

COUNTY of HIDALGO

COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
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EDINBURG, TEXAS 78539

October 16, 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
Mr. Juan Martinez, Fire Marshal	\$ 11,832.50	Aug. 2015 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 27,305.00	Aug. 2015 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr. Commissioner Precinct No. 1	\$ 308.00	Aug. 2015 Monthly Report/Letter Delta Lake
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,200.00	Aug. 2015 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 28,600.00	Aug. 2015 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila, Constable Pct. No. 1	\$ 1,150.00	Aug. 2015 Monthly Report/Letter
The Hon. Martin Cantu, Constable Pct. No. 2	\$ 1,030.00	Aug. 2015 Monthly Report/Letter
The Hon. Lazaro Gallardo, Jr., Constable Pct. No. 3	\$ 13,820.00	Aug. 2015 Monthly Report/Letter

Department	Description
Mr. Jorge Arcaute, City Manager, City of Alton	City of Alton TIRZ No. 1 Report No. 2015-27
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – May 2015 Report No. 2015-59

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF AUGUST *fb*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
08/03/15	DAVID COURTAWAY	11172	X			BURN PERMIT	189317	\$25.00
08/04/15	A PLUS AUTO OUTLET	11173		X		BUSINESS OCCUPANCY	189318	\$75.00
08/05/15	FELIPE VENTURA	11174	X			BURN PERMIT	189319	\$25.00
08/05/15	JORGE GONZALEZ	11175		X		BURN PERMIT	189319	\$25.00
08/05/15	PEDRO VENECIA JR.	11176	X			BURN PERMIT	189319	\$25.00
08/05/15	PEDRO VENECIA JR.	11177	X			BURN PERMIT	189319	\$25.00
08/05/15	ENEDELIA RIOJAS	11178		X		BURN PERMIT	189319	\$25.00
08/05/15	ATANACIO VELASQUEZ	11179	X			BURN PERMIT	189319	\$25.00
08/05/15	MARIA RODRIGUEZ	11180	X			BURN PERMIT	189319	\$25.00
08/05/15	REYNALDO LLANES	11181	X			COMMERCIAL BURN PERMIT	189319	\$100.00
08/05/15	JOSE CARRANZA	11182	X			BURN PERMIT	189319	\$25.00
08/05/15	SONIA LONGORIA	11183		X		BURN PERMIT	189319	\$25.00
08/05/15	RODRIGO GARZA EL PUNTO NARANJA TIRES & WHEELS	11184	X			BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	ROSALINDA VELA LIBERTAD ADC	11185		X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	ELSA SALAZAR	11186	X			BURN PERMIT	189319	\$25.00
08/05/15	ALICIA MARTINEZ FOSTER HOME	11187	X			BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	MACARIO SAENZ MIS ANGELITOS DAY CARE	11188		X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	LUCIO JIMENEZ	11189	X			BURN PERMIT	189319	\$25.00
08/05/15	JOSE HERNANDEZ	11190	X			BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	DIANA PEREZ FOOD TRAILER	11191	X			BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	RUBEN SALAZAR	11192	X			BURN PERMIT	189319	\$25.00
08/05/15	ROBERTO CHAVEZ CHAVEZ SMALL ENGINE REPAIR	11193	X			BUSINESS OCCUPANCY	189319	\$75.00

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08/05/15	JUANA SOTO GUTIERREZ	11194	X		BURN PERMIT	189319	\$25.00
08/05/15	RICHARD MARTINEZ	11195	X		BURN PERMIT	189319	\$25.00
08/05/15	ROEL VILLARREAL RIO GRANDE VALLEY LOGISTICS LLC	11196	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	ALBERTO CANTU	11197	X		BURN PERMIT	189319	\$25.00
08/05/15	LEONOR CANTU	11198	X		BURN PERMIT	189319	\$25.00
08/05/15	JOAQUIN DAVILA	11199	X		BURN PERMIT	189319	\$25.00
08/05/15	GILBERTO MALDONADO	11200	X		BURN PERMIT	189319	\$25.00
08/05/15	BRIGITTE BORREGO VANITY NAILS & BEAUTY SALON	11201	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	RAFAEL GUERRA TAQUERIA LOS GIRASOLES	11202	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	LAURIANO BUZO	11203	X		BURN PERMIT	189319	\$25.00
08/05/15	JOSE MOSQUEDA CHE	11204	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	ELOY CANTU POLLOS ASADOS	11205	X		BUILDING PERMIT	189319	\$200.00
08/05/15	GRACIELA SILVA	11206	X		BURN PERMIT	189319	\$25.00
08/05/15	MARIA MENDOZA RESTAURAN TIERRA CALENTE	11207	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	LAURA VASQUEZ TORTILLERIA VASQUEZ	11208	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	MARIA SALINAS ABC ACADEMY WORLD LEARNING CENTER	11209	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	VINCENT GERARD & ASSOC. CELL PHONE TOWER	11210	X		BUILDING PERMIT	189319	\$200.00
08/05/15	ERNESTO REYES	11211	X		BURN PERMIT	189319	\$25.00
08/05/15	OBED RIBERA	11212	X		BURN PERMIT	189319	\$25.00
08/05/15	BELIA RODRIGUEZ	11213	X		BURN PERMIT	189319	\$25.00
08/05/15	GERARDO VASQUEZ	11214	X		BURN PERMIT	189319	\$25.00
08/05/15	JOSE PULIDO	11215	X		BURN PERMIT	189319	\$25.00
08/05/15	NICOLAS GUTIERREZ	11216	X		BURN PERMIT	189319	\$25.00
08/05/15	AMANDA ANN CANTU HANDY STOP	11217	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	FELIX TREVINO JR. DRIVE THRU	11218	X		BUILDING PERMIT	189319	\$200.00

08/05/15	ROSALINDA MENDEZ	11219	X		BURN PERMIT	189319	\$25.00
08/05/15	ALFREDO GONZALEZ CAMINO A DIOS, MISSION DE IGLESIA DEL VALLE	11220	X		BUSINESS OCCUPANCY	189319	\$75.00
08/05/15	GULF COAST CLAIMS SERVICE	11221	X		COPY OF INVESTIGATION REPORT	189319	\$25.00
08/05/15	JOSE GUZMAN	11222	X		BURN PERMIT	189319	\$25.00
08/05/15	MISSION REGIONAL MEDICAL CENTER	11223	X		BUSINESS OCCUPANCY	189319	\$125.00
08/05/15	DIONICIO DEANDA	11224	X		BURN PERMIT	189319	\$25.00
08/05/15	JOSE GUERRERO JR	11225	X		BURN PERMIT	189319	\$25.00
08/10/15	IOC	11226	X		BUSINESS OCCUPANCY	189427	\$75.00
08/10/15	JIBRAN GARZA TA BURRITO	11227	X		BUSINESS OCCUPANCY	189427	\$75.00
08/11/15	ABEL H. LONORIA	11228	X		BURN PERMIT	189468	\$25.00
08/12/15	RENE GUERRA	11229	X		BURN PERMIT (2)	189536	\$50.00
08/12/15	JAVIER REYES JASSO	11230	X		BURN PERMIT	189536	\$25.00
08/12/15	PETRA TORRES DE VALLIN	11231	X		BURN PERMIT	189536	\$25.00
08/12/15	GRACIELA FLORES APARTMENTS	11232	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	BEATRIZ GARZA B&N BEAUTY SALON	11233	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	JOSE LUIS GONZALEZ EL NEGRO PIO	11234	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	ANTONIO CABRERA FAMSA LOANS	11235	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	OLGA MARTINEZ	11236	X		BURN PERMIT	189536	\$25.00
08/12/15	MARIA SANCHEZ	11237	X		BURN PERMIT	189536	\$25.00
08/12/15	MARIA ACOSTA D&R FASHION SNACKS & MORE	11238	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	SEBASTIAN SAN JUANERO REYES	11239	X		BURN PERMIT	189536	\$25.00
08/12/15	JUAN PEREZ	11240	X		BURN PERMIT	189536	\$25.00
08/12/15	MARIA DE LOS A LOPEZ DE GARZA	11241	X		BURN PERMIT	189536	\$25.00
08/12/15	GLORIA LUEVANO	11242	X		BURN PERMIT	189536	\$25.00
08/12/15	PEDRO CASTILLO III	11243	X		BURN PERMIT	189536	\$25.00

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08/12/15	RAMIO VILLEGAS JR.	11244	X		BURN PERMIT	189536	\$25.00
08/12/15	CESAR LOZANO WING STOP	11245		X	BUILDING PERMIT	189536	\$200.00
08/12/15	GRACIELA CANTU APARTMENT	11246	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	GUADALUPE REYNA	11247	X		BURN PERMIT	189536	\$25.00
08/12/15	JOSE DANIEL CARBAJAL STARS	11248		X	BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	SADRUDDIN KAJANI AMCO AUTO INSURANCE	11249		X	BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	JESUS J. GARZA CHURCH	11250		X	BUILDING PERMIT	189536	\$200.00
08/12/15	JUAN LOPEZ GAMEZ	11251		X	BURN PERMIT	189536	\$25.00
08/12/15	AURELIO CHAVERO	11252	X		BURN PERMIT	189536	\$25.00
08/12/15	JUAN CHAVEZ	11253	X		BURN PERMIT	189536	\$25.00
08/12/15	EDUARDO COLUNGA THERAPY CORNER LLC	11254	X		BUSINESS OCCUPANCY	189536	\$125.00
08/12/15	ALFREDO BARRERA	11255	X		BURN PERMIT	189536	\$25.00
08/12/15	BALDEMAR SALAS	11256	X		BURN PERMIT	189536	\$25.00
08/12/15	YESSICA ALVAREZ RODRIGUEZ JACKETS SNACK SHOP	11257	X		BUSINESS OCCUPANCY	189536	\$75.00
08/12/15	REYES TREJO	11258	X		BURN PERMIT	189536	\$25.00
08/12/15	JUAN REYES REYES TARPS	11259		X	BUILDING PERMIT	189536	\$200.00
08/12/15	BLAINE RAE RILEY RIO FRESH	11260	X		BURN PERMIT	189536	\$25.00
08/12/15	GABRIELLA HERRERA	11261	X		BURN PERMIT	189536	\$25.00
08/12/15	VIVIANA RAMIREZ PEREZ WORK SHOP	11262	X		BUILDING PERMIT	189536	\$200.00
08/12/15	JUAN L CANTU GARCIA	11263	X		BURN PERMIT	189536	\$25.00
08/12/15	MARTIN TORRES	11264	X		BURN PERMIT	189536	\$25.00
08/13/15	RUBEN ESPINOSA	11265		X	BURN PERMIT	189537	\$25.00
08/13/15	LIBRADA SEPULVEDA	11266		X	BURN PERMIT	189537	\$25.00
08/14/15	JESUS PEREZ	11267	X		BURN PERMIT	189701	\$25.00
08/14/15	TOMMY JENDRUSCH	11268	X		BURN PERMIT	189701	\$25.00

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08/17/15	VELI MARIE RAMOS	11269		X/		BURN PERMIT	189702	\$25.00
08/17/15	RIGO CHAVEZ	11270	X/			BURN PERMIT	189702	\$25.00
08/17/15	JULIO HERNANDEZ	11271	X/			BURN PERMIT	189702	\$25.00
08/17/15	RAMIRO GARCIA	11272	X/			BURN PERMIT	189702	\$25.00
08/18/15	FERNANDO TREVINO	11273	X/			COPY OF INVESTIGATION REPORT	189704	\$25.00
08/18/15	LORENA GARCIA THE CLINIC KNAPP MEDICAL	11274		X/		BUSINESS OCCUPANCY	189704	\$125.00
08/18/15	ELSA MEDICAL CLINIC	11275		X/		BUSINESS OCCUPANCY	189704	\$125.00
08/18/15	FRED LOYA INSURANCE	11276		X/		BUSINESS OCCUPANCY	189704	\$75.00
08/19/15	TERESO MORENO AUTO SHOP	11277		X/		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	JESUS JAUREGUI	11278	X/			BURN PERMIT	189703	\$25.00
08/19/15	TERESO MORENO T&O FARM & RANCH SUPPLY & COUNTRY STORE	11279		X/		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	FUAD TAJA LA VICTORIA GROCERY STORE	11280		X/		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	FERNANDO TREVINO FAMMA PALLETS	11281	X/			BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	JUAN LONGORIA MR. TACO	11282	X/			BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	MARY CAPETILLO ALL ABOUT KIDS LLC	11283	X/			BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	STRIPES LLC	11284			X/	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	STRIPES LLC	11285	X/			BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	STRIPES LLC	11286			X/	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	STRIPES LLC	11287			X	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	RAUL BALDERAS	11288	X/			BURN PERMIT (2)	189703	\$50.00
08/19/15	ELMO PENALOZA RESTAURANT	11289	X/			BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	NORMA FLORES	11290	X/			BURN PERMIT	189703	\$25.00
08/19/15	HOMERO CARRERA HIDALGO COUNTY HEAD START	11291		X/		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	ERNESTO GARCIA	11292	X/			BURN PERMIT	189703	\$25.00
08/19/15	JOSE GARCIA	11293	X			BURN PERMIT	189703	\$25.00

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08/19/15	NOEMI PINEDA LA CASCADA CARWASH	11294	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	VELMA OLIVAREZ LEE'S CLUB	11295		X	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	OVIDIO SEGOVIA TRANSMISSION SHOP	11296	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	RAQUEL ALANIZ	11297	X		BURN PERMIT	189703	\$25.00
08/19/15	OFELIA HERNANDEZ DENTAL OFFICE	11298		X	BUSINESS OCCUPANCY	189703	\$125.00
08/19/15	PABLO J. OLVERA	11299	X		BURN PERMIT	189703	\$25.00
08/19/15	GREGORIO GUTIERREZ	11300	X		BURN PERMIT	189703	\$25.00
08/19/15	LETICIA RAMIREZ	11301	X		OCCUPANCY REINSPECTION	189703	\$35.00
08/19/15	PABLO RODRIGUEZ	11302	X		BURN PERMIT	189703	\$25.00
08/19/15	RICARDO GARZA POKAR DE ACES	11303	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	JOSE MOSQUEDA HOT DOG "CHE"	11304	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	JUAN VILLESAS (ESTER ARTEAGA) SHORTY'S QUICK STOP	11305	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	MARIA MORALES	11306	X		BURN PERMIT	189703	\$25.00
08/19/15	RUFINA CASTRO TEMPLO SHADAI	11307		X	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	ELIZABETH MORA TIFFANY'S SOCIAL EVENTS	11308		X	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	RODOLFO SANCHEZ	11309		X	BURN PERMIT	189703	\$25.00
08/19/15	RIGOBERTO SALINAS	11310	X		BURN PERMIT	189703	\$25.00
08/19/15	VOID	11311			VOID	189703	\$0.00
08/19/15	BLANCA E. BENAVIDES	11312	X		BURN PERMIT	189703	\$25.00
08/19/15	EVA RIOS FAST TRACK #2	11313	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	EVA RIOS FAST TRACK #4	11314	X		BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	EDITH HERNANDEZ	11315		X	BURN PERMIT	189703	\$25.00
08/19/15	MORDECHAY GALILA 5TH AVE. HAIR & BEAUTY SALON	11316		X	BUSINESS OCCUPANCY	189703	\$75.00
08/19/15	MARIA ALICIA GARCIA	11317		X	BURN PERMIT	189703	\$25.00
08/19/15	BILL BAKER	11318	X		BURN PERMIT	189703	\$25.00

08/19/15	MAGDALENA MARTINEZ	11319	X			BURN PERMIT	189703	\$25.00
08/20/15	JESUS JIMENEZ	11320	X			BURN PERMIT	189766	\$25.00
08/20/15	ROEL RIOS	11321	X			BURN PERMIT	189766	\$25.00
08/21/15	PORFIRIO GONZALEZ	11322	X			BURN PERMIT	189767	\$25.00
08/21/15	HECTOR IZAGUIRRE SYNERGY RGV LLC	11323	X			BUSINESS OCCUPANCY	189767	\$75.00
08/21/15	FIRE BOSS INC. PENITAS WINGSTOP	11324		X		FIRE PROTECTION SYSTEM	189767	\$100.00
08/24/15	CHRISTOPHER NAVA	11325	X			BURN PERMIT	189837	\$25.00
08/24/15	HORACIO LOZANO	11326	X			BURN PERMIT	189837	\$25.00
08/24/15	MAYRA CANTU LUCKY 7	11327	X			BUSINESS OCCUPANCY	189837	\$75.00
08/24/15	MARIA ALANIS 3 DAIMANDS	11328	X			BUSINESS OCCUPANCY	189837	\$75.00
08/25/15	PRONTO INSURANCE	11329		X		BUSINESS OCCUPANCY	189838	\$75.00
08/25/15	GABRIEL TOVAR TOVAR FINANCIAL GROUP	11330		X		BUSINESS OCCUPANCY	189838	\$75.00
08/25/15	JOSE E LUGO	11331	X			BURN PERMIT	189838	\$25.00
08/26/15	ANASTACIO FARIAS	11332		X		BURN PERMIT	189839	\$25.00
08/26/15	RUBEN VELA EL BARCO DE VELA MARISCOS & MORE RESTAURANT	11333	X			BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	GUADALUPE VASQUEZ BARNYARD BUDDIES	11334		X		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	GARRETT EDWARDS	11335	X			BURN PERMIT (2)	189839	\$50.00
08/26/15	EDMUNDO ORTA RE OPEN EXISTING BAR	11336	X			BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	SILVIA FIGUEROA NOBLE FINANCE	11337		X		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	OSCAR GARZA	11338		X		BURN PERMIT (2)	189839	\$50.00
08/26/15	ROBERTO VALDES PLAZA	11339	X			BUILDING PERMIT	189839	\$200.00
08/26/15	RUBEN QUINTERO	11340	X			BURN PERMIT (2)	189839	\$50.00
08/26/15	JOSE DIAZ	11341	X			BURN PERMIT	189839	\$25.00
08/26/15	ENRIQUE HERNANDEZ	11342	X			BURN PERMIT	189839	\$25.00
08/26/15	DANIEL RODRIGUEZ EL DISCO SMOKE SHOP	11343	X			BUSINESS OCCUPANCY	189839	\$75.00

XLP

08/26/15	JOSE GRIMALDO BELTRAN	11344	X✓		BURN PERMIT	189839	\$25.00
08/26/15	HECTOR LOYA	11345	X✓		BURN PERMIT	189839	\$25.00
08/26/15	ALVARO SALINAS	11346	X✓		BURN PERMIT	189839	\$25.00
08/26/15	JOSE JUAREZ	11347	X✓		BURN PERMIT	189839	\$25.00
08/26/15	MARIA DEL ROSARIO MIRELES TORTILLERIA DON BETO #2	11348	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	GUILLERMO MORALES AURORA RESTAURANT	11349	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	CENOBIO LEAL	11350	X✓		BURN PERMIT	189839	\$25.00
08/26/15	CHRISTINA CAMPOS MI RANCHITO ADULT DAYCARE	11351		X✓	BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	ELIZABETH GARZA	11352	X✓		BURN PERMIT	189839	\$25.00
08/26/15	RAUL RUIZ	11353	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	JUAN HERNANDEZ	11354	X✓		BURN PERMIT	189839	\$25.00
08/26/15	SANTIAGO MENDOZA TAQUERIA DE LA TORRE	11355	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	EDWARD COTTRELL	11356		X✓	BURN PERMIT	189839	\$25.00
08/26/15	CARMEN LUCIO RAMIREZ	11357	X✓		BURN PERMIT	189839	\$25.00
08/26/15	MONSEIS CASTILLO JR	11358	X✓		BURN PERMIT	189839	\$25.00
08/26/15	ANGEL DURAN HOT DOG CART	11359	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	MARTINA MORA	11360	X✓		BURN PERMIT	189839	\$25.00
08/26/15	ALICIA ANAYA CLUB ESTRELLA	11361	X✓		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	JESUS POMPA JR J & M WIRELESS #2	11362		X✓	BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	FELISITAS PEREZ	11363	X✓		COMMERCIAL BURN PERMIT	189839	\$100.00
08/26/15	ALICIA BECERRA HIDALGO CO HEAD START (MONTE ALTO)	11364		X✓	BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	ALICIA BECERRA	11365	X✓		BURN PERMIT	189839	\$25.00
08/26/15	REYNALDO GARZA	11366	X✓		BURN PERMIT	189839	\$25.00
08/26/15	PRISCILLA PENA	11367		X✓	BURN PERMIT	189839	\$25.00
08/26/15	HIDALGO CO HEAD START PROGRESO HEAD START	11368		X✓	DAY CARE OCCUPANCY	189839	\$75.00

08/26/15	EDUARDO GARZA	11369	X		BURN PERMIT	189839	\$25.00
08/26/15	ERNESTINA TORRES SANTOS COSTA ESMERALDA	11370	X		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	MARIA MIRANDA	11371	X		BURN PERMIT	189839	\$25.00
08/26/15	ROSALINDA VILLA HOT DOG CART	11372	X		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	EDUARDO RAMIREZ SMALL OFFICE SPACE	11373	X		BUSINESS OCCUPANCY	189839	\$75.00
08/26/15	JESUS MENDOZA MENDOZA RASPA	11374	X		BUILDING PERMIT	189839	\$200.00
08/26/15	ALBERTO SEGURA	11375	X		BURN PERMIT	189839	\$25.00
08/27/15	JUAN CUIEL	11376	X		BURN PERMIT	190028	\$25.00
08/27/15	RAUL R RAMOS	11377	X		BURN PERMIT	190028	\$25.00
08/27/15	EDWARD GUELKER	11378	X		BURN PERMIT	190028	\$25.00
08/27/15	BERTHA MENDEZ DOS TRAGOS BAR	11379	X		BUSINESS OCCUPANCY	190028	\$75.00
08/27/15	FIRE BOSS INC. PENITAS WINGSTOP	11380		X	FIRE PROTECTION SYSTEM	190028	\$50.00
08/27/15	WFL FAMILY LIMITED LEOS FOOD MART #2	11381		X	BUSINESS OCCUPANCY	190028	\$75.00
08/27/15	JAVIER PECINA	11382		X	BURN PERMIT	190028	\$25.00
08/31/15	STEVE MILLER	11383	X		BURN PERMIT	190031	\$25.00
08/31/15	SYLVIA CARREON LITTLE JACKETS	11384		X	BUSINESS OCCUPANCY	190031	\$75.00
08/31/15	DAVID MONTEMAYOR	11385		X	BURN PERMIT	190031	\$25.00
08/31/15	ADRIAN GARCIA PROGRESO PUBLIC SAFETY BLDG	11386		X	FIRE ALARM SYSTEM PERMIT	190031	\$122.50
08/31/15	ALBERTO CHAPA	11387	X		BURN PERMIT	190031	\$25.00
						Grand Total:	\$11,832.50

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

Approved by: [Signature]
Fire Marshal

9/2/15
Date

Prepared by: Elizabeth Castro
Administrative Assistant

09/01/15
Date

Print Name: JUAN MARTINEZ

Print Name: ELIZABETH CASTRO

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 9/11/15

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

October 2, 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 August 2015

Dear Mr. Martinez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of August 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 August 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, 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* 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 August 2015 were \$11,832.50. 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$27,305.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG \$3,740.00
2. MISSION \$-
3. WESLACO \$-

X14

\$3,740.00

X14

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG \$2,640.00
2. MISSION \$-
3. WESLACO \$-

X14

\$2,640.00

X4, X10

2. RESTAURANT INSPECTION FEE

\$15,125.00

X13

3. FOOD HANDLER'S CERTIFICATE FEES

\$5,800.00

X13

4. MOBILE UNIT DECAL FEES

\$-

X13-X14

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

\$27,305.00

4

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)	44 X1	1100-345-21-340-000-0-000	\$3,300.00 X7, X8
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	44 X10	1100-345-25-340-000-0-000	\$2,640.00 X10, X11
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	153 X3	1100-345-22-340-000-0-000	\$15,125.00 X3, X4
Food Handler's Certificate Fee	\$10	HSC § 438.047	X1290 X3	1100-345-23-340-001-0-000	\$5,800.00 X5, X3
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee \$10 HSC § 367.010 44 X7 1100-207-20-000-002-0-000 \$440.00 X7, X9

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$27,305.00

X13-X14

variance should => "0"

Myleal
PREPARED BY

9/28/15
DATE

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

9-28-15
DATE

Roberto Serna
HEALTH DEPARTMENT DIRECTOR

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: Bmo J. G.

DATE: 9/28/15 10/2/15

Revised

RECEIVED BY
COUNTY AUDITOR

SEP 28 PM 4:27

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

October 2, 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 August 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 August 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 August 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 August 2015 were \$27,305.00. 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 Eufracio, CPA
County Auditor

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

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.

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JUDGE, 370TH D.C.

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AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
August 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 8/1/2015				\$ -	\$ -			2110
2 8/2/2015 ✓	312982	312998	17	\$ 34.00	\$ 34.00	8/3/2015	189538	21102454
3 8/3/2015				\$ -	\$ -			2110
4 8/4/2015				\$ -	\$ -			2110
5 8/5/2015				\$ -	\$ -			2110
6 8/6/2015				\$ -	\$ -			2110
7 8/7/2015				\$ -	\$ -			2110
8 8/8/2015				\$ -	\$ -			2110
9 8/9/2015 ✓	312999	313036	38	\$ 76.00	\$ 76.00	8/12/2015	189539	21102455
10 8/10/2015				\$ -	\$ -			2110
11 8/11/2015				\$ -	\$ -			2110
12 8/12/2015				\$ -	\$ -			2110
13 8/13/2015				\$ -	\$ -			2110
14 8/14/2015				\$ -	\$ -			2110
15 8/15/2015				\$ -	\$ -			2110
16 8/16/2015 ✓	313037	313064	28	\$ 56.00	\$ 56.00	8/17/2015	190105	21102456
17 8/17/2015				\$ -	\$ -			2110
18 8/18/2015				\$ -	\$ -			2110
19 8/19/2015				\$ -	\$ -			2110
20 8/20/2015				\$ -	\$ -			2110
21 8/21/2015				\$ -	\$ -			2110
22 8/22/2015				\$ -	\$ -			2110
23 8/23/2015 ✓	313065	313104	40	\$ 80.00	\$ 80.00	8/24/2015	190106	21102457
24 8/24/2015				\$ -	\$ -			2110
25 8/25/2015				\$ -	\$ -			2110
26 8/26/2015				\$ -	\$ -			2110
27 8/27/2015				\$ -	\$ -			2110
28 8/28/2015				\$ -	\$ -			2110
29 8/29/2015				\$ -	\$ -			2110
30 8/30/2015 ✓	313105	313135	31	\$ 62.00	\$ 62.00	9/1/2015	190107	21102458
31 8/31/2015				\$ -	\$ -			2110
				154	\$ 308.00	\$ 308.00		

TOTAL RECEIPTS AND FUNDS COLLECTED:

154

154 x \$2.00

\$ 308.00

X33

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 308.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 308.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: Thelma I. Cantu

DATE: 9/10/15

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: Bmo

DATE: 9/15/15

9-10-15

DATE

A.C. Cuellar, Jr.

COMMISSIONER PRCT NO. 1

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

X1

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

October 5, 2015

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

Re: Review of Delta Lake *Monthly Fees Report* and Supporting Documentation
For the month of August 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 August 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 August 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 August 2015 were \$308.00. 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.

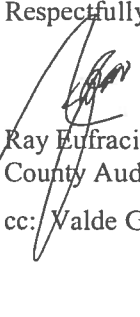
Recommendation:

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

Please provide a written management response to the observation noted above by October 9, 2015.

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

Respectfully,


Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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OVERSEER

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JUDGE, 389TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

pbc

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

Aug-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-Aug	CLOSED					222			0	\$ -
2	2-Aug	CLOSED					222			0	\$ -
3	3-Aug	222-01651 ✓ 222-01666 ✓	\$ 525.00 ✓	\$ - ✓	\$ 525.00 ✓	8/3/2015 ✓	222 00152 ✓	8/4/2015 ✓	189243 ✓	-1	\$ -
4	4-Aug	222-01667 ✓ 222-01677 ✓	\$ 450.00 ✓	\$ 100.00 ✓	\$ 350.00 ✓	8/4/2015 ✓	222 00153 ✓	8/5/2015 ✓	189296 ✓	-1	\$ -
5	5-Aug	222-01678 ✓ 222-01679 ✓	\$ 50.00 ✓	\$ - ✓	\$ 50.00 ✓	8/5/2015 ✓	222 00154 ✓	8/7/2015 ✓	189356 ✓	-2	\$ -
6	6-Aug	222-01680 ✓ 222-01686 ✓	\$ 175.00 ✓	\$ 25.00 ✓	\$ 150.00 ✓	8/6/2015 ✓	222 00155 ✓	8/13/2015 ✓	189505 ✓	-7	\$ -
7	7-Aug	222-01687 ✓ 222-01694 ✓	\$ 200.00 ✓	\$ - ✓	\$ 200.00 ✓	8/7/2015 ✓	222 00156 ✓	8/13/2015 ✓	189507 ✓	-6	\$ -
8	8-Aug	CLOSED					222			0	\$ -
9	9-Aug	CLOSED					222			0	\$ -
10	10-Aug	222-01695 ✓ 222-01699 ✓	\$ 200.00 ✓	\$ 25.00 ✓	\$ 175.00 ✓	8/10/2015 ✓	222 00157 ✓	8/13/2015 ✓	189508 ✓	-3	\$ -
11	11-Aug	222-01700 ✓ 222-01710 ✓	\$ 375.00 ✓	\$ 25.00 ✓	\$ 350.00 ✓	8/11/2015 ✓	222 00158 ✓	8/13/2015 ✓	189509 ✓	-2	\$ -
12	12-Aug	222-01711 ✓ 222-01717 ✓	\$ 225.00 ✓	\$ 25.00 ✓	\$ 200.00 ✓	8/12/2015 ✓	222 00159 ✓	8/17/2015 ✓	189598 ✓	-5	\$ -
13	13-Aug	222-01718 ✓ 222-01727 ✓	\$ 350.00 ✓	\$ 125.00 ✓	\$ 225.00 ✓	8/13/2015 ✓	222 00160 ✓	8/17/2015 ✓	189599 ✓	-4	\$ -
14	14-Aug	222-01728 ✓ 222-01734 ✓	\$ 175.00 ✓	\$ 25.00 ✓	\$ 150.00 ✓	8/14/2015 ✓	222 00161 ✓	8/17/2015 ✓	189606 ✓	-3	\$ -
15	15-Aug	CLOSED					222			0	\$ -
16	16-Aug	CLOSED					222			0	\$ -
17	17-Aug	222-01735 ✓ 222-01746 ✓	\$ 350.00 ✓	\$ - ✓	\$ 350.00 ✓	8/17/2015 ✓	222 00162 ✓	8/24/2015 ✓	189752 ✓	-7	\$ -
18	18-Aug	222-01747 ✓ 222-01752 ✓	\$ 250.00 ✓	\$ 25.00 ✓	\$ 225.00 ✓	8/18/2015 ✓	222 00163 ✓	8/24/2015 ✓	189753 ✓	-6	\$ -
19	19-Aug	222-01753 ✓ 222-01757 ✓	\$ 125.00 ✓	\$ - ✓	\$ 125.00 ✓	8/19/2015 ✓	222 00164 ✓	8/24/2015 ✓	189772 ✓	-5	\$ -
20	20-Aug	222-01758 ✓ 222-01764 ✓	\$ 200.00 ✓	\$ 25.00 ✓	\$ 175.00 ✓	8/20/2015 ✓	222 00165 ✓	8/24/2015 ✓	189773 ✓	-4	\$ -
21	21-Aug	222-01765 ✓ 222-01774 ✓	\$ 275.00 ✓	\$ 50.00 ✓	\$ 225.00 ✓	8/21/2015 ✓	222 00166 ✓	8/24/2015 ✓	189774 ✓	-3	\$ -
22	22-Aug	CLOSED					222			0	\$ -
23	23-Aug	CLOSED					222			0	\$ -
24	24-Aug	222-01775 ✓ 222-01781 ✓	\$ 175.00 ✓	\$ - ✓	\$ 175.00 ✓	8/24/2015 ✓	222 00167 ✓	8/27/2015 ✓	189856 ✓	-3	\$ -
25	25-Aug	222-01782 ✓ 222-01789 ✓	\$ 300.00 ✓	\$ - ✓	\$ 300.00 ✓	8/25/2015 ✓	222 00168 ✓	8/27/2015 ✓	189858 ✓	-2	\$ -
26	26-Aug	222-01790 ✓ 222-01794 ✓	\$ 150.00 ✓	\$ 50.00 ✓	\$ 100.00 ✓	8/26/2015 ✓	222 00169 ✓	8/28/2015 ✓	189938 ✓	-2	\$ -
27	27-Aug	222-01795 ✓ 222-01801 ✓	\$ 200.00 ✓	\$ - ✓	\$ 200.00 ✓	8/27/2015 ✓	222 00170 ✓	9/2/2015 ✓	190076 ✓	-6	\$ -
28	28-Aug	222-01802 ✓ 222-01809 ✓	\$ 250.00 ✓	\$ 75.00 ✓	\$ 175.00 ✓	8/28/2015 ✓	222 00171 ✓	9/2/2015 ✓	190077 ✓	-5	\$ -
29	29-Aug	CLOSED					222			0	\$ -
30	30-Aug	CLOSED					222			0	\$ -
31	31-Aug	222-01810 ✓ 222-01817 ✓	\$ 200.00 ✓	\$ - ✓	\$ 200.00 ✓	8/31/2015 ✓	222 00172 ✓	9/15/2015 ✓	190485 ✓	-15	\$ -
TOTALS			\$ 5,200.00	\$ 575.00	\$ 4,625.00						\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----

\$ 5,200.00

LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----

\$ 575.00

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

\$ 4,625.00

PREPARED BY:

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

DATE

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

COUNTY AUDITOR'S FORM RE-PCT 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY:

DATE:

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 2, 2015

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of August 2015

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month August 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 August 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 reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the 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.
- Verified that procedures for voided receipts and voided permits 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, 136TH D C

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C
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 *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the financial institution 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 and the financial institution.
- Verified the *Close-Out Report Forms* and *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of August 2015 were \$5,200.00. 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

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, 438TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

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

Aug-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-Aug	SAT					242			0	\$ -
2	2-Aug	SUN					242			0	\$ -
3	3-Aug	242-08727	242-08794	\$ 2,000.00	\$ 325.00	\$ 1,675.00	8/3/2015	242	153	-1	\$ -
4	4-Aug	242-08795	242-08848	\$ 1,650.00	\$ 100.00	\$ 1,550.00	8/4/2015	242	154	-1	\$ -
5	5-Aug	242-08849	242-08890	\$ 1,325.00	\$ 100.00	\$ 1,225.00	8/5/2015	242	155	-5	\$ -
6	6-Aug	242-08891	242-08928	\$ 1,050.00	\$ 200.00	\$ 850.00	8/6/2015	242	156	-4	\$ -
7	7-Aug	242-08929	242-08982	\$ 1,750.00	\$ 250.00	\$ 1,500.00	8/7/2015	242	157	-4	\$ -
8	8-Aug	SAT					242			0	\$ -
9	9-Aug	SUN					242			0	\$ -
10	10-Aug	242-08983	242-09041	\$ 1,600.00	\$ 200.00	\$ 1,400.00	8/10/2015	242	158	-3	\$ -
11	11-Aug	242-09042	242-09079	\$ 1,300.00	\$ 250.00	\$ 1,050.00	8/11/2015	242	159	-6	\$ -
12	12-Aug	242-09080	242-09112	\$ 1,050.00	\$ 200.00	\$ 850.00	8/12/2015	242	160	-5	\$ -
13	13-Aug	242-09113	242-09142	\$ 900.00	\$ 75.00	\$ 825.00	8/13/2015	242	161	-4	\$ -
14	14-Aug	242-09143	242-09191	\$ 1,300.00	\$ 250.00	\$ 1,050.00	8/14/2015	242	162	-3	\$ -
15	15-Aug	SAT					242			0	\$ -
16	16-Aug	SUN					242			0	\$ -
17	17-Aug	242-09192	242-09254	\$ 1,800.00	\$ 150.00	\$ 1,650.00	8/17/2015	242	163	-4	\$ -
18	18-Aug	242-09255	242-09297	\$ 1,200.00	\$ 125.00	\$ 1,075.00	8/18/2015	242	164	-3	\$ -
19	19-Aug	242-09298	242-09338	\$ 1,200.00	\$ 225.00	\$ 975.00	8/19/2015	242	165	-5	\$ -
20	20-Aug	242-09339	242-09363	\$ 750.00	\$ 125.00	\$ 625.00	8/20/2015	242	166	-4	\$ -
21	21-Aug	242-09364	242-09429	\$ 1,975.00	\$ 500.00	\$ 1,475.00	8/21/2015	242	167	-3	\$ -
22	22-Aug	SAT					242			0	\$ -
23	23-Aug	SUN					242			0	\$ -
24	24-Aug	242-09430	242-09488	\$ 1,675.00	\$ 200.00	\$ 1,475.00	8/24/2015	242	168	-3	\$ -
25	25-Aug	242-09489	242-09529	\$ 1,025.00	\$ 175.00	\$ 850.00	8/25/2015	242	169	-3	\$ -
26	26-Aug	242-09530	242-09563	\$ 1,075.00	\$ 300.00	\$ 775.00	8/26/2015	242	170	-2	\$ -
27	27-Aug	242-09564	242-09601	\$ 1,150.00	\$ 250.00	\$ 900.00	8/27/2015	242	171	-4	\$ -
28	28-Aug	242-09602	242-09647	\$ 1,275.00	\$ 150.00	\$ 1,125.00	8/28/2015	242	172	-4	\$ -
29	29-Aug	SAT					242			0	\$ -
30	30-Aug	SUN					242			0	\$ -
31	31-Aug	242-09648	242-09702	\$ 1,550.00	\$ 200.00	\$ 1,350.00	8/31/2015	242	173	-3	\$ -
TOTALS			\$ 28,600.00	\$ 4,350.00	\$ 24,250.00						\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$ 28,600.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$ 4,350.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 24,250.00

PREPARED BY: *Joseph Palacios*

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: *9-10-15*

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Joe*
DATE: *9/21/15*

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

October 2, 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 August 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 August 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 August 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, 92ND D C

RODOLFO DELGADO
JUDGE, 93RD D C

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

ROSE GUERRA REYNA
JUDGE, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 379TH D C
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

- 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 August 2015 were \$28,600.00. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D C

RODOLFO DELGADO
JUDGE, 33RD 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

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

AUGUST 2015

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, August 11, 2015	Mary Vela	Julie Cerda	C1-2015-111	SC15-079JM	Small Claims	In County	Justice Clerk	190404	\$75.00
Wednesday, August 19, 2015	Christella Rodriguez	Rodolfo Rodriguez	C1-2015-116	231-573607-15	Divorce Decree	Out of County	District Clerk	190405	\$75.00
Wednesday, August 19, 2015	The American Trade Group, Inc	Vela's Builders, LLC	C1-2015-117	2015-01-30368-CW	Writ of Execution	Out of County	District Clerk	190405	\$200.00
Tuesday, August 25, 2015	Buckeye Capital, LLC Roger A. Bechtel,	Perla Arely Gutierrez Franco and all occupants	C1-2015-118	LT15-0038-J12	FED	In County	Justice Clerk	190406	\$75.00
Friday, October 10, 2014	Reliant Energy Retail Services	Cavazos & Paz, River mart, River Front Supermarket	C1-2015-119	CL-12-0863-D	Writ of Execution	In County	County Clerk	190406	\$200.00
Tuesday, August 25, 2015	Citizen State Bank	Juan Jonas Ramirez	C1-2015-120	C01794	Debt Claim	CititatioOut of County	Justice Clerk	190406	\$75.00
Thursday, August 27, 2015	Max Fine Furniture	Briana Guerra	C1-2015-121	SC15-0020-J12	Small Claims	In County	Justice Clerk	190528	\$75.00
Thursday, August 27, 2015	Max Fine Furniture	Julian Castillo	C1-2015-122	SC15-0021-J12	Small Claims	In County	Justice Clerk	190528	\$75.00
Thursday, August 27, 2015	Max Fine Furniture	Belinda Castillo	C1-2015-123	SC15-0019-J12	Small Claims	In County	Justice Clerk	190528	\$75.00
Thursday, August 27, 2015	Max Fine Furniture	Blanca Vera	C1-2015-124	SC15-0018-J12	Small Claims	In County	Justice Clerk	190528	\$75.00

Thursday, September 17, 2015

Page 1 of 2



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

Approved by: _____ Prepared by: _____

Administrative Assistant

11

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, August 28, 2015	Max Fine Furniture	Eva Mora or/Emilio Mora	C1-2015-125	SC15-0022-J12	Small Claims	In County	Justice Clerk	190529	\$75.00
Friday, August 28, 2015	Max Fine Furniture	Erika Pena	C1-2015-126	SC15-0023-J12	Small Claims	In County	Justice Clerk	190529	\$75.00

Grand Total

\$1,150.00

^ X23

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo

DATE: 9/24/15

Thursday, September 17, 2015

Page 2 of 2



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

Approved by:

Prepared by:

Constable, Precinct 1

Administrative Assistant 11

X/a

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

October 2, 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 August 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 August 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 August 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 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.

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.

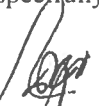
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds 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 August 2015 were \$1,150.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, 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, 206TH D C

JUAN R. PARTIDA
JUDGE, 275TH D C

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

NOE GONZALEZ
JUDGE, 370TH D C

LETICIA LOPEZ
JUDGE, 389TH D C

AIDA SALINAS FLORES
JUDGE, 398TH D C

ISRAEL RAMON, JR.
JUDGE, 430TH D C

JESSE CONTRERAS
JUDGE, 449TH D C

For the Month Ending AUGUST 31, 2013.

For the Month Ending AUGUST 31, 2013.

25

<i>Page Total</i>	\$1,030.00
<i>Grand Total</i>	\$1,030.00

Approved by:

Constable, Precinct 2

Prepared by:

HIDALGO COUNTY AUDITOR'S OFFICE

Revised 1/13

County Auditor's Form AS-C-002

Page 1 of 1

APPROVED BY: DR
DATE: 9/22/15

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

October 2, 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 August 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 August 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 August 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, 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.

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JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 388TH D.C.

aida salinas flores
JUDGE, 398TH D.C.

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

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JUDGE, 449TH D.C.

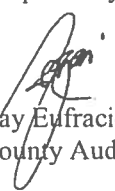
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of August 2015 were \$1,030.00. 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
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JUDGE, 93RD D.C.

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JUDGE, 436TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (CIVIL)	IN-COUNTY (CIVIL)	Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
8/3/2015	CITY OF EDINBURG, ET AL	VL COUNTRY MART	C3-2015-88	T-1112-15-G	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	HIDALGO COUNTY, ET AL	WESTSIDE LIQUOR	C3-2015-89	T-1110-15-I	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	PSJA ISD, ET AL	MI CASITA ADULT DAY CARE	C3-2015-90	T-0604-15-D	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	CITY OF MCALLEN, ET AL	MORCAR	C3-2015-91	T-0903-15-H	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	WESLACO ISD, ET AL	MANDUJANO'S WESTER BOOTS	C3-2015-92	T-2450-14-G	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	PSJA ISD, ET AL	BUDGET BLINDS OF MCALLEN	C3-2015-93	T-0674-15-A	TAX WARRANT	X				X		189433	\$ 200.00
8/3/2015	EDINBURG CISD, ET AL	ZARAGOZA R. SOTO	1031-3	T-0838-12-I	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	PSJA ISD, ET AL	DISCOUNT OILS	1032-3	T-1903-09-B	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	HIDALGO COUNTY, ET AL	DAVID GARCIA, ET AL	1033-3	T-724-10-G	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	HIDALGO COUNTY, ET AL	DAVID GARCIA, ET AL	1034-3	T-724-10-G	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	MISSION CISD, ET AL	W. PAUL WORTHER	1035-3	T-413-10-A	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	PSJA ISD, ET AL	JUAN GOMEZ MORIN	1036-3	T-1046-10-G	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	PSJA ISD, ET AL	JESUS M. SANTOS	1037-3	T-2098-12-E	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	PSJA ISD, ET AL	NOE SANTANA, JR.	1038-3	T-1043-10-D	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
8/3/2015	MISSION CISD, ET AL	SOPHIA VOUCHER	1039-3	T-1091-12-H	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X				X		189433	\$ 270.00
Page Total Grand Total													\$ 3,630.00



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

Approved by:

Constable, Precinct 3

Prepared by:

Revised 3/01

County Auditor's Form AS-C-002

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OUT OF COUNTY (OC)/ IN-COUNTY (IC)						
8/3/2015	PSJA ISD, ET AL	DISCOUNT OILS	1040-3	T-1903-09-B	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189433 \$	270.00
8/4/2015	EDINBURG CISD, ET AL	AQUARIUM MASTERS	C3-2015-94	T-0932-15-A	TAX WARRANT	X			X		189439 \$	200.00
8/4/2015	EDINBURG CISD, ET AL	M&M TOWING & RECOVERY	C3-2015-95	T-0942-15-G	TAX WARRANT	X			X		189439 \$	200.00
8/4/2015	EDUARDO RUBEN VELA	SCOTT ROWLAND	C3-2015-96	SC2857	CITATION (CAMERON CO)	X	X				189439 \$	75.00
8/6/2015	EDINBURG CISD, ET AL	MARIN D. ALVARDO	1041-3	T-0855-12-E	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	BRENDA MORENO	1042-3	T-1015-11-C	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	CRUZ M. CORONADO	1043-3	T-1321-12-I	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	YSIDORO ZAMARRIPA	1044-3	T-1511-10-H	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	ROBERTO ROJAS	1045-3	T-2624-12-D	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	EUTIMIO CAVAZOS	1046-3	T-1643-12-D	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	PSJA ISD, ET AL	ARTHUR BREAUX, JR.	1047-3	T-1736-11-C	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	EDINBURG CISD, ET AL	ROSA CORONADO-CANO	1048-3	T-2024-11-C	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	LA JOYA ISD, ET AL	TEOFILO GARCIA	1049-3	T-1357-04-G	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	EDINBURG CISD, ET AL	ARI BONILLA SANTOS	1050-3	T-788-11-C	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
8/6/2015	MERCEDES ISD, ET AL	ASTROLAVIO CISNERO	1051-3	T-485-11-C	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X			X		189443 \$	270.00
Page Total												\$ 3,715.00
Grand Total												\$ 3,715.00

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

Approved by:

[Signature]
Constable, Precinct 3

Prepared by:

[Signature]

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending August

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC							
8/6/2015	EDINBURG CISD, ET AL	BETTY HERRERA	1052-3	T-0306-12-B	LEVY, DEED, NOTICE PKG.			X			X			189443	\$ 270.00
					ORDER OF SALE										
8/6/2015	EDINBURG CISD, ET AL	ARACELI MARROQUIN	1053-3	T-0836-12-I	LEVY, DEED, NOTICE PKG.			X			X			189443	\$ 270.00
					ORDER OF SALE										
8/6/2015	PSJA ISD, ET AL	MORNINGSIDE RV PARK	1054-3	T-2289-09-E	LEVY, DEED, NOTICE PKG.			X			X			189443	\$ 815.00
					ORDER OF SALE X 3										
8/10/2015	SHARYLAND ISD, ET AL	MARISCOS EL MAR, LLC	C3-2015-97	T-0672-15-H	TAX WARRANT			X			X			189445	\$ 200.00
8/17/2015	US LOGISTICS, LLC	MEXIPOINT EQUIPMENT, INC., MIGUEL ANGEL HERRERA, CAROL HERRERA	C3-2015-98	C-2449-15-J	WRIT OF EXECUTION X 3			X			X			189850	\$ 600.00
8/20/2015	DAN JANJIGIAN	RUBEN ARCUATE	C3-2015-99	J2-CV-15-078921	CITATION (TRAVIS CO)			X						189851	\$ 75.00
8/20/2015	EDINBURG CISD, ET AL	EDINBURG AUTOPEX	C3-2015-100	T-1305-15-F	TAX WARRANT			X			X			189851	\$ 200.00
8/26/2015	EDINBURG CISD, ET AL	SARAH COLIMAS RESTAURANT	C3-2015-101	T-0945-15-G	TAX WARRANT			X			X			189898	\$ 200.00
8/26/2015	SHARYLAND ISD, ET AL	WILD WEST BOOTS	C3-2015-102	T-0946-15-G	TAX WARRANT			X			X			189898	\$ 200.00
8/26/2015	EDINBURG CISD, ET AL	SOUTH TEXAS AMBULANCE SERVICES	C3-2015-103	T-0478-15-I	TAX WARRANT			X			X			189898	\$ 200.00
8/26/2015	LA JOYA ISD ET AL	CRISOL FUNERAL N MORE	C3-2015-104	T-0944-15-D	TAX WARRANT			X			X			189898	\$ 200.00
8/26/2015	LA JOYA ISD ET AL	MAGDALENA S. GUTIERREZ	C3-2015-105	T-1988-11-E	LEVY, DEED, NOTICE PKG.			X			X			189898	\$ 275.00
8/26/2015	DONNA ISD, ET AL	ORALIA CASTRO	1055-3	T-0472-12-J	LEVY, DEED, NOTICE PKG.			X			X			189898	\$ 270.00
8/26/2015	DONNA ISD, ET AL	ANTONIO GONZALEZ	1056-3	T-1359-09-A	LEVY, DEED, NOTICE PKG.			X			X			189898	\$ 270.00
8/26/2015	DONNA ISD, ET AL	MIGUEL SARMIENTO	1057-3	T-348-10-C	LEVY, DEED, NOTICE PKG.			X			X			189898	\$ 270.00
Page Total \$ 4,315.00															
Grand Total \$ 4,315.00															

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

Approved by:

Constable, Precinct 3

Prepared by:

For the Month Ending August[illegible]

DATE: 9/11/15 J. Watts

XIC

X23

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

October 2, 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 August 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 August 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 August 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

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MARIO E. RAMIREZ, JR.
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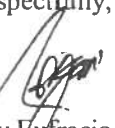
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *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 August 2015 were \$13,820.00. 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.

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JUDGE, 139TH D.C.

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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

October 2, 2015

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

Re: City of Alton TIRZ No. 1
Report No. 2015-27

Dear Mr. Arcaute:

We conducted a limited scope review of the interlocal agreement between the City of Alton, Hidalgo County, and Reinvestment Zone (Alton TIRZ) Number One, City of Alton, Texas. The objectives of the review were to determine the accuracy of the Alton TIRZ 2014-2015 (collections from February 1, 2014 through January 31, 2015) payment amount and compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of our review was limited to the Alton TIRZ tax accounts for tax roll 2014 and prior tax rolls. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

The results of our review revealed the following:

1. The County Auditor's Office determined that the amount due to Alton TIRZ No. 1 for collections that occurred between February 1, 2014 through January 31, 2015 for tax year 2014 and prior tax years is \$72,609.66 (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VII (J) of the interlocal agreement and Tax Code §311.016. According to the Alton TIRZ No. 1, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

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 Enfracio, CPA
Hidalgo County Auditor

Enclosure

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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.

EXHIBIT A

2014-2015 Alton TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Alton TIRZ Calculation for Tax Year 2014	Alton TIRZ Calculation for Tax Year 2013	Alton TIRZ Calculation for Tax Year 2012	Alton TIRZ Calculation for Tax Year 2011	Alton TIRZ Calculation for Tax Year 2010	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)	\$ 39,634,902.00 0.0059	0.0059	\$ - 0.0059	\$ - 0.0059	\$ - 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 233,845.92	\$ -	\$ -	\$ -	\$ -	
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) Captured Appraised Value	\$ 39,634,902.00 \$ 25,046,343.00 \$ 14,588,559.00		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 14,588,559.00 0.005127 \$ 74,795.54		\$ - 0.005107 \$ -	\$ - 0.005107 \$ -	\$ - 0.005107 \$ -	
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 Percent Collected of Actual Levy	\$ 170,478.36 \$ 233,485.92 72.9%		\$ - \$ - 0.0000%	\$ - \$ - 0.0000%	\$ - \$ - 0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 74,795.54 72.9%	\$ 29,498.63 50.2%	\$ 5,466.51 32.2000%	\$ 2,314.17 31.5000%	\$ 1,352.14 22.3000%	
	\$ 54,525.95	\$ 14,808.31	\$ 1,760.22	\$ 728.96	\$ 301.53	\$ 72,124.97
(Less) Administrative Cost (Less) Adjustments **						\$ (1,000.00)
2014-2015 TIRZ PAYMENT AMOUNT						\$ 71,124.97

** 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	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	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)	\$ 41,816,056.00 0.0059	\$ 37,604,467.00 0.0059	\$ 32,844,379.00 0.0059	\$ 32,670,017.00 0.0059	\$ 32,490,072.00 0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
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) Captured Appraised Value	\$ 41,816,056.00 \$ 25,552,622.00 \$ 16,263,434.00	\$ 37,604,467.00 \$ 25,552,622.00 \$ 12,051,845.00	\$ 32,844,379.00 \$ 25,552,622.00 \$ 7,291,757.00	\$ 32,670,017.00 \$ 25,552,622.00 \$ 7,117,395.00	\$ 32,490,072.00 \$ 25,552,622.00 \$ 6,937,450.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100) Tax Levy Due to TIRZ	\$ 16,263,434.00 0.005107 \$ 83,057.36	\$ 12,051,845.00 0.005107 \$ 61,548.77	\$ 7,291,757.00 0.005107 \$ 37,239.00	\$ 7,117,395.00 0.005107 \$ 36,348.54	\$ 6,937,450.00 0.005107 \$ 35,429.56	
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 Percent Collected of Actual Levy	\$ 189,491.83 \$ 246,714.73 76.8060%	\$ 30,141.28 \$ 221,866.36 13.5853%	\$ 4,758.61 \$ 193,781.84 2.4557%	\$ 1,829.34 \$ 192,753.10 0.9491%	\$ 1,058.10 \$ 191,691.42 0.5520%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 83,057.36 76.8060%	\$ 61,548.77 13.5853%	\$ 37,239.00 2.4557%	\$ 36,348.54 0.9491%	\$ 35,429.56 0.5520%	
	\$ 63,793.04	\$ 8,361.59	\$ 914.48	\$ 344.98	\$ 195.57	\$ 73,609.66
(Less) Administrative Cost (Less) Adjustments **						\$ (1,000.00)
2014-2015 TIRZ PAYMENT AMOUNT						\$ 72,609.66

** 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

September 25, 2015

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - May 2015
Report No. 2015-59

Dear Mr. Villarreal:

We have completed a limited scope review of the May 2015 payment request and related supporting documentation prepared by your office for delinquent tax attorney (DTA) fees due to Perdue, Brandon, Fielder, Collins, and Mott, LLP ("Perdue") and Linebarger, Goggan, Blair, and Sampson LLP ("LGBS"). The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended May 31, 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of May 2015 collections."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed 116 (100%) tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" that reflected a negative amount and verified on ACT, the tax collection application system, whether the delinquent tax attorney fees were reduced from the proper delinquent tax attorney firm's payment request.
- Randomly selected 83 (5%) tax accounts that included DTA fees due to Perdue to determine if a tax suit was filed on or before December 31, 2014.

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.
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JESSE CONTRERAS
JUDGE, 449TH D.C.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of May 2015 collections."
- Although DTA fees for 258 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals, small amounts collected, rounding and multiple payments that needed to be added to calculate the 15% (see Exhibit A).
- DTA fees for 7 tax accounts totaling \$137.13 were reduced from the LGBS payment request, in error, since the DTA fees were previously paid to Perdue (see Exhibit B). A revised payment request was submitted by the Tax Office.
- DTA fees for 3 tax accounts totaling \$125.11 were reduced from the Perdue payment request, in error, since the DTA fees were previously paid to LGBS (see Exhibit C). A revised payment request was submitted by the Tax Office.
- Of the 83 tax accounts sampled, 82 had a tax suit filed by Perdue on or before December 31, 2014. For 1 tax account with DTA fees totaling \$7.07, the tax suit was filed by LGBS. A revised payment request was submitted by the Tax Office (see Exhibit D).

We will proceed to process the revised May 2015 DTA payment request in the amount of \$131,855.20 (\$74,105.65 to LGBS and \$57,749.55 to Perdue).

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

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: Mr. Hiram A. Gutierrez, Perdue Brandon Fielder Collins & Mott, LLP
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	A210099000000361	0.5	0.07	0.57	0.09
2	1	2014	T210099000000307	0.51	0.07	0.58	0.09
3	1	2014	T210099273000504	0.56	0.07	0.63	0.09
4	1	2014	D797099000000106	0.45	0.06	0.51	0.08
5	1	2014	W235097000012804	0.39	0.05	0.44	0.07
6	1	2014	C657093000000304	0.33	0.04	0.37	0.06
7	1	2014	M355099000000323	0.38	0.05	0.43	0.06
8	1	2014	A370099000000063	0.34	0.04	0.38	0.06
9	1	2014	0005990580000521	0.28	0.04	0.32	0.05
10	1	2014	W064099000001A18	0.28	0.04	0.32	0.05
11	1	2014	T210099250001502	0.31	0.04	0.35	0.05
12	1	2014	M520099144000018	0.31	0.05	0.36	0.05
13	1	2014	D280099000000038	0.21	0.03	0.24	0.04
14	1	2014	P910099000000099	0.26	0.03	0.29	0.04
15	1	2014	B280099002000208	0.21	0.03	0.24	0.04
16	1	2014	B030000005000500	0.16	0.02	0.18	0.03
17	1	2014	W375099000000040	0.12	0.02	0.14	0.02
18	1	2014	E540099000000106	0.09	0.01	0.1	0.02
19	1	2014	L0250990000000B7	0.11	0.01	0.12	0.02
20	1	2014	S2950990000000D8	0.09	0.01	0.1	0.02
21	1	2014	K2400990000007106	0.06	0.01	0.07	0.01
22	1	2014	P3230990000000100	0.06	0.01	0.07	0.01
23	1	2014	A1800990000000C9	0.05	0.01	0.06	0.01
24	1	2014	C2168970000006203	0.05	0.01	0.06	0.01
25	1	2014	D2980990000002250	0.04	0.01	0.05	0.01
26	1	2014	K2400990000000C1	0.05	0.01	0.06	0.01
27	1	2014	L2050990000000A7	0.06	0.01	0.07	0.01
28	1	2014	L2550990000000C3	0.08	0.01	0.09	0.01
29	1	2014	P640099051000122	0.05	0.01	0.06	0.01
30	1	2014	T730099000000032	0.04	0.01	0.05	0.01
31	1	2013	B245000001000800	363.13	81.2	444.33	55.67
32	1	2013	W380000133000016	247.5	61.05	308.55	44.55
33	1	2013	B245000001000800	121.48	54.51	175.99	37.38
34	1	2013	W514000000000A00	103.02	25.41	128.43	18.24
35	1	2013	P050000125002200	50.71	12.84	63.55	9.13
36	1	2013	P050000125002200	50.17	12.71	62.88	9.03
37	1	2013	A280000000009700	50.39	12.6	62.99	8.99
38	1	2013	D460000117002200	40.31	9.94	50.25	7.13
39	1	2013	J570000005001205	27.05	6.86	33.91	4.87
40	1	2013	H515000133000200	23.37	5.83	29.2	4.17
41	1	2013	N340000000303510	0.5	0.14	0.64	0.1
42	1	2013	P050000125002200	0.53	0.13	0.66	0.09
43	1	2013	C690000001001103	0.39	0.11	0.5	0.08
44	1	2013	F300000017001100	0.28	0.08	0.36	0.05
45	1	2013	T181702000002900	0.13	0.04	0.17	0.03

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2013	C700000006003101	0.13	0.03	0.16	0.02
47	1	2013	V266001000004500	0.12	0.03	0.15	0.02
48	1	2013	M490000000008501	0.08	0.02	0.1	0.01
49	1	2013	B475000005000400	0.03	0.01	0.04	0.01
50	1	2013	B203500000000800	0.04	0.01	0.05	0.01
51	1	2013	E810000007001400	0.05	0.01	0.06	0.01
52	1	2012	D711101000007400	542.15	200.6	742.75	106.53
53	1	2012	M190001000002300	306.12	100	406.12	54.18
54	1	2012	P350000000000400	98.19	35.34	133.53	18.85
55	1	2012	P350000000000400	98.17	35.35	133.52	18.85
56	1	2012	N340000000220312	23.77	8	31.77	4.32
57	1	2012	H265000018000600	15.3	5.57	20.87	2.96
58	1	2012	H250000059000110	13.12	4.59	17.71	2.46
59	1	2012	L198000000000800	11.04	3.75	14.79	2.02
60	1	2012	L622000000005200	8.89	3.12	12.01	1.67
61	1	2012	U200099000000417	0.54	0.22	0.76	0.11
62	1	2012	P100004000033100	0.31	0.13	0.44	0.06
63	1	2012	P332092000272A01	0.23	0.06	0.29	0.04
64	1	2012	Y430081000693100	0.08	0.03	0.11	0.02
65	1	2012	L080000002001310	0.03	0.01	0.04	0.01
66	1	2011	D711101000007400	542.15	265.65	807.8	116.29
67	1	2011	L025000021000016	381.46	167.84	549.3	73.24
68	1	2011	P300001003000300	148.86	62.03	210.89	27.02
69	1	2011	S325500000001300	127.25	53.02	180.27	23.1
70	1	2011	L198000000000800	46.32	21.31	67.63	9.31
71	1	2011	Q300000WLD000800	23.46	10.25	33.71	4.47
72	1	2011	G840000000000100	19.92	9.63	29.55	4.21
73	1	2011	L208800000010700	19.17	8.05	27.22	3.57
74	1	2011	S130000003000900	12.56	5.41	17.97	2.36
75	1	2011	N476502000011200	9.79	4.72	14.51	2.07
76	1	2011	H250000059000110	7.8	3.67	11.47	1.6
77	1	2011	L622000000008700	7.52	3.05	10.57	1.33
78	1	2011	C960002005001100	1.54	0.68	2.22	0.3
79	1	2011	B001102000003900	0.45	0.24	0.69	0.11
80	1	2011	B001102000003900	0.47	0.24	0.71	0.1
81	1	2011	M015000042000704	0.42	0.21	0.63	0.09
82	1	2010	D711101000007400	542.15	330.71	872.86	126.05
83	1	2010	W380000801000040	370.08	206.02	576.1	77.16
84	1	2010	W380000801000040	230.03	128.05	358.08	47.96
85	1	2010	T210000254001003	152.89	77.97	230.86	28.67
86	1	2010	C456000000000400	131.94	69.49	201.43	25.73
87	1	2010	V333000000002000	122.36	68.11	190.47	25.51
88	1	2010	A013502000000600	92.54	45.66	138.2	16.66
89	1	2010	N340000000220312	72.06	41.56	113.62	15.67
90	1	2010	O200500000005600	71.05	36.24	107.29	13.53

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2010	E330000242000400	66.04	34.56	100.6	12.78
92	1	2010	W380000507000016	53.39	31.51	84.9	11.93
93	1	2010	M703000000016400	29.87	17.44	47.31	6.59
94	1	2010	A210000032001000	27.27	16.17	43.44	6.13
95	1	2010	N476502000011200	21.59	13.02	34.61	4.95
96	1	2010	L198000000000800	9.33	5.41	14.74	2.04
97	1	2010	G590098004000101	6.99	4.06	11.05	1.53
98	1	2010	T555097000000801	7.9	4	11.9	1.47
99	1	2010	C845000000000600	0.43	0.27	0.7	0.11
100	1	2009	D711101000007400	542.15	395.77	937.92	135.81
101	1	2009	T210000254001003	152.89	96.32	249.21	31.42
102	1	2009	T534000000029500	116.97	82.66	199.63	28.07
103	1	2009	T534000000029500	87.72	61.99	149.71	21.05
104	1	2009	C456000000000400	65.89	42.61	108.5	14.03
105	1	2009	C211000000002900	41.38	29.92	71.3	10.24
106	1	2009	M385200000000400	28.97	17.48	46.45	5.61
107	1	2009	A350000003001200	23.47	15.96	39.43	5.35
108	1	2009	H302000000000700	24.38	15.21	39.59	4.94
109	1	2009	I223000001007300	25.2	14.86	40.06	4.72
110	1	2009	I223000001007300	25.19	14.85	40.04	4.72
111	1	2009	L205000046000700	8.92	5.5	14.42	1.78
112	1	2009	S245000000001200	5.84	3.64	9.48	1.18
113	1	2009	C845000000000600	0.51	0.39	0.9	0.14
114	1	2009	A180000047001012	0.21	0.16	0.37	0.06
115	1	2009	S308500000000100	0.06	0.05	0.11	0.02
116	1	2009	W276000000001600	0.03	0.02	0.05	0.01
117	1	2009	T534000000029500	-44.94	-31.46	-76.4	-10.79
118	1	2008	M385200000000400	248	179.39	427.39	52.45
119	1	2008	C902500000000800	201.38	147.69	349.07	43.5
120	1	2008	C845501000000400	111.52	76.94	188.46	21.91
121	1	2008	K240000000005901	57.57	40.88	98.45	11.83
122	1	2008	H284000000013400	50.03	37.18	87.21	11.18
123	1	2008	F585001006000700	41.44	31.92	73.36	9.64
124	1	2008	R470000012001600	31.85	21.44	53.29	6.02
125	1	2008	H345000000006700	20.34	13.56	33.9	3.78
126	1	2008	S053000000000700	15.04	11.79	26.83	3.59
127	1	2008	S053000000000700	15.04	11.79	26.83	3.59
128	1	2008	W380000514000001	0.23	0.21	0.44	0.07
129	1	2008	R225001001002200	0.17	0.15	0.32	0.05
130	1	2008	E405002016001800	0.13	0.11	0.24	0.04
131	1	2008	O570081349105500	0.04	0.04	0.08	0.01
132	1	2008	S053000000000700	-15.04	-11.79	-26.83	-3.59
133	1	2007	L255002016001200	208.44	184.13	392.57	51.59
134	1	2007	C845501000000400	170.11	137.79	307.9	36.49
135	1	2007	L255002016001200	72.48	64.03	136.51	17.94

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2007	N340000000303513	59.68	56.49	116.17	16.47
137	1	2007	E310000021001100	61.06	56.38	117.44	16.21
138	1	2007	W010000051000317	59.22	52.91	112.13	14.93
139	1	2007	H345000000006700	59.71	46.98	106.69	12.18
140	1	2007	E540000005001300	44.63	39.44	84.07	11.05
141	1	2007	S725002001000800	30.69	25.58	56.27	6.91
142	1	2007	C902500000000800	19.62	16.75	36.37	4.59
143	1	2007	C211000000005100	14.09	11.94	26.03	3.26
144	1	2007	A670003000001300	5.77	4.31	10.08	1.07
145	1	2007	S053000000000700	1.7	1.54	3.24	0.44
146	1	2007	S053000000000700	1.7	1.54	3.24	0.44
147	1	2007	L330000000001511	0.22	0.23	0.45	0.07
148	1	2007	S053000000000700	-1.7	-1.54	-3.24	-0.44
149	1	2007	G74000600B000100	-130.7	-111.09	-241.79	-31.17
150	1	2006	V054001000019200	327.35	269.52	596.87	60.4
151	1	2006	F390000000001900	219.48	180.7	400.18	40.49
152	1	2006	E540000005001300	74.77	75.02	149.79	19.85
153	1	2006	I200002000010000	44.05	38.04	82.09	8.92
154	1	2006	S740000000000100	29.94	31.53	61.47	8.62
155	1	2006	F675002000002500	12.17	11.07	23.24	2.72
156	1	2006	S725002001000800	9.48	9.04	18.52	2.3
157	1	2006	G180000000000510	5.55	4.57	10.12	1.02
158	1	2005	V054001000019200	325.29	306.86	632.15	65.87
159	1	2005	I223000001038100	25.4	27.43	52.83	6.71
160	1	2005	W560000000006300	15.89	17.91	33.8	4.53
161	1	2005	L108502000002700	11.08	12.05	23.13	2.96
162	1	2005	A555000000000300	9.69	11.16	20.85	2.87
163	1	2005	L685000000001200	9.13	10.2	19.33	2.56
164	1	2004	V054001000019200	323.18	343.64	666.82	71.26
165	1	2004	S170002037001102	45.91	55.25	101.16	13.02
166	1	2004	R106000000001700	61.8	60.77	122.57	11.4
167	1	2004	L334000000002000	46.26	47.33	93.59	9.36
168	1	2004	I223000001038100	31.28	37.54	68.82	8.82
169	1	2004	O200500000001300	32.72	37.42	70.14	8.39
170	1	2004	K290001000000800	21.56	21.2	42.76	3.98
171	1	2004	W380000100000026	3.23	3.74	6.97	0.85
172	1	2004	M355000150002100	2	2.56	4.56	0.63
173	1	2004	R397500000000200	0.35	0.48	0.83	0.13
174	1	2004	W010000044001051	-32.54	-39.37	-71.91	-9.52
175	1	2003	V054001000019200	114.88	135.94	250.82	27.4
176	1	2003	J541000000000200	104.66	111.29	215.95	19.31
177	1	2003	S477000000005700	34.12	45.27	79.39	10.34
178	1	2003	J750000004000200	23.12	32	55.12	7.6
179	1	2003	S735000004000600	16.97	22.47	39.44	5.12
180	1	2003	R021501000002800	7.66	9.06	16.72	1.83

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2003	H345003000000500	3.31	4.05	7.36	0.85
182	1	2003	J750000004000200	-23.12	-32	-55.12	-7.6
183	1	2002	W230000052000300	8.22	12.79	21.01	3.04
184	1	2002	G280000001000000	12.32	15.08	27.4	2.72
185	1	2002	B505000015000600	7.46	9.12	16.58	1.64
186	1	2002	K290001000000800	2.63	3.22	5.85	0.58
187	1	2002	T094002000000500	-26.81	-41.2	-68.01	-9.85
188	1	2001	P62000000Y000001	177.65	238.64	416.29	42.37
189	1	2001	L670000001000700	36.58	52.08	88.66	10.04
190	1	2001	D780000009000600	17.04	24.26	41.3	4.68
191	1	2001	G280000001000000	7.15	9.61	16.76	1.71
192	1	2001	C470000004000200	0.26	0.43	0.69	0.1
193	1	2000	N120003000003200	83.19	128.38	211.57	24.33
194	1	2000	A180000036000408	32.34	47.96	80.3	8.59
195	1	2000	L080000002000700	15.14	22.17	37.31	3.88
196	1	2000	L215500000000800	2.2	3.13	5.33	0.53
197	1	1999	A080000000103700	34.6	51.1	85.7	7.84
198	1	1999	A180000056001406	17.87	26.69	44.56	4.18
199	1	1999	L080000002000700	9.35	14.8	24.15	2.57
200	1	1999	V382000000000100	8.43	13.35	21.78	2.32
201	1	1999	G040000006000100	5.33	10.17	15.5	2.24
202	1	1999	A180000036000408	1.4	2.25	3.65	0.4
203	1	1998	H495000004000300	75.05	127.84	202.89	21.95
204	1	1998	A180000056001406	53.13	85.72	138.85	13.39
205	1	1998	M520000085000300	26.37	41.31	67.68	6.09
206	1	1998	M520000085000300	23.26	36.44	59.7	5.37
207	1	1998	W010000044001052	13.7	23.31	37.01	4
208	1	1998	S477000000009500	12.13	20.21	32.34	3.34
209	1	1998	H419500000006600	6.82	11.62	18.44	2
210	1	1998	H495000004000300	-75.05	-127.84	-202.89	-21.95
211	1	1997	W380000321000011	52.08	94.96	147.04	16.17
212	1	1997	A180000056001406	56.46	97.87	154.33	15.24
213	1	1997	H045000084003100	26.78	43.47	70.25	5.9
214	1	1997	L10700B000001200	7.98	13.6	21.58	2.05
215	1	1997	S170003007001200	-5.84	-10.33	-16.17	-1.71
216	1	1996	B157005000011600	90.21	176.2	266.41	30.04
217	1	1996	A180000056001406	55.35	102.58	157.93	15.94
218	1	1996	W380000197000001	22.69	43.17	65.86	7.04
219	1	1996	E431000000009100	14.72	29.8	44.52	5.37
220	1	1996	G590001004002100	18.41	32.89	51.3	4.75
221	1	1996	A080000000103700	11	20.2	31.2	3.09
222	1	1996	G590001004002100	1.79	3.23	5.02	0.47
223	1	1995	A268000000003300	134.96	305.93	440.89	59.11
224	1	1995	B157005000011600	100.74	208.87	309.61	35.36
225	1	1995	A268000000003300	40.29	91.32	131.61	17.65

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
226	1	1995	A180000056001406	53.05	104.68	157.73	16.23
227	1	1995	E431000000009100	16.5	35.37	51.87	6.31
228	1	1995	H265000002003800	10.89	22.01	32.9	3.57
229	1	1995	S477000000040600	7.18	17.07	24.25	3.5
230	1	1995	G590001004002100	4.47	8.52	12.99	1.23
231	1	1994	B157005000011600	75.26	165.07	240.33	27.77
232	1	1994	A268000000003300	57.37	136.92	194.29	26.16
233	1	1994	A180000056001406	49.24	103.08	152.32	15.95
234	1	1994	M625500000000600	29.41	64.2	93.61	10.72
235	1	1994	S683000000020800	21.72	46.53	68.25	7.52
236	1	1994	L590000005000500	24.77	50.45	75.22	7.39
237	1	1994	O244500002001800	0.97	2.13	3.1	0.36
238	1	1993	A210000051001900	10.19	23.47	33.66	3.9
239	1	1991	W460002008000900	16.41	44.96	61.37	8.32
240	1	1990	C910000000001600	29.66	81.37	111.03	14.01
241	12	1998	M520000085000300	1.14	1.81	2.95	0.27
242	12	1998	M520000085000300	1.03	1.59	2.62	0.23
243	12	1998	W010000044001052	0.6	1.02	1.62	0.18
244	12	1997	L10700B000001200	0.38	0.66	1.04	0.1
245	12	1996	G590001004002100	0.99	1.77	2.76	0.25
246	12	1996	G590001004002100	0.11	0.17	0.28	0.02
247	12	1995	G590001004002100	0.25	0.48	0.73	0.07
248	1	2010	E660000002001000	140.33	71.1	211.43	26.1
249	1	1999	N80000100B000000	75.85	125.68	201.53	23.56
250	1	1998	N80000100B000000	94.11	167.2	261.31	30.92
251	1	1997	N80000100B000000	67.12	127.31	194.43	23.26
252	1	2007	H120000082001600	3.62	3.34	6.96	0.96
253	1	2006	H120000082001600	20.14	21.08	41.22	5.74
254	1	2005	H120000082001600	20.14	23.49	43.63	6.1
255	1	2004	N120003000001025	18.81	23.2	42.01	5.59
256	1	2004	H120000082001600	11.53	14.83	26.36	3.7
257	1	2003	S430000001001400	1.82	2.48	4.3	0.58
258	1	1988	F225001001001300	12.34	38.99	51.33	7.26

Exhibit B

Accounts needed to be added back to LGBS and netted out of Perdue

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Orginal Payment
1	1	2012	B368001000002600	-119.17	-34.56	-153.73	-23.06	6/30/2014
2	1	2014	C690000001001103	-64.71	-4.53	-69.24	-10.39	2/3/2015
3	1	2013	N340000000216230	-8.75	-1.66	-10.41	-1.56	8/1/2014
	1	2011	N340000000216230	-7.87	-3.23	-11.1	-1.67	6/11/2014
	1	2011	N340000000216230	-146.47	-41.02	-187.49	-28.12	5/29/2013
	1	2010	N340000000216230	-15.2	-5.78	-20.98	-3.15	3/4/2013
	1	2010	N340000000216230	-144	-36	-180	-27	2/14/2012
4	1	2011	R055004000001400	-15.04	-2.86	-17.9	-2.69	8/7/2012
5	1	2011	S055702000017200	-28.68	-13.48	-42.16	-6.33	12/29/2014
6	1	2013	S135000000000401	-35.12	-7.02	-42.14	-6.32	9/9/2014
	1	2012	S135000000000401	-35.9	-11.49	-47.39	-7.11	9/9/2014
	1	2011	S135000000000401	-2.09	-0.88	-2.97	-0.45	7/17/2014
	1	2011	S135000000000401	-7.02	-2.95	-9.97	-1.5	7/1/2014
	1	2011	S135000000000401	-27.57	-10.48	-38.05	-5.71	3/13/2014
7	1	2013	S295000000037130	-65.41	-15.04	-80.45	-12.07	12/9/2014

(137.13)

Exhibit C

Accounts needed to be added back to Perdue and netted out of LGBS

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid	Orginal Payment
1	1	2011	C437001000000200	-264.2	-134.74	-398.94	-59.84	4/28/2015
	1	2009	C437001000000200	-214.28	-160.71	-374.99	-56.25	4/28/2015
2	1	2012	E585000000000100	-4.18	-1.59	-5.77	-0.87	3/19/2015
3	1	2009	J660000000001000	-2.71	-2.04	-4.75	-0.71	4/27/2015
	1	2008	J660000000001000	-26.51	-23.06	-49.57	-7.44	4/27/2015

(125.11)

Exhibit D

Sample No	Account Number	Tax Year	Taxing Unit	Case Number From Original Data- Provided by Attorney	Attorney Paid Amount	Date Case was Filed	Attorney that Filed Case	Was Attorney Fee Paid to Correct Attorney	Where was Supporting Documentation obtained from	Comments
1	58 P806005000004600	2011	1	T184312C	-18.97	6/28/2012	Perdue	Yes	Odyssey	
2	67 S477000000014200	2008	1	T1864-14F	1.76	12/17/2014	Perdue	Yes	Odyssey	
3	75 W276000000001600	2008	1	T17202A	41.85	10/21/2013	Perdue	Yes	Odyssey	
4	110 C713002000000100	2011	1	T-1402-14-D	12.46	6/30/2014	Perdue	Yes	Odyssey	
5	127 G120001000000200	2014	1	T-3349-14-I	64.94	12/29/2014	Perdue	Yes	Odyssey	
6	152 L268000000001700	2012	1	T-1684-14-D	65.22	7/23/2014	Perdue	Yes	Odyssey	
7	161 M500095002000810	2012	1	T-0172-12-I	47.91	3/1/2012	Perdue	Yes	Odyssey	
8	171 P310800000001200	2013	1	T-2355-14-B	31.39	12/23/2014	Perdue	Yes	Odyssey	
9	184 1003800000025902	2012	1	T-1395-13-J	27.11	5/30/2013	Perdue	Yes	Odyssey	
10	196 A022001000002100	2012	1	BK 13-70083	2.29	7/10/2013	Perdue	Yes	Tax Office	
11	229 A685799000000100	2014	1	BK 14-70427	83.62	12/29/2014	Perdue	Yes	Tax Office	
12	236 B005001001000500	2007	1	BK 13-70538	10.57	10/23/2013	Perdue	Yes	Tax Office	
13	240 B030000005000500	2012	1	T-1328-11-E	37.45	7/25/2011	Perdue	Yes	Odyssey	
14	253 B190027000002500	2013	1	T-0562-14-E	8.61	3/4/2014	Perdue	Yes	Odyssey	
15	320 C070000102000720	2008	1	T-1909-14-G	0.88	12/2/2014	Perdue	Yes	Odyssey	
16	325 C1310000000003600	2013	1	T-2451-14-G	227.29	10/27/2014	Perdue	Yes	Odyssey	
17	359 C4360000000002400	2010	1	T-0832-14-I	82.51	4/15/2014	Perdue	Yes	Odyssey	
18	380 C855000001001100	2011	1	BK 12-70490	0.44	1/2/2013	Perdue	Yes	Tax Office	
19	435 D600001000022613	2009	1	T-631-11-F	1.06	4/8/2011	Perdue	Yes	Odyssey	
20	451 E330000157000400	2010	1	BK 13-70054	11.49	6/12/2013	Perdue	Yes	Tax Office	
21	453 E330000244000400	2013	1	T-0619-14-E	179.76	3/18/2014	Perdue	Yes	Odyssey	
22	473 E4970000000001000	2008	1	T-1383-14-B	12.58	6/26/2014	Perdue	Yes	Odyssey	
23	495 F180000001000600	2013	1	BK 14-70449	3.52	9/29/2014	Perdue	Yes	Tax Office	
24	505 F585001002001900	2012	1	T-1494-12-C	54.05	3/18/2014	Perdue	Yes	Odyssey	See T-0619-14-E
25	527 F585001005001400	2012	1	T-1494-12-C	21.68	6/25/2012	Perdue	Yes	Odyssey	
26	542 F585001006001100	2012	1	T-1494-12-C	21.68	6/25/2012	Perdue	Yes	Odyssey	
27	543 F585001006001100	2011	1	T-1494-12-C	23.55	6/25/2012	Perdue	Yes	Odyssey	
28	569 G570000002003900	2011	1	T-0613-12-J	30.69	2/14/2012	Perdue	Yes	Odyssey	
29	635 I200001000003700	2011	1	T-0438-14-F	4.45	2/14/2014	Perdue	Yes	Odyssey	
30	639 I408799000000205	2010	1	BK 10-70445	213.81	7/16/2010	Perdue	Yes	Tax Office	
31	664 J6600000000001000	2008	1	T-1601-12-H	7.48	10/5/2012	Perdue	Yes	Odyssey	
32	668 J816500000005200	2012	1	T-0644-12-E	36.51	5/9/2012	Perdue	Yes	Odyssey	
33	669 J816500000005200	2011	1	T-0644-12-E	39.64	5/9/2012	Perdue	Yes	Odyssey	
34	687 L045000032000901	2010	1	T-2595-13-F	71.6	10/20/2013	Perdue	Yes	Odyssey	
35	702 L107005000001800	2010	1	BK 11-70634	3.21	2/15/2012	Perdue	Yes	Tax Office	
36	703 L11009900A000101	2014	1	BK 14-70427	109.4	12/29/2014	Perdue	Yes	Tax Office	
37	728 L314000000006700	2013	1	T-0374-14-F	9.21	8/6/2014	Perdue	Yes	Odyssey	
38	773 L605000000029510	2011	1	T-1759-12-E	8.68	6/20/2012	Perdue	Yes	Odyssey	
39	795 M015000042000704	2011	1	BK 11-70879	0.09	5/16/2012	Perdue	Yes	Tax Office	
40	827 M355000146001400	2010	1	T-787-10-H	22.07	11/24/2010	Perdue	Yes	Odyssey	
41	830 M355000166000018	2011	1	T-0451-13-J	9.25	8/2/2013	Perdue	Yes	Odyssey	
42	835 M367500000000200	2011	1	T-2447-14-I	37.77	10/23/2014	Perdue	Yes	Odyssey	
43	904 N540099002000501	2009	1	BK 10-70673	2.99	2/2/2011	Perdue	Yes	Tax Office	
44	922 O300002002000500	2007	1	T-2713-12-F	0.76	1/4/2013	Perdue	Yes	Odyssey	
45	928 P105099001000115	2010	1	BK 12-70022	2.91	6/6/2012	Perdue	Yes	Tax Office	
46	943 P330000001000900	2013	1	T-2627-12-G	13.92	3/31/2014	Perdue	Yes	Odyssey	
47	969 P640098015001200	1995	1	T-1655-08-F	10.83	12/15/2008	Perdue	Yes	Odyssey	
48	971 P717012042006000	2012	1	T-1981-14-D	25.49	12/5/2014	Perdue	Yes	Odyssey	
49	981 P9350000000004300	2010	1	T-1773-14-J	12.04	7/28/2014	Perdue	Yes	Odyssey	
50	1004 R3295000020000900	1999	1	T032114E	10.43	1/30/2014	Perdue	Yes	Odyssey	
51	1011 R400000000015000	2008	1	T-1538-09-B	39.39	6/10/2010	Perdue	Yes	Odyssey	
52	1032 S045500000001300	2006	1	T2598-13J	0.51	8/6/2014	Perdue	Yes	Odyssey	
53	1080 S3255000000005000	2003	1	T-626-11-F	37.55	4/7/2011	Perdue	Yes	Odyssey	
54	1116 S4770000000028300	1999	1	T053212G	17.69	3/9/2012	Perdue	Yes	Odyssey	
55	1131 S692300000001300	2012	1	T2325-14A	36.23	11/21/2014	Perdue	Yes	Odyssey	
56	1148 S763002000000400	2006	1	T1256-12C	4.02	7/19/2015	Perdue	Yes	Odyssey	
57	1164 T210000242000826	2005	1	T1625-14E	1.3	11/18/2014	Perdue	Yes	Odyssey	
58	1166 T210000254001623	2008	1	BK 12-70175	10.78	6/3/2012	Perdue	Yes	Tax Office	
59	1188 T266207000003600	2010	1	T228009G	37.22	3/28/2014	Perdue	Yes	Odyssey	
60	1250 V0554000000000200	2011	1	T050013F	6.2	7/25/2013	Perdue	Yes	Odyssey	
61	1252 V056401000000200	2012	1	T057014H	31.59	3/5/2014	Perdue	Yes	Odyssey	
62	1260 V280099001001203	2004	1	BK 11-70848	3.38	5/2/2012	Perdue	Yes	Tax Office	
63	1265 V3052000000003700	2010	1	T113814H	8.3	5/28/2014	Perdue	Yes	Odyssey	
64	1266 V3316000000000400	2013	1	T064914F	0.12	3/26/2014	Perdue	Yes	Odyssey	
65	1286 W010000046000400	2011	1	T-1797-14-J	8.4	11/19/2014	Perdue	Yes	Odyssey	
66	1297 W010000046000421	2012	1	T-1797-14-J	5.89	11/19/2014	Perdue	Yes	Odyssey	
67	1314 W010000046000426	2013	1	T-1797-14-J	1.02	11/19/2014	Perdue	Yes	Odyssey	
68	1321 W010000046000427	2012	1	T-1797-14-J	3.70	11/19/2014	Perdue	Yes	Odyssey	
69	1324 W010000046000427	2009	1	T-1797-14-J	5.73	11/19/2014	Perdue	Yes	Odyssey	
70	1344 W010000047000409	2013	1	T-1797-14-J	4.25	11/19/2014	Perdue	Yes	Odyssey	
71	1362 W010000047000415	2013	1	T-1797-14-J	0.45	11/19/2014	Perdue	Yes	Odyssey	
72	1384 W230000059001700	2014	1	T054812E	67.32	5/9/2012	Perdue	Yes	Odyssey	
73	1414 W380000524000017	2010	1	T1345-12G	15.37	4/23/2012	Perdue	Yes	Odyssey	
74	1431 N8000010080000000	1998	1	BK 14-70100	30.92	3/12/2014	Perdue	Yes	Tax Office	
75	1439 A180000033001302	2013	1	T-3246-14-J	2.01	12/22/2014	Perdue	Yes	Odyssey	
76	1493 E4395000000000200	2009	1	T-2782-14-C	2.41	11/14/2014	Perdue	Yes	Odyssey	
77	1518 J620000000000600	2014	1	T-2893-14-E	53.24	11/26/2014	Perdue	Yes	Odyssey	
78	1540 L045000034000008	2011	1	T-2023-14-J	5.16	8/27/2014	Perdue	Yes	Odyssey	
79	1572 M3856000000000100	2012	1	T-1454-14-E	5.22	7/3/2014	Perdue	Yes	Tax Office	
80	1624 S6250000000005405	2008	1	T-390-11-J	5.68	4/24/2014	Perdue	Yes	Tax Office	
81	1642 T220000025002300	2010	1	T-1182-14-E	54.44	4/15/2014	Perdue	Yes	Tax Office	
82	1661 W060000001001000	2008	1	T-1062-14-A	0.17	5/15/2014	Perdue	Yes	Tax Office	
Tax suit filed by LGBS										
83	1417 W3800983980000006	2013	1	T288214D	7.07	11/19/2014	LGBS	No	Odyssey	