

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

August 14, 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	\$ 724,042.55	April 2015 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 716,763.81	May 2015 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 819,183.37	June 2015 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 11,038,648.83	May 2015 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 20,142.16	May 2015 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 53,715.36	June 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 366.00	Delta Lake-June 2015 Monthly Report/Letter
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 29,375.00	Sanitation Program – June 2015 Monthly Report/Letter
Mr. Juan Martinez, Fire Marshal	\$ 10,981.00	June 2015 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,398.00	June 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 21,330.00	June 2015 Monthly Report/Letter
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,510.00	June 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 12,960.00	June 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 2,980.00	June 2015 Monthly Report/Letter
The Hon. Atanacio Gaitan, Jr., Constable Pct. No. 4	\$ 1,380.00	June 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 127,767.65	Sheriff's Fee – May 2015 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 142,187.01	Sheriff's Fee – June 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.
 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.

Department	Description
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of the H.B. 65 Financial Statements For the months of January 2015 through June 2015
The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney	Review of the HIDTA H.B. 65 Financial Statements For the Month of June 2015
Mr. Oscar Cuellar, City Manager, City of Penitas	Tax Increment Reinvestment Zone No. 1, Penitas, Texas Report No. 2015-21

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.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Prepared By: Gricelda Q *68*
Date: 08/14/15 *8.14.15*

**Hidalgo County Clerk
Monthly Report
For the Month Ended April 30, 2015**

Fee Account	\$	364,268.61	✓
Criminal Court Cost	\$	221,499.76	✓
Civil/Probate Court Cost	\$	<u>138,274.18</u>	✓
Total April 2015 Collections	\$	<u><u>724,042.55</u></u>	✓ <i>7^</i>

COUNTY CLERK MONTHLY FEE REPORT

APRIL
2015

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....			
MARRIAGE LICENSES/LGC118.018 (TOTAL).....			
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	XS 400	✓
BIRTH CERTIFICATES.....	# Filed	XS 297	✓
BIRTH DSHS.....	# Filed	XS 33	✓
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	XS 15	✓
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.....			

COUNTY AUDITOR

X \$137,881.50 X2; XS ✓
 X \$12,187.50 X2; XS ✓
 X \$12,000.00 X; X2; XS 10 34 ✓
 X \$534.60 X; X2; XS ✓
 X \$60.39 X2; XS ✓
 X \$187.50 X; X2; XS ✓
 \$661.00 X2; XS ✓
 \$0.00
 X \$9,500.01 X2; XS ✓
 X \$70.00 X2; XS ✓
 X \$1,181.50 X2; X3-2e; XS ✓
 \$0.00
 \$0.00
 X \$46,814.50 X2; X3-3; XS ✓
 X \$95,840.00 X; X2; XS ✓
 X \$2,650.76 X; X2; XS ✓
 X \$91,430.00 X; X2; XS ✓
 X \$9,306.00 X; X2; XS ✓
 X \$1,104.00 X; X2; XS ✓
 X \$7.00 X2; XS ✓
 \$0.00
 \$0.00
 \$421,416.26 X2; XS; X6; X6
 ✓ \$55,898.76 X3-3
 \$365,517.50
 \$0.00
 ✓ \$60.39 X2
 ✓ \$1,181.50 X2; X3-2e
 ✓ \$7.00 X2; XS
 \$1,248.89
 \$364,268.61 X5

LESS:
CHARGES ON ACCOUNT.....

TOTAL DEPOSITED IN BANK.....

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

DUE TO TREASURER.....

DISTRIBUTION:			
COUNTY CLERK FEES.....			
EARLY CHILDHOOD DONATION.....	1100-341-10-180-002-0-000		
INTEREST EARNED.....	1100-207-20-000-074-0-000		
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....	1100-381-11-000-006-0-000		
DIGITAL IMAGE FEES.....	1237-341-10-180-000-0-000		
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-013-0-000		
COURTHOUSE SECURITY FUND/LGC 291.008.....	1100-341-10-180-005-0-000		
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1241-341-10-180-001-0-000		
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-040-0-000		
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-039-0-000		
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-207-20-000-041-0-000		
	1100-341-10-180-010-0-000		

X \$151,215.75 X
 \$0.00
 \$0.00
 ✓ \$95,840.00 X; X2
 ✓ \$2,650.76 X; X2
 ✓ \$91,430.00 X; X2
 ✓ \$9,306.00 X; X2
 ✓ \$12,000.00 X; X2
 ✓ \$534.60 X; X2
 ✓ \$187.50 X; X2
 ✓ \$1,104.00 X; X2
 \$0.00
 \$364,268.61

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

PREPARED BY: MARY CUELLAR DEPUTY CLERK 05/06/15
DATE

APPROVAL: ARTURO GUAJARDO JR. COUNTY CLERK 05/06/15
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/8 4/7
5.29.15 6/5/15

RECEIVED BY
COUNTY AUDITOR

2015 MAY 7 AM 10 34

HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF APRIL 2015
PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$11,509.24	X;X3 ✓
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$1,344.51	✓
COMMITMENT TO JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$1,368.95	✓ Sheriff's
RELEASE FROM JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$1,341.50	✓
TAKING AND APPROVING BOND CP 102.011.....	1100-342-10-180-001-0-000	\$2,538.64	✓
WARRANT FEE, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$265.66	✓
SHERIFF TRANSPORTATION CP 102.011.....	1100-342-10-180-001-0-000	\$56.32	✓
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	\$94.60	✓
District Attorney/CCP 102.008.....	1100-341-10-180-009-0-000	\$7,098.73	X;X3 ✓
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$61,097.23	X;X1;X3 ✓
Trial Fees/CCP 102.003.....	1100-341-10-180-005-0-000	\$0.00	
Stenographer/GC 25.1102f.....	1100-341-10-180-006-0-000	\$5,592.10	X;X3 ✓
Crim.Just.Plan.Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00.....	1100-207-20-000-003-0-000	\$0.00	
L.E.O.S.E/GC415.082 .. MISD @ \$1.00,@\$1.50,@\$3.50.....	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @\$3.00, @\$5.00 @ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC).....	1100-207-20-000-017-0-000	\$0.00	
Arrest Fees - State Agency/CCP 102.011			
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-019-0-000	\$240.10	X;X3;X8 ✓
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-020-0-000	\$0.00	
VIDEO	1100-342-10-180-001-0-000	\$1,041.58	✓
EFCC State-Elec Filing Fee GC	1100-207-20-000-072-0-000	\$1,323.46	X;X3 ✓
TPW Arrest Fees TPW	1100-207-20-000-021-0-000	\$0.00	
Jury Service Fee/CCP102.0045.....	1100-207-20-000-053-0-000	\$1,119.85	X;X3;X7 ✓
Jury - County Clerk/CCP102.004.....	1100-341-10-180-008-0-000	\$22.79	X;X3 ✓
Jud. & Crt. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$0.00	
Crime Stoppers Assistance Fund/CCP102.013.....	1100-207-20-000-014-0-000	\$0.00	
State General Revenue/CCP102.015..... MISD @ \$2.50	1100-207-20-000-010-0-000	\$0.00	
Due to General Fund		\$0.00	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00	
County Records Mgmt Preservation/CCP102.005/LGC203	1238-341-20-180-001-0-000	\$6,238.50	X;X1;X3 ✓
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	\$697.27	X;X1;X3 ✓
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$48.08	X;X1;X3 ✓
Judicial Fund/Criminal CC Stat./GC51.702..... #Cases 215	1100-207-20-000-046-0-000	\$4,236.16	X;X3 ✓
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00.....	1100-207-20-000-015-0-000	\$23,673.00	X;X3;X7 ✓
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$0.00	
Correctional Management Institute (CMI).....	1100-207-20-000-029-0-000	\$0.00	
County Technology Fund/CCP102.0169	1255-341-10-180-000-0-000	\$1,127.75	X;X1;X3 ✓
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215@\$50	1100-207-20-000-058-0-000	\$10,781.86	X;X3 ✓
DNA TESTING FEE /CCP 102.020.....	1100-207-20-000-030-0-000	\$50.00	X;X3;X8 ✓
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25.....	1100-207-20-000-007-0-000	\$0.00	
Pre-Trial Intervention Program / CCP 102.0121	1225-341-10-080-000-0-000	\$37,100.00	X;X1;X3 ✓
Time Payment/GC 133.103 @ \$12.50.....	1100-207-20-000-005-0-000	\$2,716.86	X;X3;X8 ✓
Time Payment/GC 133.103 @ \$10.00 Appropriation.....	1100-341-10-180-002-0-000	\$2,173.46	X;X3;X8 ✓
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice.....	1100-341-10-180-003-0-000	\$543.37	X;X3;X8 ✓
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication).....	1240-341-10-180-001-0-000	\$0.00	
Delinquent Fee / CCP 103.0031 (b).....	1100-202-000-000-004-0-000	\$0.00	
Local Transaction Fee/CCP.Art.102.072	1100-341-10-180-004-0-000	\$1,866.00	X;X3 ✓
EMS Trauma Fund/CCP102.0185	1100-207-20-000-038-0-000	\$12,703.67	X;X3;X8 ✓
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	\$11,822.93	X;X3 ✓
SJFC/LGC133.105, GC102.022	1100-341-10-180-012-0-000	\$166.74	X;X3 ✓
SJFS/LGC133.105, GC102.022	1100-207-20-000-054-0-000	\$1,503.11	X;X3 ✓
IDR/LGC Sec.133.107	1100-207-20-000-059-0-000	\$560.47	X;X3;X7 ✓
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000		
Constable/CCP 102.011	1100-342-10-291-000-0-000		
Failure to Appear-Court / Transportation Code 706.006(a)	1100-341-10-180-016-0-000	\$210.53	X;X3 ✓
Failure to Appear-State / Transportation Code 706.006(a)	1100-207-20-000-066-0-000	\$1,052.67	X;X3;X7 ✓
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-202-000-000-019-0-000	\$315.80	X;X3 ✓
Scofflaw Fee/ TC 502.010.....	1100-341-10-143-051-0-000	\$938.00	X;X3 ✓
State Traffic Fee	1100-207-20-000-035-0-000	\$3,844.45	X;X3 ✓
Additional Court Costs	1100-341-10-180-006-0-000	\$384.22	X;X3 ✓
Moving Violation Fee	1100-207-20-000-061-0-000	\$12.52	X;X3 ✓

Σ = 8,101
X;X3

RECEIVED BY
COUNTY AUDITOR

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

2015 MAY 7 AM 10 34

Arrest Fee Pct 1		\$	6.74	X1; X3V
Arrest Fee Pct 2		\$	-	
Arrest Fee Pct 3		\$	-	
Arrest Fee Pct 4		\$	-	
SUBTOTAL COURT COSTS....				\$221,499.76
Refunds on Probate, etc.		\$	92.90	X3 X; X5-2
Attorney Ad Litem Fees/CP RULE 308a		\$	-	
OVER (SHORT)		\$	-	
SUBTOTAL		\$	92.90	
TOTAL COUNTY CLERK COLLECTIONS				\$221,592.66 X

PREPARED BY:

Irisela McNameer
IRISELA MCNAMER

05/06/15
DATE

X6-10;
X10-137

APPROVAL:

[Signature]
COUNTY CLERK

05/06/15
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: ~~5.29.15~~

5.29.15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2015 - 04/30/2015 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

	Totals	Fee Totals
Total Receipts	139,027.18	139,027.18 X7-1
Total Adjustments Impacting Receipts	(551.00)	(226.00) X7-2; X8- X8-6c (325.00)
Final Fee Code Totals	138,476.18	138,476.18 X3-1; X4; X7-2
Less Refunds:	✓ 527.00	
Due Treasurer:	\$ 138,274.18	X; XS-2

Hidalgo County Clerk

2015 Civil and Probate Court Cost

RECEIVED BY COUNTY AUDITOR
2015 MAY 7 PM 10 24

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5.27.15 6/6/15

For the Month of April 2015

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

[Signature]
County Clerk

05-06-2015
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2015 - 04/30/2015 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

Fund and CL Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	138,476.18	138,476.18
1100-341-10-180-002-0-000 County Clerk	37,264.15	✓ 37,264.15 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	4,125.00	✓ 4,125.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	518.42	✓ 518.42 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	8,120.00	✓ 8,120.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	2,574.00	✓ 2,574.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	153.00	✓ 153.00 ✓ X; X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,850.00	✓ 3,850.00 ✓ 385 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	510.00	✓ 510.00 ✓ 51 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,680.00	✓ 14,680.00 ✓ 367 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	15,414.00	✓ 15,414.00 ✓ 367 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,040.00	✓ 2,040.00 ✓ 51 ✓ X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,090.00	✓ 2,090.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	1,053.48	✓ 1,053.48 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	✓ 112.00 ✓ 4 ✓ X4-1
1100-361-11-000-006-0-000 Interest Earnings	53.70	✓ 53.70 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	8,720.00	✓ 8,720.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,978.43	✓ 6,978.43 ✓ X; X3
1100 - General Fund	108,256.18	108,256.18
1238-341-20-180-001-0-000 County Records Management	4,360.00	✓ 4,360.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,180.00	✓ 4,180.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,540.00	8,540.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,505.00	✓ 5,505.00 ✓ X; X1; X3

RECEIVED BY
COUNTY AUDITOR
2015 MAY 7 AM 10 34

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2015 - 04/30/2015 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

Fund and CL Account Summary	Totals	Fee Totals
1239 - Court Reporter Service	5,505.00	5,505.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,108.00	✓ 2,108.00 ✓ X; X1; X3
1241 - Courthouse Security	2,108.00	2,108.00
1247-341-10-180-001-0-000 Law Library	12,845.00	✓ 12,845.00 ✓ X; X1; X3-1
1247 - Law Library Fee	12,845.00	12,845.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,020.00	✓ X; X1; X3-1 205 X4-2 1,020.00
1250 - Supplemental Court Guardianship	1,020.00	✓ 1,020.00
9900-000-00-000-000 Refunds/Overpayments Due to	202.00	✓ 202.00 ✓ X3-1
9999 - Due to Others	202.00	202.00

RECORDED BY
COUNTY CLERK
2015 MAY 7 AM 10 34

Prepared By: Gricelda Q ~~GA~~
Date: 08/14/15 8.14.15

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

Fee Account	\$	346,986.39 ✓
Criminal Court Cost	\$	235,578.74 ✓
Civil/Probate Court Cost	\$	<u>134,198.68</u> ✓
Total May 2015 Collections	\$	<u><u>716,763.81</u></u> ✓

7⁰⁰

COUNTY CLERK MONTHLY FEE REPORT

MAY
2015

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

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10.....		✓ \$126,035.50	X2, X5
MARRIAGE LICENSES/LGC 118.018 (TOTAL).....		✓ \$12,167.50	X2, X5
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	✓ 401	X \$12,030.00 X, X2, X5
BIRTH CERTIFICATES.....	# Filed	✓ 274	X \$493.20 X, X2, X5
BIRTH DSHS.....	# Filed	✓ 17	X \$31.11 X2, X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	✓ 11	X \$137.50 X, X2, X5
UCC-FINANCING STATEMENTS/BCC9.403.....		✓ \$745.00	X2, X5
EARLY CHILDHOOD DONATION.....		\$0.00	
VITAL STATISTICS/LGC 118.015.....		✓ \$9,410.69	X2, X5
CERTIFIED COPIES/LGC 118.014.....		✓ \$30.00	X2, X5
RETURNED CHECK CHARGE/LGC 118.0215.....		✓ \$1,293.25	X2, X5
REFUNDS.....		X 1,331.25 = +38	X2, X5; X3-2i
BEER & WINE PERMITS/ABC 61.31.....		\$0.00	
PRINTER FEES/ABC 61.38.....		\$0.00	
RECEIVED ON ACCOUNT.....		✓ \$49,664.00	X2, X3-3; X5 ✓
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....		✓ \$87,969.00	X, X2, X5
DIGITAL IMAGE FEES.....		X \$2,463.96	X, X2, X5
CC RECORDS ARCHIVES FEE LGC 118.025.....		X \$84,215.00	X, X2, X5
COURTHOUSE SECURITY FUND/LGC 291.008.....		X \$8,539.00	X, X2, X5
VITAL ARCHIVE FEE HSC 191.0045(h).....		X \$1,035.00	X, X2, X5
OVER/(SHORT).....		✓ \$1.00	X2, X5
INTEREST EARNED.....		\$0.00	
ADJUSTMENTS.....		\$0.00	
TOTAL CHARGES AND COLLECTIONS.....		396,298.71	5996,200.71 X2, X, X3, X6
LESS:			
CHARGES ON ACCOUNT.....		47,948.96	-47,948.96 X3-3 ✓
TOTAL DEPOSITED IN BANK.....		348,349.75	6348,311.76
LESS:			
PRINTERS FEES/ABC 61.38.....		\$0.00	
BIRTH DSHS.....		✓ \$31.11	X2
REFUNDS.....		✓ 1,331.25	-1,293.26 X2
OVER/(SHORT).....		✓ \$1.00	X2, X5
SUBTOTAL.....		\$1,326.36	1,363.36
DUE TO TREASURER.....			\$346,986.39 X5
DISTRIBUTION:			
COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	\$150,103.73	X ✓
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000	\$0.00	
INTEREST EARNED.....	1100-381-11-000-008-0-000	\$0.00	
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....	1237-341-10-180-000-0-000	✓ \$87,969.00	X, X2
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	✓ \$2,463.96	X, X2
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	✓ \$84,215.00	X, X2
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	✓ \$8,539.00	X, X2
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	✓ \$12,030.00	X, X2
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	✓ \$493.20	X, X2
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	✓ \$137.50	X, X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	✓ \$1,035.00	X, X2
DISTRIBUTION TOTAL:		\$0.00	\$346,986.39

PREPARED BY: MARY CUELLAR DEPUTY CLERK 06/05/15 DATE

APPROVAL: ARTURO GUAJARDO, JR. COUNTY CLERK 06/05/15 DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/20/15 LA
7/20/15 7/20/15

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

PBC

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	✓ \$12,354.78	X; X3
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	✓ \$1,404.22	
COMMITMENT TO JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$1,569.37	Sheriff
RELEASE FROM JAIL, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$1,555.53	
TAKING AND APPROVING BOND CP 102.011	1100-342-10-180-001-0-000	✓ \$2,998.00	Σ 0 = 9,237.
WARRANT FEE, HCSO CP 102.011	1100-342-10-180-001-0-000	✓ \$510.79	
SHERIFF TRANSPORTATION CP 102.011	1100-342-10-180-001-0-000	✓ \$95.95	
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	✓ \$137.83	
District Attorney/CCP 102.008	1100-341-10-180-009-0-000	✓ \$7,746.19	X; X3
Fines/LGC 113 004	1200-351-10-180-000-0-000	✓ \$62,152.32	X; X1; X3
Trial Fees/CCP 102.003	1100-341-10-180-006-0-000	\$0.00	
Stenographer/GC 25.1102f	1100-341-10-180-006-0-000	✓ \$6,169.69	X; X3
Crim.Just.Plan.Fd./CCP 102.051 MiSD @ \$ 5.00, @ \$10.00	1100-207-20-000-003-0-000	\$0.00	
L.E.O.S.E/GC415.082 .. MiSD @ \$1.00, @ \$1.50, @ \$3.50	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MiSD @ \$3.00, @ \$5.00		\$0.00	
@ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC)	1100-207-20-000-017-0-000	✓ \$19.69	X; X3; X7
Arrest Fees - State Agency/CCP 102.011			
D.P.S. MiSD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-019-0-000	✓ \$240.04	X; X3
T.A.B.C. MiSD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00	1100-207-20-000-020-0-000	\$0.00	
VIDEO	1100-342-10-180-001-0-000	✓ \$966.07	
EFCC State-Elec Filing Fee GC	1100-207-20-000-072-0-000	✓ \$1,506.81	X; X3
TPW Arrest Fees TPW	1100-207-20-000-021-0-000	\$0.00	
Jury Service Fee/CCP102 0045	1100-207-20-000-053-0-000	✓ \$1,235.94	X; X3; X7
Jury - County Clerk/CCP102.004	1100-341-10-180-008-0-000	✓ \$62.71	X; X3
Jud. & Cr. Personnel Tr. Fd./GC56.001 MiSD @ \$1.00	1100-207-20-000-027-0-000	✓ \$1.13	X; X3; X7
Crime Stoppers Assistance Fund/CCP102.013	1100-207-20-000-014-0-000	\$0.00	
State General Revenue/CCP102.015	1100-207-20-000-010-0-000	\$0.00	
MiSD @ \$2.50		\$0.00	
Due to General Fund		\$0.00	
Comp. Rehab Fund/CCP 102.081 MiSD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00	
County Records Mgmt Preservation/CCP102.005/LGC203	1238-341-20-180-001-0-000	✓ \$8,953.38	X; X1; X3
Records Management Preservation - CC/CCP102.005/LGC203	1237-341-10-180-000-0-000	✓ \$773.62	X; X1; X3
Courthouse Security Fund/LGC 291.007 MiSD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	✓ \$930.91	X; X1; X3
Judicial Fund/Criminal CC Stat./GC51.702	1100-207-20-000-046-0-000	✓ \$4,668.86	X; X3
Consolidated Court Cost(CCC) CCP 102.075 MiSD A,B @ \$40.00/C @ \$17.00	1100-207-20-000-015-0-000	✓ \$25,655.73	X; X3; X7
#Cases 301			
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	✓ \$2.81	X; X3; X7
Correctional Management Institute (CMI)	1100-207-20-000-029-0-000	\$0.00	
County Technology Fund/CCP102.0169	1255-341-10-180-000-0-000	✓ \$1,232.06	X; X1; X3
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art. 102.0215 @ \$50	1100-207-20-000-058-0-000	✓ \$12,376.61	X; X3
DNA TESTING FEE /CCP 102.020	1100-207-20-000-030-0-000	\$0.00	
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25	1100-207-20-000-007-0-000	✓ \$0.14	X; X3; X7
Pre-Trial Intervention Program/ CCP 102.0121	1225-341-10-080-000-0-000	✓ \$40,983.50	X; X1; X3
Time Payment/GC 133.103 @ \$12.50	1100-207-20-000-005-0-000	✓ \$2,324.48	X; X3; X8
Time Payment/GC 133.103 @ \$10.00 Appropriation	1100-341-10-180-002-0-000	✓ \$1,859.58	X; X3; X8
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice	1100-341-10-180-003-0-000	✓ \$464.90	X; X3; X8
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication)	1240-341-10-180-001-0-000	\$0.00	
Delinquent Fee / CCP 103.0031 (b)	1100-202-00-000-004-0-000	✓ \$29.10	X; X3
Local Transaction Fee/CCP.Art.102.072	1100-341-10-180-004-0-000	✓ \$2,110.00	X; X3
EMS Truama Fund/CCP102.0185	1100-207-20-000-038-0-000	✓ \$13,858.02	X; X3; X8
Public Defense Attorney/CCP26 (Court Ordered Restitution)	1100-351-20-180-001-0-000	✓ \$12,018.36	X; X3
SJFC/LGC133.105, GC102.022	1100-341-10-180-012-0-000	✓ \$183.12	X; X3
SJFS/LCG133.105, GC102.022	1100-207-20-000-054-0-000	✓ \$1,656.56	X; X3
IDR/LGC Sec.133.107	1100-207-20-000-059-0-000	✓ \$619.34	X; X3; X7
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000		
Constable/CCP 102.011	1100-342-10-291-000-0-000		
Failure to Appear-Court / Transportation Code 706.006(a)	1100-341-10-180-016-0-000	✓ \$101.78	X; X3
Failure to Appear-State / Transportation Code 706.006(a)	1100-207-20-000-066-0-000	✓ \$508.90	X; X3; X7
Failure to Appear-Vendor / Transportation Code 706.006(a)	1100-202-00-000-019-0-000	✓ \$152.67	X; X3
Scofflaw Fee/ TC 502.010	1100-341-10-140-051-0-000	✓ \$552.90	X; X3
State Traffic Fee	1100-207-20-000-035-0-000	✓ \$4,381.98	X; X3
Additional Court Costs	1100-341-10-180-006-0-000	✓ \$436.41	X; X3
Moving Violation Fee	1100-207-20-000-061-0-000	✓ \$14.22	X; X3

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

Arrest Fee Pct 1
 Arrest Fee Pct 2
 Arrest Fee Pct 3
 Arrest Fee Pct 4
 SUBTOTAL COURT COSTS....
 Refunds on Probate, etc.
 Attorney Ad Litem Fees/CP RULE 308a
 OVER (SHORT)
 SUBTOTAL
 TOTAL COUNTY CLERK COLLECTIONS

\$ 1.74 X3
 \$ -
 \$ -
 \$ -
 \$ 135.47 X3
 \$ -
 \$ -
 \$ 135.47
 \$ 235,578.74
 \$ 235,714.21
 ^
 X10-103
 X10-155

PREPARED BY:

Irisela McNamer
 IRISELA MCNAMER
 06/05/15
 DATE

APPROVAL:

[Signature]
 COUNTY CLERK
 06/05/15
 DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/25/15 6/10/15

2015 JUN 9 10 10 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2015 - 05/31/2015 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

	Totals	Fee Totals
Total Receipts	134,410.18	134,410.18 X7-1
Total Adjustments Impacting Receipts	(209.00)	(209.00) X7-2
Final Fee Code Totals	134,201.18	134,201.18 X3-1; X6, X7-2 X
Less Refunds:		\$ 2.50 X2-2
Due Treasurer:	\$ 134,198.68	X ; X5-2

Hidalgo County Clerk

2015 Civil and Probate Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 6.25.15

For the Month of May 2015

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

Alma Navarro
 County Clerk

06-05-2015
 Date

92 01 15 6 100 923

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2015 - 05/31/2015 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

Fund and Fee Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	134,201.18	134,201.18
1100-341-10-180-002-0-000 County Clerk	36,626.00	✓ 36,626.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	6,650.00	✓ 6,650.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	816.00	✓ 816.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	7,700.00	✓ 7,700.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	3,036.00	✓ 3,036.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	198.00	✓ 198.00 ✓ X; X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,480.00	✓ 3,480.00 ✓ X; X3 348 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	660.00	✓ 660.00 ✓ X; X3 66 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	13,240.00	✓ 13,240.00 ✓ X; X3-1 331 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	13,902.00	✓ 13,902.00 ✓ X; X3 331 X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,640.00	✓ 2,640.00 ✓ X; X3-1 66 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	1,985.00	✓ 1,985.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	635.71	✓ 635.71 ✓ X; X3
1100-361-11-000-006-0-000 Interest Earnings	2.97	✓ 2.97 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	8,260.00	✓ 8,260.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,390.00	✓ 6,390.00 ✓ X; X3
1100 - General Fund	106,221.68	106,221.68
1238-341-20-180-001-0-000 County Records Management	4,135.00	✓ 4,135.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	3,970.00	✓ 3,970.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,105.00	8,105.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	4,965.00	✓ 4,965.00 ✓ X; X1; X3
1239 - Court Reporter Service	4,965.00	4,965.00

05/31/15 0 1007 902

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2015 - 05/31/2015 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

Fund	Account	Description	Totals	Fee Totals
1241-341-10-180-001-0-000	Courthouse Security Fund		2,002.00	✓ 2,002.00 ✓ X; X1; X3
1241 - Courthouse Security			2,002.00	2,002.00
1247-341-10-180-001-0-000	Law Library		11,585.00	✓ 11,585.00 ✓ X; X1; X3-1
1247 - Law Library Fee			11,585.00	11,585.00
1250-341-10-180-001-0-000	SCIG Probate Filing Fee		1,320.00	✓ X; X1; X3-1 66 ✓ X4-2 1,320.00
1250 - Supplemental Court Guardianship			1,320.00	1,320.00
9900-000-00-000-000-0-000	Refunds/Overpayments Due to		2.50	✓ 2.50 ✓ X3-1, X2
9999 - Due to Others			2.50	2.50

02 OT LUU 6 10P 5103
2015 JUN 9 AM 10 28

Prepared By: Gricelda Q *GR*
Date: 08/14/15 *8.14.15*

**Hidalgo County Clerk
Monthly Report
For the Month Ended June 30, 2015**

Fee Account	\$	379,306.00	✓
Criminal Court Cost	\$	296,421.38	✓
Civil/Probate Court Cost	\$	<u>143,455.99</u>	✓
Total June 2015 Collections	\$	<u><u>819,183.37</u></u>	✗ <i>7</i>

COUNTY CLERK MONTHLY FEE REPORT

JUNE
2015

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

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10.....		✓ \$136,263.00	X2; X5
MARRIAGE LICENSES/LGC 118.018 (TOTAL).....		✓ \$13,867.50	X2; X5
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed	X5 ✓ 456	X; X2; X5
BIRTH CERTIFICATES.....	# Filed	X5 ✓ 870	X; X2; X5
BIRTH DSHS.....	# Filed	X5 ✓ 38	X; X2; X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed	X5 ✓ 15	X; X2; X5
UCC-FINANCING STATEMENTS/BCC9.403.....		✓ \$1,005.00	X2; X5
EARLY CHILDHOOD DONATION.....		X \$15.00	X; X2; X5
VITAL STATISTICS/LGC 118.015.....			
CERTIFIED COPIES/LGC 118.014.....		✓ \$10,224.46	X2; X5
RETURNED CHECK CHARGE/LGC 118.0215.....		✓ \$120.00	X2; X5
REFUNDS.....		X 951.00	X2; X3-2d; X5
BEER & WINE PERMITS/ABC 61.31.....		\$0.00	
PRINTER FEES/ABC 61.38.....		\$0.00	
RECEIVED ON ACCOUNT.....		✓ \$54,314.54	X2; X3-3; X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....		X \$98,636.00	X; X2; X5
DIGITAL IMAGE FEES.....		X \$2,724.68	X; X2; X5
CC RECORDS ARCHIVES FEE LGC 118.025.....		X \$94,145.00	X; X2; X5
COURTHOUSE SECURITY FUND/LGC 291.008.....		X \$9,494.00	X; X2; X5
VITAL ARCHIVE FEE HSC 191.0045(h).....		X \$1,258.00	X; X2; X5
OVER/(SHORT).....		✓ 29.00	X2; X5
INTEREST EARNED.....		\$0.00	
ADJUSTMENTS.....		\$0.00	
TOTAL CHARGES AND COLLECTIONS.....			\$437,650.22 X2; X5; X6; X6-
LESS:			
CHARGES ON ACCOUNT.....		✓ \$57,294.68	X3-3
TOTAL DEPOSITED IN BANK.....			\$380,355.54
LESS:			
PRINTERS FEES/ABC 61.38.....		\$0.00	
BIRTH DSHS.....		✓ \$69.54	X2; X5
REFUNDS.....		✓ 951.00	X2; X5
OVER/(SHORT).....		✓ 29.00	X2; X5
SUBTOTAL.....			\$1,049.54
DUE TO TREASURER.....			\$379,306.00 X5
DISTRIBUTION:			
COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	\$158,499.82	X X
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000	\$15.00	X; X2 ✓
INTEREST EARNED.....	1100-381-11-000-008-0-000	\$0.00	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216.....	1237-341-10-180-000-0-000	\$98,636.00	X; X2 ✓
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	\$2,724.68	X; X2 ✓
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	\$94,145.00	X; X2 ✓
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	\$9,494.00	X; X2 ✓
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	\$13,680.00	X; X2 ✓
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	\$666.00	X; X2 ✓
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	\$187.50	X; X2 ✓
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	\$1,258.00	X; X2 ✓
DISTRIBUTION TOTAL:		\$0.00	\$379,306.00

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

PREPARED BY: MARY CUELLAR DEPUTY CLERK 07/07/15
APPROVAL: FRANCO GUAJARDO, JR. COUNTY CLERK 07/07/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/24/15 UP
7/10/15 7/10/15

**HIDALGO COUNTY CLERK
CRIMINAL COURT COST
FOR THE MONTH OF JUNE 2015**

County Clerk/CCP102.005,LGC118.052,LGC118.015	1100-341-10-180-002-0-000	\$17,060.45	✓ X; X3
Sheriff/CCP 102.011	1100-342-10-180-001-0-000	\$1,958.31	✓ Sheriff
COMMITMENT TO JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$2,174.57	
RELEASE FROM JAIL, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$2,157.42	
TAKING AND APPROVING BOND CP 102.011.....	1100-342-10-180-001-0-000	\$4,220.67	① = 12.42
WARRANT FEE, HCSO CP 102.011.....	1100-342-10-180-001-0-000	\$559.02	✓ X; X
SHERIFF TRANSPORTATION CP 102.011.....	1100-342-10-180-001-0-000	\$51.33	
MILEAGE-CCP 102.011(B), HCSO	1100-342-10-180-001-0-000	\$158.23	
District Attorney/CCP 102.008.....	1100-341-10-180-009-0-000	\$8,796.32	✓ X; X3
Fines/LGC 113.004	1200-351-10-180-000-0-000	\$66,717.54	✓ X; X1; X3
Trial Fees/CCP 102.003.....	1100-341-10-180-006-0-000	\$0.00	
Stenographer/GC 25.1102f.....	1100-341-10-180-006-0-000	\$8,632.95	✓ X; X3
Crim. Just. Plan. Fd./CCP 102.051 MISD @ \$ 5.00, @ \$10.00.....	1100-207-20-000-003-0-000	\$0.00	
L.E.O.S.E/GC415.082 .. MISD @ \$1.00, @ \$1.50, @ \$3.50.....	1100-207-20-000-011-0-000	\$0.00	
Comp. To Victims Of Crime Fd./CCP 56.55 MISD @ \$3.00, @ \$5.00 @ \$10.00, @ \$12.50, @ \$15.00, @ \$35.00 (CVC).....	1100-207-20-000-017-0-000	\$0.00	
Arrest Fees - State Agency/CCP 102.011			
D.P.S. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-019-0-000	\$351.15	✓ X; X3; X8
T.A.B.C. MISD @ \$3.00, @ \$5.00, @ \$12.00, @ \$35.00.....	1100-207-20-000-020-0-000	\$16.38	✓ X; X3; X8
VIDEO.....	1100-207-20-000-020-0-000	\$1,142.55	①
EFCC State-Elec Filing Fee GC.....	1100-207-20-000-072-0-000	\$2,099.18	✓ X; X3
TPW Arrest Fees TPW.....	1100-207-20-000-021-0-000	\$0.00	
Jury Service Fee/CCP102.0045.....	1100-207-20-000-053-0-000	\$1,419.26	✓ X; X3; X7
Jury - County Clerk/CCP102.004.....	1100-341-10-180-008-0-000	\$28.73	✓ X; X3
Jud. & Crt. Personnel Tr. Fd./GC56.001 MISD @ \$1.00	1100-207-20-000-027-0-000	\$0.00	
Crime Stoppers Assistance Fund/CCP102.013.....	1100-207-20-000-014-0-000	\$0.00	
State General Revenue/CCP102.015..... MISD @ \$2.50	1100-207-20-000-010-0-000	\$0.00	
Due to General Fund.....		\$0.00	
Comp. Rehab Fund/CCP 102.081 MISD @ \$5.00, @ \$25.00	1100-207-20-000-008-0-000	\$0.00	
Breath Alcohol Testing/CCP102.016	1100-207-20-000-006-0-000	\$0.00	
County Records Mgmt Preservation/CCP102.005/LGC203.....	1238-341-20-180-001-0-000	\$9,729.34	✓ X; X1; X3
Records Management Preservation - CC/CCP102.005/LGC203.....	1237-341-10-180-000-0-000	\$1,079.12	✓ X; X1; X3
Courthouse Security Fund/LGC 291.007 MISD @ \$1.00, @ \$3.00, @ \$5.00	1241-341-10-180-001-0-000	\$1,289.46	✓ X; X1; X3
Judicial Fund/Criminal CC Stat./GC51.702..... #Cases 328	1100-207-20-000-046-0-000	\$5,287.83	✓ X; X3
Consolidated Court Cost(CCC) CCP 102.075 MISD A,B @ \$40.00/C @ \$17.00.....	1100-207-20-000-015-0-000	\$35,683.97	✓ X; X3; X7
Fugitive Apprehension Fund (FA)/CCP 102.019 @ \$5.00	1100-207-20-000-009-0-000	\$0.00	
Correctional Management Institute (CMI).....	1100-207-20-000-029-0-000	\$0.00	
County Technology Fund/CCP102.0169.....	1255-341-10-180-000-0-000	\$1,711.59	✓ X; X1; X3
DDCF-Drug Court Fund/CCP Art.102.0178 GC Art.102.0215@ \$50.....	1100-207-20-000-058-0-000	\$14,208.16	✓ X; X3
DNA TESTING FEE /CCP 102.020.....	1100-207-20-000-030-0-000	\$0.00	
Juvenile Crime & Delinquency(JCD)/CCP 102.75(m) @ \$0.25.....	1100-207-20-000-007-0-000	\$0.00	
Pre-Trial Intervention Program / CCP 102.0121.....	1225-341-10-080-000-0-000	\$67,768.88 58,000	✓ X; X1
Time Payment/GC 133.103 @ \$12.50.....	1100-207-20-000-005-0-000	\$3,780.30 3789.40	✓ X; X
Time Payment/GC 133.103 @ \$10.00 Appropriation.....	1100-341-10-180-002-0-000	\$3,031.52	✓ X; X3
Time Payment/GC 133.103 @ \$2.50 Admin. Of Justice.....	1100-341-10-180-003-0-000	\$767.89 757.88	✓ X; X3
Juvenile Delinquency Prevention Fund/CCP 102.0171 (Graffiti Eradication).....	1240-341-10-180-001-0-000	\$104.97	✓ X; X1; X3
Delinquent Fee / CCP 103.0031 (b).....	1100-202-00-000-004-0-000	\$108.30	✓ X; X3
Local Transaction Fee/CCP.Art.102.072.....	1100-341-10-180-004-0-000	\$2,489.00	✓ X; X3
EMS Truama Fund/CCP102.0185.....	1100-207-20-000-038-0-000	\$19,714.61	✓ X; X3
Public Defense Attorney/CCP26 (Court Ordered Restitution).....	1100-351-20-180-001-0-000	\$9,696.70	✓ X; X3
SJFC/LGC133.105, GC102.022.....	1100-341-10-180-012-0-000	\$260.20	✓ X; X3
SJFS/LGC133.105, GC102.022.....	1100-207-20-000-054-0-000	\$2,334.64	✓ X; X3
IDR/LGC Sec.133.107.....	1100-207-20-000-059-0-000	\$858.70	✓ X; X3; X7
Child Safety/CCP 102.01 @ 20.00	1100-341-10-080-005-0-000		
Constable/CCP 102.011	1100-342-10-291-000-0-000		
Failure to Appear-Court / Transportation Code 706.006(a).....	1100-341-10-180-016-0-000	\$159.71	✓ X; X3
Failure to Appear-State / Transportation Code 706.006(a).....	1100-207-20-000-066-0-000	\$798.53	✓ X; X3; X7
Failure to Appear-Vendor / Transportation Code 706.006(a).....	1100-202-00-000-019-0-000	\$239.56	✓ X; X3
Scofflaw Fee/ TC 502.010.....	1100-341-10-140-051-0-000	\$817.20	✓ X; X3
State Traffic Fee.....	1100-207-20-000-035-0-000	\$6,088.84	✓ X; X3
Additional Court Costs.....	1100-341-10-180-008-0-000	\$811.59	✓ X; X3
Moving Violation Fee.....	1100-207-20-000-061-0-000	\$19.88	✓ X; X3

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

Arrest Fee Pct 1
 Arrest Fee Pct 2
 Arrest Fee Pct 3
 Arrest Fee Pct 4
 SUBTOTAL COURT COSTS....
 Refunds on Probate, etc.
 Attorney Ad Litem Fees/CP RULE 308a
 OVER (SHORT)
 SUBTOTAL
 TOTAL COUNTY CLERK COLLECTIONS

\$ 1.52 ✓ X; X3
 \$ 5.00 ✓ X; X3
 \$
 \$ 296,421.38
~~\$206,171.38~~
 \$ 636.00 X3 ^ X; X5
 \$
 \$ ~~250.00~~ 0.00
 \$ 880.00 634
 \$297,057.38
 ^
 X3; X6-6;
 X10-2

PREPARED BY:

Irishla McNamer
 IRISLA MCNAMER

07/07/15
 DATE

APPROVAL:

[Signature]
 COUNTY CLERK

07/07/15
 DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/8 4/5
 7.16.15 7/30/15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2015 - 06/30/2015 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

	Totals	Fee Totals
Total Receipts	143,972.99	143,972.99 X1-2
Total Adjustments Impacting Receipts	(457.00)	(457.00) X1-2
Final Fee Code Totals	143,515.99	143,515.99 X3-1; X4; X7-2
Less Refunds:	\$ 60.00	X2-2
Due Treasurer:	\$ 143,455.99	X; X5-1

Hidalgo County Clerk

2015 Civil and Probate Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 7.16.15

For the Month of June 2015

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

Alma P. J.
 County Clerk

07-07-2015
 Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2015 - 06/30/2015 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
1100-341-10-180-002-0-000	County Clerk	143,515.99	143,515.99
1100-341-10-180-001-0-000	Sheriff	37,800.00	37,800.00 ✓ X; X3
1100-341-10-180-001-0-000	County Judge	6,230.00	6,230.00 ✓ X; X3-1
1100-341-10-180-006-0-000	Stenographer	634.00	634.00 ✓ X; X3-1
1100-341-10-180-008-0-000	Jury - County Clerk	8,340.00	8,340.00 ✓ X; X3-1
1100-341-10-180-007-0-000	Probate Judge Education	2,750.00	2,750.00 ✓ X; X3-1
1100-207-20-000-048-0-000	Indigent Civil Legal Services	207.00	207.00 ✓ X
1100-207-20-000-047-0-000	Probate Indigent Legal Service	3,780.00	3,780.00 ✓ X; X3 378 X4-1 ✓
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	690.00	690.00 ✓ X; X3 69 X4-1 ✓
1100-207-20-000-055-0-000	Judicial Support Fee	14,400.00	14,400.00 ✓ X; X3-1 360 X4-1 ✓
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	15,120.00	15,120.00 ✓ X; X3-1 360 X4-1 ✓
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,760.00	2,760.00 ✓ X; X3-1 69 X4-1 ✓
1100-341-10-080-011-0-000	Dist Attorney BF Commission	2,145.00	2,145.00 ✓ X; X3
1100-341-10-180-002-0-000	Registry Administration Fee	182.40	182.40 ✓ X; X3
1100-207-20-000-037-0-000	Non Disclosure Fee	659.31	659.31 ✓ X; X3
1100-361-11-000-006-0-000	Interest Earnings	28.00	28.00 ✓ X; X3-1 1 X4-1 ✓
1100-207-20-000-069-0-000	State-Elec Filing Fee	2.88	2.88 ✓ X
1100-341-10-180-017-0-000	County Clerk EFile Fee	8,880.00	8,880.00 ✓ X; X3
1100 - General Fund		6,794.00	6,794.00 ✓ X; X3
1100 - General Fund		111,402.59	111,402.59
1238-341-20-180-001-0-000	County Records Management	4,460.00	4,460.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000	Co Rec Mgmt/Preserve	4,290.00	4,290.00 ✓ X; X1; X3
1238 - County Records Management and Preservation		8,750.00	8,750.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2015 - 06/30/2015 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

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

Civil Probate or Mental Health Family

Fund and GL Account Summary	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	1,760.40	✓ 1,760.40 ✓ X, X1; X3
1200 - Road and Bridge Countywide	1,760.40	1,760.40
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,400.00	✓ 5,400.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,400.00	5,400.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,163.00	✓ 2,163.00 ✓ X; X1; X3
1241 - Courthouse Security	2,163.00	2,163.00
1247-341-10-180-001-0-000 Law Library	12,600.00	✓ 12,600.00 ✓ X, X1; X3
1247 - Law Library Fee	12,600.00	12,600.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,380.00	✓ 1,380.00 ✓ X; X1; X3; 69 X4-2 ✓
1250 - Supplemental Court Guardianship	1,380.00	1,380.00
9900-000-00-000-000 Refunds/Overpayments Due to	60.00	✓ 60.00 ✓ X3-1; X2
9999 - Due to Others	60.00	60.00

Prepared By: Abigail G. *AG*
Date: 07/15/15

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

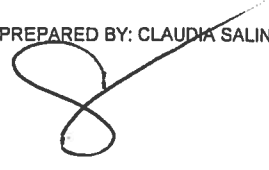
Hidalgo County Tax Collections	2,950,672.74 ✓	M1-1
Hospital District Funding - 3rd Quarter	8,072,392.00 ✓	M1-1
Administrative Fees Collected	15,432.57 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	150.54 ✓	M3-1
Road District # 11 Collections	-	M4-1
Road District # 15 Collections	0.98 ✓	M5-1
State District Collections	-	M6-1
Total Collections	<u>11,038,648.83</u> <i>d</i>	

✱

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

MAY 2015

PBC



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	157,427,651.84	MI-10	-	2,115,221.61	92.95%	92.41%
2013 & PRIOR YRS ROLLBACK	33,265,561.40	9,871,661.76	MI-10	-	(1,595,858.28)	31.17%	28.99%
	244,763.41	552,649.44	MI-11	-	411,779.01	84.18%	62.54%
TOTALS	200,767,126.57	167,851,963.04	MI-12	-	931,142.34		

- #DIV/0!

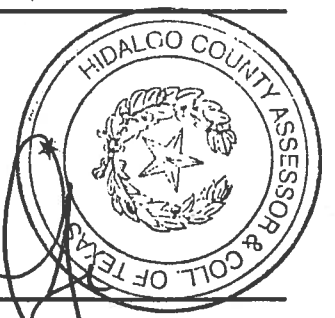
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MAY 2015

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	1,744,993.56	27,782.24 CURRENT MI-10
CURRENT YEAR-P&I	192,406.51	
PRIOR YEARS-BASE TAX	573,929.99	(6,879.96) PRIOR MI-10
PRIOR YEARS-P&I	268,915.87	
ROLLBACK BASE	34,262.86	599.93 ROLLBACK MI-11
ROLLBACK P&I	4,327.92	
ATTORNEY FEES	131,836.03	
HOSPITAL DISTRICT FUNDING	-	8,072,392.00 MI-21
SPECIAL INVENTORY FINE	-	2,674.24 MI-30
SPECIAL INVENTORY PENALTY	-	8,490.45 MI-32
TAX CERTIFICATE FEES	-	410.00 MI-34
SERVICE CHG FEES	-	1,668.88 MI-37
MISC FEES	-	2,189.00 MI-44
TOTAL COLLECTIONS	2,950,672.74	8,087,824.57
LESS HCAD COMM REND. PEN. (CURR)	157.58	21,502.21 MI-12
LESS HCAD COMM REND. PEN. (DELQ)	97.29	
LESS TRANSFERRED	1,786,822.05	
LESS IN TRANSIT	1,031,759.79	
LESS DUE TO DEL TAX ATTY FEES	131,836.03	8,087,824.57 MI-10
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 MAY 2015 IS CORRECT.

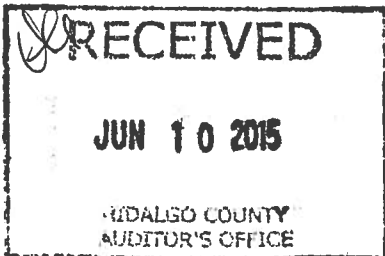
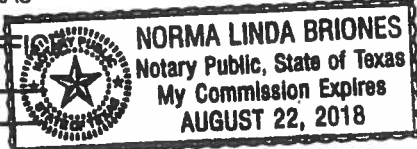
Pablo (Paul) Villarreal
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



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

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/14/15



MI-1

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

8

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 +A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MAY 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 M2-4
LESS TRANSFERRED	-
LESS IN TRANSIT	-
LESS DUE TO DEL TAX ATTY FEES	-
LESS DUE TO CO TREASURER	-
BALANCE	- d M2-2

*****AFFIDAVIT*****

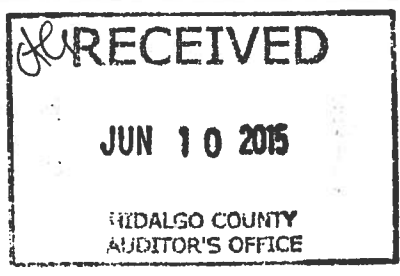
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF MAY 2015 IS CORRECT.

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



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

Melinda Mendoza
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *ai*
 DATE: 7/07/15

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5 RD5	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1999 & PRIOR YRS ROLLBACK	9,914.85	539.26	-	(468.82)	8,906.77	5.71%	4.83%
	-	-	-	-	-	0.00%	0.00%
TOTALS	9,914.85 <i>M35</i>	539.26 <i>M35</i>	-	(468.82) <i>M35</i>	8,906.77 <i>M3-6</i>		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	41.61 <i>d</i>	(5.12) PRIOR <i>M3-6</i>
PRIOR YEARS-P&I	89.89 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	19.04 <i>d</i>	
TOTAL COLLECTIONS	150.54 <i>d</i>	(5.12)
LESS HCAD COMM REND. PEN.	-	<i>PA</i>
LESS TRANSFERRED	73.01 <i>d</i>	
LESS IN TRANSIT	58.49 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	19.04 <i>d</i>	
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 MAY 2015 IS CORRECT.

Pablo (Paul) Villarreal Jr.

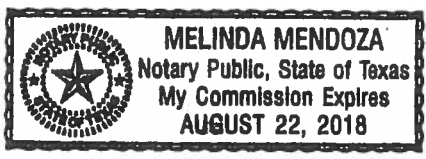
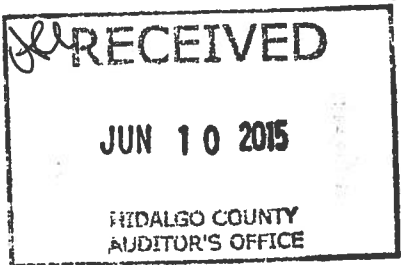
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



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

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *CS*
 DATE: *7/10/15*

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

COMPARATIVE RATE OF COLLECTIONS

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

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MAY 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>4M4-4</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>4M4-2</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 MAY 2015 IS CORRECT.

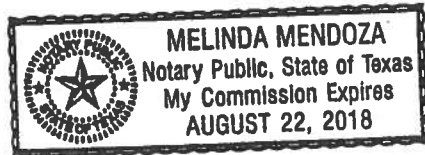
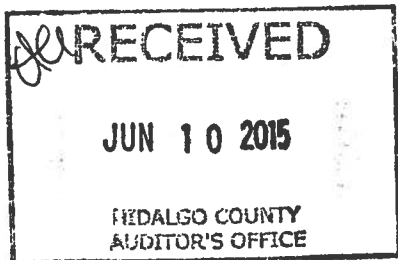
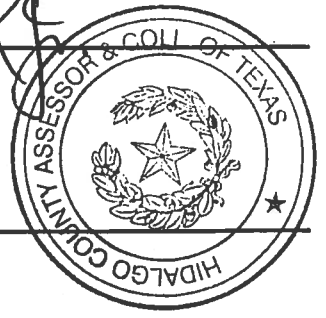
Pablo (Paul) Villarreal

 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 11

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

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 7/6/15

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15 RD15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2014/2015	COLLECTED 2013/2014
1993 & PRIOR YRS ROLLBACK	1,192.72	20.37	-	(227.20)	945.15	2.11%	4.51%
	-	-	-	-	-	0.00%	0.00%
TOTALS	1,192.72 <i>M5-5</i>	20.37 <i>M5-5</i>	-	(227.20) <i>M5-5</i>	945.15 <i>M5-4</i> <i>KA</i>		

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	0.23 <i>d</i>	- PRIOR
PRIOR YEARS-P&I	0.62 <i>d</i>	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	0.13 <i>d</i>	
TOTAL COLLECTIONS	0.98 <i>d</i>	- <i>d M5-6</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	0.85 <i>d M5-2; M1-73</i>	
LESS IN TRANSIT	- <i>d M5-2; M1-73</i>	
LESS DUE TO DEL TAX ATTY FEES	0.13 <i>d M5-2; M1-70</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>0</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 MAY 2015 IS CORRECT.

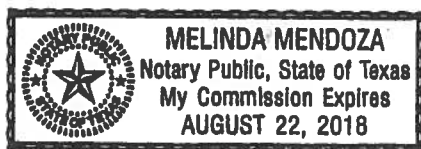
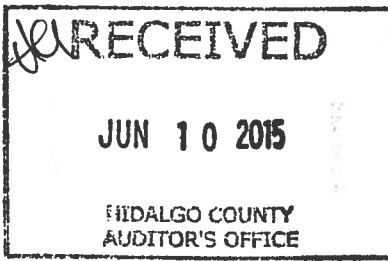
Pablo Villarreal Jr.

 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

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

Melinda Mendoza

 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 7/07/15

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

MAY 2015

PBC

8

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>4MU-3</i>	- <i>4MU-3</i>	-	- <i>4MU-3</i>	24.77 <i>4MU-3</i> <i>#A</i>	<i>4MU-4</i>	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF MAY 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>4MU-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>4MU-2</i>

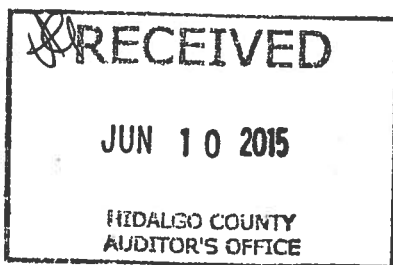
*****AFFIDAVIT*****

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 MAY 2015 IS CORRECT.

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

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

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: *7/07/15*

MU-1

HIDALGO COUNTY PLANNING DEPARTMENT

MONTHLY FEES REPORT

FOR THE MONTH OF: **MAY 2015**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED	<i>PDC</i>	\$ 20,142.16
1 HELD IN ESCROW		
a. EDINBURG	\$ <u>1,500.00</u> <i>X2</i>	
b. MISSION	\$ <u>-</u>	
c. WESLACO	\$ <u>-</u>	\$ <u>1,500.00</u> <i>X2</i>
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ <u>4,680.00</u> <i>X3</i>	
b. MISSION	\$ <u>4,050.00</u> <i>X4</i>	
c. WESLACO	\$ <u>4,620.00</u> <i>X5</i>	\$ <u>13,350.00</u> <i>X</i>
3 SUBDIVISION FEES		
a. EDINBURG	\$ <u>5,292.16</u> <i>X3</i>	
b. MISSION	\$ <u>-</u>	
c. WESLACO	\$ <u>-</u>	\$ <u>5,292.16</u>

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/7/15

J. C. 7/15/15

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 20,142.16

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	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ <u>1,500.00</u> <i>X3</i>
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ <u>13,350.00</u> <i>X3, X4, X5</i>
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ <u>5,292.16</u> <i>X3</i>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 20,142.16

variance should => "0"

≠ ^

PREPARED BY:

Shane Caserio

DATE PREPARED: June 4, 2015

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

RECEIVED

JUN 05 2015

[Signature]

DIRECTOR OF PLANNING DATE 6-4-15

**HIDALGO COUNTY PLANNING DEPARTMENT
 DETAIL ON MONTHLY FEES COLLECTED
 FOR THE MONTH OF: MAY 2015**

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$ -	
b. SEPTIC TANK	\$ 1,500.00	
c. OTHER	\$ -	\$ 1,500.00 ^{+ Form} X3

2 UTILITY CERTIFICATE FEE

\$ 13,350.00 X1

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$ 4,480.00	
b. 2% INSPECTION FEE	\$ 12.16	
c. MAPS	\$ -	\$ 5,292.16 X3
d. SUBD. RULES BOOK	\$ -	
e. OTHER	\$ 800.00	

TOTAL AMOUNT COLLECTED

\$ 20,142.16 ^{70 X 1}
 ^

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

July 17, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the month of May 2015

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of May 2015 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 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 improvements could be made.

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

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

Methodology:

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

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

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


- 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of May 2015 were \$20,142.16. 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 Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at 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.

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

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**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: June 2015

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		\$ 53,715.36
1 HELD IN ESCROW		
a. EDINBURG	\$ 22,366.07 X3	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 22,366.07
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 4,350.00 X7	
b. MISSION	\$ 3,120.00 X4	
c. WESLACO	\$ 3,240.00 X5	\$ 10,710.00
3 SUBDIVISION FEES		
a. EDINBURG	\$ 20,639.29 X2	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ 20,639.29
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		\$ 53,715.36

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: (B) 7/29/15
D. C 8/3/15

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	\$ 22,366.07 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	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 10,710.00 X3, X4, X5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 20,639.29 X3
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				\$ 53,715.36

variance should => "0"

PREPARED BY:

[Signature]

DATE PREPARED

July 15, 2015

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

RECEIVED

JUL 16 2015

[Signature]

DIRECTOR OF PLANNING

DATE

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

**HIDALGO COUNTY PLANNING DEPARTMENT
 DETAIL ON MONTHLY FEES COLLECTED
 FOR THE MONTH OF: June 2015**

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$ 22,366.07	
b. SEPTIC TANK	\$ -	
c. OTHER	\$ -	
		\$ 22,366.07

2 UTILITY CERTIFICATE FEE

\$ 10,710.00 ^{from} X1

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$ 2,010.00	
b. 2% INSPECTION FEE	\$ 18,329.29	
c. MAPS	\$ -	
d. SUBD. RULES BOOK	\$ -	
e. OTHER	\$ 300.00	
		\$ 20,639.29 ^{To} X1

TOTAL AMOUNT COLLECTED

\$ 53,715.36 ^{To}
 \$ X1

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

August 3, 2015

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the month of June 2015

Dear Mr. Arredondo:

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- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts issued followed a sequential order.

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

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JUDGE, 398TH D C

ISRAEL RAMON, JR
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

Mr. T.J. Arredondo
August 3, 2015
Page 2 of 2

- 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 Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
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Conclusion:

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If you should have any questions, please do not hesitate to call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at 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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 June 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	6/1/2015			\$ -	\$ -			211 0
2	6/2/2015			\$ -	\$ -			211 0
3	6/3/2015			\$ -	\$ -			211 0
4	6/4/2015			\$ -	\$ -			211 0
5	6/5/2015			\$ -	\$ -			211 0
6	6/6/2015			\$ -	\$ -			211 0
7	6/7/2015 ✓	312613	312672	60	\$ 120.00	6/8/2015	187936	211 02446
8	6/8/2015			\$ -	\$ -			211 0
9	6/9/2015			\$ -	\$ -			211 0
10	6/10/2015			\$ -	\$ -			211 0
11	6/11/2015			\$ -	\$ -			211 0
12	6/12/2015			\$ -	\$ -			211 0
13	6/13/2015			\$ -	\$ -			211 0
14	6/14/2015 ✓	312673	312731	59	\$ 118.00	6/17/2015	187937	211 02447
15	6/15/2015			\$ -	\$ -			211 0
16	6/16/2015			\$ -	\$ -			211 0
17	6/17/2015			\$ -	\$ -			211 0
18	6/18/2015			\$ -	\$ -			211 0
19	6/19/2015			\$ -	\$ -			211 0
20	6/20/2015			\$ -	\$ -			211 0
21	6/21/2015 ✓	312732	312760	29	\$ 58.00	6/23/2015	187938	211 02448
22	6/22/2015			\$ -	\$ -			211 0
23	6/23/2015			\$ -	\$ -			211 0
24	6/24/2015			\$ -	\$ -			211 0
25	6/25/2015			\$ -	\$ -			211 0
26	6/26/2015			\$ -	\$ -			211 0
27	6/27/2015			\$ -	\$ -			211 0
28	6/28/2015 ✓	312761	312795	35	\$ 70.00	6/30/2015	188203	211 02449
29	6/29/2015			\$ -	\$ -			211 0
30	6/30/2015			\$ -	\$ -			211 0
31	7/1/2015			\$ -	\$ -			211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 183 \$ 366.00 \$366.00
 183 x \$2.00 = \$ 366.00 x31

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 366.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 366.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: Phelma I. Cantu DATE: 7/10/15

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: Brod 7/10/15
 DATE: 7/10/15 8/3/15

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

N

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

August 6, 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 Report* and Supporting Documentation
For the month of June 2015

Dear Commissioner Cuellar:

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

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

- 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 Report* agreed to total tickets issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of June 2015 were \$366.00. 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 August 28, 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

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF
 PRECINCT 4, SANITATION PROGRAM

Jun-15

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-Jun	242-06668	242-06723	\$ 1,750.00	\$ 325.00	\$ 1,425.00	6/1/2015	242	109	6/3/2015	187176	-2	\$ -
2	2-Jun	242-06724	242-06771	\$ 1,275.00	\$ 200.00	\$ 1,075.00	6/2/2015	242	110	6/3/2015	187198	-1	\$ -
3	3-Jun	242-06772	242-06822	\$ 1,400.00	\$ 500.00	\$ 900.00	6/3/2015	242	111	6/8/2015	187396	-5	\$ -
4	4-Jun	242-06823	242-06874	\$ 1,725.00	\$ 250.00	\$ 1,475.00	6/5/2015	242	112	6/8/2015	187398	-3	\$ -
5	5-Jun	242-06875	242-06961	\$ 2,425.00	\$ 700.00	\$ 1,725.00	6/5/2015	242	113	6/8/2015	187399	-3	\$ -
6	6-Jun	SAT						242				0	\$ -
7	7-Jun	SUN						242				0	\$ -
8	8-Jun	242-06962	242-07025	\$ 1,850.00	\$ 275.00	\$ 1,575.00	6/8/2015	242	114	6/11/2015	187524	-3	\$ -
9	9-Jun	242-07026	242-07073	\$ 1,550.00	\$ 375.00	\$ 1,175.00	6/9/2015	242	115	6/12/2015	187575	-3	\$ -
10	10-Jun	242-07074	242-07109	\$ 925.00	\$ 225.00	\$ 700.00	6/10/2015	242	116	6/15/2015	187622	-5	\$ -
11	11-Jun	242-07110	242-07154	\$ 1,400.00	\$ 525.00	\$ 875.00	6/11/2015	242	117	6/15/2015	187624	-4	\$ -
12	12-Jun	242-07155	242-07194	\$ 1,175.00	\$ 275.00	\$ 900.00	6/12/2015	242	118	6/17/2015	187721	-5	\$ -
13	13-Jun	SAT						242				0	\$ -
14	14-Jun	SUN						242				0	\$ -
15	15-Jun	242-07195	242-07245	\$ 1,425.00	\$ 225.00	\$ 1,200.00	6/15/2015	242	119	6/17/2015	187722	-2	\$ -
16	16-Jun	242-07246	242-07284	\$ 1,100.00	\$ 125.00	\$ 975.00	6/16/2015	242	120	6/19/2015	187844	-3	\$ -
17	17-Jun	242-07285	242-07322	\$ 1,200.00	\$ 200.00	\$ 1,000.00	6/17/2015	242	121	6/19/2015	187845	-2	\$ -
18	18-Jun	242-07323	242-07346	\$ 900.00	\$ 450.00	\$ 450.00	6/18/2015	242	122	6/22/2015	187876	-4	\$ -
19	19-Jun	242-07347	242-07392	\$ 1,550.00	\$ 550.00	\$ 1,000.00	6/19/2015	242	123	6/24/2015	187914	-5	\$ -
20	20-Jun	SAT						242				0	\$ -
21	21-Jun	SUN						242				0	\$ -
22	22-Jun	242-07393	242-07427	\$ 1,000.00	\$ 100.00	\$ 900.00	6/22/2015	242	124	6/24/2015	187916	-2	\$ -
23	23-Jun	242-07428	242-07455	\$ 825.00	\$ 75.00	\$ 750.00	6/23/2015	242	125	6/29/2015	188052	-6	\$ -
24	24-Jun	242-07456	242-07484	\$ 825.00	\$ 50.00	\$ 775.00	6/24/2015	242	126	6/29/2015	188053	-5	\$ -
25	25-Jun	242-07485	242-07523	\$ 1,300.00	\$ 250.00	\$ 1,050.00	6/25/2015	242	127	6/29/2015	188090	-4	\$ -
26	26-Jun	242-07524	242-07563	\$ 1,175.00	\$ 175.00	\$ 1,000.00	6/26/2015	242	128	6/29/2015	188091	-3	\$ -
27	27-Jun	SAT						242				0	\$ -
28	28-Jun	SUN						242				0	\$ -
29	29-Jun	242-07564	242-07611	\$ 1,275.00	\$ 125.00	\$ 1,150.00	6/29/2015	242	129	6/30/2015	188147	-1	\$ -
30	30-Jun	242-07612	242-07656	\$ 1,325.00	\$ 275.00	\$ 1,050.00	6/30/2015	242	130	7/2/2015	188204	-2	\$ -
31	1-Jul							242				0	\$ -

TOTALS \$ 29,375.00 \$ 6,250.00 \$ 23,125.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	29,375.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	6,250.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	23,125.00

PREPARED BY: David J. Cantor

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

APPROVED BY: Joseph Palacios

DATE: 7/9/15

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

AUDITOR'S FORM RE-PCT. 4-002 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Bmw
 DATE: 6/5/15

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

August 6, 2015

The Honorable Joseph Palacios
Commissioner Hidalgo County Precinct No. 4
1051 N. Doolittle Rd.
Edinburg, Texas 78542

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of June 2015

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (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 June 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signatures on the *Monthly Fees Report* 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 Report* 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.

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. PARTIDA
JUDGE, 275TH D C

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

NDE GONZALEZ
JUDGE, 370TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 309TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 438TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

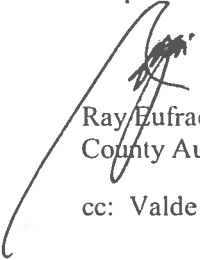
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified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

Conclusion:

Total collections for the month of June 2015 were \$29,375.00. Based on the results of our review, we have concluded that fees collected were 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

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, 396TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JUNE PBC

	APPLICANT	RECEIPT	☑ Cash	☑ Check	☑ MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
06/02/15	JOSE J DIAZ	10717 Δ	X \checkmark			BURN PERMIT Δ	187366 Δ	\$25.00 Δ
06/02/15	NOEL LOPEZ	10718 Δ	X \checkmark			BURN PERMIT Δ	187366 Δ	\$25.00 Δ
06/02/15	DORA ELIA BERNAL	10719 Δ	X \checkmark			BURN PERMIT Δ	187366 Δ	\$25.00 Δ
06/02/15	LARRY AHLMAN	10720 Δ	X \checkmark			BURN PERMIT Δ	187366 Δ	\$25.00 Δ
06/03/15	MARTIN LOPEZ	10721 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	ALMA NORA GARZA	10722 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	FRANCISCO DELGADILLO LAS PALMAS TORTAS	10723 Δ	X			BUSINESS OCCUPANCY Δ	187367 Δ	\$75.00 Δ
06/03/15	GENE BENAVIDES	10724 Δ		X		BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	YASMIN GONZALEZ	10725 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	FELIPE LOPEZ	10726 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	ANALIDIA ESPINOZA	10727 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	JUAN M GUERRA	10728 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	IDALIA HERNANDEZ SESAME STREET LEARNING CENTER	10729 Δ		X		DAY CARE INSPECTION Δ	187367 Δ	\$75.00 Δ
06/03/15	FELIPE VEGA DON FELIPES MOBILE CART	10730 Δ	X			BUSINESS OCCUPANCY Δ	187367 Δ	\$75.00 Δ
06/03/15	LORENA DOMINGUEZ TAQUERIA EL CENTENARIO	10731 Δ	X			BUSINESS OCCUPANCY Δ	187367 Δ	\$75.00 Δ
06/03/15	MARIA ESCOBEDO	10732 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	MELISA GUNLTITO FAMSA LOANS	10733 Δ		X		BUSINESS OCCUPANCY Δ	187367 Δ	\$75.00 Δ
06/03/15	LANCE WALKER	10734 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	JOHN MOZINGO	10735 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	TERRY STEPHENS	10736 Δ	X			BURN PERMIT Δ	187367 Δ	\$25.00 Δ
06/03/15	MANUEL GONZALEZ	10737 Δ	X			BURN PERMIT (2) Δ	187367 Δ	\$50.00 Δ
06/03/15	GREGORIO GARZA	10738 Δ		X		BUILDING PERMIT Δ	187367 Δ	\$200.00 Δ

06/03/15	GLORIA A ORDONO LA REYNERA SUPREME	10739	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	SANDRA JUAREZ	10740	X /		COPY OF INVESTIGATION REPORT	187367	\$25.00
06/03/15	DANIEL FLORES	10741		X /	DAY CARE INSPECTION	187367	\$75.00
06/03/15	ROGELIO QUINTERO	10742	X /		BURN PERMIT	187367	\$25.00
06/03/15	MARIA WEBBER	10743	X /		BURN PERMIT	187367	\$25.00
06/03/15	MAURICIO GUERRA	10744	X /		BURN PERMIT	187367	\$25.00
06/03/15	MARIBEL LOPEZ	10745	X /		BURN PERMIT	187367	\$25.00
06/03/15	IMELDA GARZA	10746	X /		BURN PERMIT	187367	\$25.00
06/03/15	AMANDA DELBOSQUE VALDEZ	10747	X /		BURN PERMIT	187367	\$25.00
06/03/15	CLAUDIA MELENDEZ CHICHARRONES MACLON	10748	X /		BUILDING PERMIT	187367	\$200.00
06/03/15	DELIA GARCIA DOS MARIAS	10749	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	MARIA ESTER GONZALEZ EL GALL TAQUERIA	10750	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	BRENDA L ARAGUZ	10751	X /		BURN PERMIT	187367	\$25.00
06/03/15	ALDO QUINTANILLA	10752	X /		BURN PERMIT	187367	\$25.00
06/03/15	VICTOR MONTALVO	10753	X /		BURN PERMIT	187367	\$25.00
06/03/15	SYLVIA VASQUEZ FOSTER HOME	10754	X /		FOSTER HOME INSPECTION	187367	\$75.00
06/03/15	ANGEL GARCIA FLORES RINCON NORTENO	10755	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	MANUEL GONZALES	10756	X /		BURN PERMIT	187367	\$25.00
06/03/15	GUADALUPE RODRIGUEZ	10757	X /		BURN PERMIT	187367	\$25.00
06/03/15	GUADALUPE ARTEAGA	10758	X /		BURN PERMIT (2)	187367	\$50.00
06/03/15	KARINA ROMERO	10759	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	JOSEFA LOZANO TAQUERIA LAS 6 ESTRELLAS	10760		X /	BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	JHON BRUNEL GONZALEZ JB EXPRESS	10761	X /		BUSINESS OCCUPANCY	187367	\$75.00
06/03/15	MARIA PENA	10762	X /		BURN PERMIT	187367	\$25.00
06/03/15	ARMANDO MACIEL	10763	X /		BURN PERMIT	187367	\$25.00
06/03/15	ANGELICA GOMEZ	10764	X /		BURN PERMIT	187367	\$25.00

06/08/15	ATLAS CREDIT CO	10765		X ✓	BUSINESS OCCUPANCY	187484	\$75.00
06/08/15	MANUEL P GARCIA	10766	X ✓		BURN PERMIT	187484	\$25.00
06/08/15	ANSELMA MONICO	10767	X ✓		BURN PERMIT	187484	\$25.00
06/08/15	GERARDO GAYTAN	10768	X ✓		BURN PERMIT	187484	\$25.00
06/08/15	ISMAEL B CRUZ	10769	X		BURN PERMIT	187484	\$25.00
06/10/15	ARTEMIO PEREZ EXXTREME CYCLES	10770		X ✓	BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	RAUL BALDERAS	10771	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	JUAN MENDOZA	10772	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	JOEL PINEDA LA CASCADA (MOBIL UNIT)	10773	X ✓		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	JESUS GARZA	10774	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	ALICIA NAVARRO AMIGOS DE PROGRESO	10775		X ✓	BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	MARCELINE PALOMARES	10776	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	AURORA ALFARO	10777	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	RENE NAJERA TAQUERIA 2 COMPADRES	10778	X ✓		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	ARMANDINA MARTINEZ	10779		X ✓	BURN PERMIT	187485	\$25.00
06/10/15	JUAN M CERVANTES JBC APPLIANCES	10780	X ✓		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	ALMA TISCARENO DE PEREZ MY LITTLE GROUP OF LEARNING	10781		X ✓	BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	JUAN GONZALEZ	10782	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	JOSE LUIS RAMIREZ	10783	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	IRMA CARRERAS PASMER	10784	X ✓		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	RAYMUNDO CANO	10785	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	JUAN JOSE ESTEVES	10786	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	ELMA R SALINAS	10787		X ✓	BURN PERMIT	187485	\$25.00
06/10/15	BEATRIZ ROBLEDO	10788	X ✓		BURN PERMIT	187485	\$25.00
06/10/15	HENOR ROJAS NEW MECHANIC SHOP	10789		X ✓	BUILDING PERMIT	187485	\$200.00
06/10/15	SERGIO PENA	10790		X ✓	BURN PERMIT	187485	\$25.00

06/10/15	ENRIQUE SILVA	10791	X		BURN PERMIT	187485	\$25.00
06/10/15	ADRIEL PADRON PADRON FURNITURE	10792	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	BERNANDINO AGUILAR	10793	X		BURN PERMIT	187485	\$25.00
06/10/15	JUAN WEAVER	10794	X		BURN PERMIT	187485	\$25.00
06/10/15	DELIA CUELLAR	10795	X		BURN PERMIT	187485	\$25.00
06/10/15	VINTO BALDEMAR	10796	X		BURN PERMIT	187485	\$25.00
06/10/15	NORMA MORALES	10797	X		BURN PERMIT	187485	\$25.00
06/10/15	NORMA EDITH GUEL- PUENTE	10798	X		BURN PERMIT	187485	\$25.00
06/10/15	YOLANDA GONZALEZ	10799	X		BURN PERMIT	187485	\$25.00
06/10/15	WILFREDO GARZA	10800		X	BURN PERMIT	187485	\$25.00
06/10/15	OMAR GUZMAN	10801	X		BURN PERMIT	187485	\$25.00
06/10/15	ARCIE GARZA DOLLAR GENERAL #15142	10802	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	ARCIE GARZA DOLLAR GENERAL #15063	10803	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	ARCIE GARZA DOLLAR GENERAL #5847	10804		X	BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	JUANITA CUEVAS	10805	X		BURN PERMIT	187485	\$25.00
06/10/15	JANELLE ENCINIA	10806	X		BURN PERMIT	187485	\$25.00
06/10/15	JESSICA MOTIN PIT STOP SNO-CONE & SNACKS	10807	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	FELIX GARCIA	10808	X		BURN PERMIT	187485	\$25.00
06/10/15	PRISCILLA OVIEDO	10809	X		BURN PERMIT	187485	\$25.00
06/10/15	EARL NEUHAUS	10810	X		BURN PERMIT	187485	\$25.00
06/10/15	GRISELDA GUTIERREZ IN ALLIANCE FOR CHRIST	10811	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	MELISSA TREVINO (OMAR MORALES) RIO COMM	10812	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	ARTURO OJEDA	10813		X	BURN PERMIT	187485	\$25.00
06/10/15	YADIRA FLORES RASPA ZONE	10814	X		BUSINESS OCCUPANCY	187485	\$75.00
06/10/15	DAVID CONTRERAS	10815	X		BURN PERMIT	187485	\$25.00
06/10/15	CLEO DE LEON	10816	X		BURN PERMIT	187485	\$25.00

06/10/15	GERNONIMO AYALA POLLOS ASADOS DEL REY	10817 ^Δ	X✓		BUSINESS OCCUPANCY ^Δ	187485 ^Δ	\$75.00 ^Δ
06/10/15	ALEXANDER LOPEZ LOPEZ TIRE SHOP	10818 ^Δ	X✓		BUSINESS OCCUPANCY ^Δ	187485 ^Δ	\$75.00 ^Δ
06/10/15	ROBERTO REVALO CORNER STORE CARTERING	10819 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187485 ^Δ	\$75.00 ^Δ
06/10/15	ALBERT SANCHEZ EL SENDERO DAY CARE	10820 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187485 ^Δ	\$75.00 ^Δ
06/10/15	ROBERTO BEVILACQUA	10821 ^Δ	X✓		BURN PERMIT ^Δ	187485 ^Δ	\$25.00 ^Δ
06/10/15	CRISTOBAL ALEMAN LA FUENTE A.D.L.	10822 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187485 ^Δ	\$75.00 ^Δ
06/11/15	FRANCISCO ESPARZA	10823 ^Δ		X✓	BURN PERMIT ^Δ	187547 ^Δ	\$25.00 ^Δ
06/11/15	ELIAKIM GARCIA LAW OFFICE OF ELIAKIM GARCIA	10824 ^Δ	X✓		COPY OF INVESTIGATION REPORT ^Δ	187547 ^Δ	\$25.00 ^Δ
06/12/15	GUADALUPE CANTU JR	10825 ^Δ		X✓	BURN PERMIT ^Δ	187613 ^Δ	\$25.00 ^Δ
06/12/15	MARIA GUZMAN	10826 ^Δ		X✓	BURN PERMIT ^Δ	187613 ^Δ	\$25.00 ^Δ
06/12/15	MANUEL SILVA	10827 ^Δ	X✓		BURN PERMIT ^Δ	187613 ^Δ	\$25.00 ^Δ
06/12/15	PEDRO RIVAS	10828 ^Δ	X✓		BURN PERMIT ^Δ	187613 ^Δ	\$25.00 ^Δ
06/12/15	LEEROY GUERRA LEEROY'S BURGERS	10829 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187613 ^Δ	\$75.00 ^Δ
06/12/15	GONZALO SILVA JR	10830 ^Δ	X✓		BURN PERMIT ^Δ	187613 ^Δ	\$25.00 ^Δ
06/15/15	BALDEMAR MORIN	10831 ^Δ	X✓		BURN PERMIT ^Δ	187745 ^Δ	\$25.00 ^Δ
06/16/15	DBA FUTURE CABIE VISION	10832 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187746 ^Δ	\$75.00 ^Δ
06/16/15	JOSE LUIS MENCHACHA	10833 ^Δ	X✓		BURN PERMIT ^Δ	187746 ^Δ	\$25.00 ^Δ
06/17/15	DONALD LONGWELL	10834 ^Δ	X✓		COMMERCIAL BURN PERMIT (2) ^Δ	187747 ^Δ	\$200.00 ^Δ
06/17/15	JULIO TORRES DON JULIO'S BAKERY	10835 ^Δ	X✓		BUSINESS OCCUPANCY ^Δ	187747 ^Δ	\$75.00 ^Δ
06/17/15	JOSEFINA CUELLAR	10836 ^Δ	X✓		BURN PERMIT ^Δ	187747 ^Δ	\$25.00 ^Δ
06/17/15	BOLGAMBILIA CONST. LLC J. ECONOMEDES HIGH SCHOOL	10837 ^Δ	X✓		BUILDING PERMIT ^Δ	187747 ^Δ	\$200.00 ^Δ
06/17/15	VOID	10838 ^Δ			VOID ^Δ	187747 ^Δ	\$0.00 ^Δ
06/17/15	ISABEL VIERA PINK NAIL SALON	10839 ^Δ	X✓		BUSINESS OCCUPANCY ^Δ	187747 ^Δ	\$75.00 ^Δ
06/17/15	JESSICA MORENO	10840 ^Δ	X✓		BURN PERMIT ^Δ	187747 ^Δ	\$25.00 ^Δ
06/17/15	JOSE GARCIA EL MOLCAJETE	10841 ^Δ	X✓		BUSINESS OCCUPANCY ^Δ	187747 ^Δ	\$75.00 ^Δ
06/17/15	YVETTE CHAVEZ EL CHARRO DRIVE-THRU	10842 ^Δ		X✓	BUSINESS OCCUPANCY ^Δ	187747 ^Δ	\$75.00 ^Δ

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06/17/15	CESAR LUCERES FARMERS INSURANCE	10843 A		X/		BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	FRANCISCO JARAMILLO FRANK'S DRIVE-THRU	10844 A		X/		BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	ROLANDO GONZALEZ NEW DRIVE THRU	10845 A		X/		BUILDING PERMIT A	187747 A	\$200.00 K
06/17/15	ADAN SEPULVEDA	10846 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	MIGUEL ALFARO-GUZMAN MAQUINAS ALFARO	10847 A	X/			BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	BRENDA VILLANUEVA	10848 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	EDGAR MARTINEZ	10849 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	ABSOLUTE SERVICES BRIGHT STARS DAY CARE #2	10850 A		X/		FIRE ALARM SYSTEM PERMIT PRELIMINARY PLAN REVIEW A	187747 A	\$175.00 K
06/17/15	FELIMON GAUNA	10851 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	RICARDO GUERRA GUERRA CONSTRUCTION CO.	10852 A		X/		BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	VOID	10853 A				VOID	187747 A	\$0.00 K
06/17/15	RODOLFO ZAMORANO JR	10854 A		X/		BURN PERMIT (2) A	187747 A	\$50.00 K
06/17/15	JUAN SALINAS	10855 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	MURRAY LEERHOFF	10856 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	MARTHA TREVINO LV SUGAR SHACK	10857 A	X/			BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	IGNASIO HERNANDEZ	10858 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	EDWIN DE KOCK, SR.	10859 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	LES DY MARTINEZ MOBILE TRAILER	10860 A	X/			BUSINESS OCCUPANCY A	187747 A	\$75.00 K
06/17/15	HENOR ROJAS	10861 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	ELOISA MONTALVO	10862 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	GILBERTO DAVILA	10863 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	FRANCISCO J CAVAZOS FIRST VISTA ASSISTED LIVING	10864 A		X/		SPRINKLER SYSTEM PERMIT/PRELIMINARY PLAN A	187747 A	\$296.00 K
06/17/15	JUAN MANUEL RODRIGUEZ JR	10865 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	GERALD ALBRECHT	10866 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	NOE GARCIA	10867 A	X/			BURN PERMIT A	187747 A	\$25.00 K
06/17/15	CESAR RODRIGUEZ MOBILE FOOD CART	10868 A	X/			BUSINESS OCCUPANCY A	187747 A	\$75.00 K

06/17/15	BRUCE LAND BISHOP OF ROMAN CATHOLIC DIOCESE	10869	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	ALFREDO LOPEZ CASTILLO	10870	X		BURN PERMIT	187747	\$25.00
06/17/15	MARIA L LOPEZ	10871	X		BURN PERMIT	187747	\$25.00
06/17/15	LUIS MURILLO TACO STAND	10872	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	IMELDA VALDEZ AUTOS ZUNIGA	10873	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	CARLOS GARZA MOBILE FOOD CART	10874	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	DARLENE BELMARES GOOFY'S LEARNING CENTER	10875		X	BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	JOSE T GONZALEZ	10876	X		BURN PERMIT	187747	\$25.00
06/17/15	ALEJANDRO CANTU CHILDRENS EDUCATION STATION	10877		X	BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	MARILU TAVAREZ HACIENDA EL CAMPANERIO	10878		X	BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	ALTAGRACIA GUIZAR	10879	X		BURN PERMIT	187747	\$25.00
06/17/15	FELIPE PENA	10880	X		BURN PERMIT	187747	\$25.00
06/17/15	WESLEY WIRSCHIE	10881	X		BURN PERMIT	187747	\$25.00
06/17/15	JUAN SERNA SERNA AUTO	10882	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	LUIS RODRIGUEZ SMALL REPAIR SHOP	10883	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	ERNESTO MONTEMAYOR	10884	X		BURN PERMIT	187747	\$25.00
06/17/15	JOSE SALAS	10885	X		BURN PERMIT	187747	\$25.00
06/17/15	ESMERALDA FLORES PARTY PLACE/BALL PARK	10886	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	CHRISTIAN GARZA VAZQUEZ AMBOS INSURANCE	10887		X	BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	VICTOR ZAMORA TACOS RB	10888	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	ISAAC DE LA GARZA	10889	X		BURN PERMIT	187747	\$25.00
06/17/15	CARLOS GALVAN	10890	X		BURN PERMIT	187747	\$25.00
06/17/15	JESSY AMARO FOOD STAND	10891	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	ERIC NORDHIAUSEN	10892		X	COMMERCIAL BURN PERMIT	187747	\$100.00
06/17/15	DELMAR RAY JOHNSON	10893	X		BURN PERMIT	187747	\$25.00
06/17/15	DUSTIN MOORE HIGHLAND MEMORIAL FUNERAL	10894		X	BUILDING PERMIT	187747	\$515.00

Revised
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06/17/15	MARIA SALGADO EIFFEL INSURANCE	10895	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	STEPHANIE ARECHIGA MONITAS TAQUERIA Y RASPARIA	10896	X		BUSINESS OCCUPANCY	187747	\$75.00
06/17/15	JOSE RAMON LA SABROSITA	10897	X		BUSINESS OCCUPANCY	187747	\$75.00
06/18/15	EFREN LUNA	10898		X	BURN PERMIT	187806	\$25.00
06/18/15	FILIBERTO P GARZA	10899	X		BURN PERMIT	187806	\$25.00
06/18/15	MARIA CORONA ELSA BARBER & BEAUTY	10900		X	BUSINESS OCCUPANCY	187806	\$75.00
06/24/15	JORGE GARCIA	10901	X		BURN PERMIT	188004	\$25.00
06/24/15	JULIE ANN RAMIREZ PROGRESO BRIDGE	10902		X	COMMERCIAL BURN PERMIT	188004	\$100.00
06/24/15	SAUL SANCHEZ	10903	X		BURN PERMIT	188004	\$25.00
06/24/15	JOSE M VELEZ	10904	X		BURN PERMIT	188004	\$25.00
06/24/15	ANTONIO ORNELAS	10905	X		BURN PERMIT	188004	\$25.00
06/24/15	MARIA DE JESUS SALINAS CALDERON	10906	X		BURN PERMIT	188004	\$25.00
06/24/15	MIRNA AGUIRRE	10907	X		BURN PERMIT	188004	\$25.00
06/24/15	ALEXANDRIA A DAVILA	10908		X	BURN PERMIT	188004	\$25.00
06/24/15	MARIBEL RODRIGUEZ	10909	X		BURN PERMIT	188004	\$25.00
06/24/15	SYLVIA DAVILA	10910		X	BURN PERMIT	188004	\$25.00
06/24/15	JAKE STAUFER DOLLAR GENERAL STORE	10911		X	BUILDING PERMIT	188004	\$620.00
06/24/15	ESTER VOLPE RAMOS	10912		X	BURN PERMIT	188004	\$25.00
06/24/15	MARIA REYNA	10913	X		BURN PERMIT	188004	\$25.00
06/24/15	JESUS GONZALEZ	10914	X		BURN PERMIT	188004	\$25.00
06/24/15	YOLANDA PEREZ	10915	X		BURN PERMIT	188004	\$25.00
06/24/15	DELIA MALDONADO	10916		X	BURN PERMIT	188004	\$25.00
<i>Grand Total:</i>							\$10,981.00

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

Approved by: [Signature]
Chief Deputy Fire Marshal

7/9/15
Date

Prepared by: Elizabeth Castro
Administrative Assistant

07/09/15
Date

Print Name: Tommy Ureste

Print Name: Elizabeth Castro

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]

DATE: 7/13/15

X244

Revised

X19

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

August 6, 2015

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

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

Dear Mr. Martinez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope and Methodology:

The scope of our review was limited to collections reported by the Fire Marshal's Office on the *Monthly Fees Report* for the month of June 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

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

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, 312ND D C

NOE GONZALEZ
JUDGE, 378TH D C
OVERSEER

LETICIA LOPEZ
JUDGE 389TH D C

AIDA SALINAS FLORES
JUDGE 398TH D C

ISRAEL RAMON, JR.
JUDGE 430TH D C

JESSE CONTRERAS
JUDGE 449TH D C

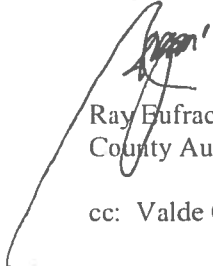
- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$10,981.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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JUDGE, 370TH D C
OVERSEER

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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**

June 30, 2015

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		G BEG #	D END #		F Receipt Amount	G Receipt No.	H Receipt Date	
1	1-Jun-15	55878	55884	\$ 51.00	51.00	187210	06/03/15	-
2	2-Jun-15	55885	55888	\$ 25.00	25.00	187211	06/03/15	-
3	3-Jun-15	55889	55896	\$ 94.50	94.50	187323	06/05/15	-
4	4-Jun-15	55897	55899	\$ 31.50	31.50	187324	06/05/15	-
5	5-Jun-15	55900	55904	\$ 38.50	38.50	187397	06/08/15	-
6	6-Jun-15	0	0	\$ -				-
7	7-Jun-15	0	0	\$ -				-
8	8-Jun-15	55905	55912	\$ 125.50	125.50	187623	06/15/15	-
9	9-Jun-15	55913	55919	\$ 110.75	110.75	187489	06/11/15	-
10	10-Jun-15	55920	55924	\$ 36.00	36.00	187625	06/15/15	-
11	11-Jun-15	55925	55927	\$ 33.00	33.00	187627	06/15/15	-
12	12-Jun-15	55928	55930	\$ 43.50	43.50	187629	06/15/15	-
13	13-Jun-15	0	0	\$ -				-
14	14-Jun-15	0	0	\$ -				-
15	15-Jun-15	55931	55935	\$ 78.50	78.50	187660	06/16/15	-
16	16-Jun-15	55936	55942	\$ 62.50	62.50	187895	06/23/15	-
17	17-Jun-15	55943	55946	\$ 43.25	43.25	187897	06/23/15	-
18	18-Jun-15	55947	55949	\$ 47.00	47.00	187898	06/23/15	-
19	19-Jun-15	55950	55953	\$ 100.00	100.00	187932	06/25/15	-
20	20-Jun-15	0	0	\$ -				-
21	21-Jun-15	0	0	\$ -				-
22	22-Jun-15	55954	55959	\$ 87.50	87.50	187933	06/25/15	-
23	23-Jun-15	55960	55961	\$ 36.50	36.50	187934	06/25/15	-
24	24-Jun-15	55962	55966	\$ 77.00	77.00	187935	06/25/15	-
25	25-Jun-15	55967	55970	\$ 70.50	70.50	188029	06/26/15	-
26	26-Jun-15	55971	55972	\$ 26.00	26.00	188154	06/30/15	-
27	27-Jun-15	0	0	\$ -				-
28	28-Jun-15	0	0	\$ -				-
29	29-Jun-15	55973	55978	\$ 96.25	96.25	188156	06/30/15	-
30	30-Jun-15	55979	55985	\$ 83.75	83.75	188253	07/06/15	-
31	1-Jul-15	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,398.00 0.00

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,398.00

FOR RECEIPT #(s): _____

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,358.00	July	\$ -
February	\$ 1,580.25	August	\$ -
March	\$ 1,226.50	September	\$ -
April	\$ 1,353.00	October	\$ -
May	\$ 1,097.25	November	\$ -
June	\$ 1,398.00	December	\$ -
(1) Subtotal	<u>\$ 8,013.00</u>	(2) Subtotal	<u>\$ -</u>

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Bmo J C J*
DATE: *7/15/15*

Revised

Total (1+2) \$ 8,013.00

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

Aurie Cleasa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 6, 2015

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

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

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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 date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances/Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

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, 312ND D C

NOE GONZALEZ
JUDGE, 378TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$1,398.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: JUNE 2015**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED		<u>\$21,330.00</u> †
1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES		<i>X13-X14</i>
a. INSTALLATION PERMIT FEE		
1. EDINBURG	<u>\$3,740.00</u> † <i>X14</i>	
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	
	<u>\$3,740.00</u> † <i>X14</i>	
b. FINAL INSPECTION PERMIT FEE		
1. EDINBURG	<u>\$2,640.00</u> †	
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	
	<u>\$2,640.00</u> † <i>X10, X14</i>	
2. RESTAURANT INSPECTION FEE	<u>\$12,550.00</u> † <i>X13</i>	
3. FOOD HANDLER'S CERTIFICATE FEES	<u>\$2,400.00</u> † <i>X13</i>	
4. MOBILE UNIT DECAL FEES	<u>\$-</u>	
TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)		<u>\$21,330.00</u> † <i>X13-X14</i>

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>44</u> <i>X1</i>	1100-345-21-340-000-0-000	<u>\$3,300.00</u> † <i>X7, X8</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>44</u> <i>X10</i>	1100-345-25-340-000-0-000	<u>\$2,640.00</u> † <i>X10, X11</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>125</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$12,550.00</u> † <i>X3, X4</i>
Food Handler's Certificate Fee	\$20	HSC § 438.047	<u>120</u> <i>X3</i>	1100-345-23-340-001-0-000	<u>\$2,400.00</u> † <i>X5, X3</i>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>
STATE FEES					
TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>44</u> <i>X1</i>	1100-207-20-000-002-0-000	<u>\$440.00</u> † <i>X7, X9</i>
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					<u>\$21,330.00</u> † <i>X13-X14</i>

variance should => "0"

Mallal

PREPARED BY

6/5/15

DATE

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

8/5/15

DATE

Elyardo Romo

HEALTH DEPARTMENT DIRECTOR

Revised

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Romo*
DATE: *8/6/15*

Revised

RECEIVED BY COUNTY AUDITOR 5 PM 4 33

X

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

August 6, 2015

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

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

Dear Mr. Olivarez:

We have conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (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 Environmental Health Division *Monthly Fees Report* for the month of June 2015. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

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

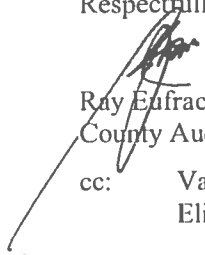
- Reviewed *Daily Remittance/Close-Out Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Reports*, and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$21,330.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

Constable Celestino Avila Jr. Monthly Report

For the Month Ending June 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, June 02, 2015	Rodolfo Martinez (Star EMS)	Bob Crone (Arbor View Rehab & Nursing)	CI-2015-086	SC15-106JM	Small Claims	In County	Justice Clerk	187508	\$75.00
Tuesday, June 02, 2015	Columbia Valley Healthcare System LP	Michéal W. Berg M.D.	CI-2015-087	2015-FCL-00200	Small Claims	Out of County	Justice Clerk	187508	\$75.00
Tuesday, June 02, 2015	EEAC, Inc	Dora Hilda Tovar (and all occupants)	CI-2015-088	LC15-092JM	FED	In County	Justice Clerk	187508	\$75.00
Tuesday, June 02, 2015	Espiridion Jackson	Raquel Roque	CI-2015-089	LC15-091JM	FED	In County	Justice Clerk	187508	\$75.00
Wednesday, June 03, 2015	Max Fine Furniture	Férmina Castillo (recall)	CI-2015-090	SC15-108JM	Small Claims	In County	Justice Clerk	187510	\$75.00
Wednesday, June 03, 2015	Max Fine Furniture	Ester Garcia	CI-2015-091	SC15-107JM	Small Claims	In County	Justice Clerk	187510	\$75.00
Friday, June 05, 2015	Housing Authority of the County of Hidalgo	Erica Estrada	CI-2015-092	LC15-093JM	FED	In County	Justice Clerk	187511	\$75.00
Wednesday, June 10, 2015	US Imaging	Ronald Ray Higgins (not served)	CI-2015-093	201325516	Precept To Serve	Out of County	District Clerk	188389	\$75.00
Thursday, June 11, 2015	Texas Medical Distributors, Inc	Valley Ostomy Supply, Inc C/o Registered Agent	CI-2015-094	CV36,842	Writ of Garnishment	Out of County	District Clerk	188390	\$80.00
Thursday, June 11, 2015	Texas Medical Distributors, Inc	Cesar Ontiveros	CI-2015-095	CV36,842	Writ of Garnishment	Out of County	District Clerk	188390	\$80.00

Wednesday, July 15, 2015



This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge
 Approved by: [Signature] Prepared by: [Signature]
 Constable, Precinct 1 Administrative Assistant 11



Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Wednesday, June 17, 2015	Araceli Guerra & Salvador Reyes	Jose Roberto Cisneros	CI-2015-096	LC15-098JM	FED	In County	Justice Clerk	188394	\$75.00
Friday, June 19, 2015	Elida C. Garza	Veronica De La Fuente	CI-2015-097	LC15-100JM	FED	In County	Justice Clerk	188392	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Felix Rodriguez	CI-2015-098	SC15-116JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Eduardo Hernandez	CI-2015-099	SC15-115JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Graciela R. Longoria	CI-2015-100	SC15-117JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Orfainda Castillo/Fernando Castillo	CI-2015-101	SC15-118JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Jessica N. Pena	CI-2015-102	SC15-121JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 22, 2015	Max Fine Furniture	Rachel Cuellar	CI-2015-103	SC15-122JM	Small Claims	In County	Justice Clerk	188393	\$75.00
Monday, June 29, 2015	Sandra Hinojosa	Maria Del Rosario Valero	CI-2015-104	LC15-104JM	FED	In County	Justice Clerk	188394	\$75.00
Tuesday, June 30, 2015	Olivarez Family Partnership	Markie Loya & all occupants (not served)	CI-2015-105	LC15-103JM	FED	In County	Justice Clerk	188395	\$75.00

Grand Total \$1,510.00

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 7/30/15



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



[Handwritten initials]

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

August 6, 2015

The Honorable Celestino Avila
Hidalgo County Constable Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

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

Dear Constable Avila:

We have conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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.

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Methodology:

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

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

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JUDGE 275TH D C

MARIO E RAMIREZ, JR
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JUDGE 438TH D C

JESSE CONTRERAS
JUDGE 449TH D C

The Honorable Celestino Avila

August 6, 2015

Page 2 of 2

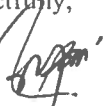
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Report/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$1,510.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D C

RODOLFO DELGADO
JUDGE 93RD D C

J. R. "BOBBY" FLORES
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AIDA SALINAS FLORES
JUDGE 398TH D C

ISRAEL RAMON, JR.
JUDGE 430TH D C

JESSE CONTRERAS
JUDGE 449TH D C

RECEIVED BY
CONSTABLE MARTIN CANTU MONTHLY REPORT
 COUNTY AUDITOR

For the Month Ending June 30, 2015 *pre*

2015 JUL 31 PM 4 42

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
6/1/2015	Gonzalez Furniture	Maria De La Luz Cantu	9521-2	C-1349-15-21(C-1350-15-21)	Small claims X2	X					187138	\$ 150.00
6/9/2015	McAllen ISD	La Mexicana	9522-2	T-0590-15-D	Tax Warrant	X		X			187465	\$200.00
6/9/2015	Donna ISD	Zegueira used auto parts	9523-2	T-0811-15-A	Tax Warrant	X		X			187465	\$200.00
6/9/2015	McAllen ISD	Kohhama Restaurant & Sake bar	9524-2	T-2909-14-A	Tax Warrant	X		X			187465	\$200.00
6/9/2015	McAllen ISD	Dynamic Reb.	9525-2	T-0588-15-H	Tax Warrant	X		X			187465	\$200.00
6/11/2015	Sharvland ISD	Robert J. Pate	9526-2	T-210-10-D	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Hidalgo County	Cesar A. Villarreal	9527-2	T-329-11-E	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Hidalgo County	Rosalva M. Contreras	9528-2	T-366-11-C	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Hidalgo County	Natividad Mejia	9529-2	T-463-11-B	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Presso ISD	Brenda Moreno	9530-2	T-1559-11-J	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Hidalgo County	Hector Morin	9531-2	T-2057-11-H	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	PSJA - ISD	Consuelo Rodriguez	9532-2	T-0188-12-H	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Donna ISD	Jeff Senter	9533-2	T-0604-12-E	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Sharvland ISD	Joel K. Belter	9534-2	T-0780-12-G	Levy, deed, notice order of sale	X		X			187580	\$275.00
6/11/2015	Donna ISD	Alfredo Cardena	9535-2	T-1045-12-H	Levy, deed, notice order of sale	X		X			187580	\$275.00
Page Total											\$3,700.00	
Grand Total											\$3,700.00	



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

Approved by

Mary N
 Constable, Precinct 2

Prepared by

Joe L. Hymore

Revised

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending June 30, 2015

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
6/11/2015	Edcouch, Elsa ISD	Wenceslao Guerrero	9536-2	T-1287-12-J	✓	✓			X			187580	\$ 275.00
6/11/2015	Monte Alto ISD	Roberto Perez	9537-2	T-1591-12-J	✓	✓			X			187580	\$ 275.00
6/11/2015	Hidalgo County	Maricela Guerrero	9538-2	T-1647-12-G	✓	✓			X			187580	\$ 275.00
6/11/2015	Hidalgo County	Danet Garza	9539-2	T-1776-12-G	✓	✓			X			187580	\$ 275.00
6/11/2015	Edcouch, Elsa ISD	Albino Barrera	9540-2	T-2141-12-J	✓	✓			X			187580	\$ 275.00
6/11/2015	Edcouch, Elsa ISD	Ruben Guitron	9541-2	T-2489-12-A	✓	✓			X			187580	\$ 275.00
6/11/2015	Weslaco ISD	Juanita Serrata	9542-2	T-3145-12-E	✓	✓			X			187580	\$ 275.00
6/11/2015	Edinburg ISD	Francisco Garza	9543-2	T-0895-13-A	✓	✓			X			187580	\$ 275.00
6/11/2015	Pharr, San Juan, Alamo ISD	Joy Alberto Vasquez	9544-2	T-1173-13-E	✓	✓			X			187580	\$ 275.00
6/11/2015	Pharr, San Juan, Alamo ISD	Salome Chavez	9545-2	T-1188-13-C	✓	✓			X			187580	\$ 275.00
6/11/2015	Sharyland ISD	Juan A. Limas	9546-2	T-1229-13-E	✓	✓			X			187580	\$ 275.00
6/11/2015	Pharr, San Juan, Alamo ISD	Joaquin Ramirez	9547-2	T-1434-13-I	✓	✓			X			187580	\$ 275.00
6/11/2015	Pharr, San Juan, Alamo ISD	Guillermina Briseno	9548-2	T-1574-13-H	✓	✓			X			187580	\$ 275.00
6/11/2015	Mission ISD	Maria Belinda Pacheco	9549-2	T-1656-13-D	✓	✓			X			187580	\$ 275.00
6/11/2015	Edinburg ISD	Cindy Solis	9550-2	T-2135-13-H	✓	✓			X			187580	\$ 275.00
<i>Page Total</i>													\$4,125.00
<i>By Cause Total</i>													✓



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

Approved by: _____

Prepared by: Dee S. Hargrave

Constable, Precinct 2

CONSTABLE MARTIN CANTU MONTHLY REPORT
 For the Month Ending June 30, 2015

RECEIVED BY
 COUNTY AUDITOR

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	AMOUNTS DUE TO COUNTY
6/11/2015	Edinburg ISD	Ruben Gomez	9551-2	T-2385-13-E	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Gloria Velez	9552-2	T-2390-13-D	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Belinda Rios	9553-2	T-2479-13-D	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Bayview Financial Acquisition trust	9554-2	T-2598-13-J	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Bayview Financial Acquisition trust	9555-2	T-2598-13-J	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Bayview Financial Acquisition trust	9556-2	T-2598-13-J	Levy, deed, notice of sale	X		X	187580
6/11/2015	Hidalgo ISD	Federal Home Loan Mortgage Corp.	9557-2	T-0280-14-A	Levy, deed, notice of sale	X		X	187580
6/11/2015	Hidalgo ISD	Alfredo Trevino	9558-2	T-0783-14-H	Levy, deed, notice of sale	X		X	187580
6/11/2015	Valley View ISD	Jeff Senter	9559-2	T-0922-14-G	Levy, deed, notice of sale	X		X	187580
6/11/2015	Pharr, San Juan, Alamo ISD	Noe Trevino	9560-2	T-0926-14-H	Levy, deed, notice of sale	X		X	187580
6/11/2015	Hidalgo County	Hector Morin	9561-2	T-2057-11-H	Levy, deed, notice of sale	X		X	187580
6/11/2015	Edinburg ISD	Darlene Espinoza Ramos	9562-2	T-1915-13-E	Levy, deed, notice of sale	X		X	187580
6/15/2015	La Joya ISD	Jose Antonio Garza	9563-2	T-0644-12-E	Levy, deed, notice of sale	X		X	187687
6/15/2015	21st Mortgage Corp	Johnny Gil	9564-2	C-0170-15-D	Writ of Possession	X		X	187687
6/17/2015	Hidalgo County	OBSTRETRICS & GYNECOLOGY SPEC.	9565-2	T-707-11-J	Writ of Execution	X		X	187834
<p align="right">Page Total: \$4,525.00 Grand Total: \$4,525.00</p>									



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

Approved by

Constable, Precinct 2

Prepared by:

[Signature]

1/16 Revised

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

August 6, 2015

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

Ref: Review of *Monthly Fees Report* and Supporting Documentation
For the month of June 2015

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code § 115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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 are some of the procedures performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

The Honorable Martin Cantu

August 6, 2015

Page 2 of 2

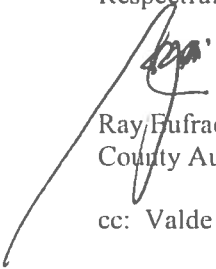
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$12,960.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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, 266TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending JUNE 2015 ppc

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	OFFICE					TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
6/11/2015	SHARYLAND, ISD, ET AL	MARBLE SLAB CREAMERY	C3-2015-70	T-0004-15-G	TAX WARRANT			X			187913	200.00
6/22/2015	CREDIGY RECEIVABLES INC.	MYRTHALA R. GARCIA	C3-2015-72	2005-18395	LEVY, DEED, & NOTICE PKG & CERTIFIED MAIL (HARRIS CO)			X			188206	90.00
6/22/2015	LA JOYA ISD, ET AL	MATERIALS RIO GRANDE, INC	C3-2015-71	T-2572-14-A	TAX WARRANT			X			188206	200.00
6/29/2015	SHARYLAND ISD, ET AL	MI HERMOSA VALLE ADULT DAY CARE	C3-2015-73	T-0899-15-E	TAX WARRANT			X			188207	200.00
6/29/2015	LA JOYA ISD, ET AL	STAR MOULDING #5	C3-2015-74	T-0602-15-H	TAX WARRANT			X			188207	200.00
6/29/2015	LA JOYA ISD, ET AL	JJ'S SOUTHERN EXPRESS 2	C3-2015-75	T-0001-15-B	TAX WARRANT			X			188207	200.00
6/29/2015	EDINBURG CISD, ET AL	ALL VALLEY SLEEP CENTER LLC	C3-2015-76	T-0671-15-H	TAX WARRANT			X			188207	200.00
6/29/2015	MERCEDES ISD, ET AL	F&B GENERAL MECHANIC	C3-2015-77	T-0603-15-E	TAX WARRANT			X			188207	200.00
6/29/2015	HIDALGO ISD, ET AL	GLOBAL PLASTIC TRADING	C3-2015-78	T-0901-15-F	TAX WARRANT			X			188207	200.00
6/29/2015	CITY OF MCALLEN, ET AL	CINE EL REY	C3-2015-79	T-0931-15-A	TAX WARRANT & CERTIFIED MAIL			X			188207	215.00
6/29/2015	PSJA ISD, ET AL	FRANK'S SIGN CO	C3-2015-80	T-0670-15-F	TAX WARRANT			X			188207	200.00
6/29/2015	LA JOYA ISD, ET AL	TRIPLE A DUMP TRUCK SERVICE	C3-2015-81	T-0900-15-I	TAX WARRANT			X			188207	200.00
6/29/2015	TI NEFF TOWING, INC	MARGO LOGISTICS, LP	C3-2015-82	125.195	CITATION (JEFFERSON CO)		X				188207	75.00
6/29/2015	TARA ENERGY, LLC	EMMANUEL ADULT DAYCARE LLC	C3-2015-83	CL-15-0991-A	CITATION X.2		X				188207	150.00
6/29/2015	HIDALGO COUNTY	OLGA DELIA MORALES	1029-3	T-1268-10-E	LEVY, DEED, & NOTICE PKG & CERTIFIED MAIL			X			188207	270.00
6/29/2015	HUNTSVILLE ISD	JUAN DE HOYOS, XOTCHIL ORTIZ, & ROEL DE HOYOS	1030-3	T09-35	CITATION X.3			X			188207	180.00
											Page Total	\$ 2,980.00
											Grand Total	\$ 2,980.00

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
 DATE: 7/31/15

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



Approved by: [Signature]
 Constable, Precinct 3

Prepared by: [Signature]

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

August 6, 2015

The Honorable Lazaro Gallardo
Hidalgo County Constable Precinct No. 3
730 N. Breyfogle Ste. B
Mission, TX 78573

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

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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, the *Monthly Fees Report*, and fee schedules. The following procedures were performed:

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

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

Honorable Lazaro Gallardo
August 6, 2015
Page 2 of 2


- Verified that procedures for voided receipts 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 in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Cashier's Daily Close-Out Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2015 were \$2,980.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D C

RODOLFO DELGADO
JUDGE, 91ND 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

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

August 6, 2015

The Honorable Atanacio Gaitan Jr.
Hidalgo County Constable, Precinct 4
2814 S. Business Highway 281
Edinburg, TX 78539

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

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the month of June 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 Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

Honorable Atanacio Gaitan, Jr.
August 6, 2015
Page 2 of 2


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

Conclusion:

Total collections for the month of June 2015 were \$1,380.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

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

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

U.S. Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)	\$ 7,332.00		
B. U.S. Marshal (USM)	\$ 3,276.00		
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Menthol			
E. Customs & Border Protection-RGV			
F. Texas Department of Criminal Justice (TDCJ)			

Part II: SUMMARY OF RECEIPT COLLECTION

RECEIPTS ISSUED FROM NO.	TO	AMOUNT
F219306	F219710	\$ 81,807.65
F218702	F218734	\$ 47.00
F219941	F240602	\$ 12,600.00
TOTAL CASH COLLECTIONS Rec. Issue Dates	5/1/2015 TO 5/31/2015	\$ 126,842.65
Less: Costs on Deposit		\$ (2,400.00)
Less: Bail Bond Fee Refunds Check No.'s		\$ (75.00)
Less: Tuition Fee Refunds		\$ -
Less: Other Refunds		\$ (75.00)
Add: Cost Deposits Earned		\$ 4,275.00
TOTAL DUE TO THE COUNTY TREASURER		\$ 127,767.65

$\Sigma = 96,454.65$ to x15
x7
x-AA
x-AA, x5-a, x6
x-AA, x4, x6
x-AA, x22
x-AA, x5-a, x6

Part III: SUMMARY OF FEE ALLOCATION

FEES RECEIVED FOR HOUSING OF PRISONERS

US Marshal (USM)	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Mar-15	1100-342-30-280-000-0-000	\$ 2,868.00
Bureau of Prisons (BOP)	Apr-15	1100-342-30-280-000-0-000	\$ 3,432.00
Bureau of Prisons (BOP)	Mar-15	1100-342-30-280-000-0-000	\$ 14,048.00
Customs & Border Protection-RGV	Apr-15	1100-342-30-280-000-0-000	\$ 9,256.00
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	
U.S. Navy		1100-342-30-280-000-0-000	
U.S. Navy		1100-342-30-280-000-0-000	

TELEPHONE COMMISSIONS

MONTH	AMOUNT
Mar-15	\$ 48,835.85

FEES REC'D FOR OFFENDER TRANSPORTATION

MONTH	AMOUNT
Mar-15	\$ 150.00

REIMBURSEMENT FOR MEDICAL SERVICES

AMOUNT	GL NUMBER	AMOUNT
\$ 150.00	1100-342-10-280-001-0-000	\$ 150.00
	1229-352-30-280-000-0-000	
	1229-352-30-280-000-0-000	
	1229-352-30-280-000-0-000	
	1229-352-30-280-000-0-000	
	1229-352-30-280-000-0-000	
	1229-352-30-280-000-0-000	
	1228-352-30-280-000-0-000	

OVER-TIME GRANT REIMBURSEMENT

AMOUNT	GL NUMBER	AMOUNT
\$ 17,915.00	1284-126-10-000-013-0-000	\$ 17,915.00
	1284-126-10-000-012-0-000	
	1284-126-10-000-009-0-000	
	1284-126-10-000-009-0-000	
	1284-126-10-000-018-0-000	

REIMBURSEMENT FOR MEDICAL SERVICES

AMOUNT	GL NUMBER	AMOUNT
\$ 75.00	1100-423-21-280-002-0-331	\$ 75.00
	1100-342-11-280-000-0-000	
	1100-207-20-000-036-0-000	
	1100-342-10-280-001-0-000	

COPIES OF INMATE MEDICAL RECORDS

AMOUNT	GL NUMBER	AMOUNT
\$ 17,915.00	1100-342-10-280-001-0-000	\$ 17,915.00

OTHER SHERIFF'S FEES AND COSTS

AMOUNT	GL NUMBER	AMOUNT
\$ 304.00		\$ 304.00
\$ 680.00		\$ 680.00
\$ 475.00		\$ 475.00
\$ 26,108.10		\$ 26,108.10
\$ 44.50		\$ 44.50
\$ -		\$ -
\$ 45,526.60	1100-342-10-280-001-0-000	\$ 45,526.60
\$ 75.00		\$ 75.00

TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER

Chk No.	Check Date	Amount	CHECK FIGURE:
6091	05/08/15	\$ 6,737.00	TOTAL PART II: \$ 127,767.65
6092	05/15/15	\$ 48,838.90	TOTAL PART III: \$ 127,767.65
6096	05/27/15	\$ 4,416.80	DIFFERENCE (IF "X") OK \$ -
6100	05/28/15	\$ 2,868.00	SUMMARY of Amount Due to Co. Treasurer
6101	05/28/15	\$ 14,048.00	
6102	05/28/15	\$ 9,256.00	
6104	08/01/15	\$ 44,542.95	
6105	8/1/2015	\$ 1,633.00	
Total Amount of Remittances to the County Treasurer		\$ 127,767.65	TOTAL EARNED FEES \$ 127,767.65
			LESS: TOTAL REMITTANCES \$ 127,767.65
			Total Remaining Funds Due To County Treasurer \$ -

RECEIVED
JUN 16 2015
Hidalgo County
AUDITORS OFFICE

$\Sigma = 45,469.00$ to x12

Emilia Urrego Hidalgo County Sheriff (or Designee) *Elena Arredondo* Elena Arredondo

This report is due to the County Auditor's Office by the 5th working day following the end of the month.
County Auditor's Form: ARB-S-001 Revised 3/6/2015

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 21, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of May 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of May 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 fee schedules and the *Monthly Fees Report*. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the 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 Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* various general ledger accounts.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETEARY
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.

HOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts issued and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.
- 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 month of May 2015 were \$127,767.65. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observation.

Observation No. 1:

We noted during our review that procedures for voiding receipts were not properly followed. Voided receipt number 240361 was not cross-referenced with the new receipt number, and voided receipt number 240217 lacked the cashier's signature. According to staff, detention officers will be reminded of the procedures for 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 the original and all other copies of the voided receipt are securely attached together. Furthermore, the supervisor should ensure if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced.

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

Recommendation:

Management should re-train staff regarding the proper procedures for voiding receipts. At a minimum, the procedures listed above should be implemented.

Please provide a written management response to the observation noted above by August 10, 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE 12th D.C.

RICOLFO DELGADO
JUDGE 13th D.C.

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

ROSE GUERRA REYNA
JUDGE 20th D.C.

JUAN R. PARTIDA
JUDGE 27th D.C.

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

NOE GONZALEZ
JUDGE 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 38th D.C.

ADA BALINAS FLORES
JUDGE 39th D.C.

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

JESSE CONTRERAS
JUDGE 44th D.C.

HIDALGO COUNTY SHERIFF'S OFFICE
 "FEE" MONTHLY REPORT
 FOR THE MONTH ENDED June 30, 2015

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

US Government	Amount	Other Agency	Amount
A. Bureau of Prisons (BOP)	\$ 10,296.00	G.	\$ -
B. U.S. Marshal (USM)	\$ 2,548.00	H.	\$ -
C. Immigration & Customs Enforcement (ICE)		I.	\$ -
D. Customs & Border Protection (CBP)-Militia		J.	\$ -
E. Customs & Border Protection-RGV		K.	\$ -
F. Texas Department of Criminal Justice (TDCJ)		L.	\$ -

Part II: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED FROM NO.	F239711-F239800	TO	F241801-F242147	\$ 64,928.05
B. RECEIPTS ISSUED FROM NO. (East Substation)	F238737	TO	F238782	\$ 65.00
C. RECEIPTS ISSUED FROM NO. (BB Fees)	F240683	TO	F241336	\$ 11,190.00
D. DIRECT DEPOSITS				\$ 68,413.96
TOTAL CASH COLLECTIONS Rec. Issue Date	6/1/2015	TO	6/30/2015	\$ 144,597.01
Less: Costs on Deposit				\$ (4,760.00)
Less: Bail Bond Fee Refunds Check No.'s				\$ -
Less: Tuition Fee Refunds				\$ -
Less: Other Refunds				\$ -
Add: Cost Deposits Earned				\$ (5.00)
TOTAL DUE TO THE COUNTY TREASURER				\$ 2,355.00
				\$ 142,187.01

Part III: SUMMARY OF FEE ALLOCATION

FEE RECEIVED FOR HOUSING OF PRISONERS	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	May-15	1100-342-30-280-000-0-000	\$ 3,276.00
US Marshal (USM)		1100-342-30-280-000-0-000	
Bureau of Prisons (BOP)	May-15	1100-342-30-280-000-0-000	\$ 7,332.00
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	
U.S. Navy		1100-342-30-280-000-0-000	
U.S. Navy		1100-342-30-280-000-0-000	
TELEPHONE COMMISSIONS	MONTH		
A. Value Added Communications, Inc.	Apr-15	1100-360-00-000-001-0-000	\$ 41,058.35
B. Value Added Communications, Inc.		1100 360 00 000 001 0 000	
FEE REC'D FOR OFFENDER TRANSPORTATION	MONTH		
A. Texas Department of Criminal Justice	May-15	1100-334-40-280-001-0-000	\$ 8,645.75
B. Texas Department of Criminal Justice	Apr-15	1100-334-40-280-001-0-000	\$ 7,418.35
Garagekeeper Abandoned MV Fee	AMOUNT		
A. Garagekeeper Abandoned MV Fee	\$ 400.00	1100-342-10-280-002-0-000	\$ 400.00
Equitable Sharing Rec'd. On Forfeited Property			
A. US MARSHAL		1229-352-30-280-000-0-000	\$ 37,411.50
B. US MARSHAL		1229-352-30-280-000-0-000	\$ 3,627.96
C. US MARSHAL		1229-352-30-280-000-0-000	\$ 380.24
D. US MARSHAL		1229-352-30-280-000-0-000	
E. US MARSHAL		1229-352-30-280-000-0-000	
F. US MARSHAL		1229-352-30-280-000-0-000	
G. ICE		1228-352-30-280-000-0-000	
OVERTIME GRANT REIMBURSEMENT			
A. US MARSHAL		1284-126-10-000-013-0-000	
B. DPA		1784-176-10-000-017-0-000	
C. FBI	May-15	1284-126-10-000-009-0-000	\$ 325.16
D. FBI		1284-126-10-000-009-0-000	
E. Step-Click it or Tickets		1284-126-10-000-018-0-000	
REIMBURSEMENT FOR MEDICAL SERVICES			
A. US MARSHAL		1100-423-21-280-002-0-331	
TUITION FEES	AMOUNT		
TUITION FEES	\$ -	1100-342-11-280-000-0-000	\$ -
LESS: REFUNDS	\$ -		\$ -
BAIL BOND FEES	AMOUNT		
BAIL BOND FEES	\$ 11,190.00		\$ 11,190.00
LESS: REFUNDS	\$ -	1100-207-20-000-036-0-000	\$ -
COPIES OF INMATE MEDICAL RECORDS			
A. Texas Comptroller of Public Accounts		1100-342-10-280-001-0-000	\$ 144.00
OTHER SHERIFF'S FEES AND COSTS	AMOUNT		
A. Serving Legal Process (Includes Earned Cost Deposits)	\$ 8,995.50		
B. Sale of Stray Animals	\$ -		
C. Offense Reports/Insurance Reports	\$ 317.00		
D. Fingerprints	\$ 340.00		
E. Clearance Letters/Record checks	\$ 465.00		
F. Photo & Video Fees	\$ -		
G. Other Order of Sale	\$ 10,800.00		
H. Miscellaneous	\$ 71.20		
I. Misc. (Bank Stop Payment Fee)	\$ -		
Total Sheriff Fees (A through I)	\$ 20,988.70	1100-342-10-280-001-0-000	\$ 20,988.70
LESS: REFUNDS	\$ 5.00		\$ 20,983.70
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 142,187.01

Direct Deposit-General Fund
 Direct Deposit-General Fund

Clk No.	Check Date	Amount	CHECK FIGURE:
6106	06/05/15	\$ 4,623.00	TOTAL PART II: \$ 142,187.01
6107	06/16/15	\$ 6,712.30	TOTAL PART III: \$ 142,187.01
6108	06/16/15	\$ 37,411.50	REMITTANCE (P. 2) OR \$ -
6109	06/16/15	\$ 3,627.96	SUMMARY of Amount Due to Co. Treasurer
6110	06/16/15	\$ 380.24	
6111	06/22/15	\$ 6,604.18	
	Direct Deposit-General Fund	\$ 8,645.75	
	Direct Deposit-General Fund	\$ 7,418.35	
6112	6/22/2015	\$ 3,276.00	TOTAL EARNED FEES \$ 142,187.01
6113	6/29/2015	\$ 10,496.90	LESS: TOTAL REMITTANCES \$ 142,187.01
6114	6/29/2015	\$ 7,332.00	Total Remaining Funds Due To County Treasurer \$ -
6115	06/29/15	\$ 325.16	
6117	07/01/15	\$ 48,337.86	
Total Amount of Remittances to the County Treasurer		\$ 142,187.01	

Emilia Trigg
 Hidalgo County Sheriff (or Designee)

Clara Suedendo
 EUSA - Arrendado

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

August 6, 2015

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Month of June 2015

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

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HIDALGO COUNTY DISTRICT JUDGES

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JUDGE 92ND D.C.

RODOLFO DELGADO
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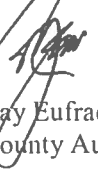
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- Reviewed receipts issued and the *Monthly Fees Report*, among other supporting documentation, to verify proper completion.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code §41.258 (f).

Conclusion:

Total collections for the month of June 2015 were \$142,187.01. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

If you should have any questions or concerns, please do not hesitate to contact Reynaldo Cantu, Internal Auditor 1, 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

August 6, 2015

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Closner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the H.B. 65 Financial Statements
For the months of January 2015 through June 2015

Dear Mr. Rodriguez:

We conducted a limited scope review of the H.B. 65 financial statements for the months of January 2015 through June 2015 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below:

Due to Others


As of June 30, 2015, the "Due to Others" account had a balance of \$5.61. The \$5.61 represents interest earnings credited to the HB65 bank account during the month of December 2014.

We recommend that the \$5.61 be remitted to the County Treasurer's Office for deposit into the District Attorney Chapter 59 Fund.

Please provide a management response to the finding noted above by August 28, 2015.

Your prompt attention to this matter is greatly appreciated. If you should have any questions, do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Ms. Sylvia Solis, Accountant, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE 92ND D C

RODOLFO DELGADO
JUDGE 93RD D C

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COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

August 6, 2015

Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 N. Clossner, 3rd Floor
Edinburg, Texas 78539

Re: Review of the HIDTA H.B. 65 Financial Statements
For the Month of June 2015

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA H.B. 65 financial statements for the month of June 30, 2015 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvement as noted below:

1. Certificates of Deposit (CD)

The District Attorney's Office has not filed a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office for CD number 45210852 (\$1,203.06) representing funds seized on July 27, 2012 (HIDTA case number 2012-0132) and CD number 45213144 (\$500.18) representing funds seized on September 8, 2014 (HIDTA case number 2014-0099).

Pursuant to CCP §59.04, the District Attorney must commence forfeiture proceedings by filing a notice of the seizure and intended forfeiture (petition) with the District Clerk's Office not later than the 30th day after the date the seizure.

We recommend that if the case was declined for prosecution, the funds be distributed to the proper party.

2. HIDTA Task Force Bank Account

The HIDTA Task Force bank account is utilized to deposit funds seized when a final disposition is rendered. The funds are disbursed by the District Attorney's Accountant from the HIDTA Task Force bank account pursuant to the court order. In our opinion, funds should be deposited to the District Attorney's HB65 bank account once a final disposition is rendered. The funds should be disbursed from the District Attorney's HB65 bank account pursuant to the court order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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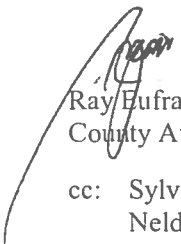
JESSE CONTRERAS
JUDGE, 449TH D.C.

We recommend that the HIDTA Task Force bank account be closed unless an agreement exists requiring HIDTA to maintain a separate bank account.

Please provide management responses to items 1 and 2 noted above by August 28, 2015.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Sylvia Solis, Accountant, District Attorney's Office
Nelda Olivarez, Accountant, Hidalgo County HIDTA

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

July 16, 2014

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

Re: Tax Increment Reinvestment Zone No. 1, Peñitas, Texas
Report No. 2015-21

Dear Mr. Cuellar:

We conducted a limited scope review of the interlocal agreement between the City of Peñitas, Hidalgo County, and Reinvestment Zone Number One, City of Peñitas, Texas (Peñitas TIRZ). The objectives of the review were to determine the accuracy of the Peñitas TIRZ 2013-2014 and 2014-2015 payment amounts and compliance with Tax Code §311.016 and, Sections IV (C) (i) and IV (C) (ii) of the interlocal agreement regarding completion of the TIRZ's annual report and annual audit of the TIRZ.

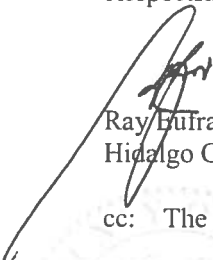
The scope of the review was limited to the Peñitas TIRZ property accounts as of January 31, 2015. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of the review revealed the following:

1. The County Auditor's Office determined that the amounts due to the Peñitas TIRZ for tax years 2013-2014 and 2014-2015 are \$7,827.08 and \$69,821.99, respectively (see Exhibits A and B).
2. The annual report and annual audit report were submitted in compliance with Tax Code §311.016 and sections IV (C) (i) and IV (C) (ii) of the interlocal agreement.

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

Respectfully,


Ray Bufracio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

EXHIBIT A

2014-2015 Penitas TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Penitas TIRZ Calculation for Tax Year 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 15,853,928.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 93,538.18	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 15,853,928.00 \$ 1,356,701.00	
Captured Appraised Value	\$ 14,497,227.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .52 or actual M&O) (.5107/100)	\$ 14,497,227.00 0.004840	
Tax Levy Due to TIRZ	\$ 70,170.20	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 93,078.79 \$ 93,538.18	
Percent Collected of Actual Levy	99.5090%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 70,170.20 99.5090%	
(Less) Administrative Cost (Less) Adjustments **	\$ 69,825.58	\$ 69,825.58
2014-2015 TIRZ PAYMENT AMOUNT		\$ 69,825.58

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2014	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 15,853,928.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 93,538.18	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 15,853,928.00 \$ 1,356,701.00	
Captured Appraised Value	\$ 14,497,227.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	\$ 14,497,227.00 0.004840	
Tax Levy Due to TIRZ	\$ 70,166.58	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 93,078.79 \$ 93,538.18	
Percent Collected of Actual Levy	99.5089%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 70,166.58 99.5089%	
(Less) Administrative Cost (Less) Adjustments **	\$ 69,821.99	\$ 69,822.00
2014-2015 TIRZ PAYMENT AMOUNT		\$ 69,822.00

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

EXHIBIT B

2013-2014 Penitas TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Penitas TIRZ Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 16,071,853.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 94,823.93	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 16,071,853.00 \$ 1,356,701.00 \$ 14,715,152.00	
Captured Appraised Value <i>(multiplied by)</i> Contribution Rate (Per agreement s/b the lesser of .52 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 14,715,152.00 0.004840 \$ 71,225.01	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 10,421.15 \$ 94,823.93 10.9900%	
Tax Levy Due to TIRZ <i>(Multiplied by)</i> Percent Collected of Actual Levy	\$ 71,225.01 10.9900%	
	\$ 7,827.63	\$ 7,827.63
<i>(Less)</i> Administrative Cost <i>(Less)</i> Adjustments **		
2014-2015 TIRZ PAYMENT AMOUNT		\$ 7,827.63

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2013	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by)</i> Hidalgo County Current (GHD) Tax Rate (.59/100)	\$ 16,071,853.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 94,823.93	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Less)</i> Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD) Captured Appraised Value	\$ 16,071,853.00 \$ 1,356,701.00 \$ 14,715,152.00	
Captured Appraised Value <i>(multiplied by)</i> Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 14,715,152.00 0.004840 \$ 71,221.34	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided)</i> GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ Percent Collected of Actual Levy	\$ 10,421.15 \$ 94,823.93 10.9900%	
Tax Levy Due to TIRZ <i>(Multiplied by)</i> Percent Collected of Actual Levy	\$ 71,221.34 10.9900%	
	\$ 7,827.22	\$ 7,827.23
<i>(Less)</i> Administrative Cost <i>(Less)</i> Adjustments **		\$ (0.15)
2014-2015 TIRZ PAYMENT AMOUNT		\$ 7,827.08

** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

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

July 30, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Audit of Justice of the Peace, Pct. 4, Pl. 2 Office
For the Period of January 1, 2014 through July 30, 2015
Audit No. 2015-54

Dear Judge Jasso:

We will be conducting an audit of the Justice of the Peace, Pct. 4, Pl. 2 Office pursuant to Local Government Code (LGC) § 115.001 and our annual audit plan. The objective of the audit is to:

1. Evaluate the procedures in place for the proper collection and reporting of fines, fees, and court costs; and
2. Evaluate the procedures in place for the preparation of time and attendance records.

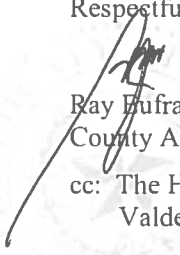
More specific audit objectives may be developed during our review. We will contact your office to schedule an entrance conference. During the entrance conference, we will discuss the various aspects of our audit, introduce the audit team, gain information from you and your staff regarding the department's current operations and discuss any audit concerns, key issues or areas of concern you may want us to address in the audit.

In order to facilitate our understanding of your operations and help ensure that the audit is performed as efficiently and effectively as possible, please provide us with the following information by Wednesday, August 12, 2015.

- Completed "Initial Audit Survey" (see attached form);
- Departmental information such as organizational chart, division of duties and responsibilities, number of employees, and job descriptions;
- Flowcharts and/or written summaries for the operations of your office (i.e., filing and disposing of cases, including dismissals), if available;
- Copies of internal office policies and procedures, if available; and
- Copies of any interlocal agreements between Hidalgo County and any other agencies related to the Justice of the Peace, Pct. 4, Pl. 2 Office.

If you or your staff has any questions, please call Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Durán, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE 92ND D.C.

RODOLFO DELGADO
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JUDGE 439TH D.C.

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JUDGE 449TH D.C.

**HIDALGO COUNTY AUDITOR'S OFFICE
INTERNAL AUDIT DIVISION
INITIAL AUDIT SURVEY**

Department/Division Name:	Project/Audit No.:	Project/Audit Name:
Justice of the Peace, Pct. 4, Pl. 2	2015-54	Audit of Justice of the Peace Pct. 4, Pl. 2 Office

As indicated in the "Notice of Audit" please complete and return this survey to the Lead Auditor as soon as possible. The results of the survey will be used to help plan the audit of your department/office.

Based on the information we receive, any specific audit requests will be considered for incorporation into our audit. Your feedback is very important to this process; thus, if you have any questions or would like to discuss your audit concerns prior to completing the form, please do not hesitate to contact the Lead Auditor. Thank you in advance for your assistance.

- A. The following documents should be reviewed as a part of the background research to ensure an adequate understanding of the audit subject area is achieved (i.e. Material on the Department/Office such as organizational chart, job descriptions, policies & procedures manual, statutes, budgets, etc.)

Name of Document	Date of Document	Source of Document
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____

- B. Please identify any areas of concern/and or interest within your department/office that should be included in this audit due to a perceived risk; major change in operation, program or control; or opportunity to achieve operating benefit: (Attach additional sheets as necessary)

1. _____
2. _____
3. _____
4. _____
5. _____

Print Name:	Title:

Signature:	Date: