25.00 X1, X2 ✓
INTEREST EARNED.....	1100-381-11-000-006-0-000	\$0.00
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216.....	1237-341-10-180-000-0-000	\$87,640.00 X1, X2 ✓
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	\$2,389.04 X1, X2 ✓
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	\$82,511.00 X1, X2 ✓
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	\$8,290.00 X1, X2 ✓
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	\$15,690.00 X1, X2 ✓
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	\$743.40 X1, X2 ✓
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	\$162.50 X1, X2 ✓
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	\$1,296.00 X1, X2 ✓

\$0.00 \$345,651.04

DISTRIBUTION TOTAL:
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

PREPARED BY: Mary Ocellar DEPUTY CLERK 03/07/14
DATE

APPROVAL: Arturo Guajardo, Jr. COUNTY CLERK 03/07/14
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAP LIT
DATE: 3/26/14 3/31/14

**HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF FEBRUARY 2014**

PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$13,132.50	X1,X6
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$4,772.07	X1,X6
District Attorney/CCP 102.008	1100-341-10-180-009-0-000	\$8,214.21	X1,X6
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$104,188.57	X1,X6
Trial Fees/CCP 102.003	1100-341-10-180-008-0-000	\$0.00	X1,X6
Stenographer/GC 25.1102f	1100-341-10-180-008-0-000	\$6,577.88	X1,X6
Crim.Just.Plans.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00	1100-207-20-000-003-0-000	\$0.00	
L E O S E/GC415.082 MISD @ \$1.00, @ \$1.50, @ \$3.50	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @ \$3.00, @ \$5.00			
@ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC)	1100-207-20-000-017-0-000	\$118.94	X1,X6,X8
Arrest Fees - State Agency/CCP 102.011			
D P S MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-019-0-000	\$297.54	X1,X6,X9
T A B C MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-020-0-000	\$0.00	
EFCC State-Elec Filing Fee GC 51.851	1100-207-20-000-072-0-000	\$893.16	X1,X6
TPW Arrest Fees TPW	1100-207-20-000-021-0-000	\$0.00	
Jury Service Fee/CCP102.0045	1100-207-20-000-053-0-000	\$1,288.17	X1,X6,X8
Jury - County Clerk/CCP102.004	1100-341-10-180-008-0-000	\$65.78	X1,X6
Jud. & Cr. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$6.80	X1,X6,X8
Crime Stoppers Assistance Fund/CCP102.013	1100-207-20-000-014-0-000	\$0.00	
State General Revenue/CCP102.015	1100-207-20-000-010-0-000	\$0.00	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00	
County Records Mgmt Preservation/CCP102.005/LGC203	1238-341-20-180-001-0-000	\$7,393.85	X1,X6,X9
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	\$805.23	X1,X6,X9
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$988.31	X1,X6,X9
Judicial Fund/Criminal CC Stat/GC51.702	1100-207-20-000-046-0-000	\$4,929.26	X1,X6,X9
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00	1100-207-20-000-015-0-000	\$27,152.96	X1,X6,X9
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$18.99	X1,X6,X9
Correctional Management Institute (CMI)	1100-207-20-000-029-0-000	\$0.70	X1,X6,X9
County Technology Fund/CCP102.0169	1255-341-10-180-000-0-000	\$1,273.56	X1,X6,X9
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215 @ \$50	1100-207-20-000-058-0-000	\$11,163.92	X1,X6,X9
DNA TESTING FEE /CCP 102.020	1100-207-20-000-030-0-000	\$11.81	X1,X6,X9
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25	1100-207-20-000-007-0-000	\$1.20	X1,X6,X9
Pre-Trial Intervention Program / CCP 102.0121	1225-341-10-080-000-0-000	\$19,500.00	X1,X6,X9
Time Payment/GC 133.103 @ \$12.50	1100-207-20-000-005-0-000	\$3,887.33	X1,X6,X9
Time Payment/GC 133.103 @ \$10.00 Appropriation	1100-341-10-180-002-0-000	\$3,109.88	X1,X6,X9
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice	1100-341-10-180-003-0-000	\$777.48	X1,X6,X9
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication)	1240-341-10-180-001-0-000	\$0.00	
Delinquent Fee / CCP 103.0031 (b)	1100-202-00-000-004-0-000	\$238.78	X1,X6
Local Transaction Fee/CCP Art.102.072	1100-341-10-180-004-0-000	\$2,273.16	X1,X6
EMS Trauma Fund/CCP102.0185	1100-207-20-000-038-0-000	\$12,988.93	X1,X6,X9
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	\$29,770.88	X1,X6,X9
SJFCA/LGC133.105, GC102.022	1100-341-10-180-012-0-000	\$193.64	X1,X6
SJFS/LGC133.105, GC102.022	1100-207-20-000-054-0-000	\$1,729.94	X1,X6
IDR/LGC Sec 133.107	1100-207-20-000-059-0-000	\$637.27	X1,X6,X8
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000		
Constable/CCP 102.011	1100-342-10-281-000-0-000		
Failure to Appear-Court / Transportation Code 706.006(a)	1100-341-10-180-016-0-000	\$372.37	X1,X6
Failure to Appear-State / Transportation Code 706.006(a)	1100-207-20-000-068-0-000	\$1,861.96	X1,X6,X9
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-202-00-000-019-0-000	\$558.58	X1,X6,X9
Scottlaw Fee/ TC 502.010	1100-341-10-140-051-0-000	\$1,889.93	X1,X6
SUBTOTAL COURT COSTS		\$273,081.32	
Refunds on Probate, etc		\$172.44	X4
Attorney Ad Litem Fees/CP RULE 308a		\$0.00	
OVER (SHORT)		\$47.00	X6
SUBTOTAL		\$219.44	
TOTAL COUNTY CLERK COLLECTIONS		\$273,300.76	X7

PREPARED BY:

Risela McNamee
RISELA MCNAMEE

03/07/14
DATE

APPROVAL:

Arthur Benjamin
COUNTY CLERK

03/07/14
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAP 47
DATE: 3/24/14 3/29/14

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2014 - 02/28/2014 Sorted by: By receipt number
 Tills: Priscilla Garcia, Alejandra Zapata, Alma Navairo, Anna Smith, Bersy Sanchez, CC A
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	215,114.07	215,114.07
Total Adjustments Impacting Receipts	(520.00)	(520.00)
Final Fee Code Totals	214,594.07	214,594.07

X6-1
X8-2
X4, X3-1, X7, X8-2

Hidalgo County Clerk

Less refunds 137.00
 Less January 8, 2014 Transferred twice 8,670.00 X6

Due Treasurer \$205,787.07

Civil and Probate Court Cost

Feb. 14 Collections
 Fee Totals 215,114.07 + ①
 - Refunds 137.00 - ②

 214,977.07 +
 ^ X, X5-2

For the Month of February 2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: CAP
 DATE: 3/25/14

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

RECEIVED BY
 COUNTY CLERK
 DATE: 2014 MAR 7 10 22 AM
 County Clerk

Prepared By: Crystal P. ^{CP}
Date: 04/23/14 ^{4/23/14}

**Hidalgo County Clerk
Monthly Report
For the Month Ended March 31, 2014**

Fee Account	\$	402,868.32 ✓
Criminal Court Cost	\$	205,657.50 ✓
Civil/Probate Court Cost	\$	<u>213,222.01 ✓</u>
Total March 2014 Collections	\$	<u><u>821,747.83</u></u> ✕ <i>2^</i>

COUNTY CLERK MONTHLY FEE REPORT

MARCH

2014

****COUNTY CLERK FEE ACCOUNT****

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....		\$140,732.00	X2,X5
MARRIAGE LICENSES/LGC118.018 (TOTAL).....		\$15,432.50	X2,X5
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	✓ 509	X5
BIRTH CERTIFICATES.....	# Filed	✓ 405	X5
BIRTH DSHS.....	# Filed	✓ 48	X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	✓ 13	X5
UCC-FINANCING STATEMENTS/BCC9.403.....		✓ \$15,270.00	X,X2,X5
EARLY CHILDHOOD DONATION.....		✓ \$729.00	X,X2,X5
VITAL STATISTICS/LGC 118.015.....		✓ \$84.18	X2,X5
CERTIFIED COPIES/LGC 118.014.....		✓ \$162.50	X,X2,X5
RETURNED CHECK CHARGE/LGC 118.0215.....		✓ \$1,327.00	X,X2,X5
REFUNDS.....		✓ \$20.00	X,X2,X5
BEER & WINE PERMITS/ABC 61.31.....			
PRINTER FEES/ABC 61.38.....			
RECEIVED ON ACCOUNT.....			
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....		\$13,255.82	X2,X5
DIGITAL IMAGE FEES.....		\$30.00	X2,X5
CC RECORDS ARCHIVES FEE LGC 118.025.....		✓ \$936.00	X2,X5
COURTHOUSE SECURITY FUND/LGC 291.008.....		\$0.00	
VITAL ARCHIVE FEE HSC 191.0045(h).....		\$0.00	
OVER/(SHORT).....		✓ \$70,900.50	X2,X5
INTEREST EARNED.....		✓ \$103,000.00	X,X2,X5
ADJUSTMENTS.....		✓ \$2,612.80	X,X2,X5
TOTAL CHARGES AND COLLECTIONS.....		✓ \$98,834.00	X,X2,X5
		✓ \$9,924.00	X,X2,X5
		✓ \$1,340.00	X,X2,X5
		✓ \$5.50	X2,X5
		\$0.00	
		\$0.00	

2014 APR 8 AM 10 37
COUNTY AUDITOR

LESS:
CHARGES ON ACCOUNT..... / \$70,501.80 X3-4

TOTAL DEPOSITED IN BANK..... \$403,894.00

LESS:
PRINTERS FEES/ABC 61.38..... \$0.00
BIRTH DSHS..... / \$84.18 X2
REFUNDS..... / \$936.00 X2,X3-29
OVER/(SHORT)..... / \$5.50 X2
SUBTOTAL..... \$1,025.68

DUE TO TREASURER..... \$402,868.32 X5

DISTRIBUTION:

COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	✓ \$171,178.02	X
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000	✓ \$20.00	X
INTEREST EARNED.....	1100-381-11-000-008-0-000	\$0.00	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216....	1237-341-10-180-000-0-000	✓ \$103,000.00	X
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	✓ \$2,612.80	X
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	✓ \$98,834.00	X
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	✓ \$9,924.00	X
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	✓ \$15,270.00	X
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	✓ \$729.00	X
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	✓ \$162.50	X
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	✓ \$1,340.00	X
DISTRIBUTION TOTAL:		\$0.00	

COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

PREPARED BY: Mary Cullar 04/07/14
MARY CULLAR DEPUTY CLERK DATE

APPROVAL: Arturo G. Jarama 04/07/14
ARTURO GUAJARDO, JR. COUNTY CLERK DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAH 47
DATE: 4/16/14 4/16/14

M

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF MARCH 2014

PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$10,853.64	X,X,X6
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$4,005.31	X,X,X6
District Attorney/CCP 102.008	1100-341-10-180-009-0-000	\$8,759.11	X,X,X6
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$69,554.25	X,X,X1,X6
Trial Fees/CCP 102.003	1100-341-10-180-008-0-000	\$3.98	
Stenographer/GC 25.1102f	1100-341-10-180-008-0-000	\$5,418.34	X,X,X6
Crim.Just.Plan.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00	1100-207-20-000-003-0-000	\$0.00	
L.E.O.S.E/GC415.082 MISD @ \$1.00, @ \$1.50, @ \$3.50	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @ \$3.00, @ \$5.00	1100-207-20-000-017-0-000	\$0.00	
@ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC)	1100-207-20-000-019-0-000	\$229.79	X,X,X6,X9
Arrest Fees - State Agency/CCP 102.011	1100-207-20-000-020-0-000	\$0.00	
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-072-0-000	\$849.34	X,X,X6
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-021-0-000	\$0.00	
EFCC State-Elec Filing Fee GC 51.851	1100-207-20-000-053-0-000	\$4,079.87	X,X,X6,X8
TPW Arrest Fees TPW	1100-341-10-180-008-0-000	\$15.37	X,X,X6
Jury Service Fee/CCP102.0045	1100-207-20-000-027-0-000	\$0.00	
Jury - County Clerk/CCP102.004	1100-207-20-000-014-0-000	\$0.00	
Jud. & Cr. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-010-0-000	\$0.00	
Crime Stoppers Assistance Fund/CCP102.013	1100-207-20-000-008-0-000	\$0.00	
State General Revenue/CCP102.015 MISD @ \$2.50	1100-207-20-000-006-0-000	\$0.00	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1238-341-20-180-001-0-000	\$6,097.31	X,X,X1,X6
Breath Alcohol Testing/CCP102.016	1237-341-10-180-000-0-000	\$877.39	X,X,X1,X6
County Records Mgmt Preservation/CCP102.005/LGC203	1241-341-10-180-001-0-000	\$813.26	X,X,X1,X6
Records Management Preservation - CC/CCP102.005/LGC203	1100-207-20-000-048-0-000	\$4,056.09	X,X,X6,X8
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1100-207-20-000-015-0-000	\$22,502.44	X,X,X6,X8
Judicial Fund/Criminal CC Stat/LGC51.702	1100-207-20-000-009-0-000	\$0.00	
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00	1100-207-20-000-029-0-000	\$0.00	
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1255-341-10-180-000-0-000	\$1,068.40	X,X,X1,X6
Correctional Management Institute (CMI)	1100-207-20-000-058-0-000	\$9,241.87	X,X,X6
County Technology Fund/CCP102.0169	1100-207-20-000-030-0-000	\$13.47	X,X,X6,X9
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215 @ \$50	1100-207-20-000-007-0-000	\$0.00	
DNA TESTING FEE /CCP 102.020	1225-341-10-080-000-0-000	\$19,300.00	X,X,X6,X9
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25	1100-207-20-000-005-0-000	\$2,946.78	X,X,X6,X9
Pre-Trial Intervention Program / CCP 102.0121	1100-341-10-180-002-0-000	\$2,357.43	X,X,X6,X9
Time Payment/GC 133.103 @ \$12.50	1100-341-10-180-003-0-000	\$589.38	X,X,X6,X9
Time Payment/GC 133.103 @ \$10.00 Appropriation	1240-341-10-180-001-0-000	\$0.00	
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice	1100-202-000-000-004-0-000	\$84.90	X,X,X6
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication)	1100-341-10-180-004-0-000	\$1,930.84	X,X,X6
Delinquent Fee / CCP 103.0031 (b)	1100-207-20-000-038-0-000	\$10,684.16	X,X,X6,X9
Local Transaction Fee/CCP Art.102.072	1100-351-20-180-001-0-000	\$17,141.28	X,X,X6
EMS Truama Fund/CCP102.0185	1100-341-10-180-012-0-000	\$161.77	X,X,X6
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-207-20-000-054-0-000	\$1,452.61	X,X,X6
SJFCA/LGC133.105, GC102.022	1100-207-20-000-059-0-000	\$534.93	X,X,X6,X8
SJFSA/LGC133.105, GC102.022	1100-341-10-080-005-0-000	\$0.00	
IDR/LGC Sec.133.107	1100-342-10-291-000-0-000	\$289.77	X,X,X6
Child Safety/CCP 102.01 @ 20.00	1100-207-20-000-068-0-000	\$1,331.73	X,X,X6,X8
Constable/CCP 102.011	1100-202-000-000-019-0-000	\$398.66	X,X,X6
Failure to Appear-Court / Transportation Code 706.006(a)	1100-341-10-140-051-0-000	\$1,379.87	X,X,X6
Failure to Appear-State / Transportation Code 706.006(a)	1100-207-20-000-035-0-000	\$1,594.03	X,X,X6
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-341-10-180-008-0-000	\$159.28	X,X,X6
Scofflaw Fee/ TC 502.010	1100-207-20-000-061-0-000	\$5.19	X,X,X6
State Traffic Fee			
Additional Court Costs			
Moving Violation Fee			
SUBTOTAL COURT COSTS....		\$205,657.50	
Refunds on Probate, etc.		\$109.00	X4,X6
Attorney Ad Litem Fees/CP RULE 308a		\$0.00	
OVER (SHORT)		(\$0.00)	
SUBTOTAL		\$109.00	
TOTAL COUNTY CLERK COLLECTIONS		\$205,766.50	X11

PREPARED BY:

Irisela McNameer
IRISELA MCNAMER

04/07/14
DATE

APPROVAL:

Alton P. Q.
COUNTY CLERK

04/07/14
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: CAP 47
DATE: 4/10/14 4/12/14

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2014 - 03/31/2014 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

COUNTY AUDITOR

	Totals	Fee Totals
Total Receipts	213,500.01	213,500.01
Total Adjustments Impacting Receipts	(254.00)	(254.00)
Final Fee Code Totals	213,246.01	213,246.01
Less Refunds:		\$ 24.00
Due Treasurer:		\$ 213,222.01

Hidalgo County Clerk

2014 Civil and Probate Court Cost

X3-1; X6; X7; X8

X6 ✓

X5-1

^ X6

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Cathy
 DATE: 4/10/14

For the Month of March 2014

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

Anton Buzard
 County Clerk

4-7-14

Date

X2

Prepared By: Abigail G. *AG*
Date: 04/08/14

**Hidalgo County Tax Office
Collections Summary
For the Month ended January 31, 2014**

Hidalgo County Tax Collections	64,418,858.02 ✓	M1-1
Administrative Fees Collected	3,928.78 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	18.16 ✓	M3-1
Road District # 11 Collections	- ✓	M4-1
Road District # 15 Collections	2.84 ✓	M5-1
State District Collections	- ✓	M6-1
Total Collections	<u>64,422,807.80</u> ✓	

**^*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 HIDALGO COUNTY TAXES COLLECTED
 JANUARY 2014
 REVISED *PBC*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
2013 TAX ROLL	163,168,241.08	129,046,458.19	MI-10	-	403,409.57	78.89%	77.59%
2012 & PRIOR YRS ROLLBACK	34,042,934.94	6,630,246.05	MI-10	-	(828,052.51)	19.96%	20.26%
	292,684.53	192,834.56	MI-11	-	219,662.69	37.64%	53.10%
TOTALS	197,503,860.55	135,869,538.80	MI-12	-	(204,980.25)		

- #DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	63,258,857.82	(172,074.73) CURRENT MI-10
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	700,353.73	(43,213.52) PRIOR MI-10
PRIOR YEARS-P&I	267,225.51	
ROLLBACK BASE	48,765.24	44,576.66 ROLLBACK MI-11
ROLLBACK P&I	1,220.43	
ATTORNEY FEES	142,435.29	
TAX CERTIFICATE FEES	-	
SERVICE CHG FEES	-	960.00 MI-22
MISC FEES	-	1,210.19 MI-26
		1,758.59 MI-31
TOTAL COLLECTIONS	64,418,858.02	(170,711.59) MI-12
LESS HCAD COMM REND. PEN. (CURR)	2,767.04	NA
LESS HCAD COMM REND. PEN. (DELQ)	100.41	NA
LESS TRANSFERRED	31,335,761.49	
LESS IN TRANSIT	32,937,793.79	3,938.78 MI-44
LESS DUE TO DEL TAX ATTY FEES	142,435.29	
LESS DUE TO CO TREASURER	-	
BALANCE	-	(10.00) MI-44

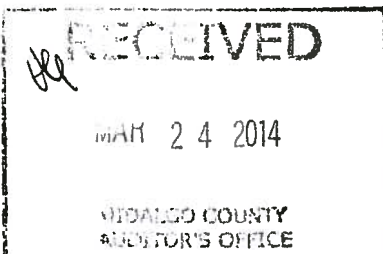
*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2014 IS CORRECT.

Pablo (Paul) Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 04/01/13

MI-1

5

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 2 TAXES COLLECTED
 JANUARY 2014

pec

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1981 & PRIOR YRS	61.38	-	-	-	61.38	0.00%	0.00%
TOTALS	61.38 4M23	- 4M23	-	- 4M23	61.38 4M23 #1	M24	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014


		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- 4M22	- 4M24
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- 4M22	

*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2014 IS CORRECT.

Pablo (Paul) Villarreal Jr.

 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

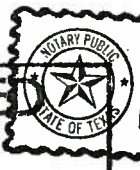
[Signature]

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED

FEB 28 2014

HIDALGO COUNTY AUDITOR'S OFFICE



NORMA L BRIONES
 Notary Public, State of Texas
 My Commission Expires 08-09-2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/29/14

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 5 TAXES COLLECTED
 JANUARY 2014

5

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1999 & PRIOR YRS ROLLBACK	11,091.54	284.16	-	(515.42)	10,291.96	2.69%	1.90%
	-	-	-	-	-	0.00%	0.00%
TOTALS	11,091.54 M3-5	284.16 M3-5	-	(515.42) M3-5	10,291.96 M3-6		

#A

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	5.00 d	(15.11) PRIOR M3-6
PRIOR YEARS-P&I	11.38 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	1.78 d	
TOTAL COLLECTIONS	18.16 d	(15.11)
LESS HCAD COMM REND. PEN.	-	#A
LESS TRANSFERRED	15.20 d	
LESS IN TRANSIT	1.18 d	
LESS DUE TO DEL TAX ATTY FEES	1.78 d	
LESS DUE TO CO TREASURER	-	
BALANCE	λ	

*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2014 IS CORRECT.

Pablo (Paul) Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

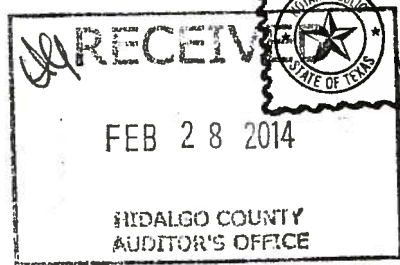


SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

Norma L Briones
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

NORMA L BRIONES
 Notary Public, State of Texas
 My Commission Expires 08-09-2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/29/14



M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 11 TAXES COLLECTED
 JANUARY 2014

5

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33 4 M4-3	- 4 M4-3	-	- 4 M4-3	3.33 4 M4-4 +A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- d M4-2	- d M4-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- d M4-2	

*****AFFIDAVIT*****

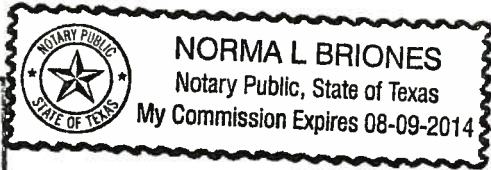
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Paul Villarreal
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11



SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

[Signature]
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/20/14



M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
JANUARY 2014

5

FPC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15 RD15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1993 & PRIOR YRS ROLLBACK	1,358.17	36.31	-	(88.57)	1,233.29	2.86%	1.52%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,358.17 + MS-5	36.31 + MS-5	-	(88.57) + MS-5	1,233.29 MS-6 +A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	0.78 d	(0.67) PRIOR MS-U
PRIOR YEARS-P&I	1.74 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	0.32 d	
TOTAL COLLECTIONS	2.84 d	(0.67)
LESS HCAD COMM REND. PEN.	-	+A
LESS TRANSFERRED	2.52 d MS-2; MI-46	
LESS IN TRANSIT	- d MS-2; MI-46	
LESS DUE TO DEL TAX ATTY FEES	0.32 d MS-2; MI-44	
LESS DUE TO CO TREASURER	-	
BALANCE	λ	

*****AFFIDAVIT*****

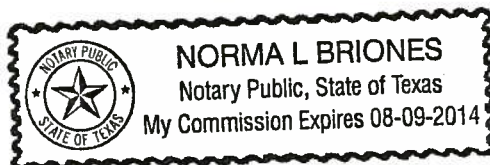
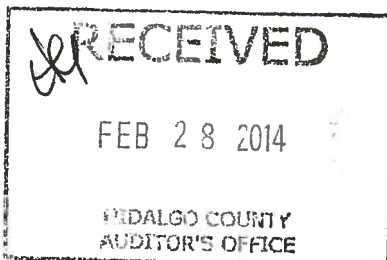
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2014 IS CORRECT.

Pablo Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

[Signature]
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 2/29/14

MS-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 STATE DIST TAXES COLLECTED
 JANUARY 2014

5

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77 <i>+ M6-3</i>	- <i>+ M6-3</i>	-	- <i>+ M6-3</i>	24.77 <i>M6-4</i> <i>+A</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- <i>d M6-2</i>	- <i>d M6-4</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- <i>d M6-2</i>	

*****AFFIDAVIT*****

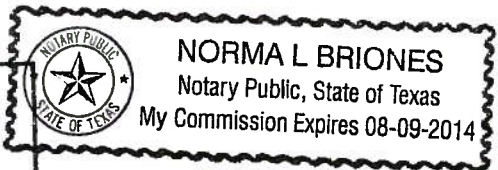
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2014 IS CORRECT.

Pablo Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 11TH DAY OF FEBRUARY 2014 A.D.

[Signature]
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *3/22/14*

M6-1

Prepared By: Abigail G. *AG*
Date: 04/17/14

**Hidalgo County Tax Office
Collections Summary
For the Month ended February 28, 2014**

Hidalgo County Tax Collections	15,092,454.84	✓	M1-1
Administrative Fees Collected	5,467.09	✓	M1-1
Road District # 2 Collections	-	✓	M2-1
Road District # 5 Collections	474.20	✓	M3-1
Road District # 11 Collections	-	✓	M4-1
Road District # 15 Collections	76.56	✓	M5-1
State District Collections	-	✓	M6-1
Total Collections	<u>15,098,472.69</u>	✓	

≠^

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 HIDALGO COUNTY TAXES COLLECTED
 FEBRUARY 2014
 REVISED PBC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
2013 TAX ROLL	163,168,241.08	142,000,884.26	M1-11 -	326,479.77	121,493,836.59	M1-11 86.85%	85.82%
2012 & PRIOR YRS ROLLBACK	34,042,934.94	7,541,389.56	M1-11 -	(842,196.24)	125,659,349.14	M1-11 22.71%	22.87%
	292,684.53	243,160.94	M1-12 -	230,725.05	280,248.64	M1-12 46.46%	45.57%
TOTALS	197,503,860.55	149,785,434.76	M1-13 -	(284,991.42)	347,433,434.37	M1-13	#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	12,954,426.07	(76,929.80) CURRENT M1-11
CURRENT YEAR-P&I	599,641.93	
PRIOR YEARS-BASE TAX	911,143.51	(14,143.73) PRIOR M1-11
PRIOR YEARS-P&I	389,423.06	
ROLLBACK BASE	50,326.38	11,062.36 ROLLBACK M1-12
ROLLBACK P&I	1,293.89	
ATTORNEY FEES	186,200.00	
TAX CERTIFICATE FEES	-	
SERVICE CHG FEES	-	
MISC FEES	-	
TOTAL COLLECTIONS	15,092,454.84	(80,011.17) M1-13
LESS HCAD COMM REND. PEN. (CURR)	554.53	#A
LESS HCAD COMM REND. PEN. (DELQ)	101.28	
LESS TRANSFERRED	11,498,481.30	
LESS IN TRANSIT	3,407,117.73	
LESS DUE TO DEL TAX ATTY FEES	186,200.00	
LESS DUE TO CO TREASURER	-	
BALANCE	-	10.00 M1-25

*****AFFIDAVIT*****

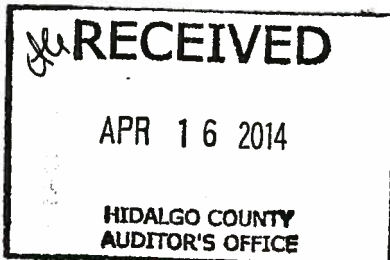
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Pablo Paul Villarreal
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 14TH DAY OF MARCH 2014 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *GLP*
 DATE: *04/16/14*

M1-1

5

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 2 TAXES COLLECTED
FEBRUARY 2014
PPC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1981 & PRIOR YRS	61.38	-	-	-	61.38	0.00%	0.00%
TOTALS	61.38 + M2-3	+ M2-3	-	+ M2-3	61.38 M2-4 +A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	- PRIOR
PRIOR YEARS-BASE TAX	-	- ROLLBACK
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- d M2-2	- d M2-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- d M2-2	

*****AFFIDAVIT*****

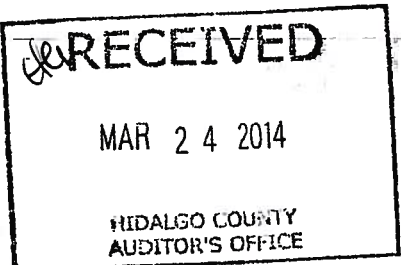
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2014 IS CORRECT.

Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 13TH DAY OF MARCH 2014 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 04/11/14

M2-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
FEBRUARY 2014

PBC

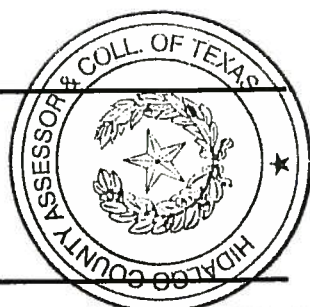
COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1999 & PRIOR YRS ROLLBACK	11,091.54	406.62	-	(514.64)	10,170.28	3.84%	2.10%
	-	-	-	-	-	0.00%	0.00%
TOTALS	11,091.54 <i>M3-7</i>	406.62 <i>M3-7</i>	-	(514.64) <i>M3-7</i>	10,170.28 <i>M3-8</i> <i>≠</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d</i>	- CURRENT
CURRENT YEAR-P&I	- <i>d</i>	
PRIOR YEARS-BASE TAX	122.46 <i>d</i>	0.78 PRIOR <i>M3-8</i>
PRIOR YEARS-P&I	291.72 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	60.02 <i>d</i>	
TOTAL COLLECTIONS	474.20 <i>d</i>	0.78
LESS HCAD COMM REND. PEN.	-	<i>≠</i>
LESS TRANSFERRED	236.43 <i>d</i>	
LESS IN TRANSIT	177.75 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	60.02 <i>d</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>≠</i>	

*****AFFIDAVIT*****
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2014 IS CORRECT.
Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 13TH DAY OF MARCH 2014 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED
MAR 24 2014
HIDALGO COUNTY
AUDITOR'S OFFICE

MELINDA MENDOZA
Notary Public, State of Texas
My Commission Expires
08-17-2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *04/11/14*

M3-1

5

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 11 TAXES COLLECTED
 FEBRUARY 2014
 PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33 4 M4-3	- 4 M4-3	-	- 4 M4-3	3.33 4 M4-3	4 M4-4	4 M4-4

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	- PRIOR
PRIOR YEARS-BASE TAX	-	- ROLLBACK
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- 4 M4-2	- 4 M4-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- 4 M4-2	

*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2014 IS CORRECT.

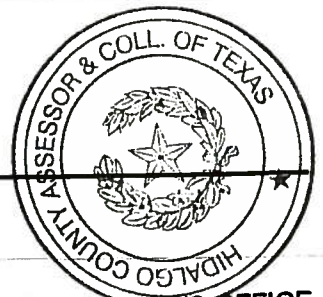
Pablo (Paul) Villarreal Jr.

 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #11

SWORN AND SUBSCRIBED BEFORE ME THIS 13TH DAY OF MARCH 2014 A.D.

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED
 MAR 24 2014
 HIDALGO COUNTY
 AUDITOR'S OFFICE



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 04/11/14

M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 15 TAXES COLLECTED
 FEBRUARY 2014

6

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15 RD15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1993 & PRIOR YRS ROLLBACK	1,358.17	51.92	-	(88.57)	1,217.68	4.09%	1.52%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,358.17 <i>*MS-5</i>	51.92 <i>*MS-5</i>	-	(88.57) <i>*MS-5</i>	1,217.68 <i>MS-6</i>		

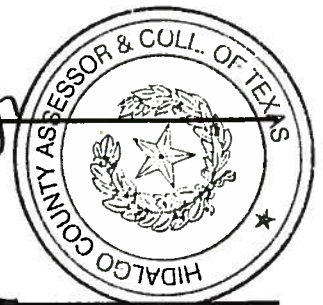
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	15.61 d	- PRIOR
PRIOR YEARS-P&I	50.99 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	9.98 d	
TOTAL COLLECTIONS	76.56 d	- d MS-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	3.90 d	
LESS IN TRANSIT	62.70 d	
LESS DUE TO DEL TAX ATTY FEES	9.98 d	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

*****AFFIDAVIT*****

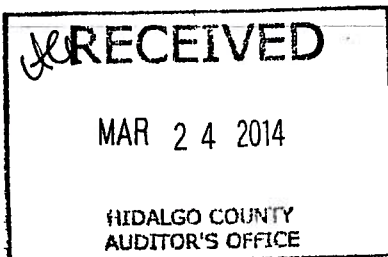
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2014 IS CORRECT.

Pablo Paul Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 13TH DAY OF MARCH 2014 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY *[Signature]*
 DATE: 04/11/14

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 STATE DIST TAXES COLLECTED
 FEBRUARY 2014
 PBC

5

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2013/2014	COLLECTED 2012/2013
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77 + MU-3	- + MU-3	-	- + MU-3	24.77 MU-4 *A		

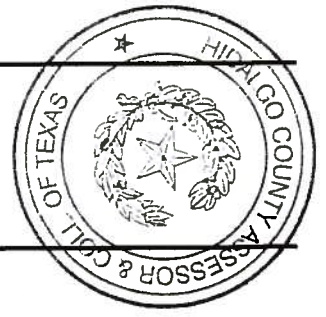
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2014

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- d MU-2	- d MU-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- d MU-2	

*****AFFIDAVIT*****

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF FEBRUARY 2014 IS CORRECT.

Pablo Paul Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 13TH DAY OF MARCH 2014 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED
 MAR 24 2014
 HIDALGO COUNTY
 AUDITOR'S OFFICE

MELINDA MENDOZA
 Notary Public, State of Texas
 My Commission Expires
 08-17-2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *de*
 DATE: 04/11/14

MU-1

Constable Celestino Avila Jr. Monthly Report

For the Month Ending February 2014 *PBC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
✓ Monday, February 03, 2014	AGUSTINE & MARIA VALDEZ	GARDENIA HERRERA (order for sub)	010950-1	LC14-017JM	FED	In County	Justice Clerk	172508	\$70.00
✓ Monday, February 03, 2014	JUAN M. ARANDA	AMY E. LOREA	010951-1	LC14-018JM	FED	In County	Justice Clerk	172508	\$70.00
✓ Tuesday, February 04, 2014	SERGIO LERMA; NEIDA G. LERMA	REYNALDO ACEVEDO	010952-1	CL-13-3631-G	Writ of Possession	In County	Justice Clerk	172509	\$70.00
✓ Wednesday, February 05, 2014	MAX FINE FURNITURE	JORGE E. MERCADO/MELISSA PATINO	010953-1	SC14-027JM	Small Claims	In County	Justice Clerk	172510	\$70.00
✓ Friday, February 07, 2014	ABELARDO BALLI	MRS. GUADALUPE LOPEZ	010954-1	LC14-021JM	FED	In County	Justice Clerk	172581	\$70.00
✓ Friday, February 07, 2014	ERIC ANZALDUA	DYANN PLANCHENCHIA (order for sub)	010955-1	LC14-022JM	FED	In County	Justice Clerk	172581	\$70.00
✓ Monday, February 10, 2014	THE STATE OF TEXAS	LETICIA SERNA	010956-1	T10-1014J12	Warrant Fee	In County	Justice Clerk	172613	\$50.00
✓ Monday, February 10, 2014	LACKS VALLEY STORES	ABELARDO YBARRA	010957-1	CC13-142JM	Small Claims	In County	Justice Clerk	172613	\$70.00
✓ Wednesday, February 12, 2014	SALVADOR HARO	ANGELICA SAENZ (order for sub)/served	010958-1	LC14-026JM	FED	In County	Justice Clerk	172790	\$70.00

Monday, March 03, 2014



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 7
 Prepared by: *[Signature]*
 Chief Deputy
 Admin.



[Handwritten mark]

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, February 14, 2014	GONZALEZ FURNITURE	JUANITA SOLIS	010959-1	C-0215-14-2	Debit Claim	County	Justice Clerk	172928	\$70.00
Tuesday, February 18, 2014	GREENER PASTURES MH COMMUNITY	RAY VASQUEZ (order for sub)	010960-1	LC14-029DM	FED	In County	Justice Clerk	172929	\$70.00
Wednesday, February 19, 2014	GARCIA, BALLJ LTD(wrong address)	RAMIRO RIVERA AND YOLANDA RIVERA (wrong address)	010961-1	CL-13-3705-G	Writ of Possession	In County	Justice Clerk	172930	\$200.00
Friday, February 21, 2014	THE STATE OF TEXAS	HIRAM CORONADO	010962-1	T13-381-0112	Warrant Fee	In County	Justice Clerk	172931	\$50.00
Friday, February 21, 2014	COMMUNICATIONS SUPPLY CORP.	SMAC MECHANICAL, LTD	010963-1	D-1-GN-14-000498	Writ Claims	Out of County	District Clerk	172931	\$70.00
Friday, February 21, 2014	COMMUNICATIONS SUPPLY CORP.	SENAYDO GARZA	010963-1	D-1-GN-14-000498	Writ Claims	Out of County	District Clerk	172931	\$70.00
Monday, February 24, 2014	EVA ARAGUIZ	FELIX MARTINEZ	010964-1	LC14-033JM	FED	In County	Justice Clerk	172952	\$70.00
Tuesday, February 25, 2014	JOSE GARCIA CO SIRCUNSION CERDA	SAN JUANA GARZA	010965-1	LC14-054JM	FED	In County	Justice Clerk	173097	\$70.00
Grand Total									\$1,280.00

X22a

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 3/6/14

Revised 3/6/14

Wednesday, March 05, 2014



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 5
 Prepared by: [Signature] Chief Deputy Administrator

1/1

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



EDINBURG, TEXAS 78539

March 26, 2014

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the Month of February 2014

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct 1 *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 Report* for the month of February 2014. 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 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 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 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 Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Weekly Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIERRA
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, 48th D.C.

Conclusion:

Total collections for the month of February 2014 were \$1,280.00. 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*. According to staff, training has been requested from the Information Technology Department; however, training has not been provided.

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.

Failure to utilize Odyssey to receipt collections may result in the improper accounting and reporting of County revenues.

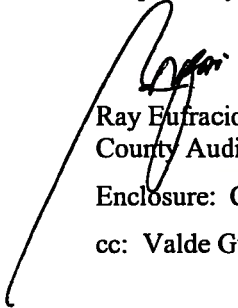
Recommendation:

Management should contact Information Technology Department and request that *Odyssey* training be provided to the applicable employees.

Please provide a written management response to the observation noted above by April 11, 2014.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

Constable Celestino Avila Jr. Monthly Report

For the Month Ending February 2014 *PBC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
✓ Monday, February 03, 2014	AGUSTINE & MARIA VALDEZ	GARDENIA HERRERA (order for sub)	010950-1	LC14-017JM	FED	In County	Justice Clerk	172508	\$70.00
✓ Monday, February 03, 2014	JUAN M. ARANDA	AMY E. LOREA	010951-1	LC14-018JM	FED	In County	Justice Clerk	172508	\$70.00
✓ Tuesday, February 04, 2014	SERGIO LERMA; NEIDA G. LERMA	REYNALDO ACEVEDO	010952-1	CL-13-3631-G	Writ of Possession	In County	Justice Clerk	172509	\$70.00
✓ Wednesday, February 05, 2014	MAX FINE FURNITURE	JORGE E. MERCADO/MELISSA PATINO	010953-1	SC14-027JM	Small Claims	In County	Justice Clerk	172510	\$70.00
✓ Friday, February 07, 2014	ABELARDO BALLI	MRS. GUADALUPE LOPEZ	010954-1	LC14-021JM	FED	In County	Justice Clerk	172581	\$70.00
✓ Friday, February 07, 2014	ERIC ANZALDUA	DYANN PLANCHENCHIA (order for sub)	010955-1	LC14-022JM	FED	In County	Justice Clerk	172581	\$70.00
✓ Monday, February 10, 2014	THE STATE OF TEXAS	LETICIA SERNA	010956-1	T10-1014J12	Warrant Fee	In County	Justice Clerk	172613	\$50.00
✓ Monday, February 10, 2014	LACKS VALLEY STORES	ABELARDO YBARRA	010957-1	CC13-142JM	Small Claims	In County	Justice Clerk	172613	\$70.00
✓ Wednesday, February 12, 2014	SALVADOR HARO	ANGELICA SAENZ (order for sub) served	010958-1	LC14-026JM	FED	In County	Justice Clerk	172790	\$70.00

Monday, March 03, 2014

Page 1 of 2



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 7
 Prepared by: *[Signature]* Chief Deputy Admin.

[Handwritten mark]

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, February 14, 2014	GONZALEZ FURNITURE	JUANITA SOLIS	010959-1	C-0213-14-21	Debt Claim	Citation County	Justice Clerk	172928	\$70.00
Tuesday, February 18, 2014	GREENER PASTURES MH COMMUNITY	RAY VASQUEZ (order for sub)	010960-1	LC14-029JM	FED	In County	Justice Clerk	172929	\$70.00
Wednesday, February 19, 2014	GARCIA, BALLI LTD (wrong address)	RAMIRO RIVERA AND YOLANDA RIVERA (wrong address)	010961-1	CL-13-3705-G	Writ of Possession	In County	Justice Clerk	172930	\$200.00
Friday, February 21, 2014	THE STATE OF TEXAS	HIRAM CORONADO	010962-1	T13-381-0112	Warrant Fee	In County	Justice Clerk	172931	\$50.00
Friday, February 21, 2014	COMMUNICATIONS SUPPLY CORP.	SMAC MECHANICAL LTD	010963-1	D-1-GN-14-000496	Civil Claims	Out of County	District Clerk	172931	\$70.00
Friday, February 21, 2014	COMMUNICATIONS SUPPLY CORP.	SEXAIDO GARZA	010963-1	D-1-GN-14-000496	Civil Claims	Out of County	District Clerk	172931	\$70.00
Monday, February 24, 2014	EVA ARAGUZ	FELIX MARTINEZ	010964-1	LC14-033JM	FED	In County	Justice Clerk	172952	\$70.00
Tuesday, February 25, 2014	JOSE GARCIA C/O SIRCUNSION CERDA	SAN JUANA GARZA	010965-1	LC14-034JM	FED	In County	Justice Clerk	173097	\$70.00

Grand Total

\$1,280.00

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/6/14

Revised 3/6/14



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 Administrator



1/1

CONSTABLE MARTIN C. TITU MONTHLY REPORT

For the Month Ending FEBRUARY 28, 2014

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	
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						BUDGET	COUNTY
2/7/2014	Community resource credit union	Walker, Shialinda L.	9284-2	201358257	Y	X			X		172606	\$70.00	
2/7/2014	Bediako, Kwasi	Cortez, Isaac DBA Transport	9285-2	02-04-2014	Y	X	X				172606	\$140.00	
2/11/2014	Smith Williams A II	Dominguez, Ruben	9286-2	SC9140001	Y	X	X				172679	\$70.00	
2/12/2014	Gonzalez Furniture	Celia Karina Rivera	9287-2	C-0217-14-21	Y	X	X				172681	\$70.00	
2/24/2014	Communication Supply Corp.	Security Inter Inc. Senida Garza	9288-2	D-1GN-14-000494	Y	X		X			172932	\$70.00	
2/24/2014	Victor E. Salazar	Nancy Jazmine Alejo	9289-2	C-0220198	Y	X	X	X			172932	\$170.00	
2/24/2014	Genco Federal Credit Union	Paul Bonilla	9290-2	17651	Y	X	X				172932	\$70.00	
2/25/2014	Gonzalez Furniture	Maria Mendoza	9291-2	C-0251-14-21	Y	X	X				173022	\$70.00	
2/25/2014	Jaime Perez	Javier Orlando Nino	9292-2	SC14-042JM	Y	X	X				173022	\$70.00	



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 2

APPROVED BY: *[Signature]*
DATE: 3/11/14

2014 MAR 3 PM 12 43

800
800

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

March 27, 2014

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 February 2014

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 Report* for the month of February 2014. 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 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 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 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.
- 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 Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JANIE E. TIJERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD 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, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

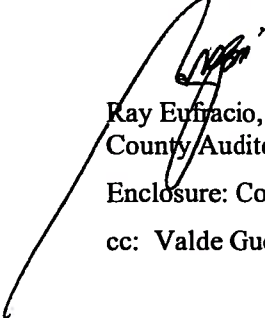
Hon. Martin Cantu
March 27, 2014
Page 2 of 2

Conclusion:

Total collections for the month of February 2014 were \$800.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

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.

CONSTABLE MARTIN C. TOLU MONTHLY REPORT

For the Month Ending FEBRUARY 28, 2014

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)						
2/7/2014	Community resource credit union	Walker, Shialinda L	9284-2	201358257	✓	✓	X		X		172606	70.00
2/7/2014	Bediako, Kwasi	Cortez, Isaac DBA Transport	9285-2	02 -04 2014	✓	✓	X		X		172606	140.00
2/11/2014	Smith Williams A II	Dominguez, Ruben	9286-2	SC9140001	✓	✓	X		X		172679	70.00
2/12/2014	Gonzalez Furniture	Celia Karina Rivera	9287-2	C-0217-14-21	✓	✓	X		X		172681	70.00
2/24/2014	Communication Supply Corp.	Security Inter Inc. Semida Garza	9288-2	D-1GN-14-000494	✓	✓	X		X		172932	70.00
2/24/2014	Victor E. Salazar	Nancy Jazmine Alejo	9289-2	C-0220198	✓	✓	X		X		172932	170.00
2/24/2014	Genco Federal Credit Union	Paul Bonilla	9290-2	17651	✓	✓	X		X		172932	70.00
2/25/2014	Gonzalez Furniture	Maria Mendoza	9291-2	C-0251-14-21	✓	✓	X		X		173022	70.00
2/25/2014	Jaime Perez	Javier Orlando Nino	9292-2	SC14-042JM	✓	✓	X		X		173022	70.00

Page Total: 800
Grand Total: 800

2014 MAR 3 PM 12 43
 Prepared by: [Signature]
 Constable, Precinct 2



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]

APPROVED BY: [Signature]
 DATE: 3/4/14

CONSTABLE, PCT. 3 LARRY GALLAGHER DO MONTHLY REPORT
For the Month Ending February 2014

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 (OC)	IN-COUNTY (IC)						
2/4/2014	BAY COLONY POINTE HOMEOWNERS' ASSOCIATION	ROBERTO LOYA	C3-2014-12	12-CV-1396	X			X			172429	\$70.00
2/4/2014	MISSION CISD, ET AL	FERNADNEZ GONZALEZ ASOCIADOS LLC	C3-2014-13	T-0842-13-D		X			X		172429	\$200.00
2/6/2014	VOID	VOID	C3-2014-14	VOID							VOID	\$0.00
2/6/2014	PHARR ISD, ET AL	FIVE FAMILIES DISTRIBUTING	C3-2014-15	T-0704-13-G		X			X		172682	\$200.00
2/6/2014	SHARYLAND ISD, ET AL	ORIENTAL KITCHEN	C3-2014-16	T-2529-13-H		X			X		172682	\$200.00
2/6/2014	CITY OF MCALLEN, ET AL	LEAN TRAINING STUDIO	C3-2014-17	T-0741-13-I		X			X		172682	\$200.00
2/6/2014	EDINBURG CISD, ET AL	VALDEZ MEAT MARKET	C3-2014-18	T-1615-13-C		X			X		172682	\$200.00
2/6/2014	PSJA ISD	JUAN A. TREVINO	C3-2014-19	T-1533-09-E		X			X		172682	\$270.00
2/6/2014	HIDALGO COUNTY	EDWARD HERNANDEZ	C3-2014-20	T-1891-09-C		X			X		172682	\$270.00
2/6/2014	DONNA ISD	RAMON DELGADO, ET AL	C3-2014-21	T-2650-09-I		X			X		172682	\$270.00
2/6/2014	PSJA ISD	JOSHUA INVESMENTS	C3-2014-22	T-1516-10-I		X			X		172682	\$270.00
2/6/2014	PSJA ISD	MCGILVRAY INC, ET AL	C3-2014-23	T-1826-11-C		X			X		172682	\$270.00
2/6/2014	PSJA ISD	YVETTE MONTELONGO, ET AL	C3-2014-24	T-1112-12-B		X			X		172682	\$270.00
2/6/2014	PSJA ISD	REBECCA SUAREZ	C3-2014-25	T-1235-12-E		X			X		172682	\$270.00
2/6/2014	PSJA ISD	TREYSON DEVELOPMENT, INC.	C3-2014-26	T-1367-12-E		X			X		172682	\$270.00

Page Total \$4,530.00

FOR 10 06

Prepared by: Belv. R.

Chief Deputy Constable
Constable, Precinct 3

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, PCT. 3 LARRY GALL, DO MONTHLY REPORT
For the Month Ending February

DATE	PLAINTIFFS NAME	DEFENDANTS 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 (OCY)	IN-COUNTY (IC)							
2/6/2014	SHARYLAND ISD	GLORIA MAR TREVINO	C3-2014-27	T-0974-13-D	LEVY, DEED, & NOTICE PKG AND ORDER OF SALE	X			X			172682	\$270.00
2/12/2014	PROGRESO ISD, ET AL	GABRI'S UNLIMITED INC.	C3-2014-28	T-1505-13-G	TAX WARRANT	X			X			172687	\$200.00
2/12/2014	PSJA ISD, ET AL	NUOVO AMANECER ADULT DAY CARE	C3-2014-29	T-2102-13-I	TAX WARRANT	X			X			172687	\$200.00
2/12/2014	WESLACO ISD, ET AL	LA ROSITA ADULT DAY CARE	C3-2014-30	T-2452-13-C	TAX WARRANT	X			X			172687	\$200.00
2/18/2014	EDCOUCH ELSA ISD, ET AL	STAR EMS	C3-2014-31	T-1886-13-H	TAX WARRANT	X			X			173190	\$200.00
2/18/2014	PSJA ISD, ET AL	BICENTENNIAL TRUCKING	C3-2014-32	T-1913-13-D	TAX WARRANT	X			X			173190	\$200.00
2/18/2014	GONZALEZ FURNITURE	PEDRO SILGUERO, JR.	C3-2014-33	C-0214-14-21	TAX WARRANT	X			X			173190	\$70.00
2/20/2014	MAX FINE FURNITURE	MAYRA K. TIJERINA	C3-2014-34	SC14-030JM	CITATION	X			X			173191	\$70.00
2/20/2014	MAX FINE FURNITURE	CELINA ANN GARCIA	C3-2014-35	SC14-029JM	CITATION	X			X			173191	\$70.00
2/20/2014	T&R HEAVY EQUIPMENT MOVER	MVCC-VIGIL BELTRAN	C3-2014-36	E13-1485	WRIT OF EXECUTION	X			X			173191	\$200.00
2/21/2014	EDINBURG CISD, ET AL	MESQUITE GRILL	C3-2014-37	T-013-14-E	TAX WARRANT	X			X			173192	\$200.00
2/21/2014	EDINBURG CISD, ET AL	DGM FURNITURE	C3-2014-38	T-2409-13-G	TAX WARRANT	X			X			173192	\$200.00
2/21/2014	SHARYLAND ISD	MARK DIZDAR	C3-2014-39	T-0768-12-G	TAX WARRANT	X			X			173192	\$270.00
2/26/2014	UNIFUND CCR	GERARDO J. JIMENEZ	C3-2014-40	CV12C0033440	WRIT OF EXECUTION (HARRIS CO)	X			X			173193	\$200.00
2/26/2014	HIDALGO COUNTY, ET AL	ALEGRIA ADULT DAY CARE CORP	C3-2014-41	T-1033-13-E	TAX WARRANT	X			X			173193	\$200.00
												\$2,750.00	



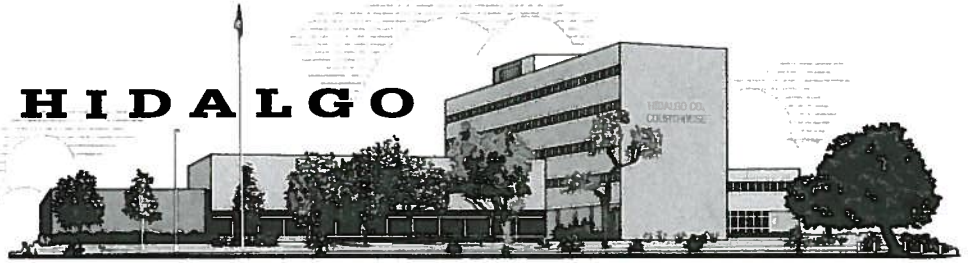
This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge.

Approved by: Chief Deputy Constable
 Constable, Precinct 3

Prepared by: RAU

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

March 28, 2014

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 month of February 2014

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 Report* for the month of February 2014. 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 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 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 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.
- 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 Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD 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.

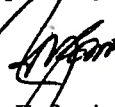
Hon. Lazaro Gallardo
March 28, 2014
Page 2 of 2

Conclusion:

Total collections for the month of February 2014 were \$7,530.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERINA
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLAGHER 30 MONTHLY REPORT
 For the Month Ending February *19pc*

DATE	PLAINTIFFS NAME	DEFENDANT'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							
2/4/2014	BAY COLONY POINTE HOMEOWNERS' ASSOCIATION	ROBERTO LOYA	C3-2014-12	12-CV-1396	✓	✓	X						172429	\$70.00
2/4/2014	MISSION CISD, ET AL	FERNANDEZ GONZALEZ ASOCIADOS LLC	C3-2014-13	T-0842-13-D	✓	✓			X				172429	\$200.00
2/6/2014	VOID	VOID	C3-2014-14	VOID	✓	✓							VOID	\$0.00
2/6/2014	PHARR ISD, ET AL	FIVE FAMILIES DISTRIBUTING	C3-2014-15	T-0704-13-G	✓	✓			X				172682	\$200.00
2/6/2014	SHARYLAND ISD, ET AL	ORIENTAL KITCHEN	C3-2014-16	T-2529-13-H	✓	✓			X				172682	\$200.00
2/6/2014	CITY OF MCALLEN, ET AL	LEAN TRAINING STUDIO	C3-2014-17	T-0741-13-I	✓	✓			X				172682	\$200.00
2/6/2014	EDINBURG CISD, ET AL	VALDEZ MEAT MARKET	C3-2014-18	T-1615-13-C	✓	✓			X				172682	\$200.00
2/6/2014	PSJA ISD	JUAN A. TREVINO	C3-2014-19	T-1533-09-E	✓	✓			X				172682	\$270.00
2/6/2014	HIDALGO COUNTY	EDWARD HERNANDEZ	C3-2014-20	T-1891-09-C	✓	✓			X				172682	\$270.00
2/6/2014	DONNA ISD	RAMON DELGADO, ET AL	C3-2014-21	T-2650-09-I	✓	✓			X				172682	\$270.00
2/6/2014	PSJA ISD	JOSHUA INVESMENTS	C3-2014-22	T-1516-10-I	✓	✓			X				172682	\$270.00
2/6/2014	PSJA ISD	MCGILVRAY INC, ET AL	C3-2014-23	T-1826-11-C	✓	✓			X				172682	\$270.00
2/6/2014	PSJA ISD	YVETTE MONTELONGO, ET AL	C3-2014-24	T-1112-12-B	✓	✓			X				172682	\$270.00
2/6/2014	PSJA ISD	REBECCA SUAREZ	C3-2014-25	T-1235-12-E	✓	✓			X				172682	\$270.00
2/6/2014	PSJA ISD	TREYSON DEVELOPMENT, INC.	C3-2014-26	T-1367-12-E	✓	✓			X				172682	\$270.00



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:

Chief Deputy Constable
 Constable, Precinct 3

Prepared by:

R. V. R.

10 06

Page Total
Grand Total

2014 MAR 5

CONSTABLE, PCT. 3 LARRY GALL DO MONTHLY REPORT
 For the Month Ending February

DATE	PLAINTIFFS NAME	DEPENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other Sale	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
2/6/2014	SHARYLAND ISD	GLORIA MAR TREVINO	C3-2014-27	T-0974-13-D	LEVY, DEED, & NOTICE PKG AND ORDER OF SALE	X			X			172682	\$270.00
2/12/2014	PROGRESO ISD, ET AL	GABRI'S UNLIMITED INC.	C3-2014-28	T-1505-13-G	TAX WARRANT	X			X			172687	\$200.00
2/12/2014	PSJA ISD, ET AL	NEWVO AMANECER ADULT DAY CARE	C3-2014-29	T-2102-13-I	TAX WARRANT	X			X			172687	\$200.00
2/12/2014	WESLACO ISD, ET AL	LA ROSITA ADULT DAY CARE	C3-2014-30	T-2452-13-C	TAX WARRANT	X			X			172687	\$200.00
2/18/2014	EDCOUCH ELSA ISD, ET AL	STAR EMS	C3-2014-31	T-1886-13-H	TAX WARRANT	X			X			173190	\$200.00
2/18/2014	PSJA ISD, ET AL	BICENTENNIAL TRUCKING	C3-2014-32	T-1913-13-D	TAX WARRANT	X			X			173190	\$200.00
2/18/2014	GONZALEZ FURNITURE	PEDRO SILGUERO, JR.	C3-2014-33	C-0214-14-21	Citation TAX-WARRANT	X			X			173190	\$70.00
2/20/2014	MAX FINE FURNITURE	MAYRA K. TIJERINA	C3-2014-34	SC14-030JM	CITATION	X	X					173191	\$70.00
2/20/2014	MAX FINE FURNITURE	CELINA ANN GARCIA	C3-2014-35	SC14-029JM	CITATION	X	X					173191	\$70.00
2/20/2014	T&R HEAVY EQUIPMENT MOVER	MVCC-VIGIL BELTRAN	C3-2014-36	E13-1485	WRIT OF EXECUTION	X	X					173191	\$200.00
2/21/2014	EDINBURG CISD, ET AL	MESQUITE GRILL	C3-2014-37	T-013-14-E	TAX WARRANT	X			X			173192	\$200.00
2/21/2014	EDINBURG CISD, ET AL	DGM FURNITURE	C3-2014-38	T-2409-13-G	TAX WARRANT	X			X			173192	\$200.00
2/21/2014	SHARYLAND ISD	MARK DIZDAR	C3-2014-39	T-0768-12-G	LEVY DEED, NOTICE PKG TAX WARRANT & Sale	X			X			173192	\$270.00
2/26/2014	UNIFUND CCR	GERARDO J. JIMENEZ	C3-2014-40	CV12C0035440	WRIT OF EXECUTION (HARRIS CO)	X	X					173193	\$200.00
2/26/2014	HIDALGO COUNTY, ET AL	ALEGRIA ADULT DAY CARE CORP	C3-2014-41	T-1033-13-E	TAX WARRANT	X			X			173193	\$200.00
												Page Total	\$2,750.00



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: Chief Deputy Constable
 Constable, Precinct 3

Prepared by: R. V. R.

X/a

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

March 28, 2014

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of February 2014

Dear Constable Guerra:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 month of February 2014. 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.

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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 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 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 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.
- 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 Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JARME E. TIJERINA
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, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 389TH D.C.

ISRAEL RAMON, JR.
JUDGE, 409TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of February 2014 were \$540.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651 or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 206TH D.C.

JUAN R. PARTIDA
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NOE GONZALEZ
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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 *pph*
 February 2014

RECEIVED BY

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				\$ -	\$ -			2110
2	2/1/2014			\$ -	\$ -	MAR 11	PM 3 30	2110
3	2/2/2014	307401	22	\$ 44.00	\$ 44.00	2/3/14	172403	2112378
4	2/3/2014			\$ -	\$ -			2110
5	2/4/2014			\$ -	\$ -			2110
6	2/5/2014			\$ -	\$ -			2110
7	2/6/2014			\$ -	\$ -			2110
8	2/7/2014			\$ -	\$ -			2110
9	2/8/2014			\$ -	\$ -			2110
10	2/9/2014	307423	78	\$ 156.00	\$ 156.00	2/10/14	172615	2112379
11	2/10/2014			\$ -	\$ -			2110
12	2/11/2014			\$ -	\$ -			2110
13	2/12/2014			\$ -	\$ -			2110
14	2/13/2014			\$ -	\$ -			2110
15	2/14/2014			\$ -	\$ -			2110
16	2/15/2014			\$ -	\$ -			2110
17	2/16/2014	307501	91	\$ 182.00	\$ 182.00	2/18/14	172770	2112380
18	2/17/2014	Ticket # 307591 was sold twice		\$ -	\$ -			2110
19	2/18/2014			\$ -	\$ -			2110
20	2/19/2014			\$ -	\$ -			2110
21	2/20/2014			\$ -	\$ -			2110
22	2/21/2014			\$ -	\$ -			2110
23	2/22/2014			\$ -	\$ -			2110
24	2/23/2014	307591	132	\$ 264.00	\$ 264.00	2/25/14	172957	2112381
25	2/24/2014	Ticket # 307591 was sold twice		\$ -	\$ -			2110
26	2/25/2014			\$ -	\$ -			2110
27	2/26/2014			\$ -	\$ -			2110
28	2/27/2014			\$ -	\$ -			2110
29	2/28/2014			\$ -	\$ -			2110
30	3/1/2014			\$ -	\$ -			2110
31	3/2/2014			\$ -	\$ -			2110
323				\$ 646.00	\$ 646.00			

TOTAL RECEIPTS AND FUNDS COLLECTED: 323 x \$2.00 = \$ 646.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-121-000-0-000— \$ 646.00
 LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND— \$ 646.00
 TOTAL FUNDS DUE TO THE COUNTY TREASURER— \$ -

PREPARED BY: Delma Cadener

DATE: 2/28/14

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: J.C.

DATE: 3/11/14

3-11-14
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.

X/

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

March 28, 2014

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 February 2014

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 February 2014. 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 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 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 Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- 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.

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERINA
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.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Verified that the collections per the *Monthly Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- 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 February 2014 were \$646.00. 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 observations.

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.

Observation No 2:

We noted during our review that park entrance ticket 307591 was listed in two different Cashier's Daily Close-Out Report/Daily Remittance Forms. According to Precinct 1 staff, park entrance ticket number 307591 was sold twice, in error. According to staff, the park attendant forgot to provide the first paying customer with the park entrance ticket. The park entrance ticket was subsequently sold to another customer on February 23, 2014. In addition, according to staff, the notice stating, "Make sure you receive an official County receipt when making payments at this office", along with the sample park entrance ticket, was not posted in a place visible to the paying customer. The required notice and sample park entrance ticket were subsequently changed to a place visible to the customers, according to staff.

The County Auditor Office requires that an official county receipt (park entrance ticket) be issued for each payment received. In addition, 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 the official County receipt issued by Delta Park should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to ensure that official county receipts (park entrance tickets) are issued for each payment received and that the required notice mentioned above is posted in a place visible to customers may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that official county receipts (park entrance tickets) are issued for each payment received and that the required notice, along with the sample official County receipt, are posted in a place visible to customers.

Observation No. 3:

We noted during our review that some parking entrance tickets were not initialed or dated by the cashier responsible for issuing the park entrance ticket. According to staff, they will occasionally forget to initial and date the park entrance tickets.

In order to provide for an adequate audit trail, the County Auditor's Office requires that cashiers initial, sign and date each park entrance ticket issued by him/her.

HIDALGO COUNTY DISTRICT JUDGES

Formal procedures have not been developed and implemented to ensure that park entrance tickets are initialed by the cashier responsible for issuing the park entrance ticket. This may result in the loss or misuse of County funds.

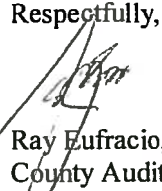
Recommendation:

Management should develop and implement formal monitoring procedures to ensure that park entrance tickets are initialed and dated by the cashier responsible for issuing the park entrance ticket.

We will contact your office in the near future to schedule an exit conference to discuss the observations noted above. In the mean time, please provide a written management response to the observations noted above by April 17, 2014.

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 Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TLERINA
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. RAMÍREZ, JR.
JUDGE, 33rd D.C.

NOÉ GONZÁLEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LÓPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 38th D.C.

ISRAEL RAMÓN, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
February 2014

PBC

RECEIVED BY

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				\$ -	\$ -			211 0
2	2/1/2014			\$ -	\$ -			211 0
3	2/2/2014	307401	22	\$ 44.00	\$ 44.00	2/3/14	172403	211 2378
4	2/3/2014			\$ -	\$ -			211 0
5	2/4/2014			\$ -	\$ -			211 0
6	2/5/2014			\$ -	\$ -			211 0
7	2/6/2014			\$ -	\$ -			211 0
8	2/7/2014			\$ -	\$ -			211 0
9	2/8/2014			\$ -	\$ -			211 0
10	2/9/2014	307423	78	\$ 156.00	\$ 156.00	2/10/14	172615	211 2379
11	2/10/2014			\$ -	\$ -			211 0
12	2/11/2014			\$ -	\$ -			211 0
13	2/12/2014			\$ -	\$ -			211 0
14	2/13/2014			\$ -	\$ -			211 0
15	2/14/2014			\$ -	\$ -			211 0
16	2/15/2014			\$ -	\$ -			211 0
17	2/16/2014	307501	91	\$ 182.00	\$ 182.00	2/18/14	172770	211 2380
18	2/17/2014	Ticket # 307591 was sold twice		\$ -	\$ -			211 0
19	2/18/2014			\$ -	\$ -			211 0
20	2/19/2014			\$ -	\$ -			211 0
21	2/20/2014			\$ -	\$ -			211 0
22	2/21/2014			\$ -	\$ -			211 0
23	2/22/2014			\$ -	\$ -			211 0
24	2/23/2014	307591	132	\$ 264.00	\$ 264.00	2/25/14	172957	211 2381
25	2/24/2014	Ticket # 307591 was sold twice		\$ -	\$ -			211 0
26	2/25/2014			\$ -	\$ -			211 0
27	2/26/2014			\$ -	\$ -			211 0
28	2/27/2014			\$ -	\$ -			211 0
29	2/28/2014			\$ -	\$ -			211 0
30	3/1/2014			\$ -	\$ -			211 0
31	3/2/2014			\$ -	\$ -			211 0
				323	\$ 646.00	\$646.00		

TOTAL RECEIPTS AND FUNDS COLLECTED:

1

323 x \$2.00

\$ 646.00

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

\$ 646.00
 \$ 646.00
 \$ -

130

PREPARED BY: Delma Cadena

DATE: 2/28/14

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: J.C. [Signature]
 DATE: 3/11/14
Revised

3-11-14
 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.

X/

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 February 2014

PBC

DATE	BEGINNING	ENDING	TOTAL	TOTAL	COUNTY TREASURER			DEPOSIT
	RECEIPT NUMBER	RECEIPT NUMBER	RECEIPTS ISSUED	RECEIPT AMOUNT	DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	SLIP NUMBER
1	2/1/2014	363442	363486	45	\$ 180.00	2/1/2014	172361	231 00761
2	2/2/2014	363487	3633528	42	\$ 168.00	2/2/2014	172362	231 00762
3	2/3/2014							231
4	2/4/2014							231
5	2/5/2014							231
6	2/6/2014							231
7	2/7/2014							231
8	2/8/2014	363529	363541	13	\$ 52.00	2/8/2014	172566	231 00763
9	2/9/2014	363542	363598	57	\$ 228.00	2/9/2014	172568	231 00764
10	2/10/2014							231
11	2/11/2014							231
12	2/12/2014							231
13	2/13/2014							231
14	2/14/2014							231
15	2/15/2014	363599	363665	67	\$ 268.00	2/15/2014	172768	231 00765
16	2/16/2014	363666	363772	107	\$ 428.00	2/16/2014	172769	231 00766
17	2/17/2014							231
18	2/18/2014							231
19	2/19/2014							231
20	2/20/2014							231
21	2/21/2014							231
22	2/22/2014	363773	363861	89	\$ 356.00	2/22/2014	172940	231 00767
23	2/23/2014	363862	363993	132	\$ 528.00	2/23/2014	172941	231 00768
24	2/24/2014							231
25	2/25/2014							231
26	2/26/2014							231
27	2/27/2014							231
28	2/28/2014							231
29	2/29/2014							231
30	2/30/2014							231
31	2/31/2014							231

552 x \$4.00 = \$ 2,208.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000	\$ 2,208.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$ 2,208.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ 0.00

PREPARED BY: Gerardo Flores DATE: 2/24/2014

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

Jose M. Flores

 JOSE M. FLORES
 COMMISSIONER PRCT NO. 3

2/25/2014

 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.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Bms*
 DATE: 2/28/14

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

March 27, 2014

The Honorable Jose 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 February 2014

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 February 2014. 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:

- Reviewed the submittal dates of the *Monthly 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 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 Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- 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 Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TLERNA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD 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, 448TH D.C.

Conclusion:

Total collections for the month of February 2014 were \$2,208.00. 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.

Observation No. 1:

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. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted has not been provided. According to the Anzalduas 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.

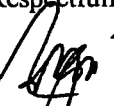
Recommendation:

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

Please provide a written management response to the observation noted above by April 11, 2014.

If you should have any questions, 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 Enfracio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

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

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIERINA
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 15TH 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.

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 February 2014

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	2/1/2014	363442	363486	45	\$ 180.00	2/1/2014	172361	231 00761
2	2/2/2014	363487	3633528	42	\$ 168.00	2/2/2014	172362	231 00762
3	2/3/2014							231
4	2/4/2014							231
5	2/5/2014							231
6	2/6/2014							231
7	2/7/2014							231
8	2/8/2014	363529	363541	13	\$ 52.00	2/8/2014	172566	231 00763
9	2/9/2014	363542	363598	57	\$ 228.00	2/9/2014	172568	231 00764
10	2/10/2014							231
11	2/11/2014							231
12	2/12/2014							231
13	2/13/2014							231
14	2/14/2014							231
15	2/15/2014	363599	363665	67	\$ 268.00	2/15/2014	172768	231 00765
16	2/16/2014	363666	363772	107	\$ 428.00	2/16/2014	172769	231 00766
17	2/17/2014							231
18	2/18/2014							231
19	2/19/2014							231
20	2/20/2014							231
21	2/21/2014							231
22	2/22/2014	363773	363861	89	\$ 356.00	2/22/2014	172940	231 00767
23	2/23/2014	363862	363993	132	\$ 528.00	2/23/2014	172941	231 00768
24	2/24/2014							231
25	2/25/2014							231
26	2/26/2014							231
27	2/27/2014							231
28	2/28/2014							231
29	2/29/2014							231
30	2/30/2014							231
31	2/31/2014							231

552 x \$4.00 = \$ 2,208.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000	\$ 2,208.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$ 2,208.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ <u> </u>

PREPARED BY: Gerardo Flores DATE: 2/24/2014

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

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

2/25/2014
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.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *BMS*
 DATE: 2/28/14

XI

plc

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF FEBRUARY

DATE	APPLICANT NAME	RECEIPT NUMBER	Q	Q	Q	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS
			Cash	Check	MO			DUE TO COUNTY
2/3/2014	VLADIMIR CRUZ	7312	X			BUSINESS OCCUPANCY	172350	\$50.00
2/5/2014	JAVIER DIAZ	7313	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	ANTONIA SANCHEZ	7314		X		BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	RAUL MONTES	7315	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	JUANA GARCIA	7316	X			Foster Home Inspr BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	JOSE A. GARZA	7317	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	NELSON MONTEROSA	7318	X			DAY CARE	172517	\$50.00
2/5/2014	PRO TEX II	7319	X			FIXED PIPE SYSTEM PERMIT	172517	\$50.00
2/5/2014	SUSANA MARTINEZ	7320		X		DAY CARE	172517	\$50.00
2/5/2014	BRIAN MATHIS	7321		X		BUILDING PERMIT	172517	\$200.00
2/5/2014	RSBS INVESTMENTS DOLLAR GENERAL	7322		X		BUILDING PERMIT	172517	\$200.00
2/5/2014	ROXANNE CASAS	7323	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	ANTELMO BAUTISTA	7324		X		BUILDING PERMIT	172517	\$200.00
2/5/2014	DALIA GARZA	7325	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	MARTHA BERMEJO	7326		X		DAY CARE	172517	\$50.00
2/5/2014	MARTHA BERMEJO	7327		X		DAY CARE	172517	\$50.00
2/5/2014	KAREN TRONCO	7328	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	JOSEFINA VALDEZ	7329	X			BUSINESS OCCUPANCY	172517	\$50.00
2/12/2014	JORGE GONZALEZ	7330	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	VERONICA BARAJAS	7331	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	GUADALUPE RIOS	7332	X			FOSTER HOME	172665	\$50.00
2/12/2014	JESUS DOMINGUEZ	7333	X			BUILDING PERMIT	172665	\$200.00
2/12/2014	AMANDA PENA	7334		X		BUILDING PERMIT	172665	\$200.00
2/12/2014	JUAN TREVINO	7335	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	MARIO ALAFA	7336	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	CRISTIAN GUTIERREZ	7337	X			BUILDING PERMIT	172665	\$200.00
2/12/2014	JUAN ORTIZ	7338	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	YESSICA HERNANDEZ	7339	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	OSCAR A. RAMIREZ	7340		X		BUSINESS OCCUPANCY	172665	\$50.00
2/18/2014	NORMA FLORES	7341		X		DAY CARE	172890	\$50.00
2/19/2014	GABRIEL VILLARREAL	7342		X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	LETICIA LOPEZ	7343		X		DAY CARE	172891	\$50.00
2/19/2014	MIGUEL MACIAS	7344	X			BUILDING PERMIT	172891	\$200.00

X1

2/19/2014	CRISTINA GARZA	7345	X		DAY CARE	172891	\$50.00
2/19/2014	MARIA MARTINEZ	7346	X		FOSTER HOME	172891	\$50.00
2/19/2014	THELMA LOPEZ	7347	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	MONICA GUERRA	7348	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	ORALIA RODRIGUEZ	7349		X	BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	IDOLINA VILLALON	7350	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	TYLER MORGAN	7351	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	LUIS HORACIO FLORES	7352	X		BUSINESS OCCUPANCY	172891	\$50.00
2/20/2014	BEATRIZ A. ORTIZ	7353	X		BUILDING PERMIT	172892	\$200.00
2/20/2014	MARIA & EDWARD FLENTES	7354		X	BUSINESS OCCUPANCY	172892	\$50.00
2/24/2014	AMADOR GARCIA	7355	X		BUSINESS OCCUPANCY	173051	\$50.00
2/25/2014	FRANCISCO MICHEL	7356	X		BUSINESS OCCUPANCY	173052	\$50.00
2/25/2014	URBAN INFRASTRUCTURE GROUP INC.	7357		X	BUILDING PERMIT	173052	\$200.00
2/26/2014	KATHY SCHUERMAN	7358		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	MARTHA ESPINOZA	7359		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	MARTHA ESPINOZA	7360		X	BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	DENSEL KIMBROUGH	7361		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	EVARISTO DEGULLADO	7362	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	DAGO MEDINA	7363	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	CESAR DURON	7364	X		BUILDING PERMIT	173053	\$200.00
2/26/2014	EDGAR JASSO	7365	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	MIGUEL SANTIAGO	7366		X	BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	GONZALO ARMENDARIZ	7367	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	LUIS SORCIA	7368	X		BUSINESS OCCUPANCY	173053	\$50.00
2/27/2014	CYNTHIA CASTILLO	7369		X	BUSINESS OCCUPANCY	173054	\$50.00
2/27/2014	ECISD MIDDLE SCHOOL #6	7370		X	BUILDING PERMIT	173054	\$200.00
2/28/2014	LUIS MONTEMAYOR	7371		X	BUSINESS OCCUPANCY	173149	\$50.00
2/28/2014	PLCC CHILDCARE	7372		X	DAY CARE	173149	\$50.00
<i>Grand Total</i>							\$5,150.00

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:

[Signature]

Fire Marshal

3/3/14
Date

Prepared by:

[Signature]
Administrative Assistant

3/3/14
Date

Print Name:

Juan Martinez

Print Name:

Valene Garza

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.

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE: 3/9/14



X1a

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

March 27, 2014

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

Ref: Review of *Monthly Report* and Supporting Documentation
For the month of February 2014

Dear Mr. Martinez:

We conducted a limited scope review of the *Monthly Report* and all supporting documentation for the month of February 2014 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 Report* for the month of February 2014. 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 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 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 Report* 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 *Daily Remittance* 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 Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Daily Remittance*, and *Monthly Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH 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, 385TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

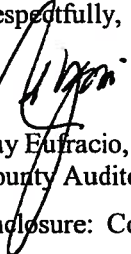
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the month of February 2014 were \$5,150.00. Based on the results of our review, we have concluded that generally fees collected were 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: Copy of *Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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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.

pbc

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF FEBRUARY

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
2/3/2014	VLADIMIR CRUZ	7312	X			BUSINESS OCCUPANCY	172350	\$50.00
2/5/2014	JAVIER DIAZ	7313	X			BUSINESS OCCUPANCY	172517	\$50.00
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2/5/2014	JOSE A. GARZA	7317	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	NELSON MONTEROSA	7318	X			DAY CARE	172517	\$50.00
2/5/2014	PRO TEX II	7319	X			FIXED PIPE SYSTEM PERMIT	172517	\$50.00
2/5/2014	SUSANA MARTINEZ	7320		X		DAY CARE	172517	\$50.00
2/5/2014	BRIAN MATHIS	7321		X		BUILDING PERMIT	172517	\$200.00
2/5/2014	RSBS INVESTMENTS DOLLAR GENERAL	7322		X		BUILDING PERMIT	172517	\$200.00
2/5/2014	ROXANNE CASAS	7323	X			BUSINESS OCCUPANCY	172517	\$50.00
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2/5/2014	DALIA GARZA	7325	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	MARTHA BERMEJO	7326		X		DAY CARE	172517	\$50.00
2/5/2014	MARTHA BERMEJO	7327		X		DAY CARE	172517	\$50.00
2/5/2014	KAREN TRONCO	7328	X			BUSINESS OCCUPANCY	172517	\$50.00
2/5/2014	JOSEFINA VALDEZ	7329	X			BUSINESS OCCUPANCY	172517	\$50.00
2/12/2014	JORGE GONZALEZ	7330	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	VERONICA BARAJAS	7331	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	GUADALUPE RIOS	7332	X			FOSTER HOME	172665	\$50.00
2/12/2014	JESUS DOMINGUEZ	7333	X			BUILDING PERMIT	172665	\$200.00
2/12/2014	AMANDA PENA	7334		X		BUILDING PERMIT	172665	\$200.00
2/12/2014	JUAN TREVINO	7335	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	MARJO ALAFA	7336	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	CRISTIAN GUTIERREZ	7337	X			BUILDING PERMIT	172665	\$200.00
2/12/2014	JUAN ORTIZ	7338	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	YESSICA HERNANDEZ	7339	X			BUSINESS OCCUPANCY	172665	\$50.00
2/12/2014	OSCAR A. RAMIREZ	7340		X		BUSINESS OCCUPANCY	172665	\$50.00
2/18/2014	NORMA FLORES	7341		X		DAY CARE	172890	\$50.00
2/19/2014	GABRIEL VILLARREAL	7342		X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	LETICIA LOPEZ	7343		X		DAY CARE	172891	\$50.00
2/19/2014	MIGUEL MACIAS	7344	X			BUILDING PERMIT	172891	\$200.00

2/19/2014	CRISTINA GARZA	7345	X		DAY CARE	172891	\$50.00
2/19/2014	MARIA MARTINEZ	7346	X		FOSTER HOME	172891	\$50.00
2/19/2014	THELMA LOPEZ	7347	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	MONICA GUERRA	7348	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	ORALIA RODRIGUEZ	7349		X	BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	IDOLINA VILLALON	7350	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	TYLER MORGAN	7351	X		BUSINESS OCCUPANCY	172891	\$50.00
2/19/2014	LUIS HORACIO FLORES	7352	X		BUSINESS OCCUPANCY	172891	\$50.00
2/20/2014	BEATRIZ A. ORTIZ	7353	X		BUILDING PERMIT	172892	\$200.00
2/20/2014	MARIA & EDWARD FUENTES	7354		X	BUSINESS OCCUPANCY	172892	\$50.00
2/24/2014	AMADOR GARCIA	7355	X		BUSINESS OCCUPANCY	173051	\$50.00
2/25/2014	FRANCISCO MICHEL	7356	X		BUSINESS OCCUPANCY	173052	\$50.00
2/25/2014	URBAN INFRASTRUCTURE GROUP INC.	7357		X	BUILDING PERMIT	173052	\$200.00
2/26/2014	KATHY SCHUFERMAN	7358		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	MARTHA ESPINOZA	7359		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	MARTHA ESPINOZA	7360		X	BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	DENSEL KIMBROUGH	7361		X	BUILDING PERMIT	173053	\$200.00
2/26/2014	EVARISTO DEGULLADO	7362	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	DAGO MEDINA	7363	X		BUSINESS OCCUPANCY	173053	\$50.00
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2/26/2014	EDGAR JASSO	7365	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	MIGUEL SANTIAGO	7366		X	BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	GONZALO ARMENDARIZ	7367	X		BUSINESS OCCUPANCY	173053	\$50.00
2/26/2014	LUIS SORCIA	7368	X		BUSINESS OCCUPANCY	173053	\$50.00
2/27/2014	CYNTHIA CASTILLO	7369		X	BUSINESS OCCUPANCY	173054	\$50.00
2/27/2014	ECISD MIDDLE SCHOOL #6	7370		X	BUILDING PERMIT	173054	\$200.00
2/28/2014	LUIS MONTEMAYOR	7371		X	BUSINESS OCCUPANCY	173149	\$50.00
2/28/2014	PLCC CHILDCARE	7372		X	DAY CARE	173149	\$50.00
<i>Grand Total</i>							\$5,150.00

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:  3/3/14
Fire Marshal Date

Prepared by: Valerie Garza 3/3/14
Administrative Assistant Date

Print Name: Juan Martinez

Print Name: Valerie Garza

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.

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 3/19/14



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HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2014

DBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		D BEG #	END #		G Receipt Amount	H Receipt No.	Receipt Date	
1	1-Feb-14	0	0	\$ -				-
2	2-Feb-14	0	0	\$ -				-
3	3-Feb-14	53657	53665	\$ 62.25	62.25	172404	02/05/14	-
4	4-Feb-14	53666	53673	\$ 37.75	37.75	172405	02/05/14	-
5	5-Feb-14	53674	53679	\$ 37.00	37.00	172475	02/06/14	-
6	6-Feb-14	53680	53686	\$ 46.00	46.00	172554	02/10/14	-
7	7-Feb-14	53687	53690	\$ 45.75	45.75	172555	02/10/14	-
8	8-Feb-14	0	0	\$ -				-
9	9-Feb-14	0	0	\$ -				-
10	10-Feb-14	53691	53703	\$ 98.75	98.75	172585	02/11/14	-
11	11-Feb-14	53704	53711	\$ 79.75	79.75	172748	02/18/14	-
12	12-Feb-14	53712	53724	\$ 88.50	88.50	172749	02/18/14	-
13	13-Feb-14	53725	53731	\$ 71.75	71.75	172750	02/18/14	-
14	14-Feb-14	53732	53734	\$ 27.00	27.00	172774	02/19/14	-
15	15-Feb-14	0	0	\$ -				-
16	16-Feb-14	0	0	\$ -				-
17	17-Feb-14	Holiday	0	\$ -				-
18	18-Feb-14	53735	53744	\$ 56.50	56.50	172842	02/21/14	-
19	19-Feb-14	53745	53756	\$ 94.75	94.75	172841	02/21/14	-
20	20-Feb-14	53757	53765	\$ 36.75	36.75	172842	02/21/14	-
21	21-Feb-14	53766	53770	\$ 22.75	22.75	172889	02/24/14	-
22	22-Feb-14	0	0	\$ -				-
23	23-Feb-14	0	0	\$ -				-
24	24-Feb-14	53771	53778	\$ 120.00	120.00	172991	02/26/14	-
25	25-Feb-14	53779	53794	\$ 67.00	67.00	172992	02/26/14	-
26	26-Feb-14	53795	53803	\$ 59.00	59.00	173044	02/27/14	-
27	27-Feb-14	53804	53819	\$ 135.75	135.75	173077	02/28/14	-
28	28-Feb-14	53820	53827	\$ 72.25	72.25	173143	03/03/14	-
29	1-Mar-14	0	0	\$ -				-
30	2-Mar-14	0	0	\$ -				-
31	3-Mar-14	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,259.25 0.00
LESS: REIMBURSEMENTS 0.00 **FOR RECEIPT #(s):** _____
TOTAL REVENUE COLLECTIONS 1,259.25 *tu x 20*

RECEIVED BY: [Signature]
 AUDITOR: [Signature]
 2014 MAR 4 PM 4:20

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,761.50	July	\$ -
February	\$ 1,259.25	August	\$ -
March	\$ -	September	\$ -
April	\$ -	October	\$ -
May	\$ -	November	\$ -
June	\$ -	December	\$ -
(1) Subtotal	\$ 3,020.75	(2) Subtotal	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 3/6/14

Total (1+2) \$ 3,020.75

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

Angie Chapar
 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

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

March 28, 2014

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 Month of February 2014

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the month of February 2014 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 February 2014. 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 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 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 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 receipts, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERRA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 266TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

ADIA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.


Ms. Angie Chapa
March 27, 2014
Page 2 of 2

Conclusion:

Total collections for the month of February 2014 were \$1,259.25. 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 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 Law Library Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TUERNA
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.

NDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2014

JPC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C		D	E	F			G	H	I	
		Law Library Receipt #		Total Collected	Receipt Amount	COUNTY TREASURER			Receipt No.	Receipt Date		OVER/ (SHORT)
		Sequence	BEG #			END #						
1	1-Feb-14	0	0	\$ -							-	
2	2-Feb-14	0	0	\$ -							-	
3	3-Feb-14	53657	53665	\$ 62.25	62.25	172404	02/05/14				-	
4	4-Feb-14	53666	53673	\$ 37.75	37.75	172405	02/05/14				-	
5	5-Feb-14	53674	53679	\$ 37.00	37.00	172475	02/06/14				-	
6	6-Feb-14	53680	53686	\$ 46.00	46.00	172554	02/10/14				-	
7	7-Feb-14	53687	53690	\$ 45.75	45.75	172555	02/10/14				-	
8	8-Feb-14	0	0	\$ -							-	
9	9-Feb-14	0	0	\$ -							-	
10	10-Feb-14	53691	53703	\$ 98.75	98.75	172585	02/11/14				-	
11	11-Feb-14	53704	53711	\$ 79.75	79.75	172748	02/18/14				-	
12	12-Feb-14	53712	53724	\$ 88.50	88.50	172749	02/18/14				-	
13	13-Feb-14	53725	53731	\$ 71.75	71.75	172750	02/18/14				-	
14	14-Feb-14	53732	53734	\$ 27.00	27.00	172774	2/19/14				-	
15	15-Feb-14	0	0	\$ -							-	
16	16-Feb-14	0	0	\$ -							-	
17	17-Feb-14	Holiday	0	\$ -							-	
18	18-Feb-14	53735	53744	\$ 56.50	56.50	172842	02/21/14				-	
19	19-Feb-14	53745	53756	\$ 94.75	94.75	172841	02/21/14				-	
20	20-Feb-14	53757	53765	\$ 36.75	36.75	172842	02/21/14				-	
21	21-Feb-14	53766	53770	\$ 22.75	22.75	172889	02/24/14				-	
22	22-Feb-14	0	0	\$ -							-	
23	23-Feb-14	0	0	\$ -							-	
24	24-Feb-14	53771	53778	\$ 120.00	120.00	172991	02/26/14				-	
25	25-Feb-14	53779	53794	\$ 67.00	67.00	172992	02/26/14				-	
26	26-Feb-14	53795	53803	\$ 59.00	59.00	173044	02/27/14				-	
27	27-Feb-14	53804	53819	\$ 135.75	135.75	173077	02/28/14				-	
28	28-Feb-14	53820	53827	\$ 72.25	72.25	173143	03/03/14				-	
29	1-Mar-14	0	0	\$ -							-	
30	2-Mar-14	0	0	\$ -							-	
31	3-Mar-14	0	0	\$ -							-	

TOTAL RECEIPTS AND FUNDS COLLECTED 1,259.25 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
 TOTAL REVENUE COLLECTIONS 1,259.25 *To X20*

RECEIVED BY: _____
 AUDITOR: _____
 2014 MAR 4 PM 4:20

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,761.50	July	\$ -
February	\$ 1,259.25	August	\$ -
March	\$ -	September	\$ -
April	\$ -	October	\$ -
May	\$ -	November	\$ -
June	\$ -	December	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/6/14 *[Signature]*

(1) Subtotal \$ 3,020.75 (2) Subtotal \$ - Total (1+2) \$ 3,020.75

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 HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF : FEBRUARY 2014**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$31,395.00
1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES		
a. INSTALLATION PERMIT FEE		
1. EDINBURG	\$9,265.00	<i>X13</i>
2. MISSION	\$340.00	<i>X14</i>
3. WESLACO	\$680.00	<i>X15</i>
	<u>\$10,285.00</u>	<i>X7</i>
b. FINAL INSPECTION PERMIT FEE		
1. EDINBURG	\$6,540.00	<i>X13</i>
2. MISSION	\$240.00	<i>X14</i>
3. WESLACO	\$480.00	<i>X15</i>
	<u>\$7,260.00</u>	<i>X10</i>
2. RESTAURANT PERMIT FEES	<u>\$11,400.00</u>	<i>X12</i>
3. FOOD HANDLER'S CERTIFICATE FEES	<u>\$2,450.00</u>	<i>X12</i>
4. MOBILE UNIT DECAL FEES	<u>\$-</u>	

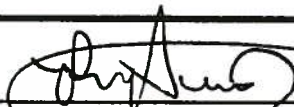
X2-X15

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II) **\$31,395.00**

Part II: SUMMARY OF COLLECTIONS REMITTED TO THE CO. TREASURER

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>121</u>	1100-345-21-340-000-0-000	<u>\$9,075.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>121</u>	1100-345-25-340-000-0-000	<u>\$7,260.00</u>
Restaurant Inspection Fee	\$100, \$50, \$25	HSC § 437.012	<u>286</u>	1100-345-22-340-000-0-000	<u>\$11,400.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>245</u>	1100-345-23-340-001-0-000	<u>\$2,450.00</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>
STATE FEES					
TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>121</u>	1100-207-20-000-002-0-000	<u>\$1,210.00</u>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$31,395.00

variance should => "0"


PREPARED BY

3-6-14
DATE

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

3/6/14
DATE


HEALTH DEPARTMENT DIRECTOR

RECEIVED BY
COUNTY
2014 MAR 10 10:00 AM

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 3/12/14

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

March 28, 2014

Eduardo Olivarez
Chief Administrator Officer
Hidalgo County Health & Human Services Department
1304 S. 25th Street
Edinburg, Texas 78539

Re: February 2014 *Monthly Fees Report*

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* for the month of February 2014 pursuant to Local Government Code (LGC) §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 Environmental Health Division *Monthly Fees Report* for the month of February 2014. Our 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 our review, we reviewed applicable statutes and fee schedules. The following procedures were 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 LGC §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 collected and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified the sequence of receipts per the *Monthly Fees Report* agreed to the receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed receipts, *Daily Remittance/Close-Out Reports*, and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.
- Reviewed *Daily Remittance/Close-Out Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TJERINA
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.

ADA SALINAS FLORES
JUDGE, 398th D.C.

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

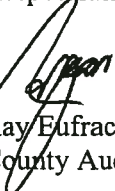
JESSE CONTRERAS
JUDGE, 449th D.C.

Conclusion:

Total collections for the month of February 2014 were \$31,395.00. 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 Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

Enclosure: *Copy of Monthly Fees Report*

cc: Valde Guerra, Commissioners Court Executive Officer
Elizardo Ramos, Environmental Health Services Division Manager



HIDALGO COUNTY DISTRICT JUDGES

JAIM E TIJERINA
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, 379TH 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 HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF : FEBRUARY 2014**

pbc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$31,395.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$9,265.00</u>	<i>X13</i>
2. MISSION	<u>\$340.00</u>	<i>X14</i>
3. WESLACO	<u>\$680.00</u>	<i>X15</i>

\$10,285.00 *X7*

X2-X15

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$6,540.00</u>	<i>X13</i>
2. MISSION	<u>\$240.00</u>	<i>X14</i>
3. WESLACO	<u>\$480.00</u>	<i>X15</i>

\$7,260.00 *X10*

2. RESTAURANT PERMIT FEES

\$11,400.00 *X12*

3. FOOD HANDLER'S CERTIFICATE FEES

\$2,450.00 *X12*

4. MOBILE UNIT DECAL FEES

\$-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)

\$31,395.00

X12-X15

Part II: SUMMARY OF COLLECTIONS REMITTED TO THE CO. TREASURER

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>121</u> <i>X7</i>	1100-345-21-340-000-0-000	<u>\$9,075.00</u> <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>121</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$7,260.00</u> <i>X10, X11</i>
Restaurant Inspection Fee	\$100, \$50, \$25	HSC § 437.012	<u>236</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$11,400.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>245</u> <i>X3</i>	1100-345-23-340-001-0-000	<u>\$2,450.00</u> <i>X3, X5</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>121</u> <i>X7</i>	1100-207-20-000-002-0-000	<u>\$1,210.00</u> <i>X7, X9</i>
----------------------	------	---------------	----------------------	---------------------------	---------------------------------

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$31,395.00

X5, X7, X8, X9

variance should => "0"

[Signature]
PREPARED BY

3-6-14
DATE

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

3/6/14
DATE

Elyardo Ramos
HEALTH DEPARTMENT DIRECTOR

RECEIVED BY
COUNTY AUDITOR
2014 MAR 6 PM 1:10

This Report is Due in the Office of the County Auditor before the (5th) workday of the following month.

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 3/18/14 *3.18.14*

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

March 28, 2014

The Honorable Sheriff Guadalupe Trevino
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the Months of January 2014 through February 2014

Dear Sheriff Trevino:


We conducted a limited scope review of the statement of net assets (balance sheet) of the "Investigation Fund for the months of January 2014 through February 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor



HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TJÉRINA
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. RAMÍREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 28, 2014

The Honorable Sheriff Guadalupe Trevino
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's Regular Trust Fund Balance Sheets
For the Months of January 2014 through February 2014

Dear Sheriff Trevino:

We conducted a limited scope review of the statement of net assets (balance sheet) of the Regular Trust Fund for the months of January 2014 through February 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

HIDALGO COUNTY DISTRICT JUDGES

JAIME 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.

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JUDGE, 332ND D.C.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 28, 2014

The Honorable Guadalupe Trevino, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Road
Edinburg, Texas 78540

Ref: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency
For the Year Ended December 31, 2013
Audit No. 2014-02

Dear Sheriff Guerra:

We have completed an audit of the "Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency" (Chapter 59 Asset Forfeiture Report) for the year ended December 31, 2013 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine whether Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Sheriff with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

For the year ended December 31, 2013, the Sheriff's Office seized cash totaling \$4,357,039.24; 11 motor vehicles; and, 2 real properties. In addition, cash totaling \$77,380.88; 3 vehicles; and, 1 real property was forfeited (awarded) to the Sheriff's Office during the year ended December 31, 2013. In addition, 5 vehicles and 1 real property was returned to respondents.

CCP §59.03 (c) states that "A peace officer who has custody of property shall provide the attorney representing the state with a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure." In addition, "Not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

Pursuant to CCP §59.04 (a), the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date of the seizure. Furthermore, pursuant to CCP §59.04 (g), if the seized property is real property, the District Attorney must file with the County Clerk in each county where the property is located a lis pendens notice describing the property. This notice must be filed not later than the third day after the date forfeiture proceedings are commenced.

Pursuant to CCP §59.05 (b), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (e), a final judgment of forfeiture perfects the state's title to the forfeited property.

HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TIJERNA
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH 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. RAMÍREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LÓPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

Pursuant to CCP §59.05 (f), on forfeiture to the state of an amount greater than \$2,500, the clerk of the court in which the forfeiture proceeding was held is entitled to court costs in that proceeding as in other civil proceedings unless the forfeiture violates federal requirements for multijurisdictional task force cases authorized under Chapter 362, Local Government Code.

CCP §59.06 (a) states that "...all forfeited property shall be administered by the attorney representing the state, acting as the agent of the state in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the attorney representing the state and law enforcement agencies."

CCP §59.06 (b) states if a local agreement exists between the state and the law enforcement agency, the attorney representing the state may transfer the property to the law enforcement agency. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the attorney representing the state and law enforcement agencies, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which a district court clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the office of the attorney representing the state, to be used by the attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county law enforcement agency, to be used solely for law enforcement purposes.

CCP §59.06 (d) states awarded proceeds may be spent by a law enforcement agency or District Attorney's Office after a detailed budget has been submitted to the commissioners court. The Sheriff's Chapter 59 budget for the year ended December 31, 2013 was \$113,590.99 and expenditures totaled \$59,312.12 (i.e., salary, court costs, registration fees, and advertisements for citation by publication).

CCP §59.06 (d-3) states that an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

Transportation Code §501.022 (a)(2) states "the owner of a motor vehicle registered in this state may not operate or permit the operation of the vehicle on a public highway until the owner obtains: (A) title and registration for the vehicle; or (B) a receipt evidencing title for registration purposes only under Section 501.029. Transportation Code § 501.022 (b) states "a person may not operate a motor vehicle registered in this state on a public highway if the person knows or has reason to believe that the owner has not obtained a title for the vehicle." Transportation Code § 501.022 (c) states "the owner of a motor vehicle that is required to be titled and registered in this state must obtain a title to the vehicle before selling or disposing of the vehicle."

Transportation Code §501.006 states that "on receipt of a verified request approved by the executive administrator of a law enforcement agency, the department may issue a title in the form requested by the executive administrator for a vehicle in an alias for the law enforcement agency's use in a covert criminal investigation."

Local Agreement between District Attorney's Office and Sheriff's Office

On January 3, 2005, the Hidalgo County District Attorney and the Sheriff's Office entered into a local agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, and all costs related to forfeitures of real estate and personal property.

Personal Property (Vehicles, jewelry, phones, etc...) - If forfeited vehicles are not used for law enforcement purposes, the vehicles are to be sold and the proceeds are to be disbursed 50% to the Sheriff's Office and 50% to the District

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Attorney's Office. The Sheriff's Office has all interest in forfeited vehicles that are to be used for law enforcement purposes. The Sheriff's Office is responsible for the use and upkeep of the vehicles and obtaining a certificate of title.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry shall be kept in the possession of the Sheriff's Office. Currency, bank accounts, negotiable instruments and jewelry shall be held and maintained by the District Attorney until a final disposition is ordered. All other personal property not suitable or desired for use shall be forfeited to the District Attorney and sold at public auction. The proceeds after deductions of sale expenses shall be disbursed 50% to the Sheriff's Office and 50% to the District Attorney's Office.

Real Estate - Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Currency - Currency, bank accounts, and negotiable instruments are to be disbursed and divided as follows, after the payment of court costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$100,000	65%	35%
Over \$50,000 to \$100,00	60%	40%
\$50,000 and less	50%	50%

All interest accumulated from any forfeited contraband shall be paid to the District Attorney.

Pursuant to the local agreement, 10% of the net forfeited currency over \$3,000 shall be paid to Hidalgo County to be used for the prevention of drug abuse and for the treatment of persons with drug-related problems. The net forfeited amount is to be determined after all costs, including ad-litem fees, have been paid.

Sheriff's Office Procedures

If possible, seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt is issued; however, the receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Financial Seizure Account History" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP§59.08, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited, the currency is safeguarded in a vault in the Sheriff's Office evidence room. In most cases the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24 hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When property is seized under CCP Chapter 59, the agent is required to complete a file consisting of an affidavit, offense report, defendant's criminal history, picture of the seized property, and vehicle registration information, if applicable. The file is submitted to the Criminal Intel Research Analyst, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Criminal Intel Research Analyst and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Criminal Intel Research Analyst. The Criminal Intel Research Analyst then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to place the vehicle in use for law enforcement purposes or to auction the vehicle.

HIDALGO COUNTY DISTRICT JUDGES

If the vehicle is retained for law enforcement purposes, the Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool. In addition, a certificate of title is not obtained under the name of the Sheriff's Office.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

Scope and Methodology:

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on Odyssey, the County's justice information system, during the period of January 1, 2013 through December 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.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Generated "Cases filed" and "Cases disposed" reports for the period of January 1, 2013 to December 31, 2013 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents were reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
2. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and "Purchasing Department/Fixed Asset Division Auction Report", to the Sheriff's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
3. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed revenue reports generated from *alio* and "Purchasing Department/Fixed Asset Division Auction Report" to determine if 50% of auction proceeds were apportioned to the District Attorney's Office and 50% to the Sheriff's Office within 30 days of said sale pursuant to the local agreement.
5. Reviewed Hidalgo County Appraisal District records and *ACT Tax Collection System*, to determine if the real estate property forfeited to the Sheriff's Office had been recorded in the name of Hidalgo County.
6. Requested copies of the certificate of title from the Purchasing Department's Fixed Asset Division to determine if the 3 forfeited vehicles were titled to the Sheriff's Office.
7. Reviewed the salary schedule adopted by Commissioners Court and compared it to the Sheriff's Office Chapter 59 Forfeiture expenditure report for the calendar year 2013 to verify whether the actual salaries paid to the employee did not exceed the budgeted salary amount.
8. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for cases where funds forfeited were greater than \$2,500.00 and not those where funds forfeited were less than \$2,500.00.

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9. Reviewed "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if all interest accumulated from any forfeited funds were paid to the District Attorney;
10. Selected 87 Chapter 59 vehicles held by Sheriff's Office, including Chapter 59 seizures and forfeitures from prior years, as of the year ended December 31, 2013 that were not auctioned for physical identification and to determine if the vehicles put to use by the Sheriff's Office contained an asset tag and were properly insured.
11. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
12. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if the 10% of net forfeited currency over \$3,000 was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the local agreement.
13. Reviewed the procedures in place to determine if seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

Conclusion:

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported. The following was noted:

1. A review of the "Cases filed" and "Cases disposed" reports generated from *Odyssey* for the period of review revealed that the Sheriff's Office seized 11 motor vehicles, 2 real properties, and cash totaling \$4,357,039.24. In addition, the Sheriff's Office was forfeited 3 motor vehicles, 1 other personal property, and cash totaling \$77,380.88. Furthermore, 2 motor vehicles and 1 real property were returned to respondents as per the judgment. The seizures and forfeitures were properly reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
2. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" was reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes as required by CCP§59.06 (c).
4. There were no auctions related to the sale of forfeited property for the Sheriff's Office.
5. The real estate property forfeited to the Sheriff's Office had been recorded in the name of Hidalgo County.
6. The 3 vehicles forfeited to the Sheriff's Office in 2013 were titled to the Sheriff's Office as required by Transportation Code §501.022 (a)(2).
7. The employees actual salary paid from the Sheriff's Office Chapter 59 Asset Forfeiture Fund agreed to the budgeted salary amount.
8. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).

However, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures as follows:

9. Accumulated interest was disbursed 50% to the District Attorney's Office and 50% to the Sheriff's Office instead of 100% to the District Attorney's Office as required by the interlocal agreement.
10. Of the 87 vehicles (4 vehicles seized not yet forfeited and 83 vehicles forfeited):
 - All 87 vehicles were physically located.
 - 4 of 87 vehicles did not contain an asset tag or have insurance coverage since the vehicles were seized but not yet forfeited.
 - 61 of 87 vehicles had an asset tag number assigned and were insured; however, only 22 of 61 vehicles had the asset tag affixed to the vehicle. According to the Sheriff's Office Commander, the asset tags were not affixed to the vehicles since the vehicles are used for undercover operations. We were not able to confirm if the asset tags were maintained on file.
 - 2 of 87 vehicles (i.e., 2005 Freightliner and 1999 Dayton Walther Trailer) had an asset tag affixed but were not insured. According to the Sheriff's Office Commander, the vehicles do not need to be insured since the vehicles are not being utilized.

HIDALGO COUNTY DISTRICT JUDGES

- 17 of 87 vehicles did not have an asset tag number assigned but were insured. According to the Sheriff's Office Commander, they were not aware that the vehicles did not have an asset tag number. The Sheriff's Office will obtain an asset tag number from the Purchasing Department.
 - 3 of 87 vehicles did not have an asset tag number assigned and were not insured (i.e., 2001 International Tractor Trailer, 2001 Coachman RV, and 2000 GMC SLE). According to the Sheriff's Office Commander, the vehicles do not need to be insured since the vehicles are parked at the Sheriff's Office and not being utilized. The Sheriff's Office will obtain an asset tag number from the Purchasing Department
11. 12 cash seizures were made by the Sheriff's Office during the period of review. Of the 12 cash seizures:
- 10 certificates of deposits were opened within 72 hours of seizure as required by CCP §59.03 (c).
 - 2 certificates of deposit were not opened within 72 hours of seizure. The certificates of deposit were opened from 1 to 9 days late.
- In addition, 19 petitions (cash and other property) were filed with the District Clerk's Office. Of the 19 petitions (cash and other property):
- 18 were filed with the District Clerk's Office on or before the 30th day after the date of the seizure as required by CCP §59.04 (a).
 - 1 was not filed with the District Clerk's Office on or before the 30th day after the date of the seizure. The petition was filed 1 day late.
12. 5 judgments involved cash forfeitures greater than \$3,000.00. Of the 5 judgments:
- o For 3 judgments, 10% of the net forfeited currency over \$3,000 was paid to Hidalgo County for the use of a drug rehabilitation program as required by the interlocal agreement.
 - o For 1 judgment, 10% of net forfeited currency over \$3,000 was not paid to Hidalgo County for the use of a drug rehabilitation program since a special local agreement between Hidalgo County and Harris County was followed for this case. The local agreement did not include a provision for the drug rehabilitation program.
 - o For 1 judgment (C-1574-12J), 10% of the net forfeited currency was not paid to Hidalgo County for the use of a drug rehabilitation program. According to the District Attorney's Office Accountant, the 10% of the net forfeited currency was not paid to Hidalgo County for the use of a drug rehabilitation program, in error.
13. Seizures are not recorded and controlled by using pre-numbered official receipt forms. Instead, the "Financial Seizure Account History" form, a form that is not pre-numbered, is utilized to account for seizures. In addition, the "Financial Seizure Account History" form does not require the signature of the respondent and the agent and witness responsible for counting and verifying the property and/or amount of cash seized.

Recommendations:

In our opinion, the issues identified during our review could be addressed by developing and implementing formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. At a minimum, procedures should require Sheriff's Office to:

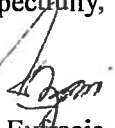
1. Ensure that all accumulated interest (100%) on forfeited currency is paid to the District Attorney's Office.
2. Asset tags and insurance coverage should be obtained for all vehicles placed in use for law enforcement purposes. In addition, asset tags should be maintained on file for those vehicles placed in use for undercover operations.
3. Ensure that certificate of deposits are opened within 72 hours of seizure. In addition, coordinate with the District Attorney to ensure that petitions are filed on or before the 30th day after the date of the seizure.
4. Ensure the 10% of net forfeited currency over \$3,000 is paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to local agreements.
5. Ensure seizures are recorded and controlled by using pre-numbered "Financial Seizure Account History" forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to findings 9 through 13 noted in the conclusion section by April 11, 2014. Your prompt response will be greatly appreciated.

HIDALGO COUNTY DISTRICT JUDGES

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please 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. 4644, or me at ext. 4604.

Respectfully,



Ray Euffacio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Hector Palacios, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
The Honorable Rene Guerra, Criminal District Attorney
Ms. Martha Salazar, Purchasing Agent
Mr. Kent Richardson, Assistant Attorney General

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 82ND D.C.

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JUDGE, 445TH D.C.

COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

April 3, 2014

The Honorable Sheriff Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78540

Re: Review of Sheriff's "B" Fund Balance Sheets
For the Months of January 2014 through February 2014

Dear Sheriff Guerra:

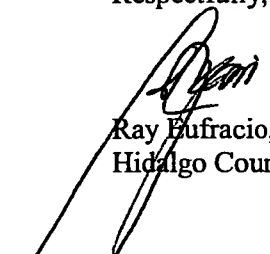
We conducted a limited scope review of the statement of net assets (balance sheet) of the "B" Fund for the months of January 2014 through February 2014 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the balance sheets.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that there are no material modifications that need to be made to the financial statements.

Based on our review, we are not aware of any material modifications that should be made to the statement of net assets and applicable supporting documentation.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor



HIDALGO COUNTY DISTRICT JUDGES

JAIN E. TIJERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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EDINBURG, TEXAS 78539

March 25, 2014

RBC Manufacturing Corporation
Attn: Plant Manager
6801 S. Bentsen
McAllen, TX 78503

Re: 2013 RBC Manufacturing Corporation Tax Abatement
Project No. 2014-17

Dear Sir/Madam:

We are in the process of conducting an annual review of the tax abatement agreement (agreement) between Hidalgo County and RBC Manufacturing Corporation. The objective of our review is to determine the applicable tax abatement percentage for the 2014 tax roll.

Section IX (b) of the Guidelines and Criteria for Granting Tax Abatements in Hidalgo County, Texas, (guidelines) states "owners and lessees will provide reports and records reasonably necessary to support each year of the agreement."

In order to successfully conduct our review, we are requesting the following information:

- Certification of compliance pursuant to Section IX (b) of the guidelines which states "owners of facilities and lessees, if any, of eligible property for which tax abatements is granted will annually certify to taxing authorities that they are in compliance with the terms of the agreement";
- Improvement construction plans pursuant to Article 4.01 of the agreement which requires construction plans for the improvement be filed with the County within thirty (30) days from the date of approval of the agreement by the County;
- Reports and records providing information on property purchases and status reports on the project's progress;
- Audited reports to establish the construction cost of Improvements constructed in 2013, if any;
- "As built" construction plans pursuant to Article 4.02 of the agreement which states, "The owner shall file the "as built" construction plans with the County, and the owner shall provide to the County an architect's certified statement detailing all improvements upon completion of construction of the project, excluding all personal property and related expenditures made to the construction of the improvements," if applicable; Detailed list of eligible personal property, tax account numbers, and the assessed value for each item;
- Eligible real property tax account number(s);
- Copies of the 2013 Texas Workforce Commission (TWC) Quarterly Reports submitted to the State. Please ensure that social security numbers are removed;
- Number of full time positions and hours produced by each position;
- The name of the City and County in which the full time employees reside; and
- Documentation demonstrating that RBC offers benefits to employees.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TLIERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.


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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Please send the information to the Hidalgo County Judge's Office with a copy to the Hidalgo County Auditor's Office by Friday, April 4, 2014. Upon completion of our review, we will submit a certification to the Hidalgo County Appraisal District indicating the applicable tax abatement percentage for the 2014 tax roll.

If you have any questions regarding the requested information, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at (956) 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERINA JUDGE, 52 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, 385 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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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

March 21, 2014

Joe Vera III, City Manager
City of Hidalgo
704 E. Texano Drive
Hidalgo, Texas 78557

Re: Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas
Report No. 2014-15

Dear Mr. Vera:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Hidalgo, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Hidalgo, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(7) and Section VI (K) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Updated fact Sheet - pursuant to Section IV (B)(7) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and Section VI (k) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Audit of the TIRZ - pursuant to Section VI (k) of the interlocal agreement.
4. A payment request along with supporting documentation from the TIRZ (i.e., collections reports and TIRZ payment calculation worksheet). The TIRZ should request collection reports from the

HIDALGO COUNTY DISTRICT JUDGES

JAIM E. TIJERINA
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, 448TH D.C.

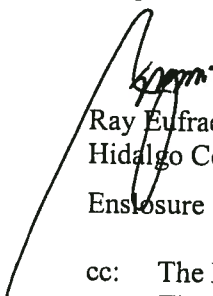
Mr. Joe Vera
March 21, 2014
Page 2 of 2

Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

In addition, the information listed above has not been received from the City of Hidalgo TIRZ for the 2012 tax year. Please provide the necessary information in order to process the tax year 2012 payment.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)</i>		\$ 100,000.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ		0.0059
		\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))		\$ 100,000.00
<i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>		\$ 10,000.00
Captured Appraised Value		\$ 90,000.00
Captured Appraised Value		
<i>(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)</i>		\$ 90,000.00
Tax Levy Due to TIRZ		0.0051
		\$ 459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office		\$ 300.00
<i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>		\$ 590.00
Percent Collected of Actual Levy		50.85%
Tax Levy Due to TIRZ		
<i>(Multiplied by) Percent Collected of Actual Levy</i>		\$ 459.00
TIRZ PAYMENT AMOUNT		50.85%
		\$ 233.39

COUNTY *of* HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

April 1, 2014

Oscar Ramirez, City Manager
City of Donna
307 S. 12th St.
Donna, Texas 78537

Re: Reinvestment Zone No. 2, Donna, Texas, River Crossing
Report No. 2014-17

Dear Mr. Ramirez:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Donna, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number 2, City of Donna, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VIII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and VIII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VIII (J) of the interlocal agreement.
4. Report on Contracts Awarded to Disadvantaged Businesses-pursuant to Tax Code § 311.0101(c) and Section VIII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

HIDALGO COUNTY DISTRICT JUDGES

JAMES E. TIJERINA
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, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

The TIRZ should request collections reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the 2013 TIRZ payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet. If the TIRZ determines that a payment is owed, a payment request, pursuant to Section IV (B)(2) of the interlocal agreement, along with supporting documentation (i.e., collections reports and TIRZ payment calculation worksheet) should be submitted.

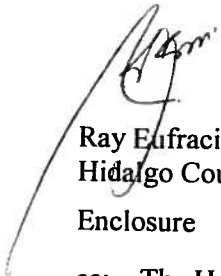
The information listed in numbers 1 through 4 above has not been received from the City of Donna TIRZ No. 2 for the 2009, 2010, 2011, and 2012 tax years. The information must be submitted in order to be in compliance with the terms of the TIRZ agreement. Consequently, TIRZ payments for tax years 2009 through 2012 have not been made.

The TIRZ should request collections reports from the Hidalgo County Tax Assessor-Collector for the following periods: 1.) January 1, 2009 through January 31, 2010; 2.) February 1, 2010 through January 31, 2011; 3.) February 1, 2011 through January 31, 2012; and 4.) February 1, 2012 through January 31, 2013 in order to calculate the 2009, 2010, 2011, and 2012 TIRZ payment amounts, if any.

If the TIRZ determines that payment is owed for any of the 2009 through 2012 tax years, a payment request along with supporting documentation must be submitted for each tax year to the County Auditor's Office.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERINA
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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation		EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)</i>	\$	100,000.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ		0.0059
	\$	590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	\$	100,000.00
Captured Appraised Value	\$	10,000.00
	\$	90,000.00
Captured Appraised Value <i>(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)</i>	\$	90,000.00
Tax Levy Due to TIRZ	\$	459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$	300.00
Percent Collected of Actual Levy	\$	590.00
		50.85%
Tax Levy Due to TIRZ <i>(Multiplied by) Percent Collected of Actual Levy</i>	\$	459.00
TIRZ PAYMENT AMOUNT		50.85%
	\$	233.39

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

February 4, 2014

Luciano Ozuna Jr, City Manager
City of Alamo
420 N. Tower Rd.
Alamo, Texas 78516

Re: Tax Increment Reinvestment Zone No. 1, Alamo, Texas
Report No. 2014-19

Dear Mr. Ozuna:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Alamo, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Alamo, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and Section IV (B)(2) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VII (J) of the interlocal agreement.
4. A payment request along with supporting documentation (i.e. collection reports and TIRZ payment calculation worksheet) from the TIRZ. The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31,

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIJERNA
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.

MOE GONZALEZ
JUDGE, 379TH D.C.

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

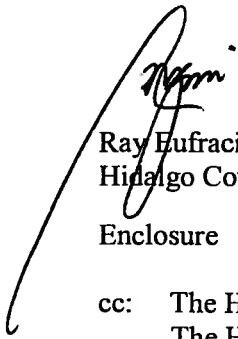
ISRAEL RAMON, JR.
JUDGE, 401TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TLERINA
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.

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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.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
Captured Appraised Value	\$ 90,000.00
<i>(multiplied by)</i> Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)	0.0051
Tax Levy Due to TIRZ	\$ 459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 300.00
<i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 590.00
Percent Collected of Actual Levy	50.85%
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39

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

March 20, 2014

Martin Garza, Jr., City Manager
City of Mission
1201 E. 8th Street
Mission, Texas 78572

Ref: Tax Increment Reinvestment Zone No. 1, Mission, Texas
Report No. 2014-19

Dear Mr. Garza:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Mission, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Mission, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Tax Code §311.016 regarding completion of the TIRZ's annual audit report.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

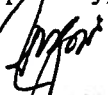
1. Annual Audit Report- pursuant to Tax Code §311.016, the annual audit report must include:

- a. The amount and source of revenue in the tax increment fund established for the zone;
- b. The amount and purpose of expenditures from the fund;
- c. The amount of principal and interest due on outstanding bonded indebtedness;
- d. The tax increment base and current captured appraised value retained by the zone; and
- e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.

Furthermore, in order to process payment, the County Auditor's Office will need to receive a payment request along with supporting documentation from the TIRZ (i.e., collections reports and TIRZ payment calculation worksheet). The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of April 1, 2013 through March 31, 2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed TIRZ payment calculation worksheet.

If you have any questions, please feel free to call Carlos Ramirez, Internal Auditor I, 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at 4651, Arcy B. Duran, Director of Audit, at ext. 4645, or me at 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Paul Villarreal, Jr., Hidalgo County Tax Assessor-Collector

Enclosure

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 126TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

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JUDGE, 378TH D.C.
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JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)</i>	\$ 100,000.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	0.0059
	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	\$ 100,000.00
Captured Appraised Value	\$ 10,000.00
	\$ 90,000.00
Captured Appraised Value <i>(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)</i>	\$ 90,000.00
Tax Levy Due to TIRZ	0.0051
	\$ 459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$ 300.00
Percent Collected of Actual Levy	\$ 590.00
	50.85%
Tax Levy Due to TIRZ <i>(Multiplied by) Percent Collected of Actual Levy</i>	\$ 459.00
TIRZ PAYMENT AMOUNT	50.85%
	\$ 233.39

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

March 20, 2014

Oscar Cuellar, Jr., City Manager
City of Peñitas
P.O. Box 204
Peñitas, Texas 78576

Re: Tax Increment Reinvestment Zone No. 1, Peñitas, Texas
Report No. 2014-21

Dear Mr. Cuellar:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Peñitas, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number One, City of Peñitas, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (C)(i) and Section IV (C)(ii) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Copies of audits required by the agreement between the City, the Zone and any such redevelopment authority pursuant to Section IV (C)(i) of the interlocal agreement; if applicable.
2. Annual Report - pursuant to Tax Code §311.016 and Section IV (C)(ii) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Audit Report of the TIRZ -pursuant to Section IV (C)(ii) of the interlocal agreement.
4. Fact Sheet - pursuant to Section IV (C)(ii) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
5. A payment request along with supporting documentation (i.e. collection reports and TIRZ payment calculation worksheet) from the TIRZ. The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA
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, 375TH D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 369TH D.C.

AIDA SALINAS FLORES
JUDGE, 368TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Mr. Oscar Cuellar
March 20, 2014
Page 2 of 2

In addition, the information listed above has not been received from the City of Penitas TIRZ for tax year 2012. Please provide the necessary information in order to process the tax year 2012 payment.

If you have any questions, please 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 4604.

Respectfully,



Ray Bufracio, CPA
Hidalgo County Auditor

Enclosure

cc. The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH 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.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)</i>	\$ 100,000.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	0.0059
	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	\$ 100,000.00
Captured Appraised Value	\$ 10,000.00
	\$ 90,000.00
Captured Appraised Value <i>(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)</i>	\$ 90,000.00
Tax Levy Due to TIRZ	0.0051
	\$ 459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$ 300.00
Percent Collected of Actual Levy	\$ 590.00
	50.85%
Tax Levy Due to TIRZ <i>(Multiplied by) Percent Collected of Actual Levy</i>	\$ 459.00
TIRZ PAYMENT AMOUNT	50.85%
	\$ 233.39

COUNTY *of* HIDALGO



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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

March 21, 2014

Richard Garcia, City Manager
City of Mercedes
400 S Ohio St
Mercedes, Texas 78570

Ref: Reinvestment Zone No. 1, Mercedes, Texas
Report No. 2014-22

Dear Mr. Garcia:

We are in the process of conducting a limited scope review of the interlocal agreement between the City of Mercedes, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number 1, City of Mercedes, Texas (agreement). The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and Section VII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VII (J) of the interlocal agreement.
4. Report on "Contracts Awarded to Disadvantaged Businesses" - pursuant to Tax Code § 311.0101(c) and Section VII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

HIDALGO COUNTY DISTRICT JUDGES

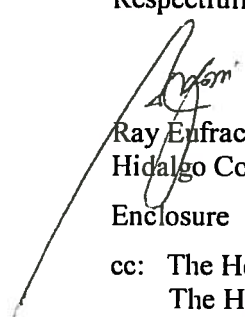
JAIME E. TIERNA JUDGE, 52 ND D.C.	RODOLFO DELGADO JUDGE, 53 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 385 TH D.C.	AIDA SALINAS FLORES JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	JESSE CONTRERAS JUDGE, 449 TH D.C.
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In addition, the information listed above has not been received from the City of Mercedes TIRZ for the 2009, 2010, 2011, and 2012 tax years. It is important that the information listed above also be submitted for the 2009, 2010, 2011, and 2012 tax years in order to be in compliance with the terms of the TIRZ agreement.

The TIRZ should request collections reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the 2013 TIRZ payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet. If the TIRZ determines that a payment is owed to the City of Mercedes TIRZ, a payment request, pursuant to Section IV (B)(2) of the interlocal agreement, along with supporting documentation (i.e., collections reports and TIRZ payment calculation worksheet) should be submitted.

If you have any questions, please 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 Enfracio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Hidalgo County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERINA
JUDGE, 62ND D.C.

RODOLFO DELGADO
JUDGE, 63RD 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, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)</i>	\$ 100,000.00
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	0.0059
	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
Captured Appraised Value	
<i>(multiplied by) Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)</i>	\$ 90,000.00
Tax Levy Due to TIRZ	0.0051
	\$ 459.00
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 300.00
<i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$ 590.00
Percent Collected of Actual Levy	50.85%
Tax Levy Due to TIRZ	
<i>(Multiplied by) Percent Collected of Actual Levy</i>	\$ 459.00
TIRZ PAYMENT AMOUNT	50.85%
	\$ 233.39

COUNTY *of* HIDALGO

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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 20, 2014

Ramiro Garza, Jr., City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 1, Edinburg, Texas, The Shoppes
Report No. 2014-24

Dear Mr. Garza:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Edinburg, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number 1, City of Edinburg, Texas. The objectives of the review are to determine the accuracy of the TIRZ's 2013 payment amounts and compliance with section 3 (B) of the interlocal agreement and Tax Code § 311.016 regarding completion of the fact sheet and the TIRZ's annual report.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Annual Report - pursuant to Tax Code § 311.016 and section 3 (B) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
2. Fact Sheet - the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
3. TIRZ's Annual Audit Report
4. A payment request along with supporting documentation from the TIRZ (i.e., collection reports and TIRZ payment calculation worksheet). The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31,

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIERRINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

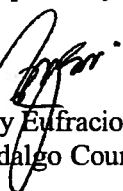
JESSE CONTRERAS
JUDGE, 448TH D.C.

Mr. Ramiro Garza, Jr.
March 20, 2014
Page 2 of 2

2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TIJERNA
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 89TH 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, 448TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
<hr/>	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
<hr/>	
Captured Appraised Value	\$ 90,000.00
<i>(multiplied by)</i> Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)	0.0051
Tax Levy Due to TIRZ	\$ 459.00
<hr/>	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 300.00
<i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 590.00
Percent Collected of Actual Levy	50.85%
<hr/>	
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39

COUNTY *of* HIDALGO

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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 20, 2014

Fred Sandoval, City Manager
City of Pharr
118 S. Cage Blvd.
Pharr, Texas 78577

Re: Tax Increment Reinvestment Zone No. 1, Pharr, Texas
Report No. 2014-24

Dear Mr. Sandoval:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Pharr, Texas, Hidalgo County, Texas and the Reinvestment Zone (TIRZ) Number One, City of Pharr, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office :

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and Section VII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VII (J) of the interlocal agreement.
4. Report on Contracts Awarded to Disadvantaged Businesses-pursuant to Tax Code § 311.0101(c) and Section VII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TIERINA
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 135TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

5. A payment request, pursuant to Section IV (B)(2) of the interlocal agreement, along with supporting documentation (i.e. collection reports and TIRZ payment calculation worksheet) from the TIRZ. The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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JUDGE, 398TH D.C.

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JUDGE, 438TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
Captured Appraised Value	\$ 90,000.00
<i>(multiplied by)</i> Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)	0.0051
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Percent Collected of Actual Levy	50.85%
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39

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

March 20, 2014

Wilfredo Mata, City Manager
City of La Villa
916 Mike Chapa St.
La Villa, TX 78562

Re: Tax Increment Reinvestment Zone No. 1, La Villa, Texas
Report No. 2014-25

Dear Mr. Mata:

In order to determine the City of La Villa Tax Increment Refinance Zone's (TIRZ) payment amounts, if any, for the 2012 and 2013 tax years, a TIRZ map and a complete and accurate list of tax accounts located within the TIRZ boundaries must be provided to the County Auditor's Office by the Hidalgo County Appraisal District (HCAD). However, according to the HCAD, accurate information cannot be provided to the County Auditor's Office due to the following:

- A. The TIRZ's tax accounts were coded based on a list of tax accounts provided by the TIRZ's Consultant; however, some of the tax accounts on the list do not exist.
- B. The metes and bounds of the TIRZ have not been provided to the HCAD; therefore, a map of the TIRZ's boundaries has not been created.

Please ensure that the HCAD is provided with the following:

1. An accurate list of tax accounts located within the TIRZ boundaries, and
2. The TIRZ's metes and bounds as approved by the City Ordinance.

Once the requested information is received, the County Auditor's Office will proceed to conduct a limited scope review of the interlocal agreement between the City of La Villa, Hidalgo County, and the TIRZ. The objectives of the review will be to determine the accuracy of the 2012 and 2013 TIRZ payment amounts and compliance with Section IV (B) (2) and Section VII (J) of the interlocal agreement. In order to complete the review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and Section VII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TLIERNA
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, 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, 448TH D.C.

- e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VII (J) of the interlocal agreement.
 4. Report on Contracts Awarded to Disadvantaged Businesses - pursuant to Tax Code § 311.0101(c) and Section VII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

Once the HCAD properly codes the TIRZ tax accounts, the TIRZ should be able to compute the TIRZ payment amounts. The TIRZ should submit a payment request, along with applicable supporting documentation (i.e., collection reports and TIRZ's payment calculation worksheets) to the County Auditor's Office, pursuant to Section IV (B)(2) of the interlocal agreement. The TIRZ should request collections reports from the Hidalgo County Tax Assessor-Collector for the periods of January 1, 2012 through January 31, 2013 and February 1, 2013 through January 31, 2014 in order to calculate the payment amount for each of the tax years. The TIRZ 2012 and 2013 payments should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District
Mr. Valde Guerra, Commissioners Court Executive Officer

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.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 445TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
<hr/>	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
<hr/>	
Captured Appraised Value	\$ 90,000.00
<i>(multiplied by)</i> Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)	0.0051
Tax Levy Due to TIRZ	\$ 459.00
<hr/>	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 300.00
<i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 590.00
Percent Collected of Actual Levy	50.85%
<hr/>	
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39

COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

March 20, 2014

Ramiro Garza, Jr., City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Reinvestment Zone No. 3, Edinburg, Texas, La Sienna Project
Report No. 2014-25

Dear Mr. Garza:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Edinburg, Texas, Hidalgo County, Texas and Reinvestment Zone (TIRZ) Number 3, City of Edinburg, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VIII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office:

1. Annual Report - pursuant to Tax Code § 311.016 and Section VIII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
2. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
3. Annual Financial Review of the TIRZ - pursuant to Section VIII (J) of the interlocal agreement.
4. Report on Contracts Awarded to Disadvantaged Businesses-pursuant to Tax Code § 311.0101(c) and Section VIII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

HIDALGO COUNTY DISTRICT JUDGES

JAME E. TLERINA
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, 38TH D.C.

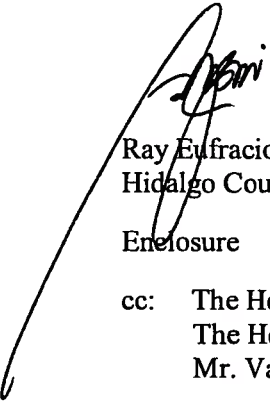
ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 44TH D.C.

5. A payment request, pursuant to Section IV (B)(2) of the interlocal agreement, along with supporting documentation from the TIRZ (i.e., collection reports and TIRZ payment calculation worksheet). The TIRZ should request collections reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the payment amount. The TIRZ payment should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Hidalgo County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TUERINA
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.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
<hr/>	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
<hr/>	
Captured Appraised Value	\$ 90,000.00
<i>(multiplied by)</i> Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.51/100)	0.0051
Tax Levy Due to TIRZ	\$ 459.00
<hr/>	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 300.00
<i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 590.00
Percent Collected of Actual Levy	50.85%
<hr/>	
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 20, 2014

Jorge Arcaute, City Manager
City of Alton
509 S. Alton Blvd.
Alton, Texas 78573

Re: Tax Increment Reinvestment Zone No. 1, Alton, Texas
Report No. 2014-27

Dear Mr. Arcaute:

The County Auditor's Office is in the process of conducting a limited scope review of the interlocal agreement between the City of Alton, Texas, Hidalgo County, Texas and the Reinvestment Zone (TIRZ) Number One, City of Alton, Texas. The objectives of the review are to determine the accuracy of the TIRZ 2013 payment amount and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement.

In order to successfully complete our review, please provide copies of the following to the County Judge's Office and the County Auditor's Office :

1. Fact Sheet - pursuant to Section IV (B)(2) of the interlocal agreement, the fact sheet must include:
 - a. A detail as to what portion of the Project has been completed to date;
 - b. A schedule of what portion of the Project is to be completed in the following year; and
 - c. A current roster of the TIRZ's board members, including the term of each board member, the entity that appointed the board member and the date for the annual meeting.
2. Annual Report - pursuant to Tax Code § 311.016 and VII (J) of the interlocal agreement, the annual report must include:
 - a. The amount and source of revenue in the tax increment fund established for the zone;
 - b. The amount and purpose of expenditures from the fund;
 - c. The amount of principal and interest due on outstanding bonded indebtedness;
 - d. The tax increment base and current captured appraised value retained by the zone; and
 - e. The captured appraised value shared by the municipality or county and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality or county.
3. Annual Financial Review of the TIRZ - pursuant to Section VII (J) of the interlocal agreement.
4. Report on Contracts Awarded to Disadvantaged Businesses - pursuant to Tax Code § 311.0101(c) and Section VII (J) of the interlocal agreement. The report must include the total number and dollar amount of contracts awarded to disadvantaged businesses during the previous year as well as the total number and dollar amount of all contracts awarded.

HIDALGO COUNTY DISTRICT JUDGES

JAMIE E. TLERINA
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.

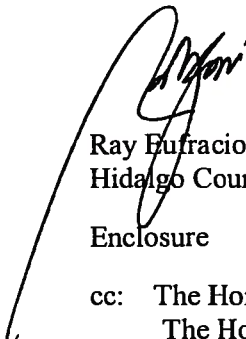
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

5. A payment request, pursuant to Section IV (B)(2) of the interlocal agreement, along with supporting documentation from the TIRZ. (i.e., collection reports and TIRZ payment calculation worksheet) The TIRZ should request collection reports from the Hidalgo County Tax Assessor-Collector for the period of February 1, 2013 through January 31, 2014 in order to calculate the payment amount. The TIRZ payments should be calculated by utilizing the enclosed sample TIRZ payment calculation worksheet.

If you have any questions, please 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 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villarreal, Jr., Hidalgo County Tax Assessor-Collector
Mr. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

JAIMÉ E. TIERINA
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD 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. RAMÍREZ, JR.
JUDGE, 332ND D.C.

NOÉ GONZÁLEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LÓPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Sample Calculation

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	EXAMPLE
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 590.00
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 100,000.00
<i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 10,000.00
Captured Appraised Value	\$ 90,000.00
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Tax Levy Due to TIRZ	\$ 459.00
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<i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 590.00
Percent Collected of Actual Levy	50.85%
Tax Levy Due to TIRZ	\$ 459.00
<i>(Multiplied by)</i> Percent Collected of Actual Levy	50.85%
TIRZ PAYMENT AMOUNT	\$ 233.39