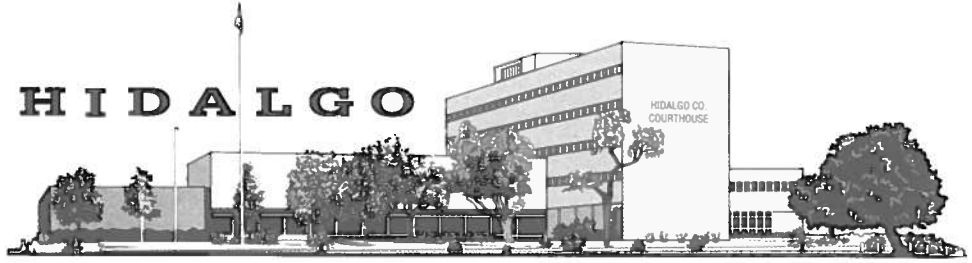


COUNTY of HIDALGO

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

May 15, 2015

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/or 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. Hidalgo County Clerk	\$ 780,872.09	March 2015 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 74,342,823.75	Jan. 2015 Revised Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 12,824,417.39	Feb. 2015 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 7,214,847.69	March 2015 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 47,387.75	Jan. 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Pct. No. 2	\$ 22,600.00	Sanitation Program - Jan. 2015 Monthly Report/Letter
The Hon. Eduardo Cantu, Commissioner Pct. No. 2	\$ 14,875.00	Sanitation Program - Feb. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,580.25	Feb. 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,226.50	Mar. 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 143,584.79	Sheriff's Fee - Jan. 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 105,042.83	Sheriff's Fee - Feb. 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Pct. No. 1	\$ 578.00	Delta Lake-Feb. 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Pct. No. 1	\$ 340.00	Delta Lake-March 2015 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Pct. No. 3	\$ 2,420.00	Anzalduas Park-Feb. 2015 Monthly Report/Letter
The Hon. Jose M. Flores, Commissioner Pct. No. 3	\$ 2,320.00	Anzalduas Park-March 2015 Monthly Report/Letter

HIDALGO COUNTY DISTRICT JUDGES


LUIS M. SINGLETERRY 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.

Hidalgo County Judge
May 15, 2015
Page 2 of 2

Department	Description
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District	2015 Tax Roll Abatement – RBC Manufacturing Corporation Report No. 2015-34
Mr. Rolando Garza, Chief Appraiser, Hidalgo County Appraisal District	2015 Tax Roll Abatement – Santana Textiles, LLC Report No. 2015-35

Thank you for your consideration in this matter.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. RODOLFO DELGADO JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. JUAN R. PARTIDA JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. AIDA SALINAS FLORES JUDGE, 398TH D.C. ISRAEL RAMON JR. JUDGE, 430TH D.C. JESSE CONTRERAS JUDGE, 449TH D.C.

Prepared By: Gricelda Quintero 68
Date: 04/27/15 4.27.15

**Hidalgo County Clerk
Monthly Report
For the Month Ended March 31, 2015**

Fee Account	\$	388,098.33
Criminal Court Cost	\$	224,919.35
Civil/Probate Court Cost	\$	<u>167,854.41</u>
Total March 2015 Collections	\$	<u><u>780,872.09</u></u>

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COUNTY CLERK MONTHLY FEE REPORT

PBC
MARCH
2015

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

RECEIVED BY
COUNTY AUDITOR

2015 APR 8 AM 10 33

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10			
MARRIAGE LICENSES/LGC 118.018 (TOTAL)			
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed	XS 514	✓
BIRTH CERTIFICATES	# Filed	XS 345	✓
BIRTH DSHS	# Filed	XS 49	✓
DECLARATION OF INFORMAL MARRIAGE	# Filed	XS 16	✓
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			

✓ \$128,662.50	✓ X2; XS
✓ \$15,620.00	✓ X2; XS
✓ \$15,420.00	✓ X; X2; XS
✓ \$621.00	✓ X; X2; XS
✓ \$89.67	✓ X2; XS
✓ \$200.00	✓ X; X2; XS
✓ \$1,076.00	✓ X2; XS
\$0.00	
✓ \$11,245.33	✓ X2; XS
✓ \$1,280.75	✓ X2; X3-2F; XS
\$0.00	
✓ \$54,504.50	✓ X2; X3-3; XS
✓ \$98,980.00	✓ X; X2; XS
✓ \$2,612.80	✓ X; X2; XS
✓ \$94,101.00	✓ X; X2; XS
✓ \$9,557.00	✓ X; X2; XS
✓ \$1,326.00	✓ X; X2; XS
✓ \$20.00	✓ X2; XS
\$0.00	
\$0.00	

\$435,316.55 X2; XS; X3;

LESS:	
CHARGES ON ACCOUNT	
TOTAL DEPOSITED IN BANK	

✓ \$45,827.80 X3-3

\$389,488.75

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

\$0.00	
✓ \$89.67	✓ X2
✓ \$1,280.75	✓ X2; X3-2F
✓ \$20.00	

\$1,390.42

DUE TO TREASURER	
------------------	--

\$388,098.33 XS

DISTRIBUTION:	
COUNTY CLERK FEES	1100-341-10-180-002-0-000
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000
INTEREST EARNED	1100-361-11-000-006-0-000
RCRDS MGMT & PRESERVATION PRGM/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
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000
COMPTR 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

✓ \$165,280.53	✓ X
\$0.00	
\$0.00	
✓ \$98,980.00	✓ X; X2
✓ \$2,612.80	✓ X; X2
✓ \$94,101.00	✓ X; X2
✓ \$9,557.00	✓ X; X2
✓ \$15,420.00	✓ X; X2
✓ \$621.00	✓ X; X2
✓ \$200.00	✓ X; X2
✓ \$1,326.00	✓ X; X2

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

\$0.00 \$388,098.33

PREPARED BY: Mary Cuellar DEPUTY CLERK 04/07/15
DATE

APPROVAL: Arturo Guasardo, Jr. COUNTY CLERK 04/07/15
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/24/15

RECEIVED BY
COUNTY AUDITOR

2015 APR 8 AM 10 33

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF MARCH 2015

PBC

County Clerk/CCP102.005,LGC118 052,LGC118.015	1100-341-10-180-002-0-000	✓ \$11,564.85	✓ X,X3
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	✓ \$1,614.38	✓ X,X3
COMMITMENT TO JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$1,341.17	✓ X,X3
RELEASE FROM JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$1,318.59	✓ X,X3
TAKING AND APPROVING BOND CP 102.011	1100-342-10-180-001-0-000	✓ \$2,409.58	✓ X,X3
WARRANT FEE, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$393.39	✓ X,X3
SHERIFF TRANSPORTATION CP 102.011	1100-342-10-180-001-0-000	✓ \$98.59	✓ X,X3
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	✓ \$116.54	✓ X,X3
District Attorney/CCP 102.008	1100-341-10-180-009-0-000	✓ \$7,228.76	✓ X,X3
Fines/LGC 113.004	1200-351-10-180-000-0-000	✓ \$73,489.82	✓ X,X3
Trial Fees/CCP 102.003	1100-341-10-180-006-0-000	✓ \$5.11	✓ X,X3
Stenographer/GC 25.1102f	1100-341-10-180-006-0-000	✓ \$5,762.28	✓ X,X3
Crim.Just.Plan.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00	1100-207-20-000-003-0-000	✓ \$0.11	✓ X,X3,X7
L.E.O.S.E/GC415.082 . MISD @ \$1.00,@\$1.50,@\$3.50	1100-207-20-000-011-0-000	✓ \$0.02	✓ X,X3,X7
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	✓ \$35.17	✓ X,X3,X7
Arrest Fees - State Agency/CCP 102.011	1100-207-20-000-019-0-000	✓ \$228.89	✓ X,X3,X8
D.P.S. MISD @ \$3.00, @\$5.00, @\$12.00, @\$35.00	1100-207-20-000-020-0-000	✓ \$5.00	✓ X,X3,X8
T.A.B.C. MISD @ \$3.00, @\$5.00, @\$12.00, @\$35.00	1100-207-20-000-021-0-000	✓ \$907.65	✓ X,X3
VIDEO	1100-207-20-000-072-0-000	✓ \$1,299.40	✓ X,X3
EFCC State-Elec Filing Fee GC	1100-207-20-000-021-0-000	\$0.00	
TPW Arrest Fees TPW	1100-207-20-000-053-0-000	✓ \$1,144.30	✓ X,X3,X7
Jury Service Fee/CCP102.0045	1100-341-10-180-008-0-000	✓ \$13.54	✓ X,X3
Jury - County Clerk/CCP102.004	1100-207-20-000-027-0-000	✓ \$2.01	✓ X,X3,X7
Jud. & Crt. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-014-0-000	✓ \$0.02	✓ X,X3,X7
Crime Stoppers Assistance Fund/CCP102.013	1100-207-20-000-010-0-000	✓ \$0.03	✓ X,X3,X7
State General Revenue/CCP102.015	1100-207-20-000-008-0-000	✓ \$0.13	✓ X,X3,X7
Due to General Fund	1100-207-20-000-006-0-000	✓ \$11.48	✓ X,X3,X7
Comp. Rehab Fund/CCP 102.081 MISD @ \$5 00, @ \$25.00	1238-341-20-180-001-0-000	✓ \$6,472.94	✓ X,X3
Breath Alcohol Testing/CCP102.016	1237-341-10-180-000-0-000	✓ \$715.85	✓ X,X3
County Records Mgmt Preservation/CCP102.005/LGC203	1241-341-10-180-001-0-000	✓ \$864.08	✓ X,X3
Records Management Preservation - CC/CCP102.005/LGC203	1100-207-20-000-048-0-000	✓ \$4,329.64	✓ X,X3
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1100-207-20-000-015-0-000	✓ \$23,815.10	✓ X,X3,X7
Judicial Fund/Criminal CC Stat./GC51.702	1100-207-20-000-009-0-000	✓ \$5.00	✓ X,X3,X7
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00	1100-207-20-000-029-0-000	✓ \$0.50	✓ X,X3,X7
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1255-341-10-180-000-0-000	✓ \$1,143.44	✓ X,X3
Correctional Management Institute (CMI)	1100-207-20-000-058-0-000	✓ \$10,407.73	✓ X,X3
County Technology Fund/CCP102.0169	1100-207-20-000-030-0-000	✓ \$21.45	✓ X,X3,X8
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215@\$50	1100-207-20-000-007-0-000	✓ \$0.50	✓ X,X3,X7
DNA TESTING FEE /CCP 102.020	1225-341-10-080-000-0-000	✓ \$24,000.00	✓ X,X3
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25	1100-207-20-000-005-0-000	✓ \$2,766.95	✓ X,X3,X8
Pre-Trial Intervention Program / CCP 102.0121	1100-341-10-180-002-0-000	✓ \$2,213.56	✓ X,X3,X8
Time Payment/GC 133.103 @ \$12.50	1100-341-10-180-003-0-000	✓ \$553.39	✓ X,X3,X8
Time Payment/GC 133.103 @ \$10.00 Appropriation	1240-341-10-180-001-0-000	✓ \$2.72	✓ X,X3
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice	1100-202-00-000-004-0-000	\$0.00	
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication)	1100-341-10-180-004-0-000	✓ \$1,880.00	✓ X,X3
Delinquent Fee / CCP 103.0031 (b)	1100-207-20-000-038-0-000	✓ \$10,907.64	✓ X,X3,X8
Local Transaction Fee/CCP.Art.102.072	1100-351-20-180-001-0-000	✓ \$15,191.77	✓ X,X3
EMS Trauma Fund/CCP102.0185	1100-341-10-180-012-0-000	✓ \$171.43	✓ X,X3
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-207-20-000-054-0-000	✓ \$1,543.00	✓ X,X3
SJFC/LGC133.105, GC102.022	1100-207-20-000-059-0-000	✓ \$572.35	✓ X,X3,X7
SJFS/LCG133.105, GC102.022	1100-341-10-080-005-0-000		
IDR/LGC Sec.133.107	1100-342-10-291-000-0-000		
Child Safety/CCP 102.01 @ 20.00	1100-341-10-180-016-0-000	✓ \$344.33	✓ X,X3
Constable/CCP 102.011	1100-207-20-000-068-0-000	✓ \$1,721.63	✓ X,X3,X7
Failure to Appear-Court / Transportation Code 706.006(a)	1100-202-00-000-019-0-000	✓ \$516.49	✓ X,X3
Failure to Appear-State / Transportation Code 706.006(a)	1100-341-10-140-051-0-000	✓ \$1,942.97	✓ X,X3
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-207-20-000-035-0-000	✓ \$3,438.76	✓ X,X3
Scofflaw Fee/ TC 502.010	1100-341-10-180-006-0-000	✓ \$343.54	✓ X,X3
State Traffic Fee	1100-207-20-000-061-0-000	✓ \$11.32	✓ X,X3
Additional Court Costs			
Moving Violation Fee			

Σ = 8,199
X,X3

1100-340-00-000-0-000

RECEIVED BY
COUNTY AUDITOR

HIDALGO COUNTY CLERK
CRIMINAL COURT COSTS
FOR THE MONTH OF MARCH 2015
APR 8 AM 10 33

Arrest Fee Pct 1		\$	-
Arrest Fee Pct 2		\$	-
Arrest Fee Pct 3		\$	-
Arrest Fee Pct 4		\$	-
SUBTOTAL COURT COSTS...			\$224,919.35
Refunds on Probate, etc.		\$	186.80 X3
Attorney Ad Litem Fees/CP RULE 308a		\$	-
OVER (SHORT)		\$	22.00 X3 av
SUBTOTAL		\$	208.80
TOTAL COUNTY CLERK COLLECTIONS		\$	\$225,128.15 (A)

PREPARED BY:

Irisela McNamer
IRISELA MCNAMER

04/07/15
DATE

APPROVAL:

A. J. [Signature]
COUNTY CLERK

04/07/15
DATE

cc coll. 225,128.15 (A)
overage 22.00 X3a
cc coll. 225,106.15
Receipted
X10-146

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/8/15
4.24.15 4/25/15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2015 - 03/31/2015 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Betsy Sanchez, CC Adjustment, Claris County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #3 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

	Totals	Fee Totals
Total Receipts	167,860.41	167,860.41
Total Adjustments Impacting Receipts	(6.00)	(6.00)
Final Fee Code Totals	167,854.41	167,854.41
Less Refunds:		\$ 0.00
Due Treasurer:		\$ 167,854.41

2015 Civil and Probate Court Cost

X7-1
X7-2, X8-X8-1
X3-1; X4-12; X7-2


X; X5-2

RECEIVED BY
COUNTY AUDITOR

2015 APR 8 AM 10 33

For the Month of March 2015

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


County Clerk

Date 04-07-2015

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 69 47
4.24.15 4/26/15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 03/01/2015 - 03/31/2015 Sorted by By receipt number

Tills Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari:

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

Civil Probate or Mental Health Family

Fee Code	Description	Totals	Fee Totals
1100-341-10-160-002-0-000	County Clerk	167,854.41	167,854.41
1100-341-10-160-001-0-000	County Clerk	37,561.00	✓ 37,561.00 ✓ X; X3
1100-342-10-160-001-0-000	Sheriff	5,230.00	✓ 5,230.00 ✓ X; X3-1
1100-341-10-160-001-0-000	County Judge	466.00	✓ 466.00 ✓ X; X3-1
1100-341-10-160-006-0-000	Stenographer	8,360.00	✓ 8,360.00 ✓ X; X3-1
1100-341-10-160-008-0-000	Jury - County Clerk	2,970.00	✓ 2,970.00 ✓ X; X3-1
1100-341-10-160-007-0-000	Probate Juage Education	129.00	✓ 129.00 ✓ X; X3
1100-207-20-000-048-0-000	Indigent Civil Legal Services	3,990.00	✓ 3,990.00 ✓ X; X3 399 ✓ X4-1
1100-207-20-000-047-0-000	Probate Indigent Legal Service	440.00	✓ 440.00 ✓ X; X3 44 ✓ X4-1
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	15,160.00	✓ 15,160.00 ✓ X; X3-1 379 ✓ X4-1
1100-207-20-000-055-0-000	Judicial Support Fee	15,960.00	✓ 15,960.00 ✓ X; X3 380 ✓ X4-1
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	1,760.00	✓ 1,760.00 ✓ X; X3-1 44 ✓ X4-1
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,115.00	✓ 2,115.00 ✓ X; X3
1100-341-10-000-011-0-000	Dist Attorney BF Commission	264.05	✓ 264.05 ✓ X; X3
1100-341-10-160-002-0-000	Registry Administration Fee	24,129.36	✓ 24,129.36 ✓ X; X3
1100-207-20-000-037-0-000	Non Disclosure Fee	196.00	✓ 196.00 ✓ X; X3-1 7 ✓ X4-1
1100-361-11-000-006-0-000	Interest Earnings	59.45	✓ 59.45 ✓ X; X3
1100-207-20-000-069-0-000	State-Elec Filing Fee	8,800.00	✓ 8,800.00 ✓ X; X3
1100-341-10-160-017-0-000	County Clerk EFile Fee	7,368.00	✓ 7,368.00 ✓ X; X3
1100 - General Fund		134,957.88	134,957.88
1236-341-20-160-001-0-000	County Records Management	4,425.00	✓ 4,425.00 ✓ X; X1, X3-1
1236-341-10-180-000-0-000	Cc Rec Mgmt/Preserve	4,230.00	✓ 4,230.00 ✓ X; X1, X3
1238 - County Records Management and Preservation		8,655.00	8,655.00

RECEIVED BY
COUNTY AUDITOR
2015 APR 8 AM 10 33

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 03/01/2015 - 03/31/2015 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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	2,246.53	✓ 2,246.53 ✓ X; X1; X3
1200 - Road and Bridge Countywide	2,246.53	2,246.53
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,700.00	✓ 5,700.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,700.00	5,700.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,135.00	✓ 2,135.00 ✓ X; X1; X3
1241 - Courthouse Security	2,135.00	2,135.00
1247-341-10-180-001-0-000 Law Library	13,300.00	✓ 13,300.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,300.00	13,300.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	860.00	✓ 860.00 ✓ X; X1; X3-1
1250 - Supplemental Court Guardianship	860.00	860.00

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COUNTY AUDITOR
2015 APR 8 AM 10 33

43

Prepared By: Abigail G. *AG*
Date: 05/12/15

**Hidalgo County Tax Office
Collections Summary
For the Month ended January 31, 2015**

Hidalgo County Tax Collections	74,314,601.35 ✓	M1-1
Hospital District Funding	-	M1-1
Administrative Fees Collected - Revised	28,129.87 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	90.40	M3-1
Road District # 11 Collections	-	M4-1
Road District # 15 Collections	2.13	M5-1
State District Collections	-	M6-1
Total Collections	<u>74,342,823.75</u>	

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PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 HIDALGO COUNTY TAXES COLLECTED
 JANUARY 2015
 REVISED *PEC*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
2014 TAX ROLL	167,256,801.76 <i>M-10</i>	137,438,515.93 <i>M-10</i>	-	2,463,650.88 <i>M-10</i>	32,281,936.71 <i>M-10</i>	80.98%	78.89%
2013 & PRIOR YRS ROLLBACK	33,265,561.40 <i>M-10</i>	7,146,918.30 <i>M-10</i>	-	(1,440,213.29) <i>M-10</i>	24,678,429.81 <i>M-10</i>	22.46%	19.96%
	244,763.41 <i>M-11</i>	359,453.95 <i>M-11</i>	-	348,510.60 <i>M-11</i>	233,820.06 <i>M-11</i>	60.59%	37.64%
TOTALS	200,767,126.57 <i>M-12</i>	144,944,888.18 <i>M-12</i>	-	1,371,948.19 <i>M-12</i>	257,194,186.58 <i>M-12</i>		

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	72,314,079.13 <i>d</i>	(108,035.48) CURRENT <i>M-10</i>
CURRENT YEAR-P&I	235.72 <i>d</i>	
PRIOR YEARS-BASE TAX	1,083,424.75 <i>d</i>	(9,528.08) PRIOR <i>M-10</i>
PRIOR YEARS-P&I	501,698.75 <i>d</i>	
ROLLBACK BASE	193,023.36 <i>d</i>	8,696.69 ROLLBACK <i>M-11</i>
ROLLBACK P&I	1,168.69 <i>d</i>	
ATTORNEY FEES	220,970.95 <i>d</i>	
HOSPITAL DISTRICT FUNDING	-	
SPECIAL INVENTORY FINE	-	4,200.00 <i>d</i> <i>M-25</i>
SPECIAL INVENTORY PENALTY	-	18,790.06 <i>d</i> <i>M-28</i>
TAX CERTIFICATE FEES	-	510.00 <i>d</i> <i>M-31</i>
SERVICE CHG FEES	-	2,226.81 <i>d</i> <i>M-24</i>
MISC FEES	-	2,403.00 <i>d</i> <i>M-29</i>
TOTAL COLLECTIONS	74,314,601.35 <i>d</i> <i>M-4</i>	(108,866.87) <i>M-12</i>
LESS HCAD COMM REND. PEN. (CURR)	4,165.53 <i>d</i>	*A
LESS HCAD COMM REND. PEN. (DELQ)	117.55 <i>d</i>	*A
LESS TRANSFERRED	31,704,148.42 <i>d</i> <i>M-2; M-56</i>	
LESS IN TRANSIT	42,385,198.90 <i>d</i> <i>M-2; M-56</i>	
LESS DUE TO DEL TAX ATTY FEES	220,970.95 <i>d</i> <i>M-2; M-54</i>	28,109.87 <i>d</i> <i>M-54</i>
LESS DUE TO CO TREASURER	-	
BALANCE	^	20.00

*****AFFIDAVIT*****

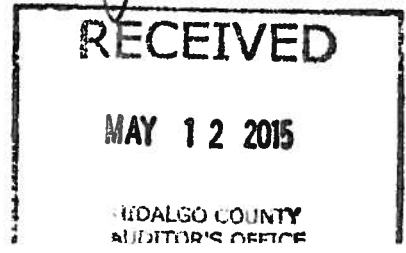
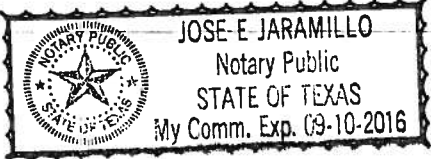
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT

ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF MAY 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/12/15

M-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 2 TAXES COLLECTED
 JANUARY 2015

ABC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1981 & PRIOR YRS	61.38	-	-	-	61.38	0.00%	0.00%
TOTALS	61.38	<i>4M2-3</i>	<i>-4M2-3</i>	<i>-</i>	<i>61.38</i>	<i>M2-4</i>	<i>2A</i>

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

		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	<i>- 4M2-2</i>	<i>- 4M2-4</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>- 4M2-2</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 2015 IS CORRECT.

Pablo (Paul) Villarreal

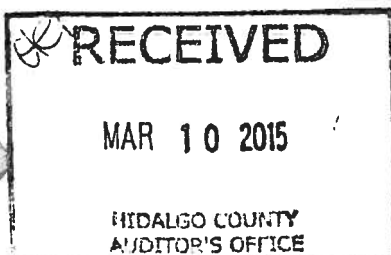
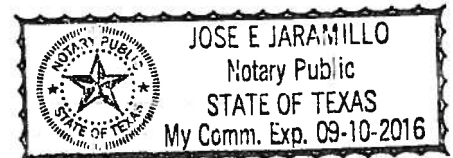
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 17TH DAY OF FEBRUARY 2015 A.D.

Jose E. Jaramillo

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *3/18/15*

M2-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 5 TAXES COLLECTED
 JANUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5

RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
1999 & PRIOR YRS ROLLBACK	9,914.85	310.29	-	(408.12)	9,196.44	3.26%	2.69%
	-	-	-	-	-	0.00%	0.00%
TOTALS	9,914.85 <i>M3-5</i>	310.29 <i>M3-5</i>	-	(408.12) <i>M3-5</i>	9,196.44 <i>M3-4</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d)	- CURRENT
CURRENT YEAR-P&I	- d)	
PRIOR YEARS-BASE TAX	25.74 d) <i>M3-3</i>	- PRIOR <i>M3-6</i>
PRIOR YEARS-P&I	53.26 d)	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	11.40 d) <i>M3-4</i>	
TOTAL COLLECTIONS	90.40 d)	
LESS HCAD COMM REND. PEN.	-	<i>M</i>
LESS TRANSFERRED	42.47 d) <i>M3-1</i>	
LESS IN TRANSIT	36.53 d) <i>M3-1</i>	
LESS DUE TO DEL TAX ATTY FEES	11.40 d) <i>M3-1</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>M</i>	

*****AFFIDAVIT*****

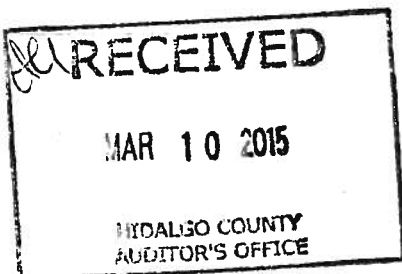
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

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

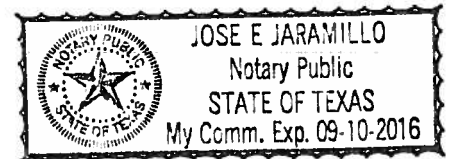


SWORN AND SUBSCRIBED BEFORE ME THIS 17TH DAY OF FEBRUARY 2015 A.D.

Jose E. Jaramillo
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/18/15



PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 11 TAXES COLLECTED
 JANUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.334 M4-3	- 4M4-3	-	-	4M4-3	3.33 M4-4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

		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	- 2M4-2	- 2M4-4
LESS HCAD COMM REND. PEN.	-	-
LESS TRANSFERRED	-	-
LESS IN TRANSIT	-	-
LESS DUE TO DEL TAX ATTY FEES	-	-
LESS DUE TO CO TREASURER	-	-
BALANCE	- 2M4-2	

*****AFFIDAVIT*****

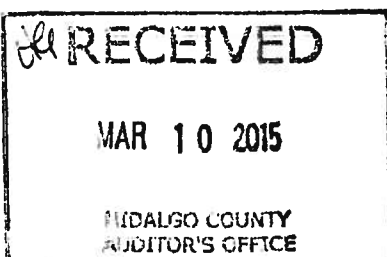
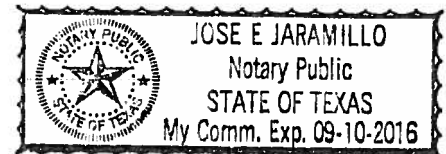
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11



SWORN AND SUBSCRIBED BEFORE ME THIS 17TH DAY OF FEBRUARY 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 2/18/15

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 15 TAXES COLLECTED
JANUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
1993 & PRIOR YRS ROLLBACK	1,192.72	14.20	-	(179.81)	998.71	1.40%	2.86%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,192.72 <i>MS-5</i>	14.20 <i>MS-5</i>	-	(179.81) <i>MS-5</i>	998.71 <i>MS-6</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	1.23 <i>d</i>	- PRIOR <i>MS-6</i>
PRIOR YEARS-P&I	0.84 <i>d</i>	- ROLLBACK
ROLLBACK BASE		
ROLLBACK P&I		
ATTORNEY FEES	0.06 <i>d</i>	
TOTAL COLLECTIONS	2.13 <i>d</i>	
LESS HCAD COMM REND. PEN.	-	<i>FA</i>
LESS TRANSFERRED	-	
LESS IN TRANSIT	2.07 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	0.06 <i>d</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>i</i>	

*****AFFIDAVIT*****

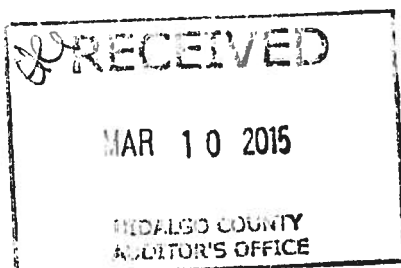
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

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

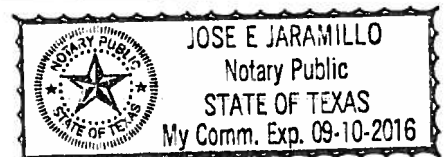


SWORN AND SUBSCRIBED BEFORE ME THIS 17TH DAY OF FEBRUARY 2015 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *3/18/15*



PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 STATE DIST TAXES COLLECTED
 JANUARY 2015

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77 + M0-3	- + M0-3	-	- + M0-3	24.77 M0-4 ≠A		

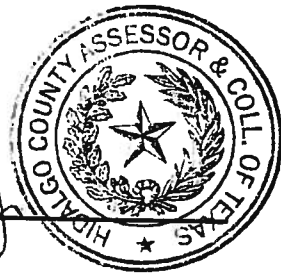
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JANUARY 2015

	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	
LESS HCAD COMM REND. PEN.	- d M0-2
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- d M0-2

*****AFFIDAVIT*****

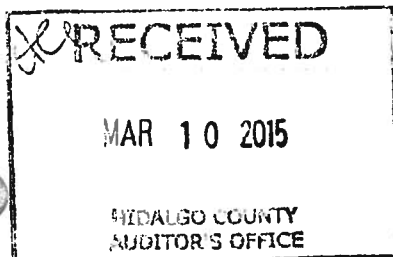
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

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

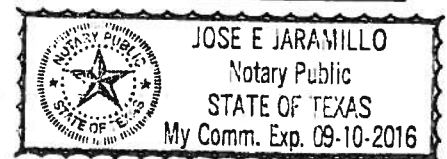


SWORN AND SUBSCRIBED BEFORE ME THIS 17TH DAY OF FEBRUARY 2015 A.D.

Jose E. Jaramillo
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/18/15



Prepared By: Abigail G. *AG*
Date: 04/27/15

**Hidalgo County Tax Office
Collections Summary
For the Month ended February 28, 2015**

Hidalgo County Tax Collections	12,813,055.88 ✓	M1-1
Hospital District Funding	- ✓	M1-1
Administrative Fees Collected	10,995.24 ✓	M1-1
Road District # 2 Collections	0.55 ✓	M2-1
Road District # 5 Collections	339.58 ✓	M3-1
Road District # 11 Collections	- ✓	M4-1
Road District # 15 Collections	26.14 ✓	M5-1
State District Collections	- ✓	M6-1
Total Collections	<u>12,824,417.39</u>	

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PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 HIDALGO COUNTY TAXES COLLECTED
 FEBRUARY 2015

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
2014 TAX ROLL	167,256,801.76	148,167,410.71	-	2,255,934.91	21,345,325.96	87.41%	86.85%
2013 & PRIOR YRS ROLLBACK	33,265,561.40	7,969,327.77	-	(1,464,824.51)	23,831,409.12	25.06%	22.71%
	244,763.41	438,216.49	-	347,569.18	154,116.10	73.98%	46.46%
TOTALS	200,767,126.57	156,574,954.97	-	1,138,679.58	45,330,851.18		

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	10,728,894.78	(207,715.97) CURRENT M-15
CURRENT YEAR-P&I	629,672.54	(24,611.22) PRIOR M-15
PRIOR YEARS-BASE TAX	822,409.47	
PRIOR YEARS-P&I	377,997.83	
ROLLBACK BASE	78,762.54	(941.42) ROLLBACK M-16
ROLLBACK P&I	65.50	
ATTORNEY FEES	175,253.22	
HOSPITAL DISTRICT FUNDING	-	
SPECIAL INVENTORY FINE	-	1,244.48d M-17
SPECIAL INVENTORY PENALTY	-	4,457.48d M-29
TAX CERTIFICATE FEES	-	710.00d M-31
SERVICE CHG FEES	-	1,992.28d M-34
MISC FEES	-	2,591.00 584.00d M-39
TOTAL COLLECTIONS	12,813,055.88	(233,268.61) M-17
LESS HCAD COMM REND. PEN. (CURR)	472.10	+
LESS HCAD COMM REND. PEN. (DELQ)	93.81	+
LESS TRANSFERRED	8,014,001.43	
LESS IN TRANSIT	4,623,235.32	
LESS DUE TO DEL TAX ATTY FEES	175,253.22	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

AFFIDAVIT

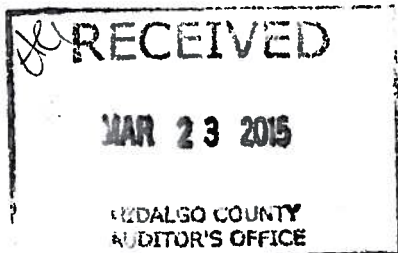
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

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

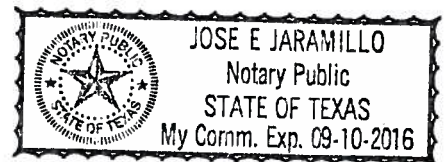


SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

Jose E. Jaramillo
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *He*
 DATE: 4/24/15



M-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 2 TAXES COLLECTED
 FEBRUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1981 & PRIOR YRS	61.38	0.09	-	-	61.29	0.15%	0.00%
TOTALS	61.38 <i>4M2-5</i>	0.09 <i>4M2-5</i>	-	- <i>4M2-5</i>	61.29 <i>4M2-6</i> <i>4M</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d7</i>	- CURRENT
CURRENT YEAR-P&I	- <i>d</i>	- PRIOR
PRIOR YEARS-BASE TAX	0.09 <i>d</i>	
PRIOR YEARS-P&I	0.39 <i>d</i>	- ROLLBACK
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	0.07 <i>d</i>	
TOTAL COLLECTIONS	0.55 <i>d</i>	- <i>dM</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	- <i>dM2-2; M1-53</i>	
LESS IN TRANSIT	0.48 <i>dM2-2; M1-53</i>	
LESS DUE TO DEL TAX ATTY FEES	0.07 <i>dM2-2; M1-51</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>λ</i>	

*****AFFIDAVIT*****

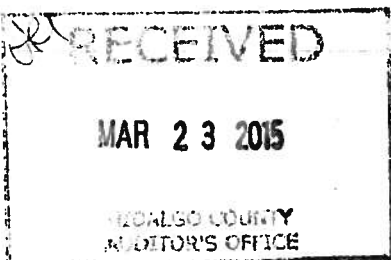
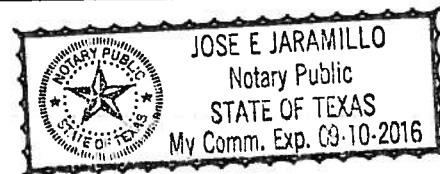
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *4/23/15*

M24

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 5 TAXES COLLECTED
 FEBRUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1999 & PRIOR YRS ROLLBACK	9,914.85	395.19	-	(409.93)	9,109.73	4.16%	2.69%
	-	-	-	-	-	0.00%	0.00%
TOTALS	9,914.85 <i>M3-7</i>	395.19 <i>M3-7</i>	-	(409.93) <i>M3-7</i>	9,109.73 <i>M3-8</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d7</i>	(1.84) CURRENT
CURRENT YEAR-P&I	- <i>d7</i>	
PRIOR YEARS-BASE TAX	84.90 <i>d</i>	(1.81) PRIOR <i>M3-8</i>
PRIOR YEARS-P&I	211.30 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	43.38 <i>d7</i>	
TOTAL COLLECTIONS	339.58 <i>d</i>	(1.81)
LESS HCAD COMM REND. PEN.	-	<i>7A</i>
LESS TRANSFERRED	124.43 <i>d</i>	
LESS IN TRANSIT	171.77 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	43.38 <i>d</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

*****AFFIDAVIT*****

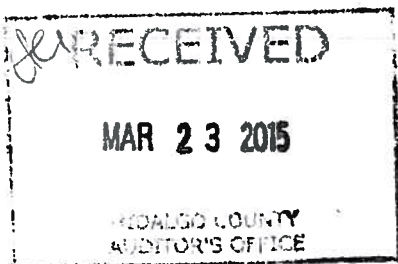
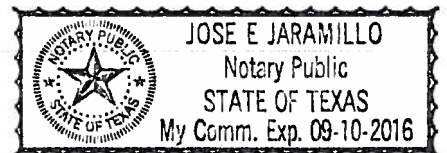
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Pablo (Paul) Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

Jose E. Jaramillo
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Hei*
 DATE: *4/23/15*

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 11 TAXES COLLECTED
 FEBRUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33 <i>M4-3</i>	- <i>M4-3</i>	-	-	<i>M4-3</i>	<i>M4-4</i>	<i>M4-4</i>

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

		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	- <i>M4-2</i>	- <i>M4-4</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>M4-2</i>	

*****AFFIDAVIT*****

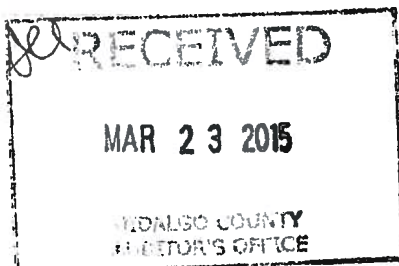
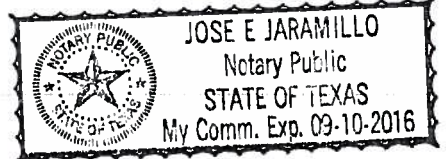
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JANUARY 2015 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY:
 DATE: 4/23/15

M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 15 TAXES COLLECTED
 FEBRUARY 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15 RD15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1993 & PRIOR YRS ROLLBACK	1,192.72	19.34	-	(183.03)	990.35	1.92%	2.86%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,192.72 <i>+MS-5</i>	19.34 <i>+MS-5</i>	-	(183.03) <i>+MS-5</i>	990.35 <i>MS-6 +1</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d)</i>	(3.22) CURRENT
CURRENT YEAR-P&I	- <i>d)</i>	
PRIOR YEARS-BASE TAX	5.14 <i>d)</i>	(3.22) PRIOR <i>MS-6</i>
PRIOR YEARS-P&I	17.59 <i>d)</i>	
ROLLBACK BASE		- ROLLBACK
ROLLBACK P&I		
ATTORNEY FEES	3.41 <i>d)</i>	
TOTAL COLLECTIONS	26.14 <i>d)</i>	(3.22)
LESS HCAD COMM REND. PEN.	-	<i>+1</i>
LESS TRANSFERRED	1.57 <i>d)</i>	
LESS IN TRANSIT	21.16 <i>d)</i>	
LESS DUE TO DEL TAX ATTY FEES	3.41 <i>d)</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>i</i>	

*****AFFIDAVIT*****

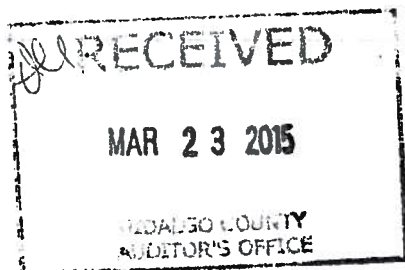
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ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

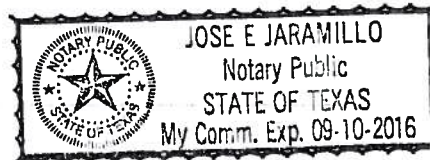


SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/23/15



MS-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 STATE DIST TAXES COLLECTED
 FEBRUARY 2015

PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	24.77	-	-	-	24.77	0.00%	0.00%
TOTALS	24.77	ML-3	ML-3	-	ML-3 FA	ML-4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF FEBRUARY 2015

	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	- ML-4
LESS HCAD COMM REND. PEN.	- ML-2
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- ML-2

AFFIDAVIT

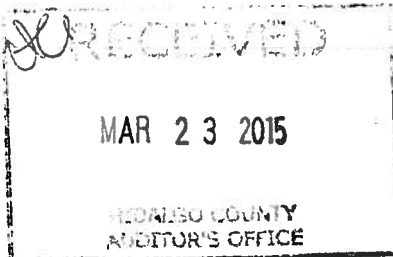
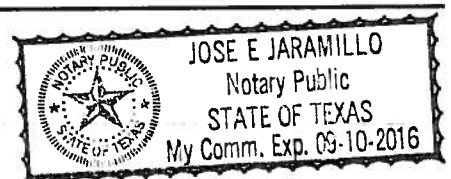
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ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF MARCH 2015 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: de
 DATE: 4/22/15

ML-1

Prepared By: Abigail G. *AG*
Date: 05/04/15

**Hidalgo County Tax Office
Collections Summary
For the Month ended March 31, 2015**

Hidalgo County Tax Collections	7,197,186.25	✓	M1-1
Hospital District Funding	-	✓	M1-1
Administrative Fees Collected	17,606.49	✓	M1-1
Road District # 2 Collections	-	✓	M2-1
Road District # 5 Collections	51.60	✓	M3-1
Road District # 11 Collections	-	✓	M4-1
Road District # 15 Collections	3.35	✓	M5-1
State District Collections	-	✓	M6-1
Total Collections	<u>7,214,847.69</u>		

✓

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 HIDALGO COUNTY TAXES COLLECTED
 MARCH 2015

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
2014 TAX ROLL	167,256,801.76	153,604,297.80	-	2,130,428.62	15,782,932.58	90.68%	89.99%
2013 & PRIOR YRS ROLLBACK	33,265,561.40	8,763,046.78	-	(1,574,098.94)	22,928,415.68	27.65%	25.30%
TOTALS	200,767,126.57	162,857,688.88	-	944,650.34	38,854,088.03	77.45%	62.12%

#DIV/0!

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	5,436,887.00	(125,506.29) CURRENT
CURRENT YEAR-P&I	390,617.16	
PRIOR YEARS-BASE TAX	793,719.01	(109,274.43) PRIOR
PRIOR YEARS-P&I	359,170.02	
ROLLBACK BASE	52,127.81	40,751.48 ROLLBACK
ROLLBACK P&I	4,136.12	
ATTORNEY FEES	160,529.04	
HOSPITAL DISTRICT FUNDING	-	
SPECIAL INVENTORY FINE	-	1,727.37
SPECIAL INVENTORY PENALTY	-	9,954.30
TAX CERTIFICATE FEES	-	620.00
SERVICE CHG FEES	-	1,904.92
MISC FEES	-	3,399.80
TOTAL COLLECTIONS	7,197,186.25	17,606.49
LESS HCAD COMM REND. PEN. (CURR)	600.27	(194,029.24)
LESS HCAD COMM REND. PEN. (DELQ)	39.43	
LESS TRANSFERRED	4,827,127.04	
LESS IN TRANSIT	2,208,890.47	
LESS DUE TO DEL TAX ATTY FEES	160,529.04	
LESS DUE TO CO TREASURER	-	
BALANCE	λ	(20.00)

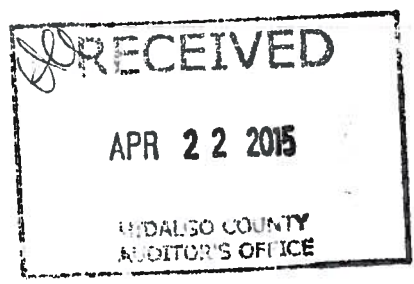
*****AFFIDAVIT*****

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

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A D

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/30/15

MH

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 2 TAXES COLLECTED
 MARCH 2015

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST #2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1981 & PRIOR YRS	61.38	0.09		(0.39)	60.90	0.15%	0.00%
TOTALS	61.38 + M2-3	0.09 + M2-3	-	(0.39) + M2-3	60.90 M2-4 +1		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	(0.39) PRIOR M2-4
PRIOR YEARS-BASE TAX	-	
PRIOR YEARS-P&I	-	- ROLLBACK
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- d M2-2	(0.39)
LESS HCAD COMM REND. PEN.		+1
LESS TRANSFERRED		
LESS IN TRANSIT		
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- d M2-2	

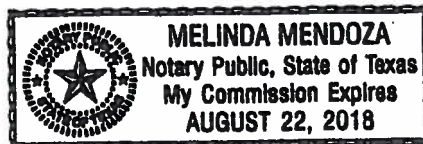
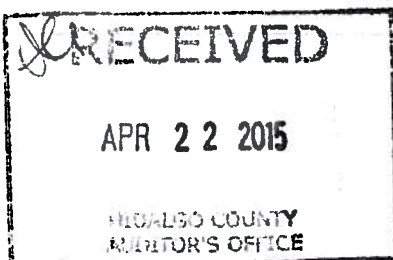
.....AFFIDAVIT.....

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

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/29/15

M2

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 5 TAXES COLLECTED
 MARCH 2015
 PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2014/2015	COLLECTED 2013/2014
1999 & PRIOR YRS ROLLBACK	9,914.85	409.61	-	(458.59)	9,046.65	4.33%	4.10%
	-	-	-	-	-	0.00%	0.00%
TOTALS	9,914.85 <i>M35</i>	409.61 <i>M35</i>	-	(458.59) <i>M35</i>	9,046.65 <i>M36</i>		

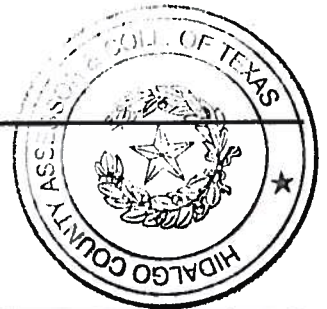
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- <i>d</i>	- CURRENT
CURRENT YEAR-P&I	- <i>d</i>	
PRIOR YEARS-BASE TAX	14.42 <i>d</i>	(48.66) PRIOR <i>M3-6</i>
PRIOR YEARS-P&I	30.52 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	6.66 <i>d</i>	
TOTAL COLLECTIONS	51.60 <i>d</i>	(48.66)
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	42.47 <i>d</i>	<i>TA</i>
LESS IN TRANSIT	4.84 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	2.47 <i>d</i>	
LESS DUE TO CO TREASURER	6.66 <i>d</i>	
BALANCE	<i>TA</i>	

*****AFFIDAVIT*****

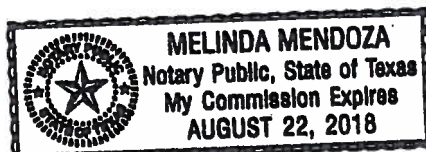
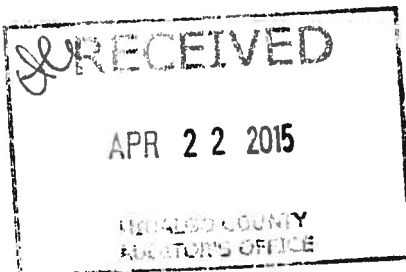
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Pablo (Paul) Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *4/22/15*

M3-

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 11 TAXES COLLECTED
 MARCH 2015

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 11 RD11	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1979 & PRIOR YRS	3.33	-	-	-	3.33	0.00%	0.00%
TOTALS	3.33 43	- 43	-	- 43	3.33 43 44		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		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	- 42	- 44
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- 42	

*****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 MARCH 2015 IS CORRECT

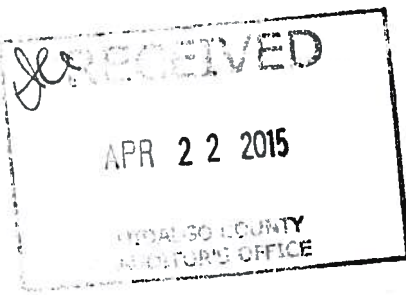
Pablo (Paul) Villarreal Jr.

 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A.D.

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/29/15

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
 ROAD DIST # 15 TAXES COLLECTED
 MARCH 2015

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST #15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1993 & PRIOR YRS ROLLBACK	1,192.72	20.14	-	(226.99)	945.59	2.09%	4.22%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,192.72 MS-5	20.14 MS-5	-	(226.99) MS-5	945.59 MS-6		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	0.80	(43.96) PRIOR MS-6
PRIOR YEARS-P&I	2.11	
ROLLBACK BASE	-	ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	0.44	
TOTAL COLLECTIONS	3.35	(43.96)
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	1.54	
LESS IN TRANSIT	1.37	
LESS DUE TO DEL TAX ATTY FEES	0.44	
LESS DUE TO CO TREASURER	-	
BALANCE		

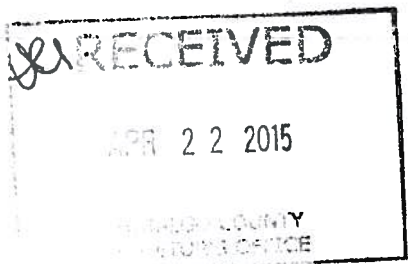
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Pablo Paul Villarreal Jr.
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #15

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A.D.

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/22/15

M5-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
STATE DIST TAXES COLLECTED
MARCH 2015
PRC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
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>±</i>		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MARCH 2015

		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>M6-2</i>	- <i>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>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 MARCH 2015 IS CORRECT.

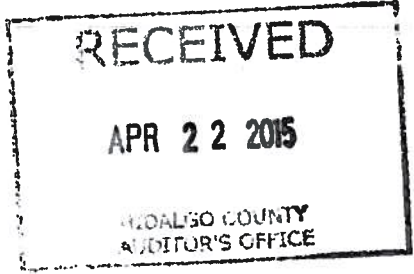
Pablo (Paul) Villarreal Jr.

 ASSESSOR COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 9TH DAY OF APRIL 2015 A.D.

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: *4/29/15*

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: January 2015

2015 FEB 23 PM 4 27
PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

1 HELD IN ESCROW

a. EDINBURG	\$ <u>31,516.75</u> X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ <u>31,516.75</u>

2 UTILITY CERTIFICATE FEE

a. EDINBURG	\$ <u>3,480.00</u> X3	
b. MISSION	\$ <u>3,690.00</u> X4	
c. WESLACO	\$ <u>2,970.00</u> X5	\$ <u>10,140.00</u>

3 SUBDIVISION FEES

a. EDINBURG	\$ <u>5,731.00</u> X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ <u>5,731.00</u>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 47,387.75

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
-----------------------	---------------------	----------	-------------------	------------------

1/3 Paving Escrow			Account is Determined per Project	\$ <u>29,501.75</u> X3
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ <u>2,015.00</u> X3
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ <u>10,140.00</u> X3 X2
Subdivision Fees	LGC § 232.0021 4/28/98 CT Approval	Varies per acreage	1100-341-30-210-001-0-000	\$ <u>5,731.00</u> X3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 47,387.75

variance should = 0

PREPARED BY:

[Signature]

DATE PREPARED: February 20, 2015

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

[Signature]
PLANNING ADMINISTRATOR
DATE 2-20-15

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

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

May 7, 2015

Mr. T.J. Arredondo, Director of Planning
Hidalgo County Planning Department
1304 S. 25th St.
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2015

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of January 2015 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 January 2015. 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 receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* 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 receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts and *Monthly Fees Report* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.


Mr. T.J. Arredondo
May 7, 2015
Page 2 of 2

Conclusion:

Total collections for the month of January 2015 were \$47,387.75. 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, 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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF JAN JANUARY 2015
 PRECINCT 2, SANITATION PROGRAM

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jan	Holiday					222			0	\$ -	
2	2-Jan	222-00050	222-00086	\$ 2,150.00	\$ 400.00	\$ 1,750.00	1/2/15	222 00006	1/16/2015	182795	-14	\$ -
3	3-Jan	Closed						222			0	\$ -
4	4-Jan	Closed						222			0	\$ -
5	5-Jan	222-00087	222-00136	\$ 3,325.00	\$ 225.00	\$ 3,100.00	1/5/15	222 00007	1/16/2015	182797	-11	\$ -
6	6-Jan	222-00137	222-00172	\$ 1,950.00	\$ 275.00	\$ 1,675.00	1/6/15	222 00008	1/7/2015	182476	-1	\$ -
7	7-Jan	222-00173	222-00191	\$ 1,150.00	\$ 300.00	\$ 850.00	1/7/15	222 00009	1/9/2015	182609	-2	\$ -
8	8-Jan	222-00192	222-00217	\$ 1,625.00	\$ 325.00	\$ 1,200.00	1/8/15	222 00010	1/9/2015	182575	-1	\$ -
9	9-Jan	222-00218	222-00231	\$ 875.00	\$ 175.00	\$ 700.00	1/9/15	222 00011	1/16/2015	182807	-7	\$ -
10	10-Jan	Closed						222			0	\$ -
11	11-Jan	Closed						222			0	\$ -
12	12-Jan	222-00232	222-00252	\$ 775.00	\$ 100.00	\$ 675.00	1/12/15	222 00012	1/16/2015	182811	-4	\$ -
13	13-Jan	222-00253	222-00287	\$ 1,625.00	\$ 200.00	\$ 1,425.00	1/13/15	222 00013	1/16/2015	182812	-3	\$ -
14	14-Jan	222-00288	222-00303	\$ 850.00	\$ 50.00	\$ 800.00	1/14/15	222 00014	1/16/2015	182835	-2	\$ -
15	15-Jan	222-00304	222-00320	\$ 925.00	\$ 100.00	\$ 825.00	1/15/15	222 00015	1/16/2015	182836	-1	\$ -
16	16-Jan	222-00321	222-00332	\$ 425.00	\$ 100.00	\$ 325.00	1/16/15	222 00016	1/20/2015	182890	-4	\$ -
17	17-Jan	Closed						222			0	\$ -
18	18-Jan	Closed						222			0	\$ -
19	19-Jan	Holiday						222			0	\$ -
20	20-Jan	222-00334	222-00363	\$ 1,425.00	\$ -	\$ 1,425.00	1/20/15	222 00017	1/21/2015	182953	-1	\$ -
21	21-Jan	222-00364	222-00381	\$ 850.00	\$ 175.00	\$ 675.00	1/21/15	222 00018	1/23/2015	182994	-2	\$ -
22	22-Jan	222-00382	222-00397	\$ 675.00	\$ 25.00	\$ 650.00	1/22/15	222 00019	1/23/2015	183048	-1	\$ -
23	23-Jan	222-00398	222-00416	\$ 975.00	\$ 50.00	\$ 925.00	1/23/15	222 00020	1/26/2015	183078	-3	\$ -
24	Jan	Closed						222			0	\$ -
25	25-Jan	Closed						222			0	\$ -
26	26-Jan	222-00417	222-00435	\$ 925.00	\$ 50.00	\$ 875.00	1/26/15	222 00021	1/29/2015	183151	-3	\$ -
26	27-Jan	222-00436	222-00444	\$ 375.00	\$ 100.00	\$ 275.00	1/27/15	222 00022	1/30/2015	183229	-3	\$ -
27	28-Jan	222-00445	222-00457	\$ 575.00	\$ -	\$ 575.00	1/28/15	222 00023	2/2/2015	183266	-5	\$ -
29	29-Jan	222-00458	222-00473	\$ 600.00	\$ 25.00	\$ 575.00	1/29/15	222 00024	2/2/2015	183267	-4	\$ -
30	30-Jan	222-00474	222-00486	\$ 625.00	\$ 100.00	\$ 525.00	1/30/15	222 00025	2/2/2015	183299	-3	\$ -
31	31-Jan	Closed						222			0	\$ -
TOTALS			\$ 22,600.00	\$ 2,775.00	\$ 19,825.00						\$ -	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	22,600.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	2,775.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	19,825.00

PREPARED BY: Belinda Nitz

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

Eric Zamora
 APPROVED BY

2/16/2015
 DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 3/3/15

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
PRECINCT 2, SANITATION PROGRAM

Feb-15

PCC

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)		
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates			
1	1-Feb	CLOSED					222				0	\$ -	
2	2-Feb	222-00487	222-00502	\$ 4725.00	\$ 450.00	\$ 4675.00	02/02/2015	222	00026	2/5/2015	183461	-3	\$ -
3	3-Feb	222-00503	222-00519	\$ 4725.00	\$ 200.00	\$ 4525.00	02/03/2015	222	00027	2/6/2015	183496	-3	\$ -
4	4-Feb	222-00520	222-00540	\$ 4975.00	\$ 125.00	\$ 4850.00	02/04/2015	222	00028	2/6/2015	183499	-2	\$ -
5	5-Feb	222-00541	222-00565	\$ 1,625.00	\$ 225.00	\$ 1,300.00	02/05/2015	222	00029	2/6/2015	183502	-1	\$ -
6	6-Feb	222-00566	222-00576	\$ 4425.00	\$ -	\$ 4425.00	02/06/2015	222	00030	2/10/2015	183548	-4	\$ -
7	7-Feb	CLOSED						222				0	\$ -
8	8-Feb	CLOSED						222				0	\$ -
9	9-Feb	222-00577	222-00606	\$ 1,375.00	\$ 250.00	\$ 1,125.00	02/09/2015	222	00031	2/10/2015	183549	-1	\$ -
10	10-Feb	222-00607	222-00620	\$ 4875.00	\$ 100.00	\$ 4775.00	02/10/2015	222	00032	2/12/2015	183668	-2	\$ -
11	11-Feb	222-00621	222-00628	\$ 325.00	\$ 25.00	\$ 300.00	02/11/2015	222	00033	2/12/2015	183669	-1	\$ -
12	12-Feb	222-00629	222-00646	\$ 4475.00	\$ 75.00	\$ 4400.00	02/12/2015	222	00034	2/13/2015	183716	-1	\$ -
13	13-Feb	222-00647	222-00663	\$ 4750.00	\$ -	\$ 4750.00	02/13/2015	222	00035	2/18/2015	183779	-5	\$ -
14	14-Feb	CLOSED						222				0	\$ -
15	15-Feb	CLOSED						222				0	\$ -
16	16-Feb	HOLIDAY						222				0	\$ -
17	17-Feb	222-00664	222-00700	\$ 1,950.00	\$ 325.00	\$ 1,625.00	02/17/2015	222	00036	2/23/2015	183909	-6	\$ -
18	18-Feb	222-00701	222-00716	\$ 1,000.00	\$ 200.00	\$ 800.00	02/18/2015	222	00037	2/23/2015	183910	-5	\$ -
19	19-Feb	222-00717	222-00731	\$ 4775.00	\$ 125.00	\$ 4650.00	02/19/2015	222	00038	2/23/2015	183914	-4	\$ -
20	20-Feb	222-00732	222-00745	\$ 4600.00	\$ 175.00	\$ 4425.00	02/20/2015	222	00039	2/23/2015	183915	-3	\$ -
21	21-Feb	CLOSED						222				0	\$ -
22	22-Feb	CLOSED						222				0	\$ -
23	23-Feb	222-00746	222-00761	\$ 4900.00	\$ 50.00	\$ 850.00	02/23/2015	222	00040	2/25/2015	184029	-2	\$ -
24	24-Feb	222-00762	222-00772	\$ 4475.00	\$ 175.00	\$ 300.00	02/24/2015	222	00041	2/26/2015	184036	-2	\$ -
25	25-Feb	222-00773	222-00783	\$ 4325.00	\$ 50.00	\$ 275.00	02/25/2015	222	00042	2/26/2015	184056	-1	\$ -
26	26-Feb	222-00784	222-00794	\$ 4375.00	\$ 100.00	\$ 275.00	02/26/2015	222	00043	2/27/2015	184116	-1	\$ -
26	27-Feb	222-00795	222-00803	\$ 4300.00	\$ 150.00	\$ 150.00	02/27/2015	222	00044	3/2/2015	184163	-3	\$ -
27	28-Feb							222				0	\$ -
29	1-Mar							222				0	\$ -
30	2-Mar							222				0	\$ -
31	3-Mar							222				0	\$ -
TOTALS			\$ 14,875.00	\$ 2,400.00	\$ 12,475.00								\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	14,875.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	2,400.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	12,475.00

PREPARED BY: Belinda [Signature]

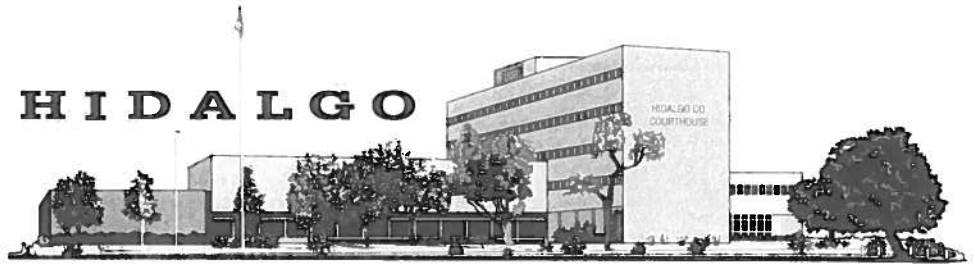
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
 HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 4/1/15

3/10/15
DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 4/1/15

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

April 27, 2015

The Honorable Eduardo Cantu
Hidalgo County Commissioner Pct. No. 2
300 W. Hall Acres Suite G
Pharr, Texas 78577

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of January 2015 and February 2015

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Reports* and all supporting documentation for the months of January 2015 and February 2015 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 January 2015 and February 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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. PARRIDA
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.

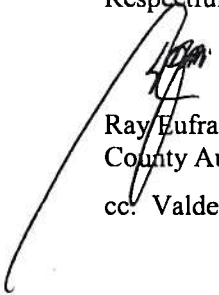
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and *Monthly Fees Reports* were properly completed.

Conclusion:

Total collections for the month of January 2015 and February 2015 were \$22,600.00 and \$14,875.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to 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

cc. Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE 398TH D.C.

ISRAEL RAMON JR.
JUDGE 430TH D.C.

JESSE CONTRERAS
JUDGE 449TH D.C.

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2015

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F, G, H COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Feb-15	0	0	\$ -				-
2	2-Feb-15	55336	55344	\$ 68.25	68.25	183401	02/04/15	-
3	3-Feb-15	55345	55350	\$ 75.50	75.50	183405	02/04/15	-
4	4-Feb-15	55351	55356	\$ 42.50	42.50	183519	02/09/15	-
5	5-Feb-15	55357	55361	\$ 47.25	47.25	183520	02/09/15	-
6	6-Feb-15	55362	55371	\$ 65.00	65.00	183521	02/09/15	-
7	7-Feb-15	0	0	\$ -				-
8	8-Feb-15	0	0	\$ -				-
9	9-Feb-15	55372	55383	\$ 93.25	93.25	183546	02/10/15	-
10	10-Feb-15	55384	55393	\$ 83.00	83.00	183585	02/11/15	-
11	11-Feb-15	55394	55400	\$ 50.00	50.00	183634	02/12/15	-
12	12-Feb-15	55401	55406	\$ 70.75	70.75	183753	02/17/15	-
13	13-Feb-15	55407	55408	\$ 19.00	19.00	183754	02/17/15	-
14	14-Feb-15	0	0	\$ -				-
15	15-Feb-15	0	0	\$ -				-
16	16-Feb-15	Holiday	0	\$ -				-
17	17-Feb-15	55409	55424	\$ 165.00	165.00	183774	02/18/15	-
18	18-Feb-15	55425	55434	\$ 72.75	72.75	183816	02/19/15	-
19	19-Feb-15	55435	55441	\$ 72.00	72.00	183891	02/23/15	-
20	20-Feb-15	55442	55443	\$ 10.75	10.75	183987	02/25/15	-
21	21-Feb-15	0	0	\$ -				-
22	22-Feb-15	0	0	\$ -				-
23	23-Feb-15	55444	55449	\$ 75.25	75.25	183988	02/25/15	-
24	24-Feb-15	55450	55460	\$ 268.75	268.75	183990	02/25/15	-
25	25-Feb-15	55461	55471	\$ 103.25	103.25	184261	03/04/15	-
26	26-Feb-15	55472	55484	\$ 136.25	136.25	184262	03/04/15	-
27	27-Feb-15	55485	55490	\$ 61.75	61.75	184263	03/04/15	-
28	28-Feb-15	0	0	\$ -				-
29		0	0	\$ -				-
30		0	0	\$ -				-
31		0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,580.25

LESS: REIMBURSEMENTS 0.00 **FOR RECEIPT #(s):** _____

TOTAL REVENUE COLLECTIONS 1,580.25

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,358.00	July	\$ -
February	\$ 1,580.25	August	\$ -
March	\$ -	September	\$ -
April	\$ -	October	\$ -
May	\$ -	November	\$ -
June	\$ -	December	\$ -
(1) Subtotal	\$ <u>2,938.25</u>	(2) Subtotal	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Bms J.C. / 5/10/15
 DATE: 4/2/15

Total (1+2) \$ 2,938.25

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

Cecilia Lopez
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

RECEIVED BY COUNTY AUDITOR APR 1 PM 9 00

Revised

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED **March 31, 2015**

pbc

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 #	Receipt	Receipt				
Date												
1	1-Mar-15	0	0	\$ -							-	
2	2-Mar-15	55491 ✓	55497 ✓	\$ 75.25	75.25	184264	03/04/15				-	
3	3-Mar-15	55498 ✓	55500 ✓	\$ 53.00	53.00	184276	03/05/15				-	
4	4-Mar-15	55501 ✓	55507 ✓	\$ 80.25	80.25	184285	03/05/15				-	
5	5-Mar-15	55508 ✓	55512 ✓	\$ 49.25	49.25	184324	03/06/15				-	
6	6-Mar-15	55513 ✓	55517 ✓	\$ 59.50	59.50	184396	03/09/15				-	
7	7-Mar-15	0	0	\$ -							-	
8	8-Mar-15	0	0	\$ -							-	
9	9-Mar-15	55518 ✓	55522 ✓	\$ 37.50	37.50	184429	03/10/15				-	
10	10-Mar-15	55523 ✓	55529 ✓	\$ 33.50	33.50	184585	03/13/15				-	
11	11-Mar-15	55530 ✓	55536 ✓	\$ 43.50	43.50	184586	03/13/15				-	
12	12-Mar-15	55537 ✓	55547 ✓	\$ 80.75	80.75	184685	03/17/15				-	
13	13-Mar-15	55548 ✓	55549 ✓	\$ 22.00	22.00	184687	03/17/15				-	
14	14-Mar-15	0	0	\$ -							-	
15	15-Mar-15	0	0	\$ -							-	
16	16-Mar-15	55550 ✓	55555 ✓	\$ 67.50	67.50	184688	03/17/15				-	
17	17-Mar-15	55556 ✓	55566 ✓	\$ 100.00	100.00	184758	03/19/15				-	
18	18-Mar-15	55567 ✓	55574 ✓	\$ 61.50	61.50	184770	03/19/15				-	
19	19-Mar-15	55575 ✓	55580 ✓	\$ 49.25	49.25	184911	03/25/15				-	
20	20-Mar-15	55581 ✓	55582 ✓	\$ 31.25	31.25	184913	03/25/15				-	
21	21-Mar-15	0	0	\$ -							-	
22	22-Mar-15	0	0	\$ -							-	
23	23-Mar-15	55583 ✓	55592 ✓	\$ 101.00	101.00	184914	03/25/15				-	
24	24-Mar-15	55593 ✓	55596 ✓	\$ 41.25	41.25	184915	03/25/15				-	
25	25-Mar-15	55597 ✓	55600 ✓	\$ 35.75	35.75	185017	03/27/15				-	
26	26-Mar-15	55601 ✓	55608 ✓	\$ 71.75	71.75	185018	03/27/15				-	
27	27-Mar-15	55609 ✓	55612 ✓	\$ 31.50	31.50	185132	03/31/15				-	
28	28-Mar-15	0	0	\$ -							-	
29	29-Mar-15	0	0	\$ -							-	
30	30-Mar-15	55613 ✓	55616 ✓	\$ 43.75	43.75	185133	03/31/15				-	
31	31-Mar-15	55617 ✓	55621 ✓	\$ 57.50	57.50	185211	04/02/15				-	

TOTAL RECEIPTS AND FUNDS COLLECTED 1,226.50 *X24* 0.00
LESS: REIMBURSEMENTS 0.00 **FOR RECEIPT #(s):** _____
TOTAL REVENUE COLLECTIONS 1,226.50

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,358.00	July	\$ -	HIDALGO COUNTY AUDITOR'S OFFICE APPROVED BY: <i>[Signature]</i> DATE: <u>4/13/15</u> <i>05/01/15</i>	
February	\$ 1,580.25	August	\$ -		
March	\$ 1,226.50 <i>X</i>	September	\$ -		
April	\$ -	October	\$ -		
May	\$ -	November	\$ -		
June	\$ -	December	\$ -		
(1) Subtotal	<u>\$ 4,164.75</u>	(2) Subtotal	\$ -	Total (1+2)	<u>\$ 4,164.75</u> <i>X</i>

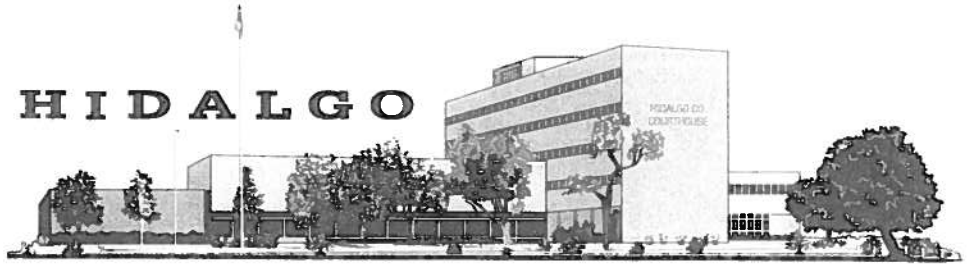
THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

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

May 6, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of February 2015 and March 2015

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and all supporting documentation for the months of February 2015 and March 2015 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 Reports* for the months of February 2015 and March 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

ROOULFO 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, 400TH D.C.

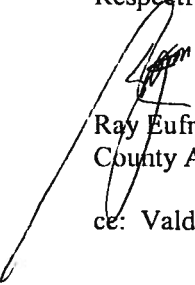
JESSE CONTRERAS
JUDGE, 449TH D.C.

Conclusion:

Total collections for the months of February 2015 and March 2015 were \$1,580.25 and \$1,226.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to 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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

IBC

"FEE" MONTHLY REPORT FOR THE MONTH ENDED January 31, 2015

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ. Table with columns: US Government, Amount, Other Agency, Amount. Rows include Bureau of Prisons (BOP), U.S. Marshal (USM), Immigration & Customs Enforcement (ICE), etc.

Part II: SUMMARY OF RECEIPT COLLECTION. Table with columns: Receipts Issued From No., Amount, Receipts Issued From No. (BB Fees), Amount, Direct Deposits, Amount, Total Cash Collections, Rec. Issue Dates, Less: Costs on Deposit, Less: Bail Bond Fee Refunds, etc.

Part III: SUMMARY OF FEE ALLOCATION. Table with columns: FEES RECEIVED FOR HOUSING OF PRISONERS, MONTH, GL NUMBER, AMOUNT. Rows include US Marshal (USM), Bureau of Prisons (BOP), Customs & Border Protection-RGV, etc.

TELEPHONE COMMISSIONS. Table with columns: A. Value Added Communications, Inc., MONTH, GL NUMBER, AMOUNT. Rows include Oct 2014, Nov 2014.

FEES REC'D FOR OFFENDER TRANSPORTATION. Table with columns: A. Texas Department of Criminal Justice, MONTH, GL NUMBER, AMOUNT. Rows include Nov 2014, Dec 2014.

Equitable Sharing Recvd. On Forfeited Property. Table with columns: A. US MARSHAL, MONTH, GL NUMBER, AMOUNT. Rows include US MARSHAL, US MARSHAL, etc.

OVERTIME GRANT REIMBURSEMENT. Table with columns: A. US MARSHAL, MONTH, GL NUMBER, AMOUNT. Rows include US MARSHAL, DBA, FBI, etc.

REIMBURSEMENT FOR MEDICAL SERVICES. Table with columns: A. US MARSHAL, MONTH, GL NUMBER, AMOUNT. Rows include US MARSHAL, TUITION FEES, LESS: REFUNDS, BAIL BOND FEES, etc.

OTHER SHERIFF'S FEES AND COSTS. Table with columns: A. Serving Legal Process, B. Sale of Stray Animals, C. Offense Reports/Insurance Reports, D. Fingerprints, E. Clearance Letters/Record checks, F. Photo & Video Fees, G. Other "Order of Sale", H. Miscellaneous, I. Misc. (Bank Stop Payment Fee). Rows include Sheriff Fees (A through I), Total Sheriff Fees (A through I).

TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER. Table with columns: Ck No., Check Date, Amount, CHECK FIGURE. Rows include 028, 6033, 034, etc.

SUMMARY of Amount Due to Co. Treasurer. Table with columns: TOTAL EARNED FEES, LESS: TOTAL REMITTANCES, Total Remaining Funds Due To County Treasurer. Rows include TOTAL EARNED FEES \$ 143,584.79, LESS: TOTAL REMITTANCES \$ 143,584.79, Total Remaining Funds Due To County Treasurer \$.

Σ = 31,112.78
X7, X10, X11
X-AA, X5-a, X6
X-AA, X6
X-AA, X5-a, X6

X7

X8
X9

Direct Deposit-General Fund X10

X11
X11

X12

Σ = 7,420.40 to X15

RECEIVED BY COUNTY AUDITOR 2015 FEB 12 PM 2 39

NOTED BY: THE GO COUNTY AUDITOR'S OFFICE DATE: 2-19-15 PC 5/6/15

Emilia Nino Hidalgo County Sheriff (or Designee)

Elisa Arredondo

This report is due at the County Auditor's Office by the 5th workday following the end of the month. County Auditor's Form: ARS-9-001 Revised 1/1/06

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED February 28, 2015

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

U.S. Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)	\$ 11,492.00		
B. U.S. Marshal (USM)	\$ 2,964.00		
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Mcallen			
E. Customs & Border Protection-RGV			
F. Texas Department of Criminal Justice (TDCJ)	\$ 7,065.55		

Part II: SUMMARY OF RECEIPT COLLECTION

RECEIPTS ISSUED FROM NO.	F236557	TO	F236972	\$	58,077.46
B. RECEIPTS ISSUED FROM NO. (East Substation)	F232151	TO	F232191	\$	53.00
C. RECEIPTS ISSUED FROM NO. (BB Fees)	F235427-F235600	TO	F235801-F236319	\$	12,106.00

TOTAL CASH COLLECTIONS Rec. Issue Dates	2/1/2015	TO	2/28/2015	\$	35,226.37
Less: Costs on Deposit				\$	105,462.83
Less: Bail Bond Fee Refunds Check No.'s				\$	(3,210.00)
Less: Tuition Fee Refunds				\$	-
Less: Other Refunds				\$	-
Add: Cost Deposits Earned				\$	(5.00)
TOTAL DUE TO THE COUNTY TREASURER				\$	2,795.00

Part III: SUMMARY OF FEE ALLOCATION

FEE RECEIVED FOR HOUSING OF PRISONERS

MONTH	GL NUMBER	AMOUNT
US Marshal (USM) Dec. 2014	1100-342-30-280-000-0-000	\$ 2,340.00
US Marshal (USM) Jan. 2015	1100-342-30-280-000-0-000	\$ 2,704.00
Bureau of Prisons (BOP) Dec. 2014	1100-342-30-280-000-0-000	\$ 22,836.08
Bureau of Prisons (BOP)	1100-342-30-280-000-0-000	
Customs & Border Protection-RGV	1100-342-30-280-000-0-000	
Customs & Border Protection-Pharr	1100-342-30-280-000-0-000	
Homeland Security-Immigration and Customs Enforcement (ICE)	1100-342-30-280-000-0-000	

TELEPHONE COMMISSIONS

MONTH	GL NUMBER	AMOUNT
Value Added Communications, Inc. Dec. 2014	1100-360-00-000-001-0-000	\$ 37,418.06
Value Added Communications, Inc.	1100-360-00-000-001-0-000	

FEE REC'D FOR OFFENDER TRANSPORTATION

MONTH	GL NUMBER	AMOUNT
Texas Department of Criminal Justice	1100-334-40-280-001-0-000	6,260.10
Texas Department of Criminal Justice	1100-334-40-280-001-0-000	

Garagekeeper Abandoned MV Fee

AMOUNT	GL NUMBER	AMOUNT
\$ 10.00	1100-342-10-280-002-0-000	\$ 10.00

Equitable Sharing Recrd. On Forfeited Property

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1229-352-30-280-000-0-000	\$ 1,086.19
US MARSHAL	1229-352-30-280-000-0-000	
US MARSHAL	1229-352-30-280-000-0-000	
ICE	1228-352-30-280-000-0-000	

OVERTIME GRANT REIMBURSEMENT

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1284-126-10-000-013-0-000	
DEA	1284-126-10-000-012-0-000	
FBI	1284-126-10-000-009-0-000	
FBI	1284-126-10-000-009-0-000	
Step-Click it or Ticket	1284-126-10-000-018-0-000	

REIMBURSEMENT FOR MEDICAL SERVICES

MONTH	GL NUMBER	AMOUNT
US MARSHAL	1100-423-21-280-002-0-331	

TUITION FEES

AMOUNT	GL NUMBER	AMOUNT
\$ 1,200.00	1100-342-11-280-000-0-000	\$ 1,200.00

BAIL BOND FEES

AMOUNT	GL NUMBER	AMOUNT
\$ 12,106.00	1100-207-20-000-036-0-000	\$ 12,106.00

COPIES OF INMATE MEDICAL RECORDS

AMOUNT	GL NUMBER	AMOUNT
\$ 54.00	1100-342-10-280-001-0-000	\$ 54.00

OTHER SHERIFF'S FEES AND COSTS

AMOUNT	GL NUMBER	AMOUNT
\$ 9,802.30		\$ 9,802.30
\$ -		\$ -
\$ 239.00		\$ 239.00
\$ 570.00		\$ 570.00
\$ 535.00		\$ 535.00
\$ -		\$ -
\$ 7,800.00		\$ 7,800.00
\$ 87.10		\$ 87.10
\$ -		\$ -
\$ 19,033.40	1100-342-10-280-001-0-000	\$ 19,033.40
\$ 5.00		\$ 5.00

TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER

CK No.	Check Date	Amount	CHECK FIGURE:
043	02/10/15	\$ 6,994.40	TOTAL PART II
6044	02/11/15	\$ 2,340.00	TOTAL PART III
046	02/18/15	\$ 4,997.60	\$ 105,042.83
	Direct Deposit-General Funds	\$ 6,260.10	DIFFERENCE (IF **) OK
6047	02/18/15	\$ 22,836.08	\$ -
6048	02/23/15	\$ 8,497.60	SUMMARY of Amount Due to Co. Treasurer
6049	02/25/15	\$ 2,704.00	
6050	02/27/15	\$ 9,103.38	
6051	2/27/2015	\$ 1,086.19	TOTAL BARNED FEES
6052	3/2/2015	\$ 40,233.66	\$ 105,042.83
			LESS: TOTAL REMITTANCES
			\$ 105,042.83
			Total Remaining Funds Due To County Treasurer
			\$ -

Total Amount of Remittances to the County Treasurer \$ 105,042.83

Emilia Mize
Hidalgo County Sheriff (or Designee)

Blaine Ramos
Blaine Ramos

This report is due at the County Auditor's Office by the 5th workday following the end of the month
County Auditor's Form: AHS-8-001 Revised 2/6/2015

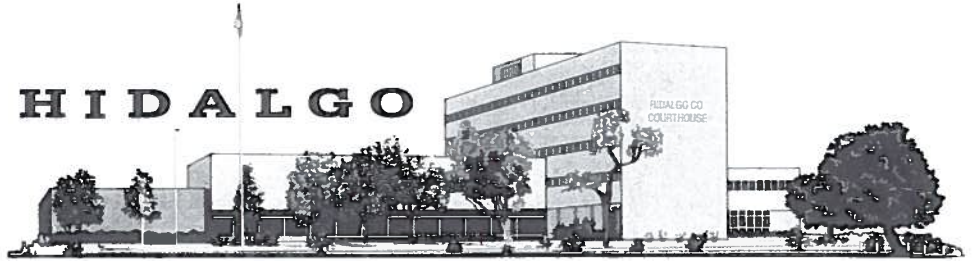
Σ = 70,236.46 to X17
X1, X8, X10, X11
X-4A, X-4A, X5-a, X6
X-4A, X6, X21
X-4A, X5-a, X6

X7
X8
X7
X9
X10
Direct Deposit-General Fund
Direct Deposit-General Fund
X10, X10
X11

RECEIVED
MAR 17 2015
Hidalgo County
AUDITORS OFFICE

X12
X13
X14
X14
AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 02-27-15
J.C. 5/16/15

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

May 6, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of January 2015 and February 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of January 2015 and February 2015 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:

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Methodology:

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- Reviewed the submittal dates of the *Monthly Fees Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s various general ledger accounts.
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified the sequence of receipts per the *Monthly Fees Reports* agreed to the receipts issued. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DEL GADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed the *Weekly Remittance Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion of the monthly reports.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code § 41.258 (f).

Conclusion:

Total collections for the months of January 2015 and February 2015 were \$143,584.79 and \$105,042.83, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that procedures for voiding receipts were not properly followed. For example, void receipt numbers 235522 and 235853 were not cross-referenced with the new receipt numbers issued. According to staff, detention officers will be reminded of the procedures required to be followed when voiding receipts.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, the cashier's signature and the supervisor's signature of approval. In addition, the supervisor should ensure that if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced. Furthermore, the supervisor should ensure that the original and all other copies of the voided receipt are securely attached together.

Failure to properly void receipts may result in the loss or misuse of County funds

Recommendation:

Management should ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted during our review that two stale-dated money orders were accepted as payment, in error. The money orders were returned by the financial institution. The fees assessed by the bank were collected from the payor. According to staff, staff will be reminded of the procedures required to be followed when accepting money orders as payment.

The County Auditor's Office requires that prior to accepting a check/money order for payment; the cashier must verify that the date on the check/money order is the date payment is presented. Stale-dated or post-dated checks/money orders may not be accepted.

Failure to ensure that checks/money orders are not stale-dated may result in the loss or misuse of County funds.


Recommendation:

Management should ensure that stale dated money orders/checks are not accepted.

Please provide written a management response to the observation noted above by May 22, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Reynaldo Cantu, Internal Auditor I, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 February 2015

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	2/1/2015	310657	310702	46	\$ 492.00	\$ 492.00	2/2/2015	183884	211 O2428
2	2/2/2015				\$ -	\$ -			211 0
3	2/3/2015				\$ -	\$ -			211 0
4	2/4/2015				\$ -	\$ -			211 0
5	2/5/2015				\$ -	\$ -			211 0
6	2/6/2015				\$ -	\$ -			211 0
7	2/7/2015				\$ -	\$ -			211 0
8	2/8/2015	310703	310772	70	\$ 140.00	\$ 140.00	2/10/2015	183885	211 O2429
9	2/9/2015				\$ -	\$ -			211 0
10	2/10/2015				\$ -	\$ -			211 0
11	2/11/2015				\$ -	\$ -			211 0
12	2/12/2015				\$ -	\$ -			211 0
13	2/13/2015				\$ -	\$ -			211 0
14	2/14/2015				\$ -	\$ -			211 0
15	2/15/2015	310773	310846	74	\$ 148.00	\$ 148.00	2/19/2015	183886	211 O2430
16	2/16/2015				\$ -	\$ -			211 0
17	2/17/2015				\$ -	\$ -			211 0
18	2/18/2015				\$ -	\$ -			211 0
19	2/19/2015				\$ -	\$ -			211 0
20	2/20/2015				\$ -	\$ -			211 0
21	2/21/2015				\$ -	\$ -			211 0
22	2/22/2015	310847	310945	99	\$ 198.00	\$ 198.00	2/24/2015	184054	211 O2431
23	2/23/2015				\$ -	\$ -			211 0
24	2/24/2015				\$ -	\$ -			211 0
25	2/25/2015				\$ -	\$ -			211 0
26	2/26/2015				\$ -	\$ -			211 0
27	2/27/2015				\$ -	\$ -			211 0
28	2/28/2015				\$ -	\$ -			211 0
29	3/1/2015				\$ -	\$ -			211 0
30	3/2/2015				\$ -	\$ -			211 0
31	3/3/2015				\$ -	\$ -			211 0
289					\$ 578.00	\$ 578.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

289 x \$2.00 = \$ 578.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 578.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 578.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: *Thelma L. Cantel*

DATE: 3/4/15

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
Thelma L. Cantel
 A.C. CUELLAR, JR.
 COMMISSIONER PRCT NO. 1

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Brie D.G.*
 DATE: 3/10/15 5/5/15

3/4/15
DATE

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 March 2015

PAC

	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	3/1/2015	310946	310960	15	\$ 30.00	\$ 30.00	3/3/2015	184864	211	02432
2	3/2/2015				\$ -	\$ -			211	0
3	3/3/2015				\$ -	\$ -			211	0
4	3/4/2015				\$ -	\$ -			211	0
5	3/5/2015				\$ -	\$ -			211	0
6	3/6/2015				\$ -	\$ -			211	0
7	3/7/2015				\$ -	\$ -			211	0
8	3/8/2015	310961	310979	19	\$ 438.00	\$ 438.00	3/10/2015	184866	211	02433
9	3/9/2015				\$ -	\$ -			211	0
10	3/10/2015				\$ -	\$ -			211	0
11	3/11/2015				\$ -	\$ -			211	0
12	3/12/2015				\$ -	\$ -			211	0
13	3/13/2015				\$ -	\$ -			211	0
14	3/14/2015				\$ -	\$ -			211	0
15	3/15/2015	310980	311010	31	\$ 62.00	\$ 62.00	3/17/2015	184867	211	02434
16	3/16/2015				\$ -	\$ -			211	0
17	3/17/2015				\$ -	\$ -			211	0
18	3/18/2015				\$ -	\$ -			211	0
19	3/19/2015				\$ -	\$ -			211	0
20	3/20/2015				\$ -	\$ -			211	0
	3/21/2015				\$ -	\$ -			211	0
22	3/22/2015	311011	311064	54	\$ 108.00	\$ 108.00	3/25/2015	185214	211	02435
23	3/23/2015				\$ -	\$ -			211	0
24	3/24/2015				\$ -	\$ -			211	0
25	3/25/2015				\$ -	\$ -			211	0
26	3/26/2015				\$ -	\$ -			211	0
27	3/27/2015				\$ -	\$ -			211	0
28	3/28/2015				\$ -	\$ -			211	0
29	3/29/2015	311065	311115	51	\$ 102.00	\$ 102.00	3/31/2015	185215	211	02436
30	3/30/2015				\$ -	\$ -			211	0
31	3/31/2015				\$ -	\$ -			211	0
					170	\$ 340.00	\$340.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

170 x \$2.00 = \$ 340.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 340.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 340.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: *Thelma L. Cantu*

DATE: 4/7/15

A C. Cuellar, Jr.
 A C. Cuellar, Jr.
 COMMISSIONER PRCT NO. 1

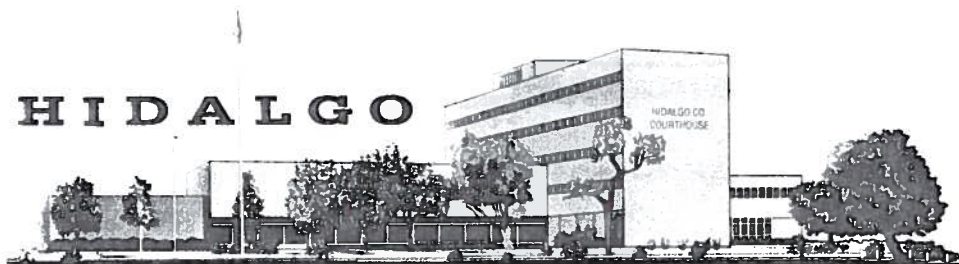
HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 4/8/15

4/7/15
 DATE

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

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

May 5, 2015

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

Re: Review of Delta Lake *Monthly Fees Reports* and Supporting Documentation
For the months of February 2015 and March 2015

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Reports* and all supporting documentation for the months of February 2015 and March 2015 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Reports* for the months of February 2015 and March 2015. 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 Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Reports* agreed to total tickets issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and *Monthly Fees Reports* were properly completed.

Conclusion:

Total collections for the month of February 2015 were \$578.00 and \$340.00 for the month of March 2015. Based on the 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:

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

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

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

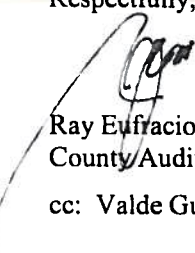
Recommendation:

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

Please provide a written management response to the observation noted above by May 15, 2015.

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12TH D.C

RODOLFO DELGADO
JUDGE, 13TH D.C

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

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 February 2015

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	2/1/2015	371516	1	\$4.00	\$4.00	2/1/2015	183313	231 00866
2	2/2/2015	371518	54	\$216.00	\$216.00	2/1/2015		231
3	2/3/2015							231
4	2/4/2015							231
5	2/5/2015							231
6	2/6/2015							231
7	2/7/2015	371572	59	\$236.00	\$236.00	2/7/2015	183562	231 00867
7	2/8/2015	371631	102	\$408.00	\$408.00	2/8/2015	183564	231 00868
9	2/9/2015							231
10	2/10/2015							231
11	2/11/2015							231
12	2/12/2015							
13	2/13/2015							
14	2/14/2015	371783	82	\$328.00	\$328.00	2/14/2015	183749	231 00869
15	2/15/2015	371815	83	\$332.00	\$332.00	2/15/2015	183750	231 00870
16	2/16/2015							
17	2/17/2015							
18	2/18/2015							
19	2/19/2015							
20	2/20/2015							
21	2/21/2015	371898	72	\$288.00	\$288.00	2/21/2015	183995	231 00871
22	2/22/2015	371969	145	\$580.00	\$580.00	2/22/2015	183996	231 00872
23	2/23/2015							
24	2/24/2015							
25	2/25/2015							
26	2/26/2015							
27	2/27/2015							
28	2/28/2015	372114	7	\$28.00	\$28.00	2/28/2015	184197	231 00873
29								
30								
31								

2,420.00
 605 x \$4.00 = 2,420.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$2,420.00

PREPARED BY: Gerardo Flores DATE: 3/5/2015

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

3/5/2015
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

Revised

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/18/15

XI

PBC

**HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
March 2015**

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 3/1/2015	372121	372155	35	\$140.00	\$140.00	3/1/2015	184198	231 3210087
2 3/2/2015								231
3 3/3/2015								231
4 3/4/2015								231
5 3/5/2015								231
6 3/6/2015								231
7 3/7/2015	372156	372188	33	\$132.00	\$132.00	3/7/2015	184407	231 231008
7 3/8/2015	372189	372192	4	\$16.00	\$16.00	3/8/2015	184408	231 2310087
9 3/9/2015								231
10 3/10/2015								231
11 3/11/2015								231
12 3/12/2015								231
13 3/13/2015								
14 3/14/2015	372257	372193	65	\$260.00	\$260.00	3/14/2015	184754	231 00877
15 3/15/2015	372300	372258	43	\$172.00				
16 3/15/2015	372366	372351	16	\$64.00	\$236.00	3/15/2015	184755	231 00878
17 3/17/2015								
18 3/18/2015								
19 3/19/2015								
20 3/20/2015								
21 3/21/2015	372369	372367	3	\$12.00	\$12.00	3/21/2015	185006	231 00879
22 3/22/2015	372400	372370	31	\$124.00	\$684.00	3/22/2015	185007	231 00880
23 3/22/2015	372350	372301	50	\$200.00				
24 10/16/2406	372490	372401	90	\$360.00				
25 3/25/2015								
26 3/26/2015								
27 3/27/2015								
28 3/28/2015	372557	37249	67	\$268.00	\$268.00	3/28/2015	185103	231 00881
29 3/29/2015	372700	372558	143	\$572.00	\$572.00	3/29/2015	185105	231 00882
30 3/30/2015								
31 3/31/2015								
\$2,320.00					\$2,316.00			
\$580.00					\$4.00	\$2,320.00		

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000	
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND	
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$2,316.00

PREPARED BY: Gerardo Flores

DATE: 4/7/2015

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

[Signature]
JOSE M. FLORES

4/7/2015
DATE

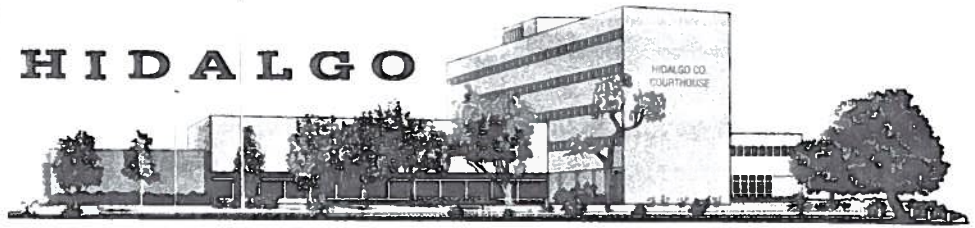
CCMMS S O N E R P R C T N O 3

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: [Signature]
DATE: 4/20/15
Revised

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

May 5, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of February 2015 and March 2015

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Reports* and all supporting documentation for the months of February 2015 and March 2015 in accordance with Local Government Code §115.002(a) and §115.002(b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of February 2015 and March 2015. 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 Reports* and applicable supporting documentation to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* 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 Reports/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 Reports* agreed to total tickets issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

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JUDGE, 93RD D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Conclusion:

Total collections for the months of February 2015 and March 2015 were \$2,420.00 and \$2,320.00, respectively. Based on the 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:

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 Park 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.

Observation No. 2:

We noted during our review that several park 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.

Failure to ensure that park entrance tickets are initialed by the cashier responsible for issuing the park entrance ticket may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that park entrance tickets are initialed and dated by the cashier responsible for issuing the park entrance ticket.

HIDALGO COUNTY DISTRICT JUDGES

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Observation No 3:

We noted during our review that on March 15, 2015 collections were short \$4.00. According to park staff, two tickets were issued to one person, in error, since the tickets were stuck to each other.

The County Auditor Office requires that an official county receipt (park entrance ticket) be issued for each payment received. The cashier must ensure that the next ticket number is issued and only one ticket is issued for each \$4.00 fee received.

Formal monitoring procedures have not been implemented to ensure an official county receipt (park entrance ticket) issued for each payment received.

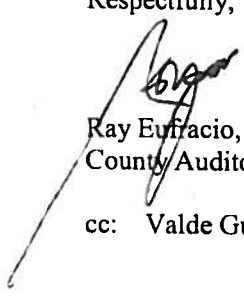
Recommendation:

Management should develop and implement formal monitoring procedures to ensure an official county receipt (park entrance ticket) is issued for each payment received. At a minimum, the procedures noted above should be implemented. In addition, the \$4.00 shortage should be replenished and deposited with the County Treasurer.

Please provide a written management response to the observation noted above by May 22, 2015.

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 Eufacio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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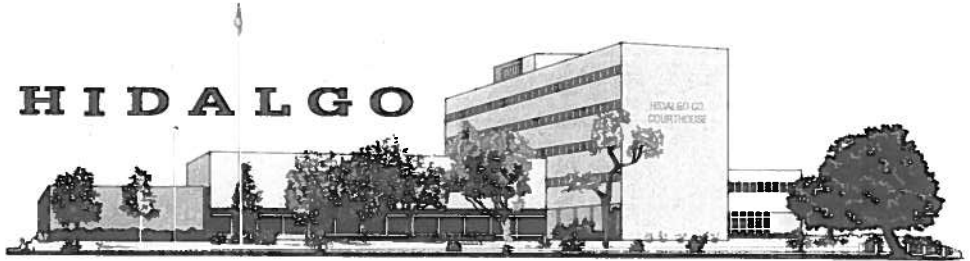
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COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

May 7, 2015

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2015 Tax Roll Abatement- RBC Manufacturing Corporation.
Report No. 2015-34

Dear Mr. Garza:

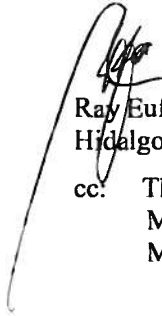
We have completed a limited scope review of the tax abatement agreement between Hidalgo County and RBC Manufacturing Corporation (RBC). The objective of the review was to determine whether RBC qualifies for a tax abatement for the 2015 tax year.

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and RBC, Hidalgo County Tax Abatement Guidelines and Criteria, correspondence, including the compliance verification letter, received from RBC regarding compliance with terms of the tax abatement agreement.

Based on the results of our review, we have determined that RBC qualifies for 50% tax abatement for the 2015 tax year based on the creation of jobs in accordance with the Hidalgo County Tax Abatement Guidelines and Criteria and the tax abatement agreement entered into by Hidalgo County and RBC.

If you have any questions, please feel free to call Carlos Ramirez, Internal Auditor II, 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

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Ms. Soledad Guzman, Supervisor-Property Records, Hidalgo County Appraisal District
Ms. Lorena Molina, Finance Manager, RBC Manufacturing Corporation

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

April 28, 2015

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2015 Tax Roll Abatement-Santana Textiles, LLC.
Report No. 2015-35

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC. The objective of the review was to determine whether Santana Textiles, LLC qualifies for a tax abatement for the 2015 tax year.

Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC, Hidalgo County Tax Abatement Guidelines, correspondence received from Santana Textiles, Representative, and compliance verification letter from Santana Textiles regarding compliance with terms of the tax abatement agreement.

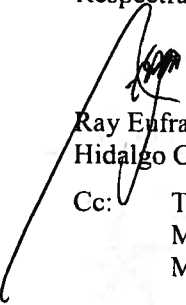
Conclusion:

Based on the results of our review, we have determined that Santana Textiles does not qualify for a tax abatement for the 2015 tax year. According to correspondence received from the Santana Textiles Representative, the project has not been completed. According to the correspondence, the estimated project completion date is August 2015.

Pursuant to Section 3.04 of the tax abatement agreement between Hidalgo County and Santana Textiles, LLC, "the abatement of ad valorem taxes shall be for a period ten (10) years that shall (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred: (i) the Project has been completed, (ii) the new value created may be ascertained from the Tax Rolls, and (iii) the new value or jobs created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements..."

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

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
Mr. Javier Martinez, Administration & Finance Manager, Santana Textiles, LLC
Ms. Soledad Guzman, Supervisor-Property Records, Hidalgo County Appraisal District

HIDALGO COUNTY DISTRICT JUDGES

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