

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 16, 2016

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

Dear Judge Garcia:

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

Department	Fees/Costs	Description
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 777,715.11	Oct. 2015 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 658,226.37	Nov. 2015 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 656,250.03	Dec. 2015 Monthly Report
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 109,485,085.34	Dec. 2015 Monthly Report
Mr. T.J. Arredondo, Director of Planning	\$ 15,126.23	Jan. 2016 Monthly Report/Letter
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,775.00	Jan. 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 4,905.00	Jan. 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 3,005.00	Feb. 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 6,935.00	Jan. 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 1,405.00	Jan. 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 24,205.00	Jan. 2016 Monthly Report/Letter
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 488.00	Jan. 2016 Monthly Report/Letter Delta Lake
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 600.00	Feb. 2016 Monthly Report/Letter Delta Lake
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,475.00	Jan. 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 2,532.00	Feb. 2016 Monthly Report/Letter Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 55,425.00	Jan. 2016 Monthly Report/Letter Sanitation Program
Ms. Angie Chapa, Law Librarian	\$ 949.00	Jan. 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,201.50	Feb. 2016 Monthly Report/Letter
Mr. Eric Sanchez, Interim Fire Marshal	\$ 9,822.50	Jan. 2016 Monthly Report/Letter
Mr. Eric Sanchez, Interim Fire Marshal	\$ 10,127.00	Feb. 2016 Monthly Report/Letter

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINGOLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 38TH D.C.

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

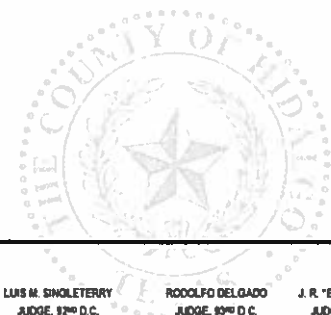
JESSE CONTRERAS
JUDGE, 48TH D.C.

Department	Description
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – January 2016 Report No. 2016-36
Ms. Diana Serna, Director Hidalgo County Urban County Program	Audit of Hidalgo County Urban County Program Audit No. 2016-12
The Hon. Eddie Guerra, Hidalgo County Sheriff	Sheriff's "B" Account - Cash Count Report No. 2015-74
The Hon. Eddie Guerra, Hidalgo County Sheriff	Sheriff's "D" Account - Cash Count Report No. 2015-75
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Motor Vehicle - Cash Count Report No. 2015-529
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Motor Vehicle – Cash Count Report No. 2015-532
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Edinburg Tax Office - Cash Count Report No. 2015-558
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Elsa Tax Office - Cash Count Report No. 2015-564

Respectfully,


Ray Eufracio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 23rd D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 378th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

Prepared By: Gricelda Q 68
Date: 03/12/16 312.16

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

Fee Account	\$	367,567.76
Criminal Court Cost	\$	246,399.11
Civil/Probate Court Cost	\$	<u>163,748.24</u>
Total October 2015 Collections	\$	<u>777,715.11</u>

fr

COUNTY CLERK MONTHLY FEE REPORT

OCTOBER
2015

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

PBC

RECORDING FEES/LGC118.013.118.011.212.004.BCC36.10
MARRIAGE LICENSES/LGC118.018 (TOTAL)
STATE COMPTROLLER
MARRIAGE LICENSE # Filed XS 438 ✓
BIRTH CERTIFICATES # Filed XS 209 ✓
BIRTH DSHS # Filed XS 14 ✓
DECLARATION OF INFORMAL MARRIAGE # Filed XS 15 ✓
UCC-FINANCING STATEMENTS/BCC9.403
EARLY CHILDHOOD DONATION
VITAL STATISTICS/LGC 118.015
CERTIFIED COPIES/LGC 118.014
RETURNED CHECK CHARGE/LGC 118.0215
REFUNDS
BEER & WINE PERMITS/ABC 61.31
PRINTER FEES/ABC 61.38
RECEIVED ON ACCOUNT
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216
DIGITAL IMAGE FEES
CC RECORDS ARCHIVES FEE LGC 118.025
COURTHOUSE SECURITY FUND/LGC 291.008
VITAL ARCHIVE FEE HSC 191.0045(h)
OVER/(SHORT)
INTEREST EARNED
ADJUSTMENTS
TOTAL CHARGES AND COLLECTIONS

\$136,106.50 X2,XS
\$13,327.50 X2,XS
✓ \$13,140.00 X2,XS
✓ \$376.20 X2,XS
✓ \$25.62 X2,XS
✓ \$187.50 X2,XS
✓ \$1,102.00 X2,XS
✓ \$15.00 X2,XS
\$8,919.18 X2,XS
\$60.00 X2,XS
✓ \$758.50 X2,XS
\$0.00 X3,XS
\$0.00
✓ \$55,276.50 X2,XS
✓ \$92,070.00 X2,XS
✓ \$2,689.72 X2,XS
✓ \$87,729.00 X2,XS
✓ \$8,985.00 X2,XS
✓ \$1,095.00 X2,XS
✓ \$341.00 X2,XS
\$0.00
\$0.00

\$422,204.22 X2,XS,X3,X6

LESS
CHARGES ON ACCOUNT
TOTAL DEPOSITED IN BANK

✓ \$53,511.34 X3-3

\$368,692.88

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

\$0.00
✓ \$25.62 X2,XS
✓ \$758.50 X2,XS
✓ \$341.00 X2,XS
\$1,125.12

DUE TO TREASURER

\$367,567.76 XS

DISTRIBUTION
COUNTY CLERK FEES
EARLY CHILDHOOD DONATION
INTEREST EARNED
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216
DIGITAL IMAGE FEES
CC RECORDS ARCHIVE FEE LGC 118.025
COURTHOUSE SECURITY FUND/LGC 291.008
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

\$161,280.34 X
✓ \$15.00 X2
\$0.00
✓ \$92,070.00 X2
✓ \$2,689.72 X2
✓ \$87,729.00 X2
✓ \$8,985.00 X2
✓ \$13,140.00 X2
✓ \$376.20 X2
✓ \$187.50 X2
✓ \$1,095.00 X2

\$0.00 \$367,567.76

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

PREPARED BY: MARY CURTIS AR DEPUTY CLERK 11/09/15 DATE

APPROVAL: ARTURO GUAJARDO, JR. COUNTY CLERK 11/09/15 DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 11/9/15
V12/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 10/01/2015 - 10/31/2015 Sorted by By receipt number

Tills CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	246,678.11	246,678.11
Total Adjustments Impacting Receipts	(269.00)	(269.00)
Final Fee Code Totals	246,409.11	246,409.11
Less Refunds:	10.00	
Due Treasurer:	\$ 246,399.11	

Hidalgo County Clerk

Revised

2015 Criminal Court Cost

RECEIVED BY

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12/16/15 1/14/16

For the month of October 2015

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

Alfonso Segovia
County Clerk

December 7, 2015
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2015 - 10/31/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund Code	Fund Name	Totals	Fee Totals
Fee Code Totals for All Funds		246,409.11	246,409.11
1100-341-10-180-002-0-000 County Clerk		15,930.55	15,930.55
1100-342-10-180-001-0-000 Sheriff		10,612.00	10,612.00
1100-341-10-180-006-0-000 Stenographer		7,042.95	7,042.95
1100-341-10-180-008-0-000 Jury - County Clerk		40.55	40.55
1100-207-20-000-027-0-000 Judicial & Court Person. Train		2.00	2.00
1100-360-00-000-000-0-000 General Fund Misc Revenues		0.00	0.00
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency		0.50	0.50
1100-207-20-000-005-0-000 Time Payment		2,306.18	2,306.18
1100-341-10-180-017-0-000 County Clerk EFile Fee		1,120.00	1,120.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor		371.49	371.49
1100-202-00-000-022-0-000 Refund/Overpmt-CC		10.00	10.00
1100-207-20-000-009-0-000 Fugitive Apprehension Fund		5.00	5.00
1100-207-20-000-015-0-000 Consolidated Court Costs		29,185.61	29,185.61
1100-207-20-000-017-0-000 Crime Victims Comp Fund		35.00	35.00
1100-207-20-000-019-0-000 Arrest -DPS		107.94	107.94
1100-207-20-000-020-0-000 Arrest -T.A.B.C.		8.85	8.85
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex		0.50	0.50
1100-207-20-000-030-0-000 DNA Testing Fee (CCD		5.72	5.72
1100-207-20-000-035-0-000 State Traffic Fee		4,018.04	4,018.04
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP		12,242.57	12,242.57
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to		3,606.88	3,606.88
1100-207-20-000-053-0-000 Jury Service Fund		953.24	953.24

RECEIVED BY
COUNTY CLERK
2015 DEC 14 8:11 AM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2015 - 10/31/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,890.42	1,890.42 ✓
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	8,237.64	8,237.64 ✓
1100-207-20-000-059-0-000 Indigent Defense Representation	699.69	699.69 ✓
1100-207-20-000-061-0-000 Moving Violation Fee	13.56	13.56 ✓
1100-207-20-000-066-0-000 Failure to Appear-State	1,238.27	1,238.27 ✓
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,719.62	1,719.62 ✓
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,541.65	1,541.65 ✓
1100-341-10-180-003-0-000 CC Time Payment 10%	1,143.74	5,294.84 ✓ 1,442.74
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,407.00	2,407.00 ✓
1100-341-10-180-009-0-000 CC - DA Fees	5,742.66	5,742.66 ✓
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	210.25	210.25 ✓
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	247.65	247.65 ✓
1100-351-20-180-001-0-000 CC - Public Defense	11,476.59	11,476.59 ✓
1100-341-10-180-006-0-000 County Clerk - Court Costs	401.96	401.96 ✓
1100 - General Fund	124,576.27	124,576.27
1238-341-20-180-001-0-000 County Records Management	2,916.73	2,916.73 ✓
1238 - County Records Management and Preservation	2,916.73	2,916.73 ✓
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	5,881.59	5,881.59 ✓
1237 - County Clerk Records Management and	5,881.59	5,881.59
1200-351-10-180-000-0-000 CC - Fines	75,558.84	75,558.84 ✓
1200 - Road and Bridge Countywide	75,558.84	75,558.84
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	19.88	19.88 ✓
1240 - Juvenile Delinquency Prevention	19.88	19.88

T/P
264742 5670
011794 4070
59448 1070
559484

RECEIVED BY
COUNTY

2015 DEC 14 PM 2:41

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2015 - 10/31/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1241-341-10-180-001-0-000 Courthouse Security Fund	1,056.08	1,056.08 ✓
1241 - Courthouse Security	1,056.08	1,056.08
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,399.72	1,399.72 ✓
1255 - County and District Court Technology Fund	1,399.72	1,399.72
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	35,000.00	35,000.00 ✓
1225 - Pre-Trial Intervention Program	35,000.00	35,000.00

RECEIVED BY
COUNTY
2015 DEC 14 PM 7:00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2015 - 10/31/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

		Hidalgo County Clerk	
	Totals	Fee Totals	
Total Receipts	164,012.24	164,012.24	X7-1
Total Adjustments Impacting Receipts	(209.00)	(209.00)	X7-1 ✓
Final Fee Code Totals	163,803.24	163,803.24	X3-1, X4, X7-1
Less Refunds:		\$ 55.00	X2-2 ✓
Due Treasurer:		\$163,748.24	X; X5-3

2015 Civil and Probate Court Cost

For the Month of October 2015

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

Alexander S. Sandoval
County Clerk

November 9, 2015

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 10/16/15 11/4/16

2015 NOV 12 10:12

RECEIVED BY
COUNTY CLERK

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 10/01/2015 - 10/31/2015 Sorted by By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	163,803.24	163,803.24
1100-341-10-180-002-0-000 County Clerk	41,331.00	✓ 41,331.00 ✓ X3
1100-342-10-180-001-0-000 Sheriff	5,005.00	✓ 5,005.00 ✓ X3-1
1100-341-10-180-001-0-000 County Judge	624.00	✓ 624.00 ✓ X3-1
1100-341-10-180-006-0-000 Stenographer	9,360.00	✓ 9,360.00 ✓ X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	3,784.00	✓ 3,784.00 ✓ X3-1
1100-341-10-180-007-0-000 Probate Judge Education	159.00	✓ 159.00 ✓ X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,380.00	✓ 4,380.00 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	530.00	✓ 530.00 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	17,000.00	✓ 17,000.00 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	17,850.00	✓ 17,850.00 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,120.00	✓ 2,120.00 ✓ X4-2
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,390.00	✓ 2,390.00 ✓ X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	150.20	✓ 150.20 ✓ X3
1100-341-10-180-002-0-000 Registry Administration Fee	1,423.37	✓ 1,423.37 ✓ X3
1100-207-20-000-037-0-000 Non Disclosure Fee	28.00	✓ 28.00 ✓ X3-1 ✓ 1 case X4-2
1100-361-11-000-006-0-000 Interest Earnings	2.97	✓ 2.97 ✓ X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	14,680.00	✓ 14,680.00 ✓ X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,256.00	✓ 7,256.00 ✓ X3
1100 - General Fund	128,073.54	128,073.54
1238-341-20-180-001-0-000 County Records Management	4,905.00	✓ 4,905.00 ✓ X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,780.00	✓ 4,780.00 ✓ X3
1238 - County Records Management and Preservation	9,685.00	9,685.00

RECEIVED BY
COUNTY CLERK
NOV 12 2015

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2015 - 10/31/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	1,276.70	✓ 1,276.70 ✓ X; X1; X3
1200 - Road and Bridge Countywide	1,276.70	1,276.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,375.00	✓ 6,375.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,375.00	6,375.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,403.00	✓ 2,403.00 ✓ X; X1; X3
1241 - Courthouse Security	2,403.00	2,403.00
1247-341-10-180-001-0-000 Law Library	14,875.00	✓ 14,875.00 ✓ X; X1; X3 -1
1247 - Law Library Fee	14,875.00	14,875.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,060.00	✓ 1,060.00 ✓ X; X1; X3 53 ✓ X4-2
1250 - Supplemental Court Guardianship	1,060.00	1,060.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	55.00	✓ 55.00 ✓ X2; X3 -1
9999 - Due to Others	55.00	55.00
1225 - Pre-Trial Intervention Program	0.00	0.00

2015 NOV 12 03:13
COUNTY CLERK
RECEIVED BY

Prepared By: Gricelda Q *GO*
Date: 03/12/16 *3.12.16*

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

Fee Account	\$	303,456.07
Criminal Court Cost	\$	199,220.43
Civil/Probate Court Cost	\$	<u>155,549.87</u>
Total November 2015 Collections	\$	<u><u>658,226.37</u></u>

75

COUNTY CLERK MONTHLY FEE REPORT

NOVEMBER
2015

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

PBC

RECORDING FEES/LGC 118 013, 118 011 212 004, BCC 36 10
MARRIAGE LICENSES/LGC 118 018 (TOTAL)

STATE COMPTROLLER

MARRIAGE LICENSE

BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC-FINANCING STATEMENTS/BCC 9 403

EARLY CHILDHOOD DONATION

VITAL STATISTICS/LGC 118 015

CERTIFIED COPIES/LGC 118 014

RETURNED CHECK CHARGE/LGC 118.0215

REFUNDS

BEER & WINE PERMITS/ABC 61.31

PRINTER FEES/ABC 61.38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118 025

COURTHOUSE SECURITY FUND/LGC 291.008

VITAL ARCHIVE FEE HSC 191.0045(h)

OVER/(SHORT)

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS:

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS:

PRINTERS FEES/ABC 61.38

BIRTH DSHS

REFUNDS

OVER/(SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION:

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED

RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)

COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)

COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

DISTRIBUTION TOTAL:

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

REVISED 2004

PREPARED BY:

MARY CELLAR

DEPUTY CLERK

12/11/15

DATE

APPROVAL:

ARTURO GUJARDO JR. COUNTY CLERK

12/11/15

DATE

RECEIVED BY
\$105,205.00 X2, X5
\$11,207.50 X2, X5

\$10,820.00 X2, X5
\$372.80 X2, X5
\$38.43 X2, X5
\$287.50 X2, X5
\$1,142.00 X2, X5
\$10.00 X2, X5

\$7,786.97 X2, X5

\$0.00

\$866.00 X2, X3, 20, X5

\$0.00

\$0.00

\$42,038.54 X2, X3, 3, X5

\$77,700.00 X2, X5

\$2,497.92 X2, X5

\$73,415.00 X2, X5

\$7,475.00 X2, X5

\$947.00 X2, X5

(\$336.00) X2, X5

\$0.00

\$0.00

\$341,573.46 X2, X5, X6, X7

\$37,548.96 X3-3

\$304,024.50

\$0.00

\$38.43 X2, X5

\$866.00 X2, X3, 20, X5

(\$336.00) X2, X5

\$568.43

\$303,456.07 X5

\$129,831.05 X
\$10.00 X2, X5
\$0.00
\$77,700.00 X2, X5
\$2,497.92 X2, X5
\$73,415.00 X2, X5
\$7,475.00 X2, X5
\$10,920.00 X2, X5
\$372.60 X2, X5
\$287.50 X2, X5
\$947.00 X2, X5

\$0.00

\$303,456.07

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12/11/15

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2015 - 11/30/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	201,143.53	201,143.53 X8; X9-1
Total Adjustments Impacting Receipts	(1,311.10)	(1,311.10) X8; X9-2
Final Fee Code Totals	199,832.43	199,832.43 X8; X9-2; X3-1
Less Refunds:	612.00	X2-1; X2-3
Due Treasurer:	\$ 199,220.43	X, X5-2

Hidalgo County Clerk

2015 Criminal Court Cost

2015 DEC 11 10:11 AM RECEIVED BY COUNTY CLERK

For the month of November 2015

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

[Signature]
County Clerk

December 11, 2015
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 11/18/16 1/14/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2015 - 11/30/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	199,832.43	199,832.43
1100-341-10-180-002-0-000 County Clerk	13,676.05	✓ 11,736.69
1100-342-10-180-001-0-000 Sheriff	8,220.77	✓ 8,220.77
1100-341-10-180-006-0-000 Stenographer	5,870.62	✓ 5,870.62
1100-341-10-180-008-0-000 Jury - County Clerk	25.45	✓ 25.45
1100-360-00-000-000-0-000 General Fund Misc Revenues	0.00	0.00
1100-207-20-000-005-0-000 Time Payment	2,424.09	✓ 2,424.09
1100-341-10-180-017-0-000 County Clerk Efile Fee	650.00	✓ 650.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	281.19	✓ 281.19
1100-202-00-000-022-0-000 Refund/Overpmi-CC	412.00	✓ 412.00
1100-207-20-000-015-0-000 Consolidated Court Costs	24,354.15	✓ 24,354.15
1100-207-20-000-019-0-000 Arrest-DPS	43.90	✓ 43.90
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	36.75	✓ 36.75
1100-207-20-000-035-0-000 State Traffic Fee	3,860.49	✓ 3,860.49
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	11,981.91	✓ 11,981.91
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,653.43	✓ 2,653.43
1100-207-20-000-053-0-000 Jury Service Fund	703.59	✓ 703.59
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,573.14	✓ 1,573.14
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	6,288.70	✓ 6,288.70
1100-207-20-000-059-0-000 Indigent Defense Representation	581.69	✓ 581.69
1100-207-20-000-061-0-000 Moving Violation Fee	12.81	✓ 12.81
1100-207-20-000-066-0-000 Failure to Appear-State	937.22	✓ 937.22
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,450.86	✓ 1,450.86

RECEIVED BY
COUNTY CLERK
2015 DEC 14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2015 - 11/30/2015 Sorted by: By receipt number

Titles: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,076.07	✓ 1,076.07 ✓ X2-3a; X; X3
1100-341-10-180-003-0-000 CC Time Payment 40%	932.86	✓ 932.86 ✓ X2-3a; X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,092.00	✓ 2,092.00 ✓ X2-3a; X; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,587.41	✓ 4,587.41 ✓ X2-3a; X; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	175.11	✓ 175.11 ✓ X2-3a; X; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	187.44	✓ 187.44 ✓ X2-3a; X; X3
1100-351-20-180-001-0-000 CC - Public Defense	9,386.13	✓ 9,386.13 ✓ X2-3a; X; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	386.07	✓ 386.07 ✓ X2-3a; X; X3
1100 - General Fund	104,861.90	104,861.90
1238-341-20-180-001-0-000 County Records Management	1,579.29	✓ 1,579.29 ✓ X2-3a; X; X1; X3
1238 - County Records Management and Preservation	1,579.29	1,579.29
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	5,754.50	✓ 5,754.50 ✓ X2-3a; X; X1; X3
1237 - County Clerk Records Management and	5,754.50	5,754.50
1200-351-10-180-000-0-000 CC - Fines	63,630.02	✓ 63,630.02 ✓ X2-3a; X; X1; X3
1200 - Road and Bridge Countywide	63,630.02	63,630.02
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	12.16	✓ 12.16 ✓ X2-3a; X; X1; X3
1240 - Juvenile Delinquency Prevention	12.16	12.16
1241-341-10-180-001-0-000 Courthouse Security Fund	880.76	✓ 880.76 ✓ X2-3a; X; X1; X3
1241 - Courthouse Security	880.76	880.76
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	1,163.80	✓ 1,163.80 ✓ X2-3a; X; X1; X3-1
1255 - County and District Court Technology Fund	1,163.80	1,163.80
1250 - Supplemental Court Guardianship	0.00	0.00

Time Payment
 50% 2,448.10 X
 40% 2,118.52 X
 10% 529.63 X
5,296.31 TP

RECEIVED BY
 COUNTY CLERK
 2015 DEC 14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2015 - 11/30/2015 Sorted by: By receipt number Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

	Totals	Fee Totals
9900-000-00-000-000 Refunds/Overpayments Due to	200.00	200.00 ✓ X2-3a ; x2 ; x3
9999 - Due to Others	200.00	200.00 ✓
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,750.00	21,750.00 ✓ X2-3a ; x ; x1 ; x3
1225 - Pre-Trial Intervention Program	21,750.00	21,750.00

RECEIVED BY
 COUNTY CLERK
 2015 DEC 14 PM 2:14

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2015 - 11/30/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	156,494.33	156,494.33 X7-1
Total Adjustments Impacting Receipts	(643.46)	(643.46) X7-1
Final Fee Code Totals	155,850.87	155,850.87 X3-1;X6;X7-1
Less Refunds:	\$ 301.00	X2-2 ✓
Due Treasurer:	\$155,549.87	X; X5-2

, Hidalgo County Clerk

2015 Civil and Probate Court Cost

RECEIVED
COUNTY

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 60 11
1-7-16 1/15/16

For the Month of November 2015

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

December 11, 2015

Date

County Clerk

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2015 - 11/30/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals	
Fee Code Totals for All Funds	155,850.87	155,850.87	
1100-341-10-180-002-0-000 County Clerk	34,103.00	✓ 34,103.00 ✓ X; X3	
1100-342-10-180-001-0-000 Sheriff	3,025.00	✓ 3,025.00 ✓ X; X3-1	
1100-341-10-180-001-0-000 County Judge	420.00	✓ 420.00 ✓ X; X3-1	
1100-341-10-180-006-0-000 Stenographer	8,500.00	✓ 8,500.00 ✓ X; X3-1	
1100-341-10-180-008-0-000 Jury - County Clerk	3,784.00	✓ 3,784.00 ✓ X; X3-1	
1100-341-10-180-007-0-000 Probate Judge Education	123.00	✓ 123.00 ✓ X; X3	
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,950.00	✓ 3,950.00 386 @ \$42 & 2 @ \$37 344 @ \$10 ✓ 12,600 X4-1	
1100-207-20-000-047-0-000 Probate Indigent Legal Service	410.00	✓ 410.00 ✓ X; X3 41 X4-1	
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	15,520.00	✓ 15,520.00 ✓ X; X3-1 388 X4-1	
1100-207-20-000-055-0-000 Judicial Support Fee	16,286.00	✓ 16,286.00 386 @ \$42 & 2 @ \$37 X4-1	
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,640.00	✓ 1,640.00 ✓ X; X3-1 41 X4-1	
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,145.00	✓ 2,145.00 ✓ X; X3	
1100-341-10-080-011-0-000 Dist Attorney BF Commission	1,309.40	✓ 1,309.40 ✓ X; X3	
1100-341-10-180-002-0-000 Registry Administration Fee	3,123.39	✓ 3,123.39 ✓ X; X3	
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	✓ 112.00 ✓ 4 X4-2	
1100-361-11-000-006-0-000 Interest Earnings	2.88	✓ 2.88 ✓ X; X3	
1100-207-20-000-069-0-000 State-Elec Filing Fee	12,930.00	✓ 12,930.00 ✓ X; X3	
1100-341-10-180-017-0-000 County Clerk EFile Fee	5,926.00	✓ 5,926.00 ✓ X; X3	
1100 - General Fund	113,309.67	113,309.67	
1238-341-20-180-001-0-000 County Records Management	4,350.00	✓ 4,350.00 ✓ X; X1; X3-1	
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,270.00	✓ 4,270.00 ✓ X; X1; X3	
1238 - County Records Management and Preservation	8,620.00	8,620.00	

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2015 - 11/30/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	11,262.20	✓ 11,262.20 ✓ X; X1; X3
1200 - Road and Bridge Countywide	11,262.20	11,262.20
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,820.00	✓ 5,820.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,820.00	5,820.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,153.00	✓ 2,153.00 ✓ X; X1; X3
1241 - Courthouse Security	2,153.00	2,153.00
1247-341-10-180-001-0-000 Law Library	13,565.00	✓ 13,565.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,565.00	13,565.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	820.00	✓ X; X1; X3-1 / 41 X4-2
1250 - Supplemental Court Guardianship	820.00	820.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	301.00	✓ 301.00 ✓ X2; X3-1
9999 - Due to Others	301.00	301.00

RECEIVED BY
COUNTY
2015 DEC 14

Prepared By: Gricelda Q 68
Date: 03/12/16 3.12.16

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

Fee Account	\$	354,615.38
Criminal Court Cost	\$	163,783.66
Civil/Probate Court Cost	\$	<u>137,850.99</u>
Total December 2015 Collections	\$	<u><u>656,250.03</u></u>

#

COUNTY CLERK MONTHLY FEE REPORT

DECEMBER
2016

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

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36 10

MARRIAGE LICENSES/LGC 118.018 (TOTAL)

STATE COMPTROLLER

MARRIAGE LICENSE

BIRTH CERTIFICATES

BIRTH DSHS

DECLARATION OF INFORMAL MARRIAGE

UCC-FINANCING STATEMENTS/BCC9 403

EARLY CHILDHOOD DONATION

VITAL STATISTICS/LGC 118.015

CERTIFIED COPIES/LGC 118.014

RETURNED CHECK CHARGE/LGC 118.0215

REFUNDS

BEER & WINE PERMITS/ABC 61.31

PRINTER FEES/ABC 61.38

RECEIVED ON ACCOUNT

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVES FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

VITAL ARCHIVE FEE HSC 191.0045(h)

OVER/(SHORT)

INTEREST EARNED

ADJUSTMENTS

TOTAL CHARGES AND COLLECTIONS

LESS:

CHARGES ON ACCOUNT

TOTAL DEPOSITED IN BANK

LESS:

PRINTERS FEES/ABC 61.38

BIRTH DSHS

REFUNDS

OVER/(SHORT)

SUBTOTAL

DUE TO TREASURER

DISTRIBUTION:

COUNTY CLERK FEES

EARLY CHILDHOOD DONATION

INTEREST EARNED

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216

DIGITAL IMAGE FEES

CC RECORDS ARCHIVE FEE LGC 118.025

COURTHOUSE SECURITY FUND/LGC 291.008

COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)

COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)

COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)

DISTRIBUTION TOTAL:

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

REVISED 2004

PREPARED BY:

MARY CUELLAR

DEPUTY CLERK

01/13/16

DATE

APPROVAL:

ARTURO GUARDADO, JR. COUNTY CLERK

01/13/16

DATE

RECEIVED BY

✓ \$135,465.00

✓ \$12,835.00

✓ \$72,660.00

✓ \$47,580.00

✓ \$175.00

✓ \$1,020.00

✓ \$35.00

✓ \$7,408.22

✓ \$60.00

✓ \$532.00

✓ \$0.00

✓ \$54,084.00

✓ \$91,080.00

✓ \$2,646.76

✓ \$86,843.00

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✓ \$1,022.00

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✓ \$0.00

\$415,191.76

✓ \$59,996.80

\$355,194.96

\$579.58

\$354,615.38

✓ \$150,875.42

✓ \$35.00

✓ \$0.00

✓ \$91,080.00

✓ \$2,646.76

✓ \$86,843.00

✓ \$8,839.00

✓ \$12,660.00

✓ \$439.20

✓ \$175.00

✓ \$1,022.00

\$0.00

\$354,615.38

AUDITED BY: THE HIDALGO

COUNTY AUDITOR'S OFFICE

DATE: 1/13/16

1/21/16

1/27/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number

Title: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

Total Receipts 164,828.66
Total Adjustments Impacting Receipts (852.50)
Final Fee Code Totals 163,976.16

2015 Criminal Court Cost

Less Refunds:	✓ \$ 192.50	\$ 156.40
Due to Treasurer - December '15		\$ 155,549.87
Over transfer for Eduardo Cardona		\$ 250.00
		\$ 164,069.70
Under transfer done on Daily 12/22/2015		\$ 310.70
12/2/16 U/T \$2.00 12/29/16 O/T 38.10		36.10
Due Treasurer:		\$ 463,759.06

X2-1

X3-1; X8; X9-2

For the Month of December 2015

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

[Signature]
County Clerk

January 13, 2016

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12/27/16

RECEIVED BY
COUNTY AUDITOR
2016 JAN 19 5 11 PM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

COUNTY AUDITOR

Criminal

2016 JAN 19 AM 9:53

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	163,976.16	163,976.16
1100-341-10-180-002-0-000 County Clerk	9,923.86	✓ 8,281.48 ✓ X; X2-3a; X3
1100-342-10-180-001-0-000 Sheriff	6,322.16	✓ 4,324.84 ✓ X; X2-3a; X3
1100-341-10-180-006-0-000 Stenographer	4,145.93	✓ 4,145.93 ✓ X; X2-3a; X3
1100-341-10-180-008-0-000 Jury - County Clerk	22.09	✓ 22.09 ✓ X; X2-3a; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	2.88	✓ 2.88 ✓ X; X2-3a; X3; X4
1100-360-00-000-0-000 General Fund Misc Revenues	(99.30)	✓ (137.40) ✓ X; X2-3a; X3
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.74	✓ 0.74 ✓ X; X2-3a; X3; X4
1100-207-20-000-005-0-000 Time Payment	2,053.18	✓ 1,518.87 ✓ X2-3a; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	766.00	✓ 766.00 ✓ X; X2-3a; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	279.63	✓ 279.63 ✓ X; X2-3a; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	154.40	✓ 192.50 ✓ X2; X2-3a; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	7.25	✓ 7.25 ✓ X; X2-3a; X3; X4
1100-207-20-000-015-0-000 Consolidated Court Costs	17,121.98	✓ 17,121.98 ✓ X; X2-3a; X3; X4
1100-207-20-000-017-0-000 Crime Victims Comp Fund	50.64	✓ 50.64 ✓ X; X2-3a; X3; X4
1100-207-20-000-019-0-000 Arrest - DPS	22.70	✓ 20.02 ✓ X; X2-3a; X3
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.74	✓ 0.74 ✓ X; X2-3a; X3; X4
1100-207-20-000-035-0-000 State Traffic Fee	3,048.68	✓ 3,048.68 ✓ X; X2-3a; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	8,991.90	✓ 8,991.90 ✓ X; X2-3a; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,311.40	✓ 2,311.40 ✓ X; X2-3a; X3
1100-207-20-000-053-0-000 Jury Service Fund	609.42	✓ 609.42 ✓ X; X2-3a; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,106.62	✓ 1,106.62 ✓ X; X2-3a; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,747.26	✓ 5,747.26 ✓ X; X2-3a; X3

Time Payment
 50% 2,259.44 X
 40% 1,807.55 X
 10% 451.88 X
 TP 4,518.87

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number

Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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COUNTY AUDITOR

Criminal

2016 JAN 19 AM 9 54

	Totals	Fee Totals
1100-207-20-000-059-0-000 Indigent Defense Representation	408.56	✓ 408.56 ✓ X; X2-3a; X3
1100-207-20-000-061-0-000 Moving Violation Fee	10.35	✓ 10.35 ✓ X; X2-3a; X3
1100-207-20-000-066-0-000 Failure to Appear-State	932.17	✓ 932.17 ✓ X; X2-3a; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,014.53	✓ 1,014.53 ✓ X; X2-3a; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	995.70	✓ 995.70 ✓ X; X2-3a; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	823.31	✓ 823.31 ✓ X; X2-3a; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,876.00	✓ 1,876.00 ✓ X; X2-3a; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,133.94	✓ 4,133.94 ✓ X; X2-3a; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	123.22	✓ 123.22 ✓ X; X2-3a; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	186.46	✓ 186.46 ✓ X; X2-3a; X3
1100-351-20-180-001-0-000 CC - Public Defense	8,570.71	✓ 8,570.71 ✓ X; X2-3a; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	304.98	✓ 304.98 ✓ X; X2-3a; X3
1100 - General Fund	81,970.09	81,970.09
1238-341-20-180-001-0-000 County Records Management	1,215.80	✓ 1,215.80 ✓ X; X1; X2-3a; X3
1238 - County Records Management and Preservation	1,215.80	1,215.80
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	3,951.42	✓ 3,951.42 ✓ X; X1; X2-3a; X3
1237 - County Clerk Records Management and	3,951.42	3,951.42
1200-351-10-180-000-0-000 CC - Fines	56,847.61	✓ 56,847.61 ✓ X; X1; X2-3a; X3
1200 - Road and Bridge Countywide	56,847.61	56,847.61
1239 - Court Reporter Service	0.00	0.00
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	58.00	✓ 58.00 ✓ X; X1; X2-3a; X3
1240 - Juvenile Delinquency Prevention	58.00	58.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number

Jills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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COUNTY AUDITOR

Criminal

Fund and Fee Code		Totals	Fee Totals
1241-341-10-180-001-0-000 Courthouse Security Fund	620.80	620.80	✓ 620.80
1241 - Courthouse Security	620.80	620.80	620.80
1247 - Law Library Fee	0.00	0.00	0.00
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	812.44	812.44	✓ 812.44
1255 - County and District Court Technology Fund	812.44	812.44	812.44
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	18,500.00	18,500.00	✓ 18,500.00
1225 - Pre-Trial Intervention Program	18,500.00	18,500.00	18,500.00

2016 JAN 19 AM 9:54
 ✓ X; X1; X2-3a; X3
 ✓ X; X1; X2-3a; X3-1
 ✓ X; X1; X2-3a; X3

YD-2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

Hidalgo County Clerk

Total Receipts	Totals	Fee Totals
	138,114.99	138,114.99 X7-1
Total Adjustments Impacting Receipts	(264.00)	(264.00) X7-1
Final Fee Code Totals	137,850.99	137,850.99 X3-1; X4; X7-1

Less Refunds:	~~---\$73.00---~~
Due Treasurer:	~~\$137,777.99~~ \$137,850.99 X; X5-2

2015 Civil and Probate Court Cost

RECEIVED BY
COUNTY AUDITOR
2016 JAN 19 8:00 AM

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/20/16 4:27 PM

For the Month of December 2015

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

[Signature]
County Clerk

January 13, 2016
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number

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

County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
Fee Code Totals for All Funds	137,850.99	137,850.99
1100-341-10-180-002-0-000 County Clerk	35,748.00	✓ 35,748.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff	3,250.00	✓ 3,250.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	438.00	✓ 438.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	7,880.00	✓ 7,880.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	3,168.00	✓ 3,168.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	108.00	✓ 108.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,770.00	✓ 3,770.00 377 X4-1 ✓
1100-207-20-000-047-0-000 Probate Indigent Legal Service	360.00	✓ 360.00 36 X4-1 ✓
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	14,560.00	✓ 14,560.00 364 X4-1 ✓
1100-207-20-000-055-0-000 Judicial Support Fee	15,288.00	✓ 15,288.00 364 X4-1 ✓
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	1,440.00	✓ 1,440.00 36 X4-1 ✓
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,000.00	✓ 2,000.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	2,574.02	✓ 2,574.02 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	✓ 56.00 2 X4-1 ✓
1100-361-11-000-006-0-000 Interest Earnings	2.97	✓ 2.97 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	12,170.00	✓ 12,170.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,000.00	✓ 6,000.00 ✓ X; X3
1100 - General Fund	108,812.99	108,812.99
1238-341-20-180-001-0-000 County Records Management	4,105.00	✓ 4,105.00 ✓ X; X1, X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,000.00	✓ 4,000.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	8,105.00	8,105.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,460.00	✓ 5,460.00 ✓ X; X1; X3

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2016 JAN 19 PM 1:10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2015 - 12/31/2015 Sorted by: By receipt number Tills: Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari: County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

	Totals	Fee Totals
1239 - Court Reporter Service	5,460.00	5,460.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,013.00	2,013.00 ✓ X1; X3
1241 - Courthouse Security	2,013.00	✓ 2,013.00
1247-341-10-180-001-0-000 Law Library	12,740.00	✓ 12,740.00 ✓ X1; X3-1
1247 - Law Library Fee	12,740.00	12,740.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	720.00	✓ X1; X3-1 36 X4-1
1250 - Supplemental Court Guardianship	720.00	720.00

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COUNTY AUDITOR
2016 JAN 19 AM 9:53

Prepared By: Abigail G. *deg*
Date: 02/25/16
Reviewed By: *WJ 2/27/16*
Approved By: *WJO 3/1/16*

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

Hidalgo County Tax Collections	61,486,152.56✓	M1-1
2016 Hospital District Funding	47,991,949.00✓	M1-1
Administrative Fees Collected	6,803.39✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	21.41✓	M3-1
Road District # 15 Collections	158.98✓	M4-1
State District Collections	-	M5-1
Total Collections	<u>109,485,085.34</u>	

HA

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
HIDALGO COUNTY TAXES COLLECTED
DECEMBER 2015
REVISED *1/20*

8

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
2015 TAX ROLL	178,719,088.17 <i>MHO</i>	72,381,661.06 <i>MHO</i>	-	805,944.78 <i>MHO</i>	107,143,371.89 <i>MHO</i>	40.32%	38.35%
2014 & PRIOR YRS ROLLBACK	31,346,653.45 <i>MHO</i>	5,877,863.68 <i>MHO</i>	-	(477,973.03) <i>MHO</i>	24,990,816.74 <i>MHO</i>	19.04%	19.05%
	100,394.43 <i>MHI</i>	80,032.89 <i>MHI</i>	-	349,119.45 <i>MHI</i>	369,480.99 <i>MHI</i>	17.80%	28.47%
TOTALS	210,166,136.05 <i>MHO</i>	78,339,557.63 <i>MHI</i>	-	677,091.20 <i>MHO</i>	132,503,669.62 <i>MHI</i>		
2014 TAX ROLL	167,256,801.76 <i>A</i>	162,745,223.36 <i>MHO</i>	-	1,901,674.11 <i>MHO</i>	6,413,252.51 <i>MHO</i>	96.21%	

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	60,477,470.23 <i>MHI-3</i>	(2015)
CURRENT YEAR-P&I	-	141,959.97 CURRENT <i>MHO</i>
PRIOR YEARS-BASE TAX	592,481.95 <i>MHI-3</i>	(19,863.47) '14 ROLL <i>MHI-10</i>
PRIOR YEARS-P&I	262,489.70 <i>MHI-3</i>	(32,423.04) PRIOR
ROLLBACK BASE	29,417.04 <i>MHI-3</i>	(12,259.57) '13 & Prior <i>MHI-1</i>
ROLLBACK P&I	-	203,163.39 ROLLBACK <i>MHI-1</i>
ATTORNEY FEES	124,293.64 <i>MHI-9</i>	
HOSPITAL DISTRICT FUNDING	-	
HOSPITAL DISTRICT P&I	-	47,991,949.00 <i>MHI-20</i>
SPECIAL INVENTORY FINE	-	718.15 <i>MHI-23</i>
SPECIAL INVENTORY PENALTY	-	2,670.80 <i>MHI-25</i>
TAX CERTIFICATE FEES	-	550.00 <i>MHI-27</i>
SERVICE CHG FEES	-	923.44 <i>MHI-20</i>
MISC FEES	-	1,941.00 <i>MHI-33</i>
TOTAL COLLECTIONS	61,486,152.56 <i>MHI-4</i>	47,998,752.39
LESS HCAD COMM REND. PEN. (CURR)	706.98 <i>MHI-4</i>	40.34 '14 HCAD <i>MHI-4</i>
LESS HCAD COMM REND. PEN. (DELO)	77.60 <i>MHI-4</i>	37.20 '13 & Prior HCAD <i>MHI-4</i>
LESS TRANSFERRED	48,795,487.22 <i>MHI-2; MHI-82</i>	47,991,949.00 <i>MHI-45</i>
LESS IN TRANSIT	12,565,587.12 <i>MHI-2; MHI-85</i>	6,803.39 <i>MHI-79</i>
LESS DUE TO DEL TAX ATTY FEES	124,293.64 <i>MHI-2; MHI-79</i>	
LESS DUE TO CO TREASURER	-	
ADD CO. TREASURER REFUND	-	
BALANCE	-	1,641.98 <i>MHI-80</i>
		1,641.98

*CHK#407847

AFFIDAVIT

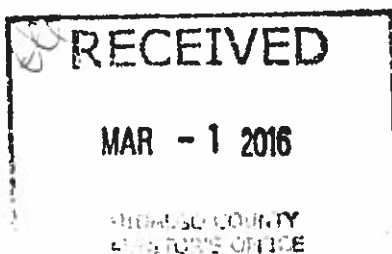
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO
SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR
THE MONTH OF DECEMBER 2015 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

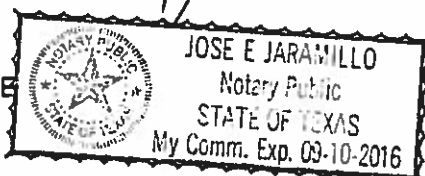


SWORN AND SUBSCRIBED BEFORE ME THIS 25TH DAY OF FEBRUARY 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 03/09/16



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

CL8

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	4M2-3 ✓	4M2-3	-	4M2-3 60.90 M2-4 ✓		

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

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

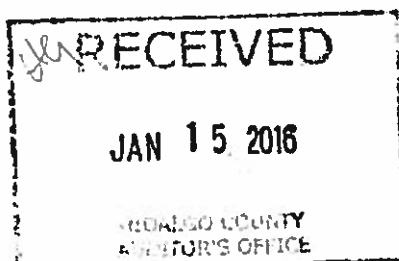
***** AFFIDAVIT *****

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

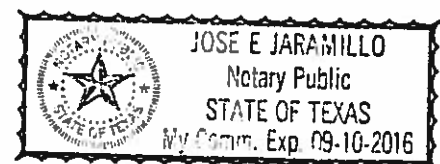
Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 13th DAY OF JANUARY 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 02/22/16 2/22/16



M2-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
ROAD DIST # 5 TAXES COLLECTED
DECEMBER 2015-Revised
PBL

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1999 & PRIOR YRS	8,796.99	155.20	-	(426.42)	8,215.37	1.85%	2.99%
TOTALS	✓ 8,796.99 M35	✓ 155.20 M35	-	✓ (426.42) M35	8,215.37 M36 ✓	≠A	

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

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	- PRIOR
PRIOR YEARS-BASE TAX	✓ 6.22 d	- ROLLBACK
PRIOR YEARS-P&I	✓ 12.72 d	
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 2.47 d	
TOTAL COLLECTIONS	21.41 d	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓ 16.52 d to M32, M1-82	
LESS IN TRANSIT	✓ 2.42 d to M32, M1-85	
LESS DUE TO DEL TAX ATTY FEES	✓ 2.47 d to M32, M1-74	
LESS DUE TO CO TREASURER	-	
BALANCE		

*****AFFIDAVIT*****

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

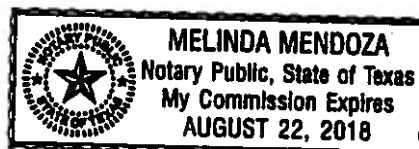
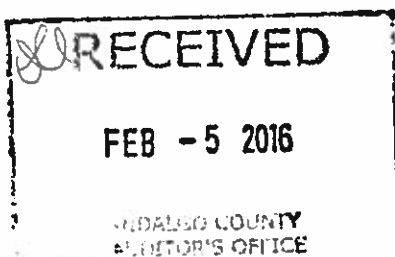
Pablo (Paul) Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 13th DAY OF JANUARY 2016 A.D.

Melinda Mendoza
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 02/03/16



M3-1

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

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15 RD15	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1993 & PRIOR YRS ROLLBACK	914.87	32.16	-	(163.72)	718.99	4.28%	1.28%
	-	-	-	-	-	0.00%	0.00%
TOTALS	✓ 914.87 M45	32.16 M45 ✓	-	✓ (163.72) M45	718.99 M46 ✓		

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

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

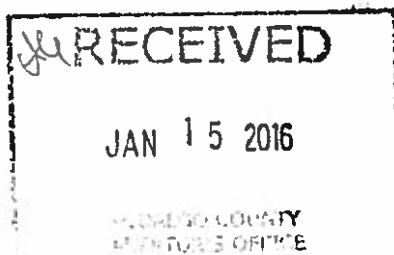
AFFIDAVIT

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

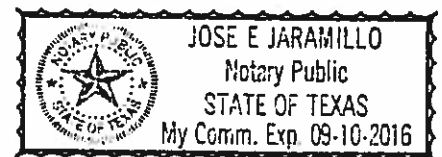
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 13th DAY OF JANUARY 2016 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 02/22/16 2/27/16



M4-1

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

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2015/2016	COLLECTED 2014/2015
1979 & PRIOR YRS	24.77	-	-	(4.30)	20.47	0.00%	0.00%
TOTALS	✓ 24.77 +MS-3	- +MS-3	-	✓ (4.30) +MS-3	20.47 MS-4 ✓ →A		

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

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

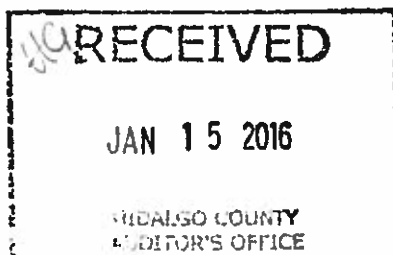
*****AFFIDAVIT*****

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

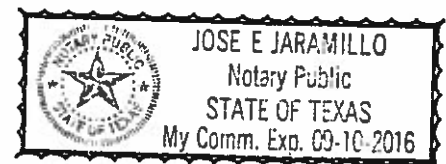
Pablo "Paul" Villarreal Jr.
ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 13th DAY OF JANUARY 2016 A.D.

Jose E. Jaramillo
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: UG 43
DATE: 02/22/16 2/27/16



HIDALGO COUNTY PLANNING DEPARTMENT

MONTHLY FEES REPORT

FOR THE MONTH OF: January 2016

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$ 15,126.23

1 HELD IN ESCROW

a. EDINBURG \$ -
b. MISSION \$ -
c. WESLACO \$ -

\$ -

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 2/24/16

AC 3/8/16

2 UTILITY CERTIFICATE FEE

a. EDINBURG \$ 3,600.00 x3
b. MISSION \$ 3,090.00 x4
c. WESLACO \$ 3,180.00 x5

\$ 9,870.00

3 SUBDIVISION FEES

a. EDINBURG \$ 5,256.23 From x3
b. MISSION \$ -
c. WESLACO \$ -

\$ 5,256.23

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 15,126.23

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 9,870.00 From x3, x4 x
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 5,256.23 x3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 15,126.23

variance should => "0"

PREPARED BY:

David Castillo

DATE PREPARED: February 10, 2016

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

REF []

FEB 11 2016

DIRECTOR OF PLANNING

DATE

2-11-16

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

Hidalgo County
AUDITORS OFFICE

vi

**HIDALGO COUNTY PLANNING DEPARTMENT
DETAIL ON MONTHLY FEES COLLECTED
FOR THE MONTH OF: January 2016**

PAGE 2 OF 6

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

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

2 UTILITY CERTIFICATE FEE

\$ 9,870.00

3 SUBDIVISION FEES

a. FILING/REVIEW FEE	\$ 1,955.00	
b. 2% INSPECTION FEE	\$ 3,101.23	
c. MAPS	\$ -	\$ 5,256.23
d. SUBD. RULES BOOK	\$ -	
e. OTHER	\$ 200.00	

x3 {

TOTAL AMOUNT COLLECTED

\$ 15,126.23

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

March 8, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2016

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of January 2016 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINKLEY
JUDGE, 92nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

AIDA SALINAS FLORES
JUDGE, 396th D.C.

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

JESSE CONTRERAS
JUDGE, 649th D.C.

- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of January 2016 were \$15,126.23. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, please do not hesitate to call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending

January 2016

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, January 05, 2016	Kim R. Dickinson ✓	Sue Ann Irby ✓	C1-2016-01 ✓	SC16-0004-J12 ✓	Small Claims	In County	Justice Clerk	194522 ✓	\$75.00 ✓
Wednesday, January 06, 2016	Max Fine Furniture ✓	Teareth Wilson ✓	C1-2016-02 ✓	SC16-0011-J12 ✓	Small Claims	In County	Justice Clerk	194523 ✓	\$75.00 ✓
Wednesday, January 06, 2016	Max Fine Furniture ✓	Alex Garcia ✓	C1-2016-03 ✓	SC16-0010-J12 ✓	Small Claims	In County	Justice Clerk	194523 ✓	\$75.00 ✓
Wednesday, January 06, 2016	Max Fine Furniture ✓	Yesenia Castillo ✓	C1-2016-04 ✓	SC16-0009-J12 ✓	Small Claims	In County	Justice Clerk	194523 ✓	\$75.00 ✓
Wednesday, January 06, 2016	Max Fine Furniture ✓	Mark Eric Lopez ✓	C1-2016-05 ✓	SC16-0008-J12 ✓	Small Claims	In County	Justice Clerk	194523 ✓	\$75.00 ✓
Wednesday, January 06, 2016	Max Fine Furniture ✓	Judy Cuevas ✓	C1-2016-06 ✓	SC16-0007-J12 ✓	Small Claims	In County	Justice Clerk	194523 ✓	\$75.00 ✓
Friday, January 08, 2016	Max Fine Furniture ✓	Victor Mendoza ✓	C1-2016-07 ✓	SC16-0016-J12 ✓	Small Claims	In County	Justice Clerk	194524 ✓	\$75.00 ✓
Friday, January 08, 2016	Max Fine Furniture ✓	Manuel Reyes ✓	C1-2016-08 ✓	SC16-0015-J12 ✓	Small Claims	In County	Justice Clerk	194524 ✓	\$75.00 ✓
Tuesday, January 12, 2016	Ruben Casas ✓	Geronimo Mata ✓	C1-2016-09 ✓	LT16-0016-J12 ✓	FED	In County	Justice Clerk	194525 ✓	\$75.00 ✓
Tuesday, January 12, 2016	Ruben Juan Casas ✓	Delia Rodriguez ✓	C1-2016-10 ✓	LT16-0015-J12 ✓	FED	In County	Justice Clerk	194525 ✓	\$75.00 ✓

Tuesday, February 02, 2016

Page 1 of 3



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

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, January 12, 2016	Max Fine Furniture	Yadira Reynoso	C1-2016-11-4	SC16-0024-J12-4	Small Claims	In County	Justice Clerk	194525 4	\$75.00
Wednesday, January 13, 2016	Charlene Miller	Jose Ruiz	C1-2016-12-4	11-DCV-189074	Writ of Execution Out County		District Clerk	194526 4	\$200.00 4
Thursday, January 14, 2016	Max Fine Furniture	Juana, Rios	C1-2016-13-4	SC16-0027-J12	Small Claims	In County	Justice Clerk	194527 4	\$75.00 4
Thursday, January 14, 2016	Max Fine Furniture	Robert, Arregullin (ORDER FOR SUB)	C1-2016-14-4	SC16-0025-J12	Small Claims	in County	Justice Clerk	194527 4	\$75.00 4
Thursday, January 14, 2016	Max Fine Furniture	Anita Perez	C1-2016-15-4	SC16-0029-J12	Small Claims	In County	Justice Clerk	194527 4	\$75.00 4
Thursday, January 14, 2016	Max Fine Furniture	Cristina Villarreal	C1-2016-16-4	SC16-0031-J12	Small Claims	In County	Justice Clerk	194527 4	\$75.00 4
Thursday, January 14, 2016	Max Fine Furniture	Maricela Cantu Solis	C1-2016-17-4	SC16-0030-J12	Small Claims	In County	Justice Clerk	194527 4	\$75.00 4
Tuesday, January 19, 2016	Housing Authority of the County of Hidalgo	Yvette Lopez Hernandez	C1-2016-18-4	LT16-0033-J12-4	FED	In County	Justice Clerk	194528 4	\$75.00 4
Tuesday, January 26, 2016	Max Fine Furniture	Rene Munoz	C1-2016-19-4	SC16-0044-J12	Small Claims	In County	Justice Clerk	194779	\$75.00 4
Tuesday, January 26, 2016	Max Fine Furniture	Arturo Rivera	C1-2016-20-4	SC16-0045-J12	Small Claims	In County	Justice Clerk	194779	\$75.00 4
Thursday, January 28, 2016	Max Fine furniture	VOIDED 4	C1-2016-21-4	DC16-0045-J12	Debt Claim Citatidn County		Justice Clerk	VOIDED 4	
Thursday, January 28, 2016	Max Fine Furniture	VOIDED 4	C1-2016-22-4	DC16-0044-J12	Debt Claim Citatidn County		Justice Clerk	VOIDED 4	

Tuesday, February 02, 2016

Page 2 of 3



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

Approved by:

[Signature]
Constable, Subconstable

Prepared by:

[Signature]
Administrative Assistant II



11a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Friday, January 29, 2016	Max Fine Furniture ✓	Petronila Garcia ✓	C1-2016-23	SC16-0048-J12	Small Claims	In County	Justice Clerk	19491164	\$75.00 <4
Friday, January 29, 2016	Max Fine Furniture ✓	Domingo Sierra ✓	C1-2016-24	SC16-0047-J12	Small Claims	In County	Justice Clerk	19491164	\$75.00 <4
Grand Total									\$1,775.00

✓

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bm

DATE: 2/25/16

3/10/16

Tuesday, February 02, 2016

Page 3 of 3



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

Approved by: [Signature] Prepared by: [Signature]
 Constable, Precinct 1 Administrative Assistant II

X/B

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

March 10, 2016

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 January 2016

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 January 2016 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 January 2016. 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, 52ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

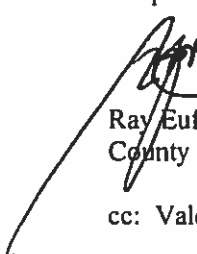
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds 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 January 2016 were \$1,775.00. 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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JUDGE, 273RD D.C.

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JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

RECEIVED BY
COUNTY AUDITOR

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending

role

January 10 2016 FEB 4 PM 2 12

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OCV) IN-COUNTY (IC)	Justice Clerk	County Clerk	Deputy Clerk	Other	Treasurer	AMOUNTS DUE TO COUNTY
1/4/2016	Lynn J. Lement	Valley Dewatering Svc. Inc. J W Massey and Howard Adams	9678-2	15-H-0580	Citation - Debt Claim	X	X			193933	\$ 575.00
1/13/2016	M & M Cargo & Delv Svc. Inc.	Lightening Delivery Service, LLC	9679-2		Citation - Debt Claim	X	X			194293	\$ 575.00
1/20/2016	Edinburg CISD	The Known and Unknown	9680-2	T-752-08-E	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Chapa Homes Inc.	9681-2	T-524-10-H	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Hidalgo County	Guadalupe Gutierrez	9682-2	T-1291-10-A	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Rafaela H. Williams	9683-2	T-774-11-B	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Hidalgo County	Lorraine J. Asche	9684-2	T-855-11-I	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Hidalgo County	Jose A. Gonzalez	9685-2	T-0702-12-I	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Rolando Izaguirre	9686-2	T-0755-12-J	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Efrain Jimenez	9687-2	T-0760-12-E	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Pharr San Juan Alamo ISD	Isaisa Mireles	9688-2	T-0062-13-I	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Marivel Hernandez Torres	9689-2	T-1707-13-B	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Victor Felipe Gonzalez	9690-2	T-0445-14-C	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Nueva Era Building	9691-2	T-0704-14-E	Order of Sale - Levy		X			194590	\$ 575.00
1/20/2016	Edinburg CISD	Alberto Cruz Orozco	9692-2	T-1312-14-B	Order of Sale - Levy		X			194590	\$ 575.00



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

Prepared by

RECEIVED BY
COUNTY AUDITOR

2016 FEB 4 PM 2:22

[illegible]

Page 1 of 2

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: One Y. C. +

DATE: 2/17/46 03/10/10

 χ/a

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending February

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OCY)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO DEBTOR
2/1/2016	Rei Maria	Kenneth Ponce	9699-2	2016-01-04913	Small Claims Citation			X				194912	\$75.00
2/3/2016	Lack's Valley Stores	Humberto Salinas	9700-2	SC15-0129-J21	Small Claims Citation			X				194947	\$75.00
2/3/2016	L VNV Funding	Julie E. Ayala	9701-2	E08-2140WG	Writ of Garnishment			X				194947	\$80.00
2/8/2016	PSJA ISD & STC	Patricia Ramirez	9702-2	T-0065-13-F	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	PSJA ISD & STC	Isabel Flores	9703-2	T-0068-13-E	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	Hidalgo Co. & C/Pharr	Eleuterio Pesina	9704-2	T-1576-12-I	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	PSJA ISD & STC	Gustavo Garcia	9705-2	T-515-09-G	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	PSJA ISD & C/Alamo	Jose Penalez	9706-2	T-2175-12-H	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	Sharyland ISD & STC	Bertha A. Carr	9707-2	T-1481-09-C	Order of Sale - Levy			X		X		195201	\$270.00
2/8/2016	Sharyland ISD & STC	Josefina Galves	9708-2	T-0824-12-J	Order of Sale - Levy			X		X		195201	\$275.00
2/8/2016	Jose Ramirez	Manuel Carrasco	9709-2	CV22C0048845	Small Claims Citation			X				195201	\$75.00
2/8/2016	Anel Financial Services	Isabel C. Tijerina	9710-2	C-223-06-21	Writ of Execution			X				195201	\$200.00
2/12/2016	Viod / Skipped	Viod / Skipped	9711-2	Viod / Skipped	Viod / Skipped								\$0.00
2/12/2016	Viod / Skipped	Viod / Skipped	9712-2	Viod / Skipped	Viod / Skipped								\$0.00
2/12/2016	Julio Garza	Tamez & Ortega, PLLC	9713-2	CL-15-4329-H	Small Claims Citation			X				195419	\$75.00
Grand Total													\$2,500.00



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:

2416 MAR 7 PM 4:45

RECEIVED BY
COUNTY AUDITOR
Constable, Precinct 2

Revised 1/13

County Auditor's Form AS-C-002

Prepared by:

For the Month Ending February _____

Approved by:

Revised: 1/13

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: BMO
DATE: 3/9/16 3/10/16

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

March 9, 2016

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 months of January 2016 and February 2016

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Reports* and supporting documentation for the months of January 2016 and February 2016 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 Reports* for the months of January 2016 and February 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

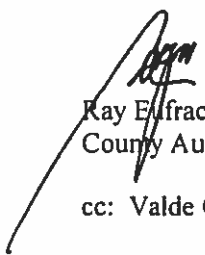
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$4,905.00 and \$3,005.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions, 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, Linda Fong, First Assistance Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 649TH D.C.

Corrected

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending January 2016

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 (OCY)	IN-COUNTY (IC)	OCY	IC						
1/4/2016	EDINBURG CISD, ET AL	RAYMUNDO ENRIQUEZ	C3-2016-1	T-295-07-1	Δ	TAX WARRANT & CERTIFIED MAIL	Δ	X			X		Δ 94291	\$ 215.00
1/4/2016	EDINBURG CISD, ET AL	Δ RITA LUNA	C3-2016-2	T-2153-09-G	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	OLIVIA ESCOBAR	C3-2016-3	T-3271-12-G	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	THE EDINBURG NURSERY, INC.	C3-2016-4	T-452-03-B	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	HIDALGO COUNTY, ET AL	HORTENCIA A. GALINDA	C3-2016-5	T-697-09-F	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	FRANCISCO BADILLO	C3-2016-6	T-2025-11-B	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	ABDON LOPEZ	C3-2016-7	T-0829-12-E	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	GREGORIO RAMIREZ	C3-2016-8	T-2781-12-J	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	LUCIA LB FLORES	C3-2016-9	T-0665-14-B	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	SANTOS SERDA, JR.	C3-2016-10	T-3278-12-C	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 275.00
1/4/2016	EDINBURG CISD, ET AL	ROGELIO GARZA, ET AL	1067-3	T-568-09-A	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 270.00
1/4/2016	EDINBURG CISD, ET AL	REYMUNDO ORTIZ, JR.	1068-3	T-1484-07-1	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 270.00
1/4/2016	EDINBURG CISD, ET AL	LAURIANO ROSALES	1069-3	T-945-11-G	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 270.00
1/4/2016	EDINBURG CISD, ET AL	MANUEL GUERRA	1070-3	T-1041-13-E	Δ	LEVY, DEED, NOTICE PKG, & ORDER OF SALE	Δ	X			X		Δ 194291	\$ 270.00
1/5/2016	MERCEDES ISD, ET AL	GUILLES MEXICAN GRILL	C3-2016-11	T-2437-15-J	Δ	TAX WARRANT	Δ	X			X		Δ 194292	\$ 200.00
													Page Total	\$ 3,970.00
													Grand Total	Δ



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:

County Auditor of El Paso, Texas

Revised 3/01

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending January

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC						
1/11/2016	SANDRA GUERRERO	LUPITA LOOPER, SARA DUNHAM	C3-2016-12	C-6320-13-F	WRIT OF POSSESSION			X		X			194342	\$ 200.00
1/11/2016	NATHAN KORUS	BELINDA MONTELONGO	C3-2016-13	JP04-15-SC00008257	CITATION (TARRANT CO)		X						194342	\$ 75.00
1/12/2016	MISSION CISD, ET AL	INTERNATIONAL MATERIAL LLC	C3-2016-14	T-0943-15-D	TAX WARRANT			X		X			194343	\$ 200.00
1/13/2016	EDINBURG CISD, ET AL	THE KNOWN & UNKNOWN HEIRS OF GERTURDES HIDALGO	1072-3	T-752-08-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE		X			X			194344	\$ 270.00
1/14/2016	TRAVIS TILE SALE, INC	JUAN CARLOS CERVANTES DBA PANGAEA FLOOR COVERINGS	C3-2016-15	C-1-CV-15-00813	WRIT OF EXECUTION (TRAVIS CO)		X		X				194589	\$ 200.00
1/21/2016	M&M AUDIO & WHEEL DISTRIBUTORS	CITY OF MCALLEN, ET AL	C3-2016-16	T-2571-15-G	TAX WARRANT		X			X			194698	\$ 200.00
1/21/2016	SHARYLAND ISD, ET AL	DICKY'S BARBECUE PIT	C3-2016-17	T-1308-15-J	TAX WARRANT		X			X			194698	\$ 200.00
1/21/2016	TRAVIS TILE SALE, INC	JUAN CARLOS CERVANTES DBA PANGAEA FLOOR COVERINGS	C3-2016-18	C-1-CV-15-00813	WRIT OF EXECUTION (TRAVIS CO)		X		X				194698	\$ 200.00
1/21/2016	WESLACO ISD, ET AL	MANUEL DE LA GARZA	1071-3	T-0311-13-J	LEVY, DEED, NOTICE PKG & ORDER OF SALE		X			X			194698	\$ 270.00
1/29/2016	CITY OF MCALLEN, ET AL	CAMBRIDGE CULTURAL CENTER LLC	C3-2016-19	T-2572-15-B	TAX WARRANT		X			X			195037	\$ 200.00
1/29/2016	HIDALGO COUNTY, ET AL	Rio Grande Center TAX WARRANT	C3-2016-20	T-2574-15-D	TAX WARRANT		X			X			195037	\$ 200.00
1/29/2016	MERCEDES ISD, ET AL	RIO TEX MEATS	C3-2016-21	T-2238-15-E	TAX WARRANT		X			X			195037	\$ 200.00
1/29/2016	PSJA ISD	GOLDIE SMITH	1073-3	T-3043-12-G	LEVY, DEED, NOTICE PKG & ORDER OF SALE		X			X			195037	\$ 275.00
1/29/2016	PSJA ISD	HIPOLITO CORONADO ALCOSER	1074-3	T-3050-12-E	LEVY, DEED, NOTICE PKG & ORDER OF SALE		X			X			195037	\$ 275.00
Total														
Grand Total														

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

March 10, 2016

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 January 2016

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 January 2016 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 January 2016. 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.
- 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, 273TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- 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 January 2016 were \$6,935.00. 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

For the Month Ending January 2016

Approved by:

County Auditor's Form AS-C-002

Revised: 3/01

Constable, Precinct 4

Prepared by:

4
LUDWIG COUNTY AUDITOR'S OFFICE

APPROVED BY: One 2, 5 1/2

DATE: 2/18/16 3/10/17

Page 1 of 1

✓
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

March 10, 2016

The Honorable Atanacio Gaitan Jr.
Hidalgo County Constable Precinct No. 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of January 2016

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct 4 *Monthly Fees Report* and supporting documentation for the month of January 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by the Constable Precinct 4 Office on the *Monthly Fees Report* for the month of January 2016. 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.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

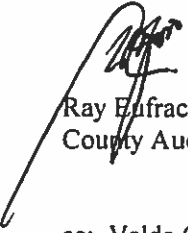
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or 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 Reports/Daily Remittance Forms*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of January 2016 were \$1,405.00. 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, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 304TH D.C.

JUAN R. PARTIDA
JUDGE, 375TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
RUCBCEB

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: JANUARY 2016**

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$24,205.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

X13-X14

1. EDINBURG	<u>\$3,910.00</u>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$3,910.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$2,760.00</u>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$2,760.00

2. RESTAURANT INSPECTION FEE

\$14,775.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$2,760.00

4. MOBILE UNIT DECAL FEES

S-

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

\$24,205.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>46</u>	1100-345-21-340-000-0-000	<u>\$3,450.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>46</u>	1100-345-25-340-000-0-000	<u>\$2,760.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>148</u>	1100-345-22-340-000-0-000	<u>\$14,775.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>12 138</u>	1100-345-23-340-001-0-000	<u>\$2,760.00</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>46</u>	1100-207-20-000-002-0-000	<u>\$460.00</u>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$24,205.00

variance should => "0"

M. Alled

PREPARED BY

2/3/16

DATE

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

2/3/16
DATE

Eljardo Ramirez
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: *[Signature]*
DATE: *2/23/16*

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

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 January 2016

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 January 2016 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 January 2016. 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 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 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, 99TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 304TH D.C.

JUAN R. PARTIDA
JUDGE, 375TH D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

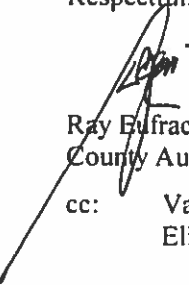
- Reviewed *Daily Remittance/Close-Out Reports* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total 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 January 2016 were \$24,205.00. 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
ENFWSFFR

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
January 2016

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	1/1/2016			\$ -	\$ -			2110
2	1/2/2016			\$ -	\$ -			2110
3	1/3/2016			\$ -	\$ -			2110
4	1/4/2016			\$ -	\$ -			2110
5	1/5/2016			\$ -	\$ -			2110
6	1/6/2016			\$ -	\$ -			2110
7	1/7/2016			\$ -	\$ -			2110
8	1/8/2016			\$ -	\$ -			2110
9	1/9/2016			\$ -	\$ -			2110
10	1/10/2016 ✓	313657 <i>A</i>	313690	34 <i>A</i>	\$ 68.00	1/12/2016	194255	21102476 <i>A</i>
11	1/11/2016			\$ -	\$ -			2110
12	1/12/2016			\$ -	\$ -			2110
13	1/13/2016			\$ -	\$ -			2110
14	1/14/2016			\$ -	\$ -			2110
15	1/15/2016			\$ -	\$ -			2110
16	1/16/2016			\$ -	\$ -			2110
17	1/17/2016 ✓	313691 <i>A</i>	313750	60 <i>A</i>	\$ 120.00	1/19/2016	194665	21102477 <i>A</i>
18	1/18/2016			\$ -	\$ -			2110
19	1/19/2016			\$ -	\$ -			2110
20	1/20/2016			\$ -	\$ -			2110
21	1/21/2016			\$ -	\$ -			2110
22	1/22/2016			\$ -	\$ -			2110
23	1/23/2016			\$ -	\$ -			2110
24	1/24/2016 ✓	313751 <i>A</i>	313807	57 <i>A</i>	\$ 114.00	1/26/2016	194697	21102478 <i>A</i>
25	1/25/2016			\$ -	\$ -			2110
26	1/26/2016			\$ -	\$ -			2110
27	1/27/2016			\$ -	\$ -			2110
28	1/28/2016			\$ -	\$ -			2110
29	1/29/2016			\$ -	\$ -			2110
30	1/30/2016			\$ -	\$ -			2110
31	1/31/2016 ✓	313808 <i>A</i>	313900	93 <i>A</i>	\$ 186.00	2/2/2016	194913	21102479 <i>A</i>
				244 <i>A</i>	\$ 488.00			

TOTAL RECEIPTS AND FUNDS COLLECTED:

244 *A* x \$2.00 = \$ 488.00 *A*

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 488.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 488.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ -

PREPARED BY: *Michael L. Cantel*

DATE: 2/8/16

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: *Bono*
DATE: 2/10/16 2/12/16 2/8/16
A.C. Cuellar, Jr.
COMMISSIONER PRCT NO. 1

X11

HIDALGO COUNTY, TEXAS
DELTA LAKE PARK, PRECINCT 1
MONTHLY REPORT FOR THE MONTH ENDING
February 2016

pbc

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	2/1/2016				\$ -	\$ -			211
2	2/2/2016				\$ -	\$ -			211 0
3	2/3/2016				\$ -	\$ -			211 0
4	2/4/2016				\$ -	\$ -			211 0
5	2/5/2016				\$ -	\$ -			211 0
6	2/6/2016				\$ -	\$ -			211 0
7	✓ 2/7/2016	313901	313905	✓ 5	\$ 4 10.00	\$ 4 10.00	2/8/2016	195116	211 02480
8	2/8/2016				\$ -	\$ -			211 0
9	2/9/2016				\$ -	\$ -			211 0
10	2/10/2016				\$ -	\$ -			211 0
11	2/11/2016				\$ -	\$ -			211 0
12	2/12/2016				\$ -	\$ -			211 0
13	2/13/2016				\$ -	\$ -			211 0
14	✓ 2/14/2016	313906	314000	✓ 95	\$ 4 190.00	\$ 4 190.00	2/17/2016	195556	211 02481
15	2/15/2016				\$ -	\$ -			211 0
16	2/16/2016				\$ -	\$ -			211 0
17	2/17/2016				\$ -	\$ -			211 0
18	2/18/2016				\$ -	\$ -			211 0
19	2/19/2016				\$ -	\$ -			211 0
20	2/20/2016				\$ -	\$ -			211 0
21	✓ 2/21/2016	314001	314105	✓ 105	\$ 4 210.00	\$ 4 210.00	2/23/2016	195734	211 02482
22	2/22/2016				\$ -	\$ -			211 0
23	2/23/2016				\$ -	\$ -			211 0
24	2/24/2016				\$ -	\$ -			211 0
25	2/25/2016				\$ -	\$ -			211 0
26	2/26/2016				\$ -	\$ -			211 0
27	2/27/2016				\$ -	\$ -			211 0
28	✓ 2/28/2016	314106	314200	✓ 95	\$ 4 190.00	\$ 190.00	3/2/2016	195853	211 02483
29	2/29/2016				\$ -	\$ -			211 0
30	3/1/2016				\$ -	\$ -			211 0
31	3/2/2016				\$ -	\$ -			211 0

300

TOTAL RECEIPTS AND FUNDS COLLECTED:

\$ 600.00 x \$2.00 = \$ 600.00

\$ 600.00

TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-121-000-0-000	\$ 600.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$ 600.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$ -

PREPARED BY: *Thelma I. Contreras*

DATE: 3/7/16

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: *Eric S. C.*

DATE: 3/9/16

A.C. Cuellar, Jr.

COMMISSIONER PRECINCT NO. 1

DATE

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

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

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 months of January 2016 and February 2016

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and all supporting documentation for the months of January 2016 and February 2016 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Reports* for the months of January 2016 and February 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal dates of the *Monthly Reports* and applicable supporting documentation to the County Auditor's Office to determine if the 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 signatures on the *Monthly Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 53RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 17TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

AIDA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

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

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$488.00 and \$600.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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.

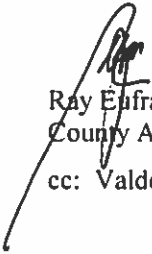
Recommendation:

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

Please provide a written management response to the observation noted above by March 31, 2016.

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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Enfracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

PBC

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

Jan-16

	Receipt # Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
		BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jan	HOLIDAY	0	\$ -	\$ -	\$ -	0	222	0		0	\$ -	
2	2-Jan	CLOSED						222		0	0	\$ -	
3	3-Jan	CLOSED						222			0	\$ -	
4	4-Jan	222-02236	222-02245	\$ 575.00	\$ 100.00	\$ 475.00	1/4/2016	222 00237	1/14/2016	194181	-10	\$ -	
5	5-Jan	222-02246	222-02256	\$ 675.00	\$ 75.00	\$ 600.00	1/6/2016	222 00238	1/14/2016	194185	-8	\$ -	
6	6-Jan	222-02257	222-02263	\$ 175.00	\$ -	\$ 175.00	1/6/2016	222 00239	1/14/2016	194187	-8	\$ -	
7	7-Jan	222-02264	222-02269	\$ 375.00	\$ 175.00	\$ 200.00	1/7/2016	222 00240	1/14/2016	194188	-7	\$ -	
8	8-Jan	222-02270	222-02277	\$ 275.00	\$ 25.00	\$ 250.00	1/8/2016	222 00241	1/14/2016	194189	-6	\$ -	
9	9-Jan	CLOSED						222			0	\$ -	
10	10-Jan	CLOSED						222			0	\$ -	
11	11-Jan	222-02278	222-02283	\$ 225.00	\$ 25.00	\$ 200.00	1/11/2016	222 00242	1/25/2016	194514	-14	\$ -	
12	12-Jan	222-02284	222-02291	\$ 425.00	\$ 275.00	\$ 150.00	1/12/2016	222 00243	1/25/2016	194515	-13	\$ -	
13	13-Jan	222-02292	222-02296	\$ 200.00	\$ -	\$ 200.00	1/13/2016	222 00244	1/25/2016	194517	-12	\$ -	
14	14-Jan	222-02297	222-02303	\$ 275.00	\$ 25.00	\$ 250.00	1/14/2016	222 00245	1/25/2016	194518	-11	\$ -	
15	15-Jan	222-02304	222-02309	\$ 325.00	\$ 25.00	\$ 300.00	1/15/2016	222 00246	1/25/2016	194519	-10	\$ -	
16	16-Jan	CLOSED						222			0	\$ -	
17	17-Jan	CLOSED						222			0	\$ -	
18	18-Jan	HOLIDAY	0	\$ -	\$ -	\$ -	0	222	0	0	0	\$ -	
19	19-Jan	222-02310	222-02318	\$ 300.00	\$ -	\$ 300.00	1/19/2016	222 00247	1/25/2016	194520	-6	\$ -	
20	20-Jan	222-02319	222-02325	\$ 275.00	\$ 25.00	\$ 250.00	1/20/2016	222 00248	1/27/2016	194626	-7	\$ -	
21	21-Jan	222-02326	222-02331	\$ 300.00	\$ 125.00	\$ 175.00	1/21/2016	222 00249	1/27/2016	194627	-6	\$ -	
22	22-Jan	222-02332	222-02337	\$ 275.00	\$ 25.00	\$ 250.00	1/22/2016	222 00250	1/28/2016	194686	-6	\$ -	
23	23-Jan	CLOSED						222			0	\$ -	
24	24-Jan	CLOSED						222			0	\$ -	
25	25-Jan	222-02338	222-02341	\$ 75.00	\$ -	\$ 75.00	1/26/2016	222 00251	1/29/2016	194759	-3	\$ -	
26	26-Jan	222-02342	222-02345	\$ 175.00	\$ -	\$ 175.00	1/26/2016	222 00252	1/29/2016	194760	-3	\$ -	
26	27-Jan	222-02346	222-02349	\$ 250.00	\$ -	\$ 250.00	1/27/2016	222 00253	2/1/2016	194806	-5	\$ -	
27	28-Jan	222-02350	222-02350	\$ 25.00	\$ -	\$ 25.00	2/01/2016	222 00254	2/2/2016	194862	-1	\$ -	
29	29-Jan	222-02351	222-02355	\$ 275.00	\$ -	\$ 275.00	1/29/2016	222 00255	2/2/2016	194864	-4	\$ -	
30	30-Jan	CLOSED						222			0	\$ -	
31	31-Jan	CLOSED						222			0	\$ -	
TOTALS				\$ 5,475.00	\$ 900.00	\$ 4,575.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	5,475.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	900.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	4,575.00

PREPARED BY:

Belinda Martinez

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

Erik Zouhar
APPROVED BY

2/4/16
DATE

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

Y AUDITOR'S FORM RE-PC2-2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *Brook*
DATE: *3/1/16* *3/12/16*

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

The Honorable Eduardo Cantu
Hidalgo County Commissioner 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 January 2016

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 January 2016 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of January 2016. 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. SINGLETERY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NICOLAS GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

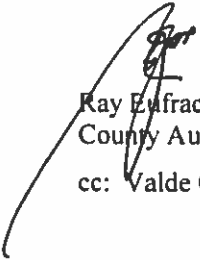
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued 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 January 2016 were \$5,475.00. 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, Linda Fong, First Assistant Auditor, ext 4668, or me at ext 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIOLETTY
JUDGE, 12th D.C.

RODOLFO DELOADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
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IDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

ENDING YBC

$$\begin{array}{r} 633 \times \$4.00 \\ \hline \$2,532.00 \end{array}$$

$$\begin{array}{r}
 \$2,532.00 \quad 4 \\
 \hline
 \$2,532.00 \\
 \hline
 \quad \quad \quad 1 \\
 \hline
 \end{array}$$

3-8-16 ✓
DATE

Revised

XIV

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the month of February 2016

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of February 2016 in accordance with Local Government Code §115.002(a) and (b). The objective of the review was to determine whether collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable statutes, the *Monthly Fees Reports*, 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 report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

aida salinas flores
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.
- Verified that the collections per the *Monthly Fees Report* agreed to total tickets 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 February 2016 were \$2,532.00. 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:

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

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

Local Government Code §316.001(4) states that "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 §316.004 further states that "the commissioners court may set and collect the fees in different amounts or may waive the fees in consideration of the following factors: (1) the time of the day at which or the day of the week on which a facility or service is used; (2) the size of a group wishing to use a facility or service; (3) the special circumstances of certain classes of persons, including elderly persons and indigent persons; or (4) other factors that the court considers to justify a different fee or the waiver of a fee."

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 87th D.C.

RODOLFO DELGADO
JUDGE, 89th D.C.

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

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OVERSEER

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aida salinas flores
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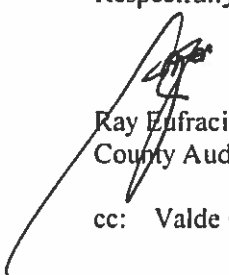
Recommendation:

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by March 31, 2016.

If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 44th D.C.

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

Jan-16

PBC

Receipt #	Receipt #		Total	Credit Card	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/
	Sequence	Sequence			Deposit	Date of	Deposit Slip	Receipt	Receipt	Diff on	
Date	BEG #	END #	Collected	(Direct Deposit)	Amount	Deposit	Number	Date	Number	Dates	(SHORT)
1	1-Jan	HOLIDAY NEW YEAR					242			0	\$ -
2	2-Jan	SAT					242			0	\$ -
3	3-Jan	SUN					242			0	\$ -
4	4-Jan	242-13332 242-13447	\$45,425.00	\$ 1,175.00	\$44,250.00	1/4/2016	242 255	1/8/2016	194013	-4	\$ -
5	5-Jan	242-13448 242-13503	\$2,600.00	\$ 300.00	\$2,300.00	1/5/2016	242 256	1/5/2016	194113	0	\$ -
6	6-Jan	242-13504 242-13561	\$2,950.00	\$ 950.00	\$2,000.00	1/7/2016	242 258	1/14/2016	194190	-7	\$ -
7	7-Jan	242-13562 242-13637	\$43,300.00	\$ 600.00	\$42,700.00	1/8/2016	242 259	1/14/2016	194192	-6	\$ -
8	8-Jan	242-13638 242-13725	\$13,600.00	\$ 800.00	\$12,800.00	1/11/2016	242 260	1/14/2016	194193	-3	\$ -
9	9-Jan	SAT					242			0	\$ -
10	10-Jan	SUN					242			0	\$ -
11	11-Jan	242-13726 242-13810	\$4,300.00	\$ 1,300.00	\$3,000.00	1/12/2016	242 261	1/20/2016	194378	-8	\$ -
12	12-Jan	242-13811 242-13864	\$2,825.00	\$ 900.00	\$1,925.00	1/13/2016	242 262	1/20/2016	194379	-7	\$ -
13	13-Jan	242-13865 242-13906	\$1,875.00	\$ 575.00	\$1,300.00	1/14/2016	242 263	1/20/2016	194380	-6	\$ -
14	14-Jan	242-13907 242-13947	\$1,500.00	\$ 275.00	\$1,225.00	1/15/2016	242 264	1/25/2016	194547	-10	\$ -
15	15-Jan	242-13948 242-14018	\$2,625.00	\$ 500.00	\$2,125.00	1/19/2016	242 265	1/25/2016	194549	-6	\$ -
16	16-Jan	242-14019 242-14026	\$ 275.00	\$ 25.00	\$ 250.00	1/19/2016	242 266	1/25/2016	194552	-6	\$ -
17	17-Jan	SUN					242			0	\$ -
18	18-Jan	HOLIDAY MLK DAY					242			0	\$ -
19	19-Jan	242-14027 242-14118	\$4,000.00	\$ 725.00	\$3,275.00	1/20/2016	242 267	1/25/2016	194554	-5	\$ -
20	20-Jan	242-14119 242-14178	\$2,625.00	\$ 575.00	\$2,050.00	1/21/2016	242 268	1/25/2016	194556	-4	\$ -
21	21-Jan	242-14179 242-14223	\$2,350.00	\$ 350.00	\$2,000.00	1/22/2016	242 269	1/28/2016	194699	-6	\$ -
22	22-Jan	242-14224 242-14283	\$2,305.00	\$ 1,075.00	\$1,230.00	1/25/2016	242 270	1/28/2016	194700	-3	\$ -
23	23-Jan	242-14284 242-14299	\$ 775.00	\$ 225.00	\$ 550.00	1/25/2016	242 271	1/28/2016	194702	-3	\$ -
24	24-Jan	SUN					242			0	\$ -
25	25-Jan	242-14300 242-14372	\$3,250.00	\$ 625.00	\$2,625.00	1/26/2016	242 272	1/29/2016	194751	-3	\$ -
26	26-Jan	242-14373 242-14438	\$2,275.00	\$ 575.00	\$1,700.00	1/27/2016	242 273	2/9/2016	195092	-13	\$ -
27	27-Jan	242-14439 242-14460	\$1,175.00	\$ 100.00	\$1,075.00	1/28/2016	242 274	2/9/2016	195094	-12	\$ -
28	28-Jan	242-14461 242-14495	\$1,450.00	\$ 275.00	\$1,175.00	1/29/2016	242 275	2/9/2016	195095	-11	\$ -
29	29-Jan	242-14496 242-14555	\$2,400.00	\$ 775.00	\$1,625.00	2/1/2016	242 276	2/9/2016	195096	-8	\$ -
30	30-Jan	242-14556 242-14566	\$ 825.00	\$ 200.00	\$ 625.00	2/1/2016	242 277	2/9/2016	195097	-8	\$ -
31	31-Jan	SUN					242			0	\$ -

* receipt # 14116 was forwarded on 2/16/16
TOTALS \$ 55,450.00 \$ 12,900.00 \$ 42,550.00
Less: \$ 2,900.00
\$5,450.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	55,450.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	12,900.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	42,550.00

PREPARED BY: *[Signature]*

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

[Signature]
APPROVED BY

2-12-16
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 3/3/16

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



March 14, 2016

The Honorable Joseph Palacios
Hidalgo County Commissioner 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 January 2016

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 January 2016 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:

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

Methodology:

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- 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 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. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
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OVERSEER

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JUDGE, 385TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH 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 January 2016 were \$55,425.00. 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, Linda Fong, First Assistant Auditor, at ext. 4668, 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, 82ND D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED January 31, 2016**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Jan-16	Holiday	0	\$ -				-
2	2-Jan-16	0	0	\$ -				-
3	3-Jan-16	0	0	\$ -				-
4	4-Jan-16	✓ 57046 <i>Δ</i>	57056 <i>Δ</i>	\$ 437.00	437.00	193902	01/05/16	-
5	5-Jan-16	✓ 57057 <i>Δ</i>	57065 <i>Δ</i>	\$ 439.00	439.00	193960	01/06/16	-
6	6-Jan-16	✓ 57066 <i>Δ</i>	57079 <i>Δ</i>	\$ 497.25	497.25	194011	01/08/16	-
7	7-Jan-16	✓ 57080 <i>Δ</i>	57086 <i>Δ</i>	\$ 429.25	429.25	194012	01/08/16	-
8	8-Jan-16	✓ 57087 <i>Δ</i>	57097 <i>Δ</i>	\$ 434.00	434.00	194073	01/12/16	-
9	9-Jan-16	0	0	\$ -				-
10	10-Jan-16	0	0	\$ -				-
11	11-Jan-16	✓ 57098 <i>Δ</i>	57107 <i>Δ</i>	\$ 458.50	458.50	194104	01/13/16	-
12	12-Jan-16	✓ 57108 <i>Δ</i>	57113 <i>Δ</i>	\$ 429.50	429.50	194116	01/13/16	-
13	13-Jan-16	✓ 57114 <i>Δ</i>	57129 <i>Δ</i>	\$ 4102.00	4102.00	194208	01/14/16	-
14	14-Jan-16	✓ 57130 <i>Δ</i>	57137 <i>Δ</i>	\$ 426.25	426.25	194364	01/20/16	-
15	15-Jan-16	✓ 57138 <i>Δ</i>	57155 <i>Δ</i>	\$ 452.75	452.75	194365	01/20/16	-
16	16-Jan-16	0	0	\$ -				-
17	17-Jan-16	0	0	\$ -				-
18	18-Jan-16	Holiday	0	\$ -				-
19	19-Jan-16	✓ 57156 <i>Δ</i>	57167 <i>Δ</i>	\$ 445.75	445.75	194363	01/20/16	-
20	20-Jan-16	✓ 57168 <i>Δ</i>	57183 <i>Δ</i>	\$ 475.25	475.25	194440	01/21/16	-
21	21-Jan-16	✓ 57184 <i>Δ</i>	57196 <i>Δ</i>	\$ 455.50	455.50	194513	01/25/16	-
22	22-Jan-16	✓ 57197 <i>Δ</i>	57210 <i>Δ</i>	\$ 430.25	430.25	194567	01/26/16	-
23	23-Jan-16	0	0	\$ -				-
24	24-Jan-16	0	0	\$ -				-
25	25-Jan-16	✓ 57211 <i>Δ</i>	57223 <i>Δ</i>	\$ 436.75	436.75	194568	01/26/16	-
26	26-Jan-16	✓ 57224 <i>Δ</i>	57237 <i>Δ</i>	\$ 469.25	469.25	194603	01/27/16	-
27	27-Jan-16	✓ 57238 <i>Δ</i>	57250 <i>Δ</i>	\$ 452.00	452.00	194748	01/29/16	-
28	28-Jan-16	✓ 57251 <i>Δ</i>	57264 <i>Δ</i>	\$ 439.25	439.25	194749	01/29/16	-
29	29-Jan-16	✓ 57265 <i>Δ</i>	57273 <i>Δ</i>	\$ 439.50	439.50	194814	02/01/16	-
30	30-Jan-16	0	0	\$ -				-
31	31-Jan-16	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED

949.00

0.00

LESS: REIMBURSEMENTS

0.00

FOR RECEIPT #(s):

TOTAL REVENUE COLLECTIONS

949.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 949.00 *Δ*
February \$ -
March \$ -
April \$ -
May \$ -
June \$ -

July \$ -
August \$ -
September \$ -
October \$ -
November \$ -
December \$ -

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bms*

DATE: *2/9/16* *3/14/16*

(1) Subtotal \$ 949.00

(2) Subtotal \$ -

Total (1+2) \$ 949.00

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

Angie Chapo
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED 2/10

XI

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 29, 2016

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Feb-16	57274 ✓	57290 ✓	\$ 4116.50	\$ 4116.50	194856	02/02/16	-
2	2-Feb-16	57291 ✓	57316 ✓	\$ 4111.75	\$ 4111.75	194915	02/03/16	-
3	3-Feb-16	57317 ✓	57335 ✓	\$ 471.50	\$ 71.50	194983	02/05/16	-
4	4-Feb-16	57336 ✓	57350 ✓	\$ 490.25	\$ 90.25	195087	02/09/16	-
5	5-Feb-16	57351 ✓	57362 ✓	\$ 438.50	\$ 38.50	195088	02/09/16	-
6	6-Feb-16	0	0	\$ -				-
7	7-Feb-16	0	0	\$ -				-
8	8-Feb-16	57363 ✓	57371 ✓	\$ 433.75	\$ 33.75	195090	02/09/16	-
9	9-Feb-16	57372 ✓	57386 ✓	\$ 445.25	\$ 45.25	195114	02/10/16	-
10	10-Feb-16	57387 ✓	57395 ✓	\$ 463.25	\$ 63.25	195194	02/12/16	-
11	11-Feb-16	57396 ✓	57404 ✓	\$ 450.00	\$ 50.00	195196	02/12/16	-
12	12-Feb-16	57405 ✓	57412 ✓	\$ 443.00	\$ 43.00	195271	02/17/16	-
13	13-Feb-16	0	0	\$ -				-
14	14-Feb-16	0	0	\$ -				-
15	15-Feb-16	Holiday	0	\$ -				-
16	16-Feb-16	57413 ✓	57425 ✓	\$ 455.25	\$ 55.25	195272	02/17/16	-
17	17-Feb-16	57426 ✓	57443 ✓	\$ 433.25	\$ 33.25	195360	02/19/16	-
18	18-Feb-16	57444 ✓	57458 ✓	\$ 477.75	\$ 77.75	195386	02/22/16	-
19	19-Feb-16	57459 ✓	57473 ✓	\$ 455.00	\$ 55.00	195387	02/22/16	-
20	20-Feb-16	0	0	\$ -				-
21	21-Feb-16	0	0	\$ -				-
22	22-Feb-16	57474 ✓	57498 ✓	\$ 470.25	\$ 70.25	195424	02/23/16	-
23	23-Feb-16	57499 ✓	57515 ✓	\$ 431.75	\$ 31.75	195474	02/24/16	-
24	24-Feb-16	57516 ✓	57531 ✓	\$ 466.75	\$ 66.75	195576	02/25/16	-
25	25-Feb-16	57532 ✓	57544 ✓	\$ 462.75	\$ 62.75	195628	02/29/16	-
26	26-Feb-16	57545 ✓	57556 ✓	\$ 452.00	\$ 52.00	195720	02/29/16	-
27	27-Feb-16	0	0	\$ -		195629		-
28	28-Feb-16	0	0	\$ -				-
29	29-Feb-16	57557 ✓	57570 ✓	\$ 433.00	\$ 33.00	195682	03/01/16	-
30	1-Mar-16	0	0	\$ -				-
31	2-Mar-16	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,201.50

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 1,201.50

FOR RECEIPT #(s):

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 949.00	July	\$ -
February	\$ 1,201.50	August	\$ -
March	\$ -	September	\$ -
April	\$ -	October	\$ -
May	\$ -	November	\$ -
June	\$ -	December	\$ -
(1) Subtotal	\$ 2,150.50	(2) Subtotal	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 3/3/16

Total (1+2) \$ 2,150.50

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

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2/10

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of January 2016 and February 2016

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of January 2016 and February 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of January 2016 and February 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD 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.

ADIA SALINAS FLORES
JUDGE, 399TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

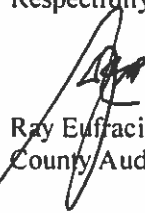
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$949.00 and \$1,201.50, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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ROSE GUERRA REYNA
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JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF JANUARY *ppe*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
01/04/16	PEDRO ESCALANTE GLOBAL PIPING	12333 <i>4</i>		X✓		SPRINKLER SYSTEM PERMIT <i>4</i>	193889 <i>4</i>	\$202.50 <i>4</i>
01/04/16	MARGARITA ESPINOZA	12334 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193889 <i>4</i>	\$25.00 <i>4</i>
01/04/16	ANDRES ALCANTAR	12335 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193889 <i>4</i>	\$25.00 <i>4</i>
01/05/16	ARTURO SALINAS	12336 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193994 <i>4</i>	\$25.00 <i>4</i>
01/06/16	OLGA CHAVEZ	12337 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	REGINA KARR VASQUEZ LA RELAKA	12338 <i>4</i>	X✓			BUSINESS OCCUPANCY <i>4</i>	193995 <i>4</i>	\$75.00 <i>4</i>
01/06/16	YAZMINA CAVAZOS	12339 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	ALFONSO RODRIGUEZ	12340 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	GLORIA AREVALO GLORIA'S BEAUTY SHOP	12341 <i>4</i>	X✓			BUSINESS OCCUPANCY <i>4</i>	193995 <i>4</i>	\$75.00 <i>4</i>
01/06/16	VOID	12342 <i>4</i>				VOID <i>4</i>	193995 <i>4</i>	\$0.00 <i>4</i>
01/06/16	RODOLFO CARDONA	12343 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	CLAUDIA MEJILLA	12344 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	ALFREDO GUERRA	12345 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	FRANCISCO CARRILLO	12346 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	JOSE LOZANO	12347 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	CAROLINA S. DE VILLASENOR 100% NUEVO	12348 <i>4</i>	X✓			WAREHOUSE OCCUPANCY <i>4</i>	193995 <i>4</i>	\$125.00 <i>4</i>
01/06/16	ALBERTO CAZAREZ RECYCLING CENTER	12349 <i>4</i>	X✓			WAREHOUSE OCCUPANCY <i>4</i>	193995 <i>4</i>	\$125.00 <i>4</i>
01/06/16	OSCAR CASTILLO	12350 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	DORA PEREZ	12351 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	JOSE L. GONZALEZ	12352 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	FELIPA GUERRA	12353 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	MARIA LOPEZ MARIPOSAS	12354 <i>4</i>		X✓		BUSINESS OCCUPANCY <i>4</i>	193995 <i>4</i>	\$75.00 <i>4</i>
01/06/16	JOSE A. MARTINEZ	12355 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>
01/06/16	ELENO SALINAS	12356 <i>4</i>	X✓			BURN PERMIT <i>4</i>	193995 <i>4</i>	\$25.00 <i>4</i>

01/06/16	FIDEL AVILA	12357	X		BURN PERMIT	193995	\$25.00
01/06/16	JAVIER RAMIREZ	12358	X		BURN PERMIT	193995	\$25.00
01/06/16	ROGELIO GONZALEZ	12359	X		BURN PERMIT	193995	\$25.00
01/06/16	TEODORA GONZALEZ	12360	X		BURN PERMIT	193995	\$25.00
01/06/16	ADRIAN TAGLE	12361	X		BURN PERMIT	193995	\$25.00
01/06/16	EDNA A. PEREZ	12362		X	BURN PERMIT	193995	\$25.00
01/06/16	JESUS ESPINO	12363	X		BURN PERMIT	193995	\$25.00
01/06/16	JOE PEREZ	12364	X		BURN PERMIT	193995	\$25.00
01/06/16	MIGUEL BERNAL	12365	X		BURN PERMIT	193995	\$25.00
01/06/16	RICARDO CISNEROS RNJ APPLIANCES	12366	X		BUSINESS OCCUPANCY	193995	\$75.00
01/06/16	CARLOS VALDEZ	12367	X		BURN PERMIT	193995	\$25.00
01/06/16	ANGELICA OLIVAREZ BEEP BEEP TAQUERIA VICTORIA	12368	X		BUSINESS OCCUPANCY	193995	\$75.00
01/06/16	RODOLFO GONZALEZ U.S. RENAL CARE	12369		X	BUSINESS OCCUPANCY	193995	\$125.00
01/06/16	VOID	12370			VOID	193995	\$0.00
01/06/16	ANGELICA M. OLIVAREZ	12371	X		BURN PERMIT	193995	\$25.00
01/06/16	GUADALUPE CUEVAS	12372	X		BURN PERMIT	193995	\$25.00
01/06/16	VOID	12373			VOID	193995	\$0.00
01/06/16	LUIS HERNANDEZ HRA TAX SERVICES	12374	X		BUSINESS OCCUPANCY	193995	\$75.00
01/06/16	ALFREDO GARZA	12375		X	BURN PERMIT	193995	\$25.00
01/06/16	ROMAN G. GONZALEZ CALIFORNIA APARTMENTS	12376	X		BUILDING PERMIT	193995	\$200.00
01/07/16	JAVIER GARCIA	12377	X		BURN PERMIT	194037	\$25.00
01/07/16	GUADALUPE SALAZAR	12378	X		BURN PERMIT	194037	\$25.00
01/07/16	JOSE SOSA	12379		X	COMMERCIAL BURN PERMIT	194037	\$100.00
01/11/16	MARTIN GALVAN	12380	X		BURN PERMIT	194202	\$25.00
01/13/16	KIM YOUNGWA	12381		X	BURN PERMIT	194203	\$25.00
01/13/16	MARIA E. HANCOCK	12382	X		BURN PERMIT	194203	\$25.00
01/13/16	ANGELITA MEDRANO	12383		X	BURN PERMIT	194203	\$25.00
01/13/16	OSCAR SANCHEZ	12384		X	BURN PERMIT	194203	\$25.00

X/a

01/13/16	ROBERTO GARZA	12385	X✓		BURN PERMIT	194203	\$25.00
01/13/16	RAMONA MEDRANO	12386	X✓		BURN PERMIT (2)	194203	\$50.00
01/13/16	EMMA SALAS	12387		X✓	BURN PERMIT	194203	\$25.00
01/13/16	NORA TAYLOR FOSTER HOME	12388	X✓		FOSTER HOME OCCUPANCY	194203	\$75.00
01/13/16	ROLANDO GONZALES	12389	X✓		BURN PERMIT	194203	\$25.00
01/13/16	LIRIA GARZA	12390		X✓	BURN PERMIT	194203	\$25.00
01/13/16	VICTORIANO LOZANO	12391	X✓		BURN PERMIT	194203	\$25.00
01/13/16	HECTOR GARZA	12392	X✓		BURN PERMIT	194203	\$25.00
01/13/16	JORGE RAMIREZ	12393	X✓		BURN PERMIT	194203	\$25.00
01/13/16	BENITO ZUNIGA	12394		X✓	BURN PERMIT	194203	\$25.00
01/13/16	JERRY A. ESTOPY	12395	X✓		BURN PERMIT	194203	\$25.00
01/13/16	JOSE FLORES	12396	X✓		BURN PERMIT	194203	\$25.00
01/13/16	JESSICA MENDIOLA	12397	X✓		BURN PERMIT	194203	\$25.00
01/13/16	EVELYN VELA	12398	X✓		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	RICHARD BENITEZ	12399	X✓		BURN PERMIT	194203	\$25.00
01/13/16	KENNETH FAIRES	12400	X✓		BURN PERMIT	194203	\$25.00
01/13/16	MATERIALES LA UNION LLC.	12401		X✓	BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	PAULINA QUIROGA	12402		X✓	BURN PERMIT	194203	\$25.00
01/13/16	JESUS CEPEDA	12403	X✓		COMMERCIAL BURN PERMIT	194203	\$100.00
01/13/16	RONALD E. RITCHIE	12404	X✓		BURN PERMIT	194203	\$25.00
01/13/16	CORINA TRISTAN	12405	X✓		BURN PERMIT	194203	\$25.00
01/13/16	SALVADOR AYALA	12406	X✓		BURN PERMIT	194203	\$25.00
01/13/16	JAMES H. MILLER	12407		X✓	BURN PERMIT	194203	\$25.00
01/13/16	ELOISA QUINTERO	12408		X✓	BURN PERMIT	194203	\$25.00
01/13/16	BUENO AUTO SALES	12409	X✓		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	RIOJAS AUTO CLINIC	12410	X✓		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	RIOJAS MINIT MART	12411	X✓		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	YESENIA HEITZ	12412	X✓		BURN PERMIT	194203	\$25.00

X/16

01/13/16	INEZ TREVINO	12413	X✓			BURN PERMIT	194203	\$25.00
01/13/16	FRANCISCO TREVINO	12414	X✓			BURN PERMIT	194203	\$25.00
01/13/16	ROSA VILLANUEVA	12415	X✓			BURN PERMIT	194203	\$25.00
01/13/16	MIGUEL A. ROMERO MI BARRIO TAQUERIA	12416	X✓			BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	JESUS HERNANDEZ ROJAS	12417	X✓			BURN PERMIT	194203	\$25.00
01/13/16	ZOILA RAMIREZ PROFESSIONAL TAX SERVICE	12418		X✓		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	AMBROSIO GARCIA	12419	X✓			BURN PERMIT	194203	\$25.00
01/13/16	JESUS HERNANDEZ ROJAS	12420	X✓			BURN PERMIT	194203	\$25.00
01/13/16	JESUS HERNANDEZ ROJAS	12421	X✓			BURN PERMIT	194203	\$25.00
01/13/16	ORALIA GUERRA	12422	X✓			BURN PERMIT	194203	\$25.00
01/13/16	GUSTAVO DE LEON	12423	X✓			BURN PERMIT	194203	\$25.00
01/13/16	MARIA ELENA LUNA TAQUERIA Y SNACK MALENAS	12424	X✓			BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	MIRTHA CAVAZOS LOPEZ	12425	X✓			BURN PERMIT	194203	\$25.00
01/13/16	ADELEA AREVALO	12426		X✓		BURN PERMIT	194203	\$25.00
01/13/16	LETICIA PALACIOS LETY'S TACOS	12427	X✓			BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	DAVID FLORES	12428		X✓		BURN PERMIT	194203	\$25.00
01/13/16	GUADALUPE HERNANDEZ	12429	X✓			BURN PERMIT	194203	\$25.00
01/13/16	VICTORIA BOURDON	12430	X✓			BURN PERMIT	194203	\$25.00
01/13/16	JOSE MALDONADO NEW OFFICE SPACE	12431	X✓			BUILDING PERMIT	194203	\$200.00
01/13/16	NORBERTO RODRIGUEZ	12432	X✓			BURN PERMIT	194203	\$25.00
01/13/16	MARIA BOTELLO	12433	X✓			BURN PERMIT	194203	\$25.00
01/13/16	JOSE PINON	12434	X✓			BURN PERMIT	194203	\$25.00
01/13/16	MIGUEL VAZQUEZ	12435	X✓			BURN PERMIT	194203	\$25.00
01/13/16	SARITA HERNANDEZ DULCE CARICIAS ADULT DAY	12436		X✓		DAY CARE OCCUPANCY	194203	\$75.00
01/13/16	SAMUEL SOLIS	12437	X✓			BURN PERMIT	194203	\$25.00
01/13/16	SAMUEL SOLIS	12438	X✓			BURN PERMIT	194203	\$25.00
01/13/16	BERTHA GARZA	12439		X✓		BURN PERMIT	194203	\$25.00
01/13/16	MACARIO CEDILLO THERAPY CENTER	12440		X✓		HEALTHCARE OCCUPANCY	194203	\$125.00

X/C

01/13/16	R.B.T. DUTY FREE	12441	X		BUSINESS OCCUPANCY	194203	\$75.00
01/13/16	RENE GARZA	12442	X		BURN PERMIT	194203	\$25.00
01/13/16	TERRY MEEKS	12443	X		BURN PERMIT	194203	\$25.00
01/13/16	SAN JUANA TRISTAN	12444	X		BURN PERMIT	194203	\$25.00
01/13/16	ROGELIO GARZA TAQUERIA EL CENTENARIO	12445	X		BUSINESS OCCUPANCY	194203	\$75.00
01/19/16	RICHARD MACDANIEL	12446	X		BURN PERMIT	194442	\$25.00
01/19/16	LEONEL OLIVARES	12447	X		BURN PERMIT	194442	\$25.00
01/20/16	JOANN LIZANA LIZANA TAX SERVICE	12448		X	BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	MANUEL PENA JR	12449	X		BURN PERMIT	194443	\$25.00
01/20/16	MIGUEL IGLESIA LA CUEVA DE ADULAN	12450	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	SOLOMON SALAS	12451	X		BURN PERMIT	194443	\$25.00
01/20/16	MARK MOSELEY	12452	X		BURN PERMIT	194443	\$25.00
01/20/16	SOTERO LIRA	12453	X		BURN PERMIT	194443	\$25.00
01/20/16	GABINO GUTIERREZ FOSTER HOME	12454	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	RIGOBERTO LIMON HAPPY BEE RASPAS & SNACKS	12455	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	JUAN LOPEZ SALSA EL GALLO	12456		X	BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	ESTEVEN GARZA	12457	X		BURN PERMIT	194443	\$25.00
01/20/16	ADAN ORDUNO LA REYNERA BAKERY	12458	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	VICKI K. LEE	12459	X		BURN PERMIT	194443	\$25.00
01/20/16	ALEJANDRA GONZALEZ	12460	X		BURN PERMIT	194443	\$25.00
01/20/16	PROTECH SECURITY SYSTEMS CHILDRENS THERAPY CENTER	12461		X	FIRE ALARM SYSTEMS PERMIT	194443	\$100.00
01/20/16	FLUMENCIO CEPEDA	12462	X		BURN PERMIT	194443	\$25.00
01/20/16	ANDRES VILLASENOR JR.	12463	X		BURN PERMIT	194443	\$25.00
01/20/16	DALINDA SANCHEZ	12464	X		BURN PERMIT	194443	\$25.00
01/20/16	JORGE BARRON LA RANA CARWASH	12465	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	LETICIA P. LEAL	12466		X	BURN PERMIT	194443	\$25.00
01/20/16	JUAN VEGA	12467		X	BURN PERMIT	194443	\$25.00
01/20/16	JOSE VAZQUEZ VAZQUEZ WINGS RESTAURANT Y TAQUERIA	12468	X		BUSINESS OCCUPANCY	194443	\$75.00

X/d

01/20/16	MIGUEL A. GARCIA	12469	X		BURN PERMIT	194443	\$25.00
01/20/16	CRUZ VEGA	12470	X		BURN PERMIT	194443	\$25.00
01/20/16	MARIA HERNANDEZ	12471	X		BURN PERMIT	194443	\$25.00
01/20/16	TERESA F. CORNEJO	12472	X		BURN PERMIT	194443	\$25.00
01/20/16	DIANA GUERRERO	12473	X		BURN PERMIT	194443	\$25.00
01/20/16	VICTOR VERGIL	12474	X		BURN PERMIT	194443	\$25.00
01/20/16	MARIO SANTOYO LA FAMILIA RESTAURANT & BAR	12475	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	ADALIA G. RUIZ	12476	X		BURN PERMIT	194443	\$25.00
01/20/16	JESUS LEAL	12477	X		BURN PERMIT	194443	\$25.00
01/20/16	LORENZO LARA	12478	X		BURN PERMIT	194443	\$25.00
01/20/16	FELIPE GOMEZ	12479	X		BURN PERMIT	194443	\$25.00
01/20/16	HOMERO CARRERA HIDALGO CO HEADSTART (PALMVIEW)	12480	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	PEDRO ALONZO	12481	X		BURN PERMIT	194443	\$25.00
01/20/16	PEDRO ALONZO	12482	X		BURN PERMIT	194443	\$25.00
01/20/16	DEYANIRA M. GARZA RIVERA'S FOOD MART	12483	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	RICARDO MARTINEZ	12484	X		BURN PERMIT	194443	\$25.00
01/20/16	JOSE VELIZ	12485	X		BURN PERMIT	194443	\$25.00
01/20/16	ENRIQUE CARDENAS MECHANIC/TIRE SHOP	12486	X		BUSINESS OCCUPANCY	194443	\$75.00
01/20/16	MARIA RODRIGUEZ	12487	X		BURN PERMIT	194443	\$25.00
01/20/16	NATIVIDAD VALENCIO	12488	X		BURN PERMIT	194443	\$25.00
01/20/16	RIGOBERTO LANDIN	12489	X		BURN PERMIT	194443	\$25.00
01/20/16	NABOR VASQUEZ TORTILLERIA 4 HERMANOS	12490	X		SMOKE CONTROL SYSTEMS PERMIT	194443	\$120.00
01/20/16	CRISTINA RIVERA	12491	X		BURN PERMIT	194443	\$25.00
01/20/16	SERGIO PEREZ	12492	X		BURN PERMIT	194443	\$25.00
01/20/16	XAVIER CASTILLO	12493	X		BURN PERMIT	194443	\$25.00
01/20/16	VOID	12494			VOID	194443	\$0.00
01/20/16	ROBERT DREIBELBIS	12495	X		COMMERCIAL BURN PERMIT	194443	\$100.00
01/20/16	JAIME CHAVEZ 5 PLEX APTS	12496	X		BUILDING PERMIT	194443	\$200.00

01/21/16	JUANITA NAVARRO	12497 ~~4~~	X✓		BURN PERMIT ~~4~~	194649 ~~4~~	\$25.00 ~~4~~
01/21/16	JORGE L. PEQUENO DOUBLE WHAMMY	12498 ~~4~~		X✓	BUSINESS OCCUPANCY ~~4~~	194649 ~~4~~	\$75.00 ~~4~~
01/21/16	MAXIMILIANO QUINTERO	12499 ~~4~~	X✓		BURN PERMIT ~~4~~	194649 ~~4~~	\$25.00 ~~4~~
01/22/16	GONZALO MANCIAS	12500 ~~4~~	X✓		BURN PERMIT ~~4~~	194650 ~~4~~	\$25.00 ~~4~~
01/22/16	SANTUS MALDONADO	12501 ~~4~~		X✓	BURN PERMIT ~~4~~	194650 ~~4~~	\$25.00 ~~4~~
01/25/16	SAMUEL BILBERRY	12502 ~~4~~	X✓		COMMERCIAL BURN PERMIT ~~4~~	194651 ~~4~~	\$100.00 ~~4~~
01/25/16	ANTONIO MARTINEZ	12503 ~~4~~		X✓	BURN PERMIT ~~4~~	194651 ~~4~~	\$25.00 ~~4~~
01/26/16	JUANA GARZA	12504 ~~4~~	X✓		BURN PERMIT ~~4~~	194652 ~~4~~	\$25.00 ~~4~~
01/26/16	ALFREDO AREVALO	12505 ~~4~~	X✓		BURN PERMIT ~~4~~	194652 ~~4~~	\$25.00 ~~4~~
01/27/16	IDALIA MAGANA LA BALANZA	12506 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	NELLY GUAJARDO NELLY'S REST	12507 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	MIGUEL ZUNIGA	12508 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	SANDRA GARZA EXPRESS KITCHEN	12509 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	GAMALIEL ESPINOZA	12510 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	HUMBERTO GARZA JR.	12511 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	MARIA S. ARISTA SALAMANCA'S DAY CARE	12512 ~~4~~		X✓	BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	KOTTAKKATHU MAMOCHEN ST GREGORIES ORTHODOX CHURCH	12513 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	ROBERTO ENGELHARDT	12514 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	ARCELY RODRIGUEZ CORAZON LATINO	12515 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	SAN JUANITA CANTU JANIE'S BARBER SHOP	12516 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	ROBERTO C. SAENZ	12517 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	GILBERTO S. SANCHEZ	12518 ~~4~~		X✓	BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	ENEDINA VALENCIA	12519 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	WILLIAM NELSON	12520 ~~4~~		X✓	BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	LIDIA DE LA CRUZ RESTAURANT DONA LIDIA	12521 ~~4~~		X✓	BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	RAUL VELA	12522 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JOSE A. SALINAS	12523 ~~4~~	X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	ALMA DELIA CANTU ALMA'S CLUB	12524 ~~4~~	X✓		BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~

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01/27/16	ANNA TREJO	12525 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JUAN JALAMO	12526 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JOSEFA GARCIA BLANCO	12527 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	HORTENCIA G. CHAVEZ	12528 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	HORTENCIA G. CHAVEZ	12529 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	DAVID O. VIELMA VETA INC.	12530 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	GASTAN TREVINO	12531 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JESSICA LEE GUERRA	12532 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	NORMA ALICIA FLORES- REYNOSA	12533 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JOSE RIOS	12534 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JESUS GUEVARA CABINET SHOP	12535 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	ANTHONY KURIAN LA PASADITA #4	12536 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	194857 ~~4~~	\$75.00 ~~4~~
01/27/16	SERVANDO CUELLAR JR.	12537 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	FRANK ARGUELLAS	12538 ~~4~~		X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	FRANK CLYDE CINCOINE	12539 ~~4~~		X✓		BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	JOSE D. DELGADILLO	12540 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	OLIVIA PUENTE	12541 ~~4~~	X✓			BURN PERMIT ~~4~~	194857 ~~4~~	\$25.00 ~~4~~
01/27/16	CARLOS DE LA CRUZ DLC WELDING & FABRICATION	12542 ~~4~~			X✓	BUILDING PERMIT ~~4~~	194857 ~~4~~	\$200.00 ~~4~~
01/28/16	SANTIAGO MENDOZA	12543 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/28/16	TRINIDAD MARTINEZ	12544 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/28/16	DAVID BELL	12545 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/28/16	CARLOS RAMIREZ	12546 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/28/16	MARIA COLUNGA	12547 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/28/16	JENNIFER BERNAL JIMENEZ	12548 ~~4~~	X✓			BURN PERMIT ~~4~~	194858 ~~4~~	\$25.00 ~~4~~
01/29/16	LUCIO CARRIZALEZ BBQ PLACE	12549 ~~4~~	X✓			BUSINESS OCCUPANCY ~~4~~	194859 ~~4~~	\$75.00 ~~4~~
01/29/16	VICENT GERARD & ASSOCIATES VERIZON WIRELESS TOWER	12550 ~~4~~		X✓		BUILDING PERMIT ~~4~~	194859 ~~4~~	\$200.00 ~~4~~
01/29/16	RAMIRO ROBLEDO	12551 ~~4~~	X✓			BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	JUAN OZUNA	12552 ~~4~~		X✓		BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~

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01/29/16	EFRAIN GOMEZ	12553 ~~4~~	X ✓		BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	ALEJANDRO MARTINEZ	12554 ~~4~~		X ✓	BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	MARCELINO GOMEZ	12555 ~~4~~		X ✓	BURN PERMIT ~~x~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	MARCELINO GOMEZ	12556 ~~4~~		X ✓	BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	OMAR DORIA	12557 ~~4~~	X ✓		BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	ADRIAN ALCANTAR	12558 ~~4~~		X ✓	BURN PERMIT ~~4~~	194859 ~~4~~	\$25.00 ~~4~~
01/29/16	JAMES R. HESS CORP JOHNNY'S HARDWARE	12559 ~~4~~		X ✓	BUSINESS OCCUPANCY ~~4~~	194859 ~~4~~	\$75.00 ~~4~~
Grand Total							\$9,822.50

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: 

Interim Fire Marshal

02-00-14

Date

Prepared by: Elizabeth Castro

Administrative Assistant

02-04-16

Date

Print Name:

Eric Sanchez

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.

County Auditor's Form: ARS-FM-

001

Revised 10/04



HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Bmo J.C.

DATE: 2/11/16 3/2/16

X/h

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF FEBRUARY *DB*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
02/01/16	DANIEL VASQUEZ	42560	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	BEATRIZ BALDERAS	Δ12561	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	JAVIER DE LA FUENTE	Δ12562	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	JOSE MARTINEZ	Δ12563	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	ALFREDO REYES	Δ12564	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	ROSIES ADULT DAY CARE	Δ12565		X✓		DAY CARE OCCUPANCY <i>Δ</i>	194860 <i>Δ</i>	\$75.00 <i>Δ</i>
02/01/16	RUBEN CASTILLA	Δ12566	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	JESUS BENITEZ	Δ12567	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/01/16	ROSA SANCHEZ	Δ12568	X✓			BURN PERMIT <i>Δ</i>	194860 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	RENE G. GARCIA	Δ12569	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	LINDA S. ROHR	Δ12570	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	JACINTA HERNANDEZ	Δ12571	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	SIMON G. FRANCO	Δ12572	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	ALEJANDRO MONTALVO	Δ12573	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	JORGE GALVAN	Δ12574	X✓			DUPLICATE PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$5.00 <i>Δ</i>
02/02/16	JUAN N. REYNA	Δ12575	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	VICENTE ESTEVIS	Δ12576	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	SAM VILLARREAL	Δ12577	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	GREGORIO GARCIA	Δ12578	X✓			BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/02/16	FERMIN OLIVAREZ	Δ12579		X✓		BURN PERMIT <i>Δ</i>	194980 <i>Δ</i>	\$25.00 <i>Δ</i>
02/03/16	ELIZABETH ALANIZ LITTLE STEPS DAYCARE	Δ12580		X✓		DAY CARE OCCUPANCY <i>Δ</i>	194981 <i>Δ</i>	\$75.00 <i>Δ</i>

02/03/16	NOELIA JUAREZ LITTLE SMURF'S CHILD CARE	12581	X✓		BUSINESS OCCUPANCY	194981	\$75.00
02/03/16	ROLANDO MARTINEZ REGISTERED HOME	12582		X✓	BUSINESS OCCUPANCY	194981	\$75.00
02/03/16	LUCAS T. DAMN	12583	X✓		BURN PERMIT	194981	\$25.00
02/03/16	GUILLERMO HERNANDEZ PANADERIA MEXICO	12584	X✓		BUSINESS OCCUPANCY	194981	\$75.00
02/03/16	GEORGE GARCIA	12585	X✓		BURN PERMIT	194981	\$25.00
02/03/16	SAUL CHAVEZ	12586	X✓		BURN PERMIT	194981	\$25.00
02/03/16	CESARIO MONTALVO	12587	X✓		BURN PERMIT	194981	\$25.00
02/03/16	MARTIN LOPEZ	12588	X✓		BURN PERMIT	194981	\$25.00
02/03/16	ANTONIA SANCHEZ FOSTER HOME	12589		X✓	FOSTER HOME OCCUPANCY	194981	\$75.00
02/03/16	NOE VILLARREAL VILLAREAL ELECTIC & A/C	12590		X✓	BUILDING PERMIT	194981	\$200.00
02/03/16	FABIAN LUNA	12591	X✓		BURN PERMIT	194981	\$25.00
02/03/16	SAN JUANITA LOPEZ	12592	X✓		BURN PERMIT	194981	\$25.00
02/03/16	CLEOFAS GARCIA	12593	X✓		BURN PERMIT	194981	\$25.00
02/03/16	LEODEGARIO HERNANDEZ	12594	X✓		BURN PERMIT	194981	\$25.00
02/03/16	MARIO JOSE CASTILLO	12595		X✓	BURN PERMIT	194981	\$25.00
02/03/16	MARIA ROSALES	12596	X✓		BURN PERMIT	194981	\$25.00
02/03/16	MANUEL RUBIO	12597	X✓		BURN PERMIT	194981	\$25.00
02/03/16	HIDALGO CO. HEAD START SULLIVAN	12598		X✓	BUSINESS OCCUPANCY	194981	\$75.00
02/03/16	ABIGAIL HERNANDEZ	12599	X✓		BURN PERMIT	194981	\$25.00
02/03/16	ALFONSO CABRERA	12600	X✓		BURN PERMIT	194981	\$25.00
02/03/16	JUAN A. LOPEZ	12601		X✓	BURN PERMIT	194981	\$25.00
02/03/16	JAMES D. JOHNSON	12602	X✓		BURN PERMIT	194981	\$25.00
02/03/16	GRACE A. MENDOZA	12603	X✓		BURN PERMIT	194981	\$25.00
02/03/16	CRISOFORO GUAJARDO	12604	X✓		BURN PERMIT	194981	\$25.00
02/03/16	JUAN J. RAMIREZ	12605	X✓		BURN PERMIT	194981	\$25.00

X/a

02/04/16	DAVID RODRIGUEZ	412606	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	DIANA CARRANZA	412607	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	DAGOBERTO GUERRERO	412608	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	PABLO LOZANO	412609	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	MACEDONIO OLIVARES	412610	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	RAFAEL CORTEZ	412611	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	JUAN LEAL	412612	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	JOSE DIAZ	412613	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	JUAN SERRATO	412614	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/04/16	FELIX CASTILLO	412615	X✓			BURN PERMIT A	194982 4	\$25.00 4
02/05/16	LUZ CAPETILLO JR	412616	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	GUADALUPE SANCHEZ	42617	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	ELIZABETH ALVAREZ	412618	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	DIONISIO ZUNIGA	412619	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	BENITA VILLARREAL	412620	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	MATEO SALAZAR	412621	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/05/16	MARIA SANTOS	412622		X✓		BURN PERMIT (2) A	195081 4	\$50.00 4
02/05/16	TIM HANSEN	412623		X✓		BURN PERMIT A	195081 4	\$25.00 4
02/05/16	ELIZABETH CARMONA	412624	X✓			BURN PERMIT A	195081 4	\$25.00 4
02/08/16	RAUL RIVAS	412625		X✓		BURN PERMIT A	195082 4	\$25.00 4
02/08/16	REYNALDO BALLI	412626		X✓		BURN PERMIT A	195082 4	\$25.00 4
02/08/16	FELICIANO VELASQUEZ	412627	X✓			BURN PERMIT A	195082 4	\$25.00 4
02/08/16	CRISELDA HILL	412628	X✓			BURN PERMIT A	195082 4	\$25.00 4
02/08/16	JOSE GARZA	412629	X✓			BURN PERMIT A	195082 4	\$25.00 4
02/08/16	JOSE ARMENTO	42630	X✓			BURN PERMIT A	195082 4	\$25.00 4

X/10

02/08/16	ALEJANDRO MOLINA PROGRESO FIRE & POLICE	12631		X✓		FIRE ALARM SYSTEMS PERMIT	195082	\$107.00
02/08/16	ROSA ZAVALA	12632	X✓			BURN PERMIT	195082	\$25.00
02/08/16	TEXAS ALARM SERVICES WE LOVE OUR KIDS DAY CARE	12633	X✓			FIRE ALARM SYSTEMS PERMIT	195082	\$100.00
02/09/16	DON LONGWELL	12634	X✓			COMMERCIAL BURN PERMIT	195189	\$100.00
02/09/16	JOSE GARCIA	12635	X✓			BURN PERMIT	195189	\$25.00
02/09/16	CECILIO CONTRERAS	12636	X✓			BURN PERMIT	195189	\$25.00
02/09/16	ANDY GARCIA	12637	X✓			BURN PERMIT	195189	\$25.00
02/09/16	JANICE CAYTAN GOLDEN BEE LEARNING CENTER	12638	X✓			BUSINESS OCCUPANCY	195189	\$75.00
02/09/16	ENRIQUETA G. PEREZ	12639		X✓		BURN PERMIT	195189	\$25.00
02/09/16	JOAQUIN MARQUEZ	12640	X✓			BURN PERMIT	195189	\$25.00
02/09/16	MARIA I. GARZA	12641		X✓		BURN PERMIT	195189	\$25.00
02/09/16	MIGUEL J. MARTINEZ	12642	X✓			BURN PERMIT	195189	\$25.00
02/10/16	ANTONIO VALDEZ TALLER VALDEZ	12643	X✓			BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	GENOVEVA VAZQUEZ	12644	X✓			BURN PERMIT	195190	\$25.00
02/10/16	JOSEPH BUENROSTRO GEO CORRECTIONS & DETENTION	12645		X✓		BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	SANDRA CASTORENA SIMPLY THE BEST NUTRITION	12646	X✓			BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	RUBEN RIVERA	12647		X✓		BUILDING PERMIT	195190	\$200.00
02/10/16	JAVIER GALLARDO JR	12648	X✓			BURN PERMIT	195190	\$25.00
02/10/16	FRANCISCO GONZALEZ JR	12649	X✓			BURN PERMIT	195190	\$25.00
02/10/16	SAMUEL PALACIOS	12650	X✓			BURN PERMIT	195190	\$25.00
02/10/16	JUAN GONZALEZ TIGRES EDINBURG	12651	X✓			BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	JOSE ARREQUIN	12652	X✓			BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	THE FUN OF LEARNING MONTESSORI	12653		X✓		BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	JAIME MATA	12654	X✓			BURN PERMIT	195190	\$25.00
02/10/16	MARIA CANTU	12655	X✓			BURN PERMIT	195190	\$25.00

X/C

02/10/16	REFUGIO GRANADOS	412656	X✓		BURN PERMIT	195190	\$25.00
02/10/16	MARIO GUERRA	412657	X✓		BURN PERMIT	195190	\$25.00
02/10/16	GILBERTO ESCOBEDO	412658		X✓	BURN PERMIT	195190	\$25.00
02/10/16	HILARIO & LAYLA VILLASENOR TAQUERIA LA CUCHILLA	412659		X✓	BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	NANCY SANCHEZ NANCY'S DRIVE-THRU	412660	X✓		BUILDING PERMIT	195190	\$200.00
02/10/16	RAMIRO VILLAGOMEZ JR	412661	X✓		BURN PERMIT	195190	\$25.00
02/10/16	ANGELE'S ADULT DAY CARE	412662		X✓	DAY CARE OCCUPANCY	195190	\$75.00
02/10/16	HECTOR CHAPA OFFICE SPACE	412663		X✓	BUILDING PERMIT	195190	\$200.00
02/10/16	ESTURJO SANTANA	412664		X✓	BURN PERMIT	195190	\$25.00
02/10/16	MARGARITA GAMEZ	412665	X✓		BURN PERMIT	195190	\$25.00
02/10/16	LUDIVINA LOPEZ TIRE SHOP	412666	X✓		BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	BRIAN CONNER	412667	X✓		BURN PERMIT	195190	\$25.00
02/10/16	SANDRA MARTINEZ	412668	X✓		BURN PERMIT	195190	\$25.00
02/10/16	EDMUNDO CANTU	412669	X✓		BURN PERMIT	195190	\$25.00
02/10/16	MARIA TAHIA EL ADOBE	412670	X✓		BUSINESS OCCUPANCY	195190	\$75.00
02/10/16	FEDERICO PEREZ	412671	X✓		BURN PERMIT	195190	\$25.00
02/10/16	GILBERTO FALCON	412672	X✓		BURN PERMIT	195190	\$25.00
02/10/16	JOHNATHON HERNANDEZ LA HERRADURA DRIVE-THRU	412673	X✓		BUSINESS OCCUPANCY	195190	\$75.00
02/11/16	LIONEL DELBOSQUE	412674	X✓		BURN PERMIT	195338	\$25.00
02/11/16	ERACLIO CASTILLO	412675	X✓		BURN PERMIT	195338	\$25.00
02/11/16	CESARES GOMEZ	412676	X✓		BURN PERMIT	195338	\$25.00
02/11/16	ARMANDO GARCIA	412677	X✓		BURN PERMIT	195338	\$25.00
02/11/16	JAVIER B. ROLDAN	412678	X✓		BURN PERMIT	195338	\$25.00
02/12/16	JULIO HERNANDEZ	412679	X✓		BURN PERMIT	195339	\$25.00
02/12/16	JUAN CAMARILLO	412680	X✓		BURN PERMIT	195339	\$25.00

Xld

02/12/16	LETICIA REYNOSO	412681	X✓			BURN PERMIT A	195339 A	\$25.00k
02/12/16	OVIDIO R. REYES	412682	X✓			BURN PERMIT A	195339 A	\$25.00k
02/16/16	JESUS IZAGUIRRE	412683	X✓			BURN PERMIT A	195340 A	\$25.00k
02/16/16	MICHAEL WALKER	412684		X✓		BURN PERMIT A	195340 A	\$25.00k
02/16/16	VICTOR GOMEZ	412685	X✓			BURN PERMIT A	195340 A	\$25.00k
02/16/16	ROGELIO BALDERAS	412686	X✓			BURN PERMIT A	195340 A	\$25.00k
02/17/16	JOCE CREDIT CARS	412687		X✓		BUSINESS OCCUPANCY A	195394 A	\$75.00k
02/17/16	JUAN ZAPATA LITTLE EINSTEINS DAY CARE	412688		X✓		FIRE ALARM SYSTEMS PERMIT A	195394 A	\$100.00k
02/17/16	CIELITO LINDO	412689		X✓		DAY CARE OCCUPANCY A	195394 A	\$75.00k
02/17/16	MANUEL CARRILLO ELSA THERAPY & WELLNESS CENTER	412690		X✓		BUSINESS OCCUPANCY A	195394 A	\$125.00k
02/17/16	DOMINGO CONTRERAS	412691	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	ERIC MENDOZA POLLOS ASADOS MENDOZA	412692	X✓			BUSINESS OCCUPANCY A	195394 A	\$75.00k
02/17/16	ROMAN CHAVEZ JR	412693	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	ANGELITA LUEVANO	412694		X✓		BURN PERMIT A	195394 A	\$25.00k
02/17/16	GUADALUPE GONZALEZ	412695		X✓		BURN PERMIT A	195394 A	\$25.00k
02/17/16	GLEN MORGAN	412696	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	SAN JUANA BARRAZA	412697	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	JOSE CAMPOS	412698	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	BULLDOG FIRE & SAFETY MI RANCHITO RESTAURANT	412699		X✓		FIRE PROTECTION SYSTEM A	195394 A	\$150.00k
02/17/16	ABELINO CANO	412700	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	HAIL FIRE RESTORATION	412701	X✓			BUSINESS OCCUPANCY A	195394 A	\$75.00k
02/17/16	BENTALDO DIAZ JR	412702	X✓			BURN PERMIT A	195394 A	\$25.00k
02/17/16	JOSE RODRIGUEZ EL RINCON DE MICHOACAN	412703	X✓			BUSINESS OCCUPANCY A	195394 A	\$75.00k
02/17/16	RODOLFO GARCIA TAQUERIA VICTORIA	412704	X✓			BUSINESS OCCUPANCY A	195394 A	\$75.00k
02/17/16	JOSE RODRIGUEZ	412705	X✓			BURN PERMIT A	195394 A	\$25.00k

X/e

02/17/16	SATURINO GOVINA III RIOJAS MINI MART	4 12706	X✓		SMOKE CONTROL SYSTEM PERMIT	195394	\$120.00
02/17/16	MI CASITA FOOD STORE	4 12707	X✓		BUSINESS OCCUPANCY	195394	\$75.00
02/17/16	OLINDA MARTINEZ	4 12708	X✓		BURN PERMIT	195394	\$25.00
02/17/16	ABEL DE LEON DUPLEX (RESIDENTIAL)	4 12709	X✓		BUILDING PERMIT	195394	\$200.00
02/17/16	JULIEZA FLORES	4 12710	X✓		BURN PERMIT	195394	\$25.00
02/17/16	ANTONIA BLANCO	4 12711	X✓		BURN PERMIT	195394	\$25.00
02/17/16	TOMAS GONZALEZ TOMAS APPLIANCE & MORE	4 12712	X✓		BUSINESS OCCUPANCY	195394	\$75.00
02/17/16	LJV FIRE & SAFETY RIOJAS MINI MART	4 12713		X✓	FIRE PROTECTION SYSTEMS PERMIT	195394	\$150.00
02/17/16	TOMAS GONZALEZ	4 12714	X✓		BURN PERMIT	195394	\$25.00
02/17/16	EFRAIN SANCHEZ	4 12715	X✓		BURN PERMIT	195394	\$25.00
02/18/16	MARIO CORDOVA	4 12716	X✓		BURN PERMIT	195395	\$25.00
02/18/16	JOE INFANTE	4 12717	X✓		BURN PERMIT	195395	\$25.00
02/18/16	HECTOR TELLEZ	4 12718	X✓		BURN PERMIT	195395	\$25.00
02/18/16	GILBERT VILLARREAL	4 12719		X✓	BURN PERMIT	195395	\$25.00
02/18/16	FRANCISCA ENGLAND	4 12720	X✓		BURN PERMIT	195395	\$25.00
02/18/16	BERNARDO LEAL POLLOS ASADOS EL FOGAN	4 12721		X✓	BUSINESS OCCUPANCY	195395	\$75.00
02/19/16	LUIS MARTINEZ	4 12722	X✓		BURN PERMIT	195564	\$25.00
02/19/16	MARI CRUZ NAVARRO	4 12723		X✓	BURN PERMIT	195564	\$25.00
02/19/16	AHSAN KHIZAR	4 12724		X✓	BURN PERMIT	195564	\$25.00
02/19/16	EDUARDO LOPEZ	4 12725	X✓		BURN PERMIT	195564	\$25.00
02/19/16	OSCAR SANCHEZ	4 12726	X✓		BURN PERMIT	195564	\$25.00
02/19/16	RAMON TORRES	4 12727	X✓		BURN PERMIT	195564	\$25.00
02/19/16	RAUL PUENTE	4 12728	X✓		BURN PERMIT	195564	\$25.00
02/19/16	ALMA MARTINEZ	4 12729	X✓		BURN PERMIT	195564	\$25.00
02/22/16	MARIA GANDALARIA	4 12730	X✓		BURN PERMIT	195566	\$25.00

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02/22/16	ANTONIO BANDA	412731	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	SANDRA OCANAS	412732	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	ROBERT DELEON JR	412733	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	GUADALUPE GARZA	412734	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	MIGUEL SALAZAR	412735	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	NINFA GARZA	412736		X✓		BURN PERMIT A	195566 A	\$25.00 A
02/22/16	CRISELDA GONZALEZ	412737	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	BILL EDWARDS	412738	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	JESUS CAVAZOS	412739	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/22/16	JOSE R. MARTINEZ	412740	X✓			BURN PERMIT A	195566 A	\$25.00 A
02/23/16	MACARIO SAENZ	412741		X✓		BURN PERMIT A	195568 A	\$25.00 A
02/23/16	MARIA S. CORPUS	412742	X✓			BURN PERMIT A	195568 A	\$25.00 A
02/23/16	CHARLES MEYER	412743		X✓		BURN PERMIT (2) A	195568 A	\$50.00 A
02/24/16	BRIANDA PRADO SWEET SNACKS	412744	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	JOSE MARTINEZ	412745	X✓			BURN PERMIT A	195569 A	\$25.00 A
02/24/16	MARTIN LOPEZ	412746	X✓			BURN PERMIT A	195569 A	\$25.00 A
02/24/16	MANUEL LOPEZ	412747	X✓			BURN PERMIT A	195569 A	\$25.00 A
02/24/16	DAVID GREEN COMMUNITY CENTER	412748		X✓		BUILDING PERMIT A	195569 A	\$200.00 A
02/24/16	HECTOR RODRIGUEZ III WIC STORE	412749	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	NORMA SALINAS PIDE TU LOKO	412750	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	ARTURO PADRON EL ARRIERO STOP	412751	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	FIDEL CORTEZ AT WRECKER	412752	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	LEONEL CANTU TAQUERIA CAMILLA	412753	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	MIGUEL RODRIGUEZ CUTTING POINT BARBERSHOP	412754	X✓			BUSINESS OCCUPANCY A	195569 A	\$75.00 A
02/24/16	CRESCENCIANA ARELLANO	412755	X✓			BURN PERMIT A	195569 A	\$25.00 A

X19

02/24/16	JORGE PROSPERO RASPA STAND	412756	X✓		BUSINESS OCCUPANCY	195569	\$75.00
02/24/16	VICTOR IBARRA APARTMENTS	412757	X✓		BUSINESS OCCUPANCY	195569	\$75.00
02/24/16	STEVEN TRIMARCO FOSTER HOME	412758		X✓	BUSINESS OCCUPANCY	195569	\$75.00
02/24/16	RODRIGO RAMON	412759	X✓		BURN PERMIT	195569	\$25.00
02/24/16	STEVEN TRIMARCO	412760		X✓	BURN PERMIT	195569	\$25.00
02/24/16	LOW VOLTAGE CONTRACTORS RED GATE POWER PLANT	412761		X✓	FIRE ALARM SYSTEMS PERMIT	195569	\$215.00
02/24/16	HECTOR GARCIA	412762	X✓		BURN PERMIT	195569	\$25.00
02/24/16	JOSE MIRANDA	412763	X✓		BURN PERMIT	195569	\$25.00
02/24/16	EDILBERTO RAMOS	412764		X✓	COMMERCIAL BURN PERMIT	195569	\$100.00
02/24/16	SAN JUANA GUERRERO	412765	X✓		BURN PERMIT	195569	\$25.00
02/24/16	JUDITH PENA	412766	X✓		BURN PERMIT	195569	\$25.00
02/24/16	SANDRA RODRIGUEZ	412767		X✓	BURN PERMIT	195569	\$25.00
02/24/16	SANDRA RODRIGUEZ	412768		X✓	BURN PERMIT	195569	\$25.00
02/24/16	SIMON RADA	412769		X✓	BURN PERMIT	195569	\$25.00
02/24/16	GREGORIO GONZALEZ	412770	X✓		BURN PERMIT	195569	\$25.00
02/24/16	JOSE ARRIAGA JR	412771	X✓		BURN PERMIT	195569	\$25.00
02/24/16	YESENIA GARZA DIVINE NAILS BEAUTY	412772	X✓		BUSINESS OCCUPANCY	195569	\$75.00
02/25/16	ESTEBAN VILLARREAL	412773	X✓		BURN PERMIT	195635	\$25.00
02/25/16	MANUEL MOLINA	412774	X✓		BURN PERMIT	195635	\$25.00
02/25/16	SOTERO CARRILLO	412775	X✓		BURN PERMIT	195635	\$25.00
02/25/16	JUAN VALDEZ	412776	X✓		BURN PERMIT	195635	\$25.00
02/25/16	ELIGIO RUIZ	412777	X✓		BURN PERMIT	195635	\$25.00
02/25/16	HECTOR LOPEZ	412778		X✓	BURN PERMIT	195635	\$25.00
02/25/16	EZRI DE LA ROSA JPO ENTERPRISES, INC	412779		X✓	COMMERCIAL BURN PERMIT	195635	\$100.00
02/26/16	DON LONGWELL	412780	X✓		COMMERCIAL BURN PERMIT	195636	\$100.00

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02/26/16	EDCOUCH HOUSING AUTHORITY	412781		X✓		BUSINESS OCCUPANCY	195636	\$75.00
02/26/16	DEBORAH MARMOLEJO	412782		X✓		BURN PERMIT	195636	\$25.00
02/26/16	RUBEN MEDINA	412783	X✓			BURN PERMIT	195636	\$25.00
02/26/16	BENITO ESTIMBO	412784	X✓			BURN PERMIT	195636	\$25.00
02/26/16	SILVER SALAS JR	412785	X✓			BURN PERMIT	195636	\$25.00
02/26/16	JOSE MARTINEZ	412786	X✓			DUPLICATE PERMIT	195636	\$5.00
02/29/16	JAMES HOFFMAN	412787		X✓		BURN PERMIT	195678	\$25.00
02/29/16	DOMINGO MEDRANO	412788	X✓			BURN PERMIT	195678	\$25.00
02/29/16	VERONICA DIAZ	412789	X✓			BURN PERMIT	195678	\$25.00
02/29/16	PABLO GARZA	412790	X✓			BURN PERMIT	195678	\$25.00
02/29/16	ABEL GARCIA	412791	X✓			BURN PERMIT	195678	\$25.00
02/29/16	RIGOBERTO PADRON	412792	X✓			BURN PERMIT	195678	\$25.00
02/29/16	RAMIRO RAMIREZ	412793	X✓			BURN PERMIT	195678	\$25.00
02/29/16	LEONDR0 GARCIA	412794	X✓			BURN PERMIT	195678	\$25.00
02/29/16	ROY MENDOZA	412795	X✓			BURN PERMIT	195678	\$25.00
Grand Total: \$1,524.00								

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

Approved by: 
Interim Fire Marshal

03.02.16
Date

Prepared by: Elizabeth Castro 3/1/16
Administrative Assistant Date

Print Name: Eric Sanchez

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.

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

2016 MAR 2 PM 4 34

RECEIVED BY
COUNTY AUDITOR



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 
DATE: 3/1/16 3/12/16

X/11

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 14, 2016

Mr. Eric Sanchez, Interim Fire Marshal
Hidalgo County Fire Marshal's Office
1124 N. M Road
Edinburg, Texas 78539

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the months of January 2016 and February 2016

Dear Mr. Sanchez:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the months of January 2016 and February 2016 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 Reports* for the months of January 2016 and February 2016. 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 Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Reports* 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 signatures on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

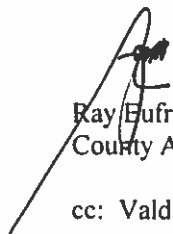
- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and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

Conclusion:

Total collections for the months of January 2016 and February 2016 were \$9,822.50 and \$10,127.00, respectively. 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SIMOLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 396TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

March 14, 2016

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 - January 2016
Report No. 2016-36

Dear Mr. Villarreal:

We have completed a limited scope review of the January 2016 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended January 31, 2016. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. 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 January 2016."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agree to the amount transferred to the Hidalgo County Treasurer's Office.

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERRY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 33RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- 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 January 2016."
- Although DTA fees for 182 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).

We will proceed to process the January 2016 DTA payment request in the amount of \$135,501.92 to LGBS.

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, Linda Fong, First Assistant Auditor at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 30th D.C.

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

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JUDGE, 31st D.C.

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JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	D534000000002100	283.68	76.03	359.71	60.99
2	1	2014	D534000000002100	372.15	70.94	443.09	56.91
3	1	2014	D534000000002100	185.39	57.3	242.69	45.96
4	1	2014	D534000000002100	273.86	52.21	326.07	41.88
5	1	2014	N120003000002140	0.62	0.14	0.76	0.11
6	1	2014	H080000115000008	0.51	0.12	0.63	0.09
7	1	2014	C822002000009700	0.36	0.09	0.45	0.07
8	1	2014	R205000003000100	0.18	0.04	0.22	0.03
9	1	2014	A2800000000002200	0.1	0.02	0.12	0.02
10	1	2014	P3500000000004000	0.09	0.02	0.11	0.02
11	1	2014	N3400000000224405	0.09	0.02	0.11	0.02
12	1	2014	S295000000019246	0.13	0.03	0.16	0.02
13	1	2014	S246202000005300	0.08	0.02	0.1	0.02
14	1	2014	L080000049000C00	0.05	0.01	0.06	0.01
15	1	2014	M23210000B004200	-0.41	-0.08	-0.49	-0.07
16	1	2014	D534000000002100	-273.86	-52.21	-326.07	-41.88
17	1	2014	D534000000002100	-283.68	-76.03	-359.71	-60.99
18	1	2013	L526003000020100	75.79	25.51	101.3	14.67
19	1	2013	C140000064000610	62.71	21.12	83.83	12.14
20	1	2013	R329500001002300	50.01	15.83	65.84	9.23
21	1	2013	B030000014000200	31.78	10.7	42.48	6.15
22	1	2013	O310009000001100	32.84	10.51	43.35	6.11
23	1	2013	N336000000007500	30.14	9.45	39.59	5.52
24	1	2013	P320002006001200	3.98	1.25	5.23	0.73
25	1	2013	B503103000009500	0.47	0.17	0.64	0.1
26	1	2013	C050000002001900	0.37	0.13	0.5	0.08
27	1	2013	E425200000001500	0.32	0.11	0.43	0.06
28	1	2013	C705000007000200	0.23	0.08	0.31	0.05
29	1	2013	S040000010000300	0.12	0.04	0.16	0.02
30	1	2013	T526199000000B00	0.09	0.03	0.12	0.02
31	1	2013	H220099000001401	0.08	0.03	0.11	0.02
32	1	2012	C070000114000910	286.47	112.68	399.15	53.28
33	1	2012	V056302000006600	281.82	106.16	387.98	50.31
34	1	2012	H215001002001000	202.64	89.16	291.8	41.34
35	1	2012	Q100002000012100	96.88	40.7	137.58	19.18
36	1	2012	M500000003000310	100.41	39.49	139.9	18.38
37	1	2012	C535001004000800	76.51	32.39	108.9	15.03
38	1	2012	S295000000029830	75.53	30.21	105.74	14.05
39	1	2012	W380000507000016	30.06	12.13	42.19	5.64
40	1	2012	W380000462000008	22.12	9.88	32	4.58
41	1	2012	W380000462000008	21.01	9.38	30.39	4.35
42	1	2012	H265000018000600	16.97	7.06	24.03	3.28
43	1	2012	A080000000102515	15.8	6.12	21.92	2.85
44	1	2012	L198000000000800	10.66	4.19	14.85	1.95
45	1	2012	R329500001002300	3.83	1.67	5.5	0.78

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2012	S325500000007000	0.37	0.19	0.56	0.08
47	1	2012	H525500000002400	0.11	0.05	0.16	0.03
48	1	2012	B240001000006300	0.13	0.05	0.18	0.03
49	1	2012	O200502000005200	0.06	0.04	0.1	0.02
50	1	2012	V433595000002200	0.07	0.03	0.1	0.01
51	1	2012	N860000004007000	0.04	0.02	0.06	0.01
52	1	2012	E26000000D000100	0.05	0.02	0.07	0.01
53	1	2011	C070000099000204	105.35	56.19	161.54	22.12
54	1	2011	H250000059000110	75.89	39.72	115.61	15.6
55	1	2011	E330000359001000	30.49	14.64	45.13	5.67
56	1	2011	R170000000001300	26.2	12.15	38.35	4.76
57	1	2011	L208800000010700	19.24	9.11	28.35	3.58
58	1	2011	H185000167001200	15.03	7.43	22.46	2.89
59	1	2011	H265000005003400	12.55	7.08	19.63	2.81
60	1	2011	M645000005000100	13.92	6.77	20.69	2.63
61	1	2011	E439502000008700	0.48	0.29	0.77	0.11
62	1	2011	B293000000001600	0.15	0.09	0.24	0.04
63	1	2010	A527003000001800	368.06	201.2	569.26	67.35
64	1	2010	C902500000000800	88.24	48.23	136.47	15.88
65	1	2010	A180000064001602	68.77	39.88	108.65	13.41
66	1	2010	M500000003000310	53.76	34.04	87.8	11.77
67	1	2010	A080000000108900	29.02	18.56	47.58	6.61
68	1	2010	A080000000108900	28.68	18.73	47.41	6.54
69	1	2010	A080000000108900	28.68	18.73	47.41	6.54
70	1	2010	S367500007000600	26.13	17.69	43.82	6.23
71	1	2010	L198000000000800	18.1	11.46	29.56	3.96
72	1	2010	M645000005000100	16.19	9.82	26.01	3.35
73	1	2010	N486000000002300	13.14	8.9	22.04	3.13
74	1	2010	E503597000020800	4.73	2.57	7.3	0.85
75	1	2010	B161002002002900	0.7	0.52	1.22	0.19
76	1	2010	E810300000011900	0.11	0.07	0.18	0.03
77	1	2010	A080000000108900	-28.68	-18.73	-47.41	-6.54
78	1	2009	E431000000011000	57.52	43.89	101.41	13.89
79	1	2009	N486000000002300	44.63	35.56	80.19	11.45
80	1	2009	C211000000002900	40.26	31.27	71.53	9.96
81	1	2009	S435000005001900	48.21	32.47	80.68	9.84
82	1	2009	K240000000029304	30.61	19.99	50.6	5.97
83	1	2009	L335200000000100	17.17	13.8	30.97	4.46
84	1	2009	B190040000004900	7.13	4.95	12.08	1.5
85	1	2008	L255002016001200	82.2	67.13	149.33	18.86
86	1	2008	M167002000004400	85.99	63.92	149.91	16.9
87	1	2008	S435000005001900	48.21	38.25	86.46	10.7
88	1	2008	V382000000004500	36.63	29.78	66.41	8.35
89	1	2008	K240000000005901	22.41	17.1	39.51	4.6
90	1	2008	N861301000009900	16.61	15.11	31.72	4.51

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2008	S725098008002000	12.78	11.34	24.12	3.34
92	1	2008	C470000018000100	2.13	1.87	4	0.55
93	1	2008	M015000076001600	0.16	0.15	0.31	0.05
94	1	2008	C676000000038400	0.08	0.07	0.15	0.02
95	1	2007	L590000001000700	114.38	117.81	232.19	33.11
96	1	2007	S435000005001900	48.21	44.04	92.25	11.57
97	1	2007	S735000008001400	43.62	37.38	81	9.23
98	1	2007	I223000001050200	31.21	26.01	57.22	6.27
99	1	2007	M167002000004400	28.36	24.47	52.83	6.08
100	1	2007	N580000004001500	24.49	22.54	47.03	5.88
101	1	2007	M167002000001600	23.95	21.54	45.49	5.53
102	1	2007	E583002000000100	17.98	18.7	36.68	5.29
103	1	2007	D460000117002000	12.94	12.68	25.62	3.46
104	1	2007	C470000018000100	5.83	5.79	11.62	1.59
105	1	2007	C211000000005100	3.45	3.09	6.54	0.79
106	1	2007	E700002000004500	0.28	0.3	0.58	0.09
107	1	2007	D460000117000700	0.24	0.26	0.5	0.08
108	1	2007	C218000000000800	0.02	0.02	0.04	0.01
109	1	2006	S725002001000800	24.03	24.18	48.21	5.84
110	1	2005	O210000005000035	90.28	113.45	203.73	29.11
111	1	2005	C885000024001200	68.03	81.19	149.22	19.8
112	1	2005	F345000150001300	39.67	50.65	90.32	13.03
113	1	2005	N860000002005200	37.52	45.76	83.28	11.37
114	1	2005	A180000029000903	39.58	39.18	78.76	8.02
115	1	2005	V363000000001100	34.56	34.22	68.78	7
116	1	2005	N476500000005400	28.63	28.53	57.16	5.8
117	1	2005	H265000007005000	25.51	26.36	51.87	5.59
118	1	2005	N120003000001025	19.51	22.76	42.27	5.44
119	1	2005	S170002017000103	17.11	20.75	37.86	5.13
120	1	2004	A180000039001206	796.77	825.99	1,622.76	147
121	1	2004	A170003000023900	241.58	250.43	492.01	44.57
122	1	2004	A480000004001400	109.32	113.32	222.64	20.17
123	1	2004	S435000005001900	46	58.57	104.57	13.52
124	1	2004	B203500000004700	20.12	20.85	40.97	3.71
125	1	2004	G450000000000900	14.61	16.99	31.6	3.53
126	1	2004	V382000000006300	7.97	8.28	16.25	1.47
127	1	2003	A180000039001206	776.22	897.83	1,674.05	157.19
128	1	2003	S435000005001900	46.12	64.26	110.38	14.39
129	1	2003	K240000000008020	50.08	60.6	110.68	11.35
130	1	2003	L470000000001400	15.01	17.37	32.38	3.04
131	1	2002	A180000039001206	824.96	1,053.20	1,878.16	181.9
132	1	2002	L470000000001400	86.57	110.52	197.09	19.09
133	1	2002	S585000006001300	46.41	68.99	115.4	14.62
134	1	2002	S435000005001900	42.62	64.49	107.11	14.06
135	1	2002	O780000009000600	53.28	72.29	125.57	13.67

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2002	H048502000011900	53.61	68.45	122.06	11.82
137	1	2002	S735000006002200	23.73	32.2	55.93	6.09
138	1	2002	D780000009000600	17.76	24.09	41.85	4.56
139	1	2002	D780000009000600	12.03	16.22	28.25	3.08
140	1	2002	W230000052000300	8.09	12.98	21.07	2.98
141	1	2001	G230000001000900	78.94	116.57	195.51	21.67
142	1	2001	L007001000007300	46.18	79.29	125.47	17.67
143	1	2001	S435000005001900	29.12	47.56	76.68	10.13
144	1	2001	D780000009000600	22.2	32.64	54.84	6.09
145	1	2001	L470000000001400	16.73	23.37	40.1	3.99
146	1	2000	W220000001001500	113.12	167.04	280.16	26.98
147	1	2000	M687000000002600	7.54	11.75	19.29	2.07
148	1	2000	W240000003000900	6.17	9.85	16.02	1.8
149	1	2000	B158504000013400	7	10.61	17.61	1.79
150	1	1999	N120003000003200	52.42	89.98	142.4	16.28
151	1	1999	M520000085000300	27.58	41.36	68.94	5.87
152	1	1999	G040000006000100	5.26	10.28	15.54	2.2
153	1	1998	V382000000006900	4.47	9.32	13.79	1.96
154	1	1998	C700000006000500	1.03	1.69	2.72	0.25
155	1	1996	M490000000009302	10.96	24.24	35.2	4.66
156	1	1996	S250000000003800	12.08	23.21	35.29	3.55
157	1	1996	S683000000019400	9.72	20.19	29.91	3.54
158	1	1996	C765000003002000	10.71	20.28	30.99	3.03
159	1	1995	E650000006000400	13.34	28.7	42.04	4.83
160	1	1995	S477000000040600	7.08	17.22	24.3	3.46
161	1	1994	S595000027000512	10.4	22.86	33.26	3.61
162	1	1993	A210000051001900	15.07	35.5	50.57	5.76
163	1	1993	R026300000001100	0.3	0.82	1.12	0.16
164	1	1992	W460002008000900	51.1	136.61	187.71	24.99
165	1	1992	W460002008000900	51.11	136.62	187.73	24.99
166	1	1992	W460002008000900	34.07	91.08	125.15	16.66
167	1	1992	R026300000001100	11.44	31.34	42.78	5.94
168	1	1992	W460002008000900	-51.1	-136.61	-187.71	-24.99
169	12	1999	N120003000003200	1.28	2.19	3.47	0.4
170	12	1999	M520000085000300	0.68	1.01	1.69	0.14
171	12	1996	M490000000009302	0.59	1.3	1.89	0.25
172	12	1996	S250000000003800	0.64	1.24	1.88	0.19
173	1	2012	C455000002001400	0.52	0.25	0.77	0.11
174	1	2004	N80000100B000000	53.15	59.01	112.16	11.72
175	1	2000	T527002000004100	3.55	6.13	9.68	1.25
176	1	1989	C695001000001300	2.25	6.78	9.03	1.2
177	1	1988	C695001000001300	6.94	21.7	28.64	3.81
178	12	1989	C695001000001300	0.14	0.36	0.5	0.06
179	12	1988	C695001000001300	0.38	1.19	1.57	0.21
180	1	2014	O85000000A001100	50.66	11.15	61.81	8.96

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2013	H120000055000700	0.06	0.02	0.08	0.01
182	1	1997	C045000004000200	36.13	78.03	114.16	15.82

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 29, 2016

Ms. Diana Serna, Director
Hidalgo County Urban County Program
427 E. Duranta Ave. Suite 107
Alamo, Texas 78516

Ref: Audit of Hidalgo County Urban County Program
Audit No. 2016-12

Dear Ms. Serna:

We conducted a limited scope audit of the Hidalgo Urban County Program (UCP) pursuant to the authorization granted to the County Auditor by Commissioners Court on February 7, 2012 to audit the Hidalgo County Urban County Program. The objective of the audit was to determine UCP's compliance with conflict of interest requirements under the following:

1. 24 Code of Federal Regulations (CFR) § 570.611(d) or 24 CFR § 570.489(H)(4), as applicable, regarding exceptions to the Department of Housing and Urban Development's (HUD) prohibition of conflicts of interest;
2. Local Government Code § 171.004 regarding the filing of an affidavit disclosing the nature and extent of a substantial interest by public officials with the business entity;
3. Local Government Code § 176.003 regarding the filing by the public official of Form CIS "Local Government Officer Conflicts Disclosure Statement"; and
4. Local Government Code § 176.006 regarding the filing by the vendor of Form CIQ "Conflict of Interest Questionnaire".

This review was prompted by concerns of possible non-compliance with the above stated regulations and statutes in the awarding of contracts.

Background:

In 1988, HUD approved the establishment and funding of the UCP. UCP's funding is determined by HUD's budget and an allocation formula, which takes into account demographic data (i.e., population, housing conditions, and poverty).

HUD funds are channeled through the UCP. The UCP administers funds on behalf of four County precincts. The precincts are headquartered in Weslaco (Precinct 1), Pharr (Precinct 2), Mission (Precinct 3) and Edinburg (Precinct 4).

On April 12, 2011, May 21, 2013, and December 1, 2015, the Hidalgo County Commissioners Court entered into construction contracts with OG Construction on behalf of UCP for the "City of Progresso Street and Drainage Improvements" project in the amount of \$118,049.75; "Hidalgo County Precinct 1-Street Improvements Minnesota Road" project in the amount of \$304,982.35; and "Pct. 4 Flood Drainage Improvements" project in the amount of \$1,621,209.00, respectively.

Community Development Block Grant

The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. The CDBG program provides annual grants on a formula basis to 1,209 general units of local government and states. The CDBG entitlement program allocates annual grants to larger cities and urban counties to develop viable communities by providing decent

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA BALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low- and moderate-income persons.

The April 12, 2011 contract for the "City of Progresso Street and Drainage Improvements" project and the May 21, 2013 contract for the "Hidalgo County Precinct 1-Street Improvements Minnesota Road" project were funded with CDBG funds allocated to UCP by HUD.

Disaster Recovery Supplemental (DRS)

The Texas General Land Office (GLO) is the lead state agency for managing disaster recovery grants through HUD. The state receives CDBG funds from HUD as disaster recovery assistance. HUD provides DRS funding to help cities, counties, and states recover from presidentially declared disasters, especially in low-income areas. The UCP, through the GLO, is awarded disaster recovery funds for recovery efforts involving housing, economic development, infrastructure and prevention of further damage to affected areas.

The December 1, 2015 contract for the "Pct. 4 Flood Drainage Improvements" project is scheduled to be funded with Disaster Recovery supplemental funds allocated by the GLO.

HUD Exception - Federal

Pursuant to 24 CFR 85.36 (b)(3), "no employee, officer or agent of the grantee or subgrantee shall participate in selection, or in the award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- i. The employee, officer or agent;
- ii. Any member of his immediate family;
- iii. His or her partner; or
- iv. An organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award."

24 CFR §570.611 applies to the procurement of supplies, equipment, construction, and services by recipients and by subrecipients under 24 CFR 85.36. Pursuant to 24 CFR § 570.611 (b) "the general rule is that no persons described in paragraph (c) of this section who exercise or have exercised any functions or responsibilities with respect to CDBG activities assisted under this part, or who are in a position to participate in a decision making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from a CDBG-assisted activity, or have a financial interest in any contract, subcontract, or agreement with respect to a CDBG-assisted activity, or with respect to the proceeds of the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for one year thereafter."

Pursuant to 24 CFR §570.611 (c), the conflict of interest provisions of paragraph (b) of this section apply to any person who is an employee, agent, consultant, officer, or elected official or appointed official of the recipient, or of any designated public agencies, or of subrecipients that are receiving funds under this part.

Pursuant to 24 CFR § 570.611 (d), upon the written request of the recipient, HUD may grant an exception to the provisions of paragraph (b) of this section on a case-by case basis when it has satisfactorily met the threshold requirements of (d)(1) of this section, taking into account the cumulative effects of paragraph (d)(2) of this section. HUD will consider an exception only after the recipient has provided the following documentation:

- i. A disclosure of the nature of the conflict, accompanied by an assurance that there has been public disclosure of the conflict and a description of how the public disclosure was made; and
- ii. An opinion of the recipient's attorney that the interest for which the exception is sought would not violate State or local law.

HUD Exception - State

Pursuant to 24 CFR § 570.489 (h)(2), the general rule is that no persons described in paragraph (h)(3) of this section who exercise or have exercised any functions or responsibilities with respect to CDBG activities assisted under this subpart or who are in a position to participate in a decision making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from the activity, or have an interest or benefit from the activity, or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder, either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 129TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA BALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Pursuant to 24 CFR § 570.489 (h)(3), the conflict of interest provisions for paragraph (h)(2) of this section apply to any person who is an employee, agent, consultant, officer, or elected official or appointed official of the State, or of a unit of general local government, or of any designated public agencies, or subrecipients which are receiving CDBG funds.

Pursuant to 24 CFR § 570.489 (h)(4), upon written request by the State, an exception to the provisions of paragraph (h)(2) of this section involving an employee, agent, consultant, officer, or elected official or appointed official of the State may be granted by HUD on a case-by-case basis. In all other cases, the State may grant such an exception upon written request of the unit of general local government provided the State shall fully document its determination in compliance with all requirements of paragraph (h)(4) of this section including the State's position with respect to each factor at paragraph (h)(5) of this section and such documentation shall be available for review by the public and by HUD. An exception may be granted after it is determined that such an exception will serve to further the purpose of the Act and the effective and efficient administration of the program or project of the State or unit of general local government as appropriate. An exception may be considered only after the State or unit of general local government, as appropriate, has provided the following:

- (i) A disclosure of the nature of the conflict, accompanied by an assurance that there has been public disclosure of the conflict and a description of how the public disclosure was made; and
- (ii) An opinion of the attorney for the State or the unit of general local government, as appropriate, that the interest for which the exception is sought would not violate State or local law.

Affidavit

Pursuant to Local Government Code § 171.002 (c), a local public official is considered to have a substantial interest under this section if a person related to the official in the first degree by consanguinity or affinity, as determined under Chapter 573, Government Code, has a substantial interest under this section.

Pursuant to Local Government Code § 171.004 (a), if a local public official has a substantial interest in a business entity, the official shall file, before a vote or decision on any matter involving the business entity, an affidavit stating the nature and extent of the interest and shall abstain from further participation in the matter.

Hidalgo County has developed an affidavit that is used by members of the governing body if a conflict of interest arises (see Exhibit A). An affidavit is provided by the Commissioners Court Administrator to a member of the governing body when a conflict of interest arises. The affidavit states the elected official's name and their position with the County. The affidavit requires the elected official to state the agenda item they have a substantial interest with and how their substantial interest arises. The affidavit must be signed by the elected official and notary public. After the affidavit is signed, the affidavit is filed with the County Clerk's Office.

Conflict Disclosure Statement (CIS)

Pursuant to Local Government Code § 176.003 (a), a local government official shall file a conflict of interest disclosure statement with respect to a vendor if:

- (1) the vendor enters into a contract with the local governmental entity or the local governmental entity is considering entering into a contract with the vendor; and
- (2) the vendor:
 - (A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:
 - (i) a contract between the local governmental entity and vendor has been executed; or
 - (ii) the local governmental entity is considering entering into a contract with the vendor;
 - (B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:
 - (i) a contract between the local governmental entity and vendor has been executed; or
 - (ii) the local governmental entity is considering entering into a contract with the vendor; or
 - (C) has a family relationship with the local government officer.

Pursuant to Local Government Code § 176.003 (b), a local government officer shall file the conflicts disclosure statement with the records administrator of the local governmental entity not later than 5 p.m. on the seventh

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

business day after the date on which the officer becomes aware of the facts that require the filing of the statement under Subsection (a). A local government officer commits an offense if the officer knowingly violates Local Government Code § 176.003. An offense under this section is a misdemeanor.

The Texas Ethics Commission has developed Form CIS “Local Government Officer Conflicts Disclosure Statement” (see Exhibit B) for compliance with Local Government Code § 176.003 (b).

Conflict of Interest Questionnaire (CIQ)

Pursuant to Local Government Code § 176.006 (a), a vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
 - (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
 - (3) has a family relationship with a local government officer of that local governmental entity.
- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:
- (1) The date that the vendor:
 - (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
 - (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or
 - (2) the date the vendor becomes aware:
 - (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
 - (B) that the vendor has given one or more gifts described by Subsection (a); or
 - (C) of a family relationship with a local government officer.

The Texas Ethics Commission has developed Form CIQ “Conflict of Interest Questionnaire” (see Exhibit C). The form requires the vendor to list the name of the person who has a business relationship with the local governmental entity and the name of local government officer with whom filer has employment or business relationship. As part of the procurement bid package, the Hidalgo County Purchasing Department provides all vendors a “Conflict of Interest Questionnaire.”

SCOPE AND METHODOLOGY

The scope of the audit was limited to a review of contracts awarded by Hidalgo County Commissioners Court to OG Construction on behalf of UCP during the period of January 1, 2011 through December 31, 2015. Our audit 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.

In planning and performing our audit, we reviewed applicable HUD regulations, state statutes, Commissioners Court minutes, and copies of documents related to the April 12, 2011, May 21, 2013, and December 1, 2015 contracts awarded to OG Construction to determine if:

- Pursuant to 24 CFR § 570.611 (d) or § 570.489(H)(4), HUD approved an exception;
- Pursuant to Local Government Code § 171.004 (a), an affidavit was filed by the public official disclosing the nature and extent of substantial interests with the business entity;
- Pursuant to Local Government Code § 176.003 (b), Form CIS “Local Government Officer Conflicts Disclosure Statement” was filed by the government officer; and

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 438TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

- Pursuant to Local Government Code § 176.006 (a), Form CIQ "Conflict of Interest Questionnaire" was filed by the vendor.

Conclusion:

Based on the results of our audit, we have determined that UCP did not always comply with conflict of interest requirements pursuant to HUD regulations and state statutes when entering into contracts with OG Construction, since the principal of OG Construction is the son of the Hidalgo County Judge. More specifically, the following was noted:

- For the contract approved on April 12, 2011 for the "City of Progreso Street and Drainage Improvements" project:
 - A HUD exception was not obtained as prescribed by 24 CFR § 570.611 (d). According to the Hidalgo County UCP Director, a HUD exception was not requested since she was not aware of a conflict of interest. However, the Hidalgo County Judge filed an affidavit stating the nature and extent of the interest and abstained from participation in the matter as prescribed by Local Government Code § 171.004 (a). In addition, the vendor filed Form CIQ as required by Local Government Code § 176.006 (a).
 - An affidavit stating the nature and extent of the interest was filed by the local public official as prescribed by Local Government Code § 171.004 (a). In addition, the local public official abstained from further participation in the matter.
 - Form CIS "Local Government Officer Conflicts Disclosure Statement" was not filed by the local government official as prescribed by Local Government Code § 176.003 (b). According to the UCP Director, she was not aware that the local public official was required to submit Form CIS; and
 - Form CIQ "Conflict of Interest Questionnaire" was filed by the vendor as prescribed by Local Government Code § 176.006 (a); however, the form was not properly completed since the form did not disclose the name of the person who has a business relationship with the local government entity and the name of the local government officer whom the person has a family relationship.
- For the contract approved on May 21, 2013 for the "Hidalgo County Precinct 1-Street Improvements Minnesota Road" project:
 - Although an exception was requested and approved by HUD as prescribed by 24 CFR § 570.611 (d), a review of the documentation attached to the exception request revealed the following:
 - The opinion prepared by Atlas, Hall, and Rodriguez, LLP (the recipient's attorney) dated May 17, 2013 states that the Hidalgo County Judge complied with the requirements of Local Government Code § 171 and no conflict of interest exists under applicable Texas Law with respect to the lowest bidder being awarded. However, the opinion does not address compliance with Local Government Code § 176.003 (b). We noted that the Hidalgo County Judge did not file Form CIS "Local Government Officer Conflicts Disclosure Statement" as required by Local Government Code § 176.003 (b).
 - An affidavit stating the nature and extent of the interest was filed by the local public official as prescribed by Local Government Code § 171.004 (a). In addition, the local public official abstained from further participation in the matter;
 - Form CIS "Local Government Officer Conflicts Disclosure Statement" was not filed by the government officer as required by Local Government Code § 176.003 (b). According to the UCP Director, she was not aware that the local public official was required to submit Form CIS; and
 - Form CIQ "Conflict of Interest Questionnaire" was filed by the vendor as required by Local Government Code § 176.006 (a); however, the form was not properly completed since the form did not disclose the name of the person who has a business relationship with the local government entity and the name of the local government officer whom the person has a family relationship.
- For the contract approved on December 1, 2015 for the "Pct. 4 Flood Drainage Improvements" project:
 - A HUD exception was not obtained as required by 24 CFR § 570.489(H)(4). Initially, the UCP Director stated that a HUD exception was not requested since one was approved for the May 21, 2013 contract. Subsequently, she indicated that an exception needed to be requested from the GLO due to the funding source. As such, she instructed the contractor not to proceed with the "Pct. 4 Flood Drainage Improvements" project until an exception is granted;

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 82ND D.C.

RODOLFO DELGADO
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JUDGE, 131TH D.C.

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JUDGE, 206TH D.C.

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JUDGE, 437TH D.C.

JESSE CONTRERAS
JUDGE, 443RD D.C.

- o An affidavit stating the nature and extent of the interest was filed by the local public official as required by Local Government Code § 171.004 (a). In addition, the local public official abstained from further participation in the matter;
- o Form CIS "Local Government Officer Conflicts Disclosure Statement" was not filed by the government officer as required by Local Government Code § 176.003 (b). According to the UCP Director, she was not aware that the local public official was required to submit Form CIS; and
- o Form CIQ "Conflict of Interest Questionnaire" was filed by the vendor as required by Local Government Code § 176.006 (a); however, the form was not properly completed since the form did not disclose the name of the person who has a business relationship with the local government entity and the name of the local government officer whom the vendor has a family relationship.

Failure to comply with the conflict of interest requirements under Local Government Code § 176.003 (local government officer) and § 176.006 (vendor) is considered a misdemeanor offense pursuant to Local Government Code § 176.013.

Failure to ensure that contracts comply with HUD regulations and state statutes regarding conflicts of interest and that an exception is obtained prior to awarding a contract may result in the loss of federal funding and/or liability to HUD for potential ineligible costs.

Recommendations:

We recommend that the UCP Director establish policies and procedures to require that:

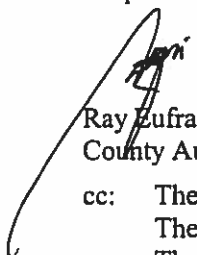
- Training is obtained for the Commissioners Court and UCP management and employees regarding conflict of interest requirements pursuant to HUD regulations and state statutes.
- Form CIQ is properly completed and submitted by the vendor, even if there is no conflict of interest. A copy of the form should be maintained on file.
- Conflicts of interest are identified and disclosed when requesting approval to award the contract.
- An affidavit and Form CIS is filed by the local public official/local government officer, when applicable, at the time the contract is awarded. A copy of the forms should be maintained on file.
- A conflict of interest exception is obtained from HUD/State prior to the execution of the contract.

In addition, we recommend that the UCP Director request a review by HUD to determine if there are any administrative sanctions in connection with the contracts for the projects that have been completed.

The issues identified during our audit will be referred to the proper authorities for further review.

If you have any questions, please feel free to call me at 956-318-2511 ext. 4604.

Respectfully,



Ray Zufracio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
The Honorable Eddie Guerra, Hidalgo County Sheriff
The Honorable Ricardo Rodriguez, Criminal District Attorney
Mr. Valde Guerra, Commissioners Court Executive Officer
Ms. Martha Salazar, Purchasing Agent
Ms. Elva F. Garcia, Director, U.S. Department of Housing and Urban Development
Mr. Walter R. Zapata, Special Agent, HUD-Office of Inspector General

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

State of Texas

County of Hidalgo

AFFIDAVIT

Before Me, the undersigned authority, a Notary Public in and for the State of Texas, on this the day personally appeared Joseph Palacios, known to me to be the person whose name is subscribed below and after being duly sworn on his oath, deposed and stated as follows, to-wit:

"My name is Joseph Palacios, and I am over the age of eighteen (18) years and competent to testify to the facts stated herein.

I am a member of the Hidalgo County Commissioners' Court having been elected as Hidalgo County Commissioner for Pct. #4, and I have a substantial interest in the item for consideration regarding _____.

My substantial interest arises as _____.

I shall abstain from any further participation in the consideration for the approval of item _____.

All matters set out in this affidavit are within my personal knowledge and true and correct.

Further affiant sayeth not."

Joseph Palacios, Commissioner Pct. #4

SIGNED AND SWORN TO BEFORE ME, on the _____ day of _____, 2015.

Notary Public For the
State of Texas

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 Name of Local Government Officer

2 Office Held

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said _____, this the _____ day
of _____, 20 _____, to certify which, witness my hand and seal of office.

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ****For vendor doing business with local governmental entity**

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 ☐ Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes

☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes

☐ No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

Date

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 22, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Cash Count
Report No. 2015-74

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Bond "B" Trust account on December 15, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

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

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

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

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that the "Cash Handling Guidelines and Procedures" acknowledgement receipts were not maintained on file for all employees responsible for handling cash. According to staff, they were not aware that new employees were required to read the "Cash Handling Guidelines and Procedures" and sign the acknowledgement receipt.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

Failure to ensure that employees responsible for handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Observation No. 2:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistants perform the following incompatible duties:

- Custody: Balance copies of receipts against the cash drawer, prepare bank deposits, and have access to the inventory of unused manual cash receipts
- Recording: Account for numerical sequence of manual receipts issued, maintain inventory log of unused manual receipts, and prepare reports of cashed received;
- Authorization: Verify that voided original receipts are kept and reviewed

According to staff, proper segregation of duties over the handling of collections has not been implemented due to limited staff.

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

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

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by March 31, 2016.

Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 10th D.C.

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

RODRE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 - 1. Process for accounting and safeguarding of the change fund, if any;
 - 2. Process for safeguarding cash until it is deposited;
 - 3. Process for accounting and safeguarding mail-in payments;
 - 4. Process for reconciling collections, including frequency of reconciliation;
 - 5. Bookkeeping system used, and how it is maintained; and
 - 6. Computer hardware and software used;
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 31, 2016.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Daniel Garcia, Chief, Adult Detention Division

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 21st D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

aida salinas flores
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 22, 2016

The Honorable Eddie Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Cash Count
Report No. 2015-75

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Discharge "D" collections on December 15, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

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

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

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

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

We noted during our review that the "Cash Handling Guidelines and Procedures" acknowledgement receipts were not maintained on file for all employees responsible for handling cash. According to staff, they were not aware that new employees were required to read the "Cash Handling Guidelines and Procedures" and sign the acknowledgement receipt.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 383RD D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

Failure to ensure that employees responsible for handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that employees handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures. In addition, the acknowledgment receipt should be maintained on file.

Observation No. 2:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Administrative Assistants perform the following incompatible duties:

- Custody: Balance copies of receipts against the cash drawer, prepare bank deposits, and have access to the inventory of unused manual cash receipts;
- Recording: Account for numerical sequence of receipts issued, maintain inventory log of unused manual receipts, and prepare reports of cashed received;
- Authorization: Verify that voided original receipts are kept and reviewed

According to staff, proper segregation of duties over the handling of collections has not been implemented due to limited staff.

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

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

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by March 31, 2016.

Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVRSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

aida BALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 31, 2016.

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

Respectfully,



Ray Eufracio, 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, 273TH 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, 420TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

March 7, 2016

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2015-529

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Motor Vehicle Substation on November 5, 2015, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$352,452.85. Based on the results of our review, we have concluded that generally total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$6,900.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Security cameras were not utilized in the Head Cashier's Office where cash is safeguarded. According to staff, the purchase of additional video equipment has been considered; however, the purchase has not been made due to budgetary constraints.

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, 208TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 322ND D.C.

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

Failure to ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in all areas where cash is safeguarded. Management should contact the Department of Budget and Management to request their assistance regarding funding for the purchase of security cameras.

Observation No. 2:

We noted during our review that several checks received as payment were made payable to "Pablo (Paul) Villarreal, Jr.", "Pablo Villarreal, Jr", "Pablo Villarreal". In addition, one check did not contain a date. Furthermore, a check dated November 5, 2014 was receipted on November 4, 2014. According to staff, cashiers are responsible for verifying that checks are correctly completed prior to acceptance of the check; however, the cashier may have failed to make the required verification.

Pursuant to Local Government Code Sec. 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office. As such, the County Auditor has set up procedures requiring that cashiers, prior to accepting a check as payment, verify that the check is made payable to the Elected or Public Official's title (i.e., Hidalgo County Tax Assessor/Collector). In addition, the cashier must verify that the check contains a date that is not stale or post-dated.

Failure to ensure that checks accepted as payment are made payable to "Hidalgo County Tax Assessor/Collector" and properly dated may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to verify that checks accepted as payment are made payable to "Hidalgo County Tax Assessor/Collector" and properly dated.

Observation No. 3:

A notice stating that "Make sure you receive an official county receipt when making payments at this office" was posted; however, it did not contain a sample of the receipt issued by the Registration and Title System (RTS) and did not contain a current receipts being issued by the department for Beer/ Wine and Liquor permits. According to staff, a sample RTS receipt had been posted but had fallen off due to wear and tear. In addition, a current receipt for beer/wine and liquor permits had not been posted as time constraints had not allowed the staff to create a sample of the receipt.

The County Auditor's Office requires that a notice stating "Make sure you receive an official County receipt when making payments at this office" must be posted in a place visible to the public near cashiers. A sample of each official County receipt issued by the department must be posted by the notice so the public will know what type of receipt to expect.

Failure to ensure that a sample of each official County receipt is posted by the notice stating "Make sure you receive an official county receipt when making payments at this office" increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a sample of each official County receipt is posted by the notice stating "Make sure you receive an official county receipt when making payments at this office".

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ENOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 12th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 31st D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

Observation No. 4:

A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view. According to staff, a sample receipt had been posted but had fallen off due to wear and tear.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view.

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view.

Observation No. 5:

According to staff, various Dealers drop off checks and supporting documentation along with a "Dealer and Fleet Log". The Dealer must document the following on the "Dealer and Fleet Log": date and time received; number of transactions dropped off; Dealer's name and phone number; check number; applicant's name; signature/initials of the Dealer's agent picking up the documentation; and date the documentation was picked up. The Motor Vehicle Division staff will enter the following on the log: reason for rejection, if applicable; date processed, if applicable; and the name of the cashier that processed/rejected the transaction. The "Dealer and Fleet Log" is returned to the Dealer once the transactions are either processed or rejected. However, the Motor Vehicle Division staff does not note the transaction number (receipt number) given to each transaction processed since it is not a requirement of the form and the signature of the employee other than the cashier that verified a receipt was issued for each transaction processed.

The County Auditor's Office requires that all checks dropped-off by Dealers be documented on a log. The log should include the following: date and time received; number of transactions dropped off; Dealer's name and phone number; check number; applicant's name; signature/initials of the Dealer's agent picking up the documentation; date the documentation was picked up; reason for rejection, if applicable; date processed, if applicable; the name of the cashier that processed/rejected the transaction; the transaction number (receipt number) issued to each transaction processed; and signature of the employee other than the cashier that verified a receipt was issued for each transaction processed.

Failure to ensure that the "Dealer and Fleet Log" contains all the information required to maintain an adequate audit trail may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the "Dealer and Fleet Log" contains all the information required to maintain an adequate audit trail. At a minimum, management should ensure that the "Dealer and Fleet Log" is revised to contain all the information noted above.

Observation No. 6:

We noted during our review that dealer drop off checks were not immediately restrictively endorsed "For Deposit Only". According to the staff, dealer drop off checks are not restrictively endorsed by the Cashier until the check is ready to be processed since occasionally paperwork filed with the payment will contain errors and will need to be returned.

The County Auditor's Office requires that all checks received be immediately restrictively endorsed by the person responsible for opening the mail.

Failure to ensure that checks accepted as payment are immediately restrictively endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that checks accepted as payment are immediately restrictively endorsed "For Deposit Only" by the person responsible for opening the mail. If the paperwork does not support acceptance of payment, a cancelation of the endorsement should be made on the check to return the payment to the sender.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

Observation No. 7:

During the surprise cash count, we were informed that the department receives dealers drop-off checks that are made payable to the order of the Tax Assessor/Collector; however, the lines for the numeric and dollar amounts are left blank. According to staff, fees for the department's services cannot always be readily determined; therefore, the dealers opt to send a blank check along with the recording documents. According to the Cashier, once the amount due is determined, the numeric and written dollar amounts are written on the check, the documents are recorded, and a receipt is issued and sent to the customer via mail.

Pursuant to the County Auditor's Office *Cash Handling Guidelines and Procedures*, prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due.

Failure to ensure that cashiers verify that the numeric and written dollar amounts agree and are for the exact amount due may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers verify that the numeric and written dollar amounts agree and are for the exact amount due. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

Observation No. 8:

Dealer drop-off checks totaling \$29,824.37 were found on a desk in an unlocked office known as the "Call Center". According to staff, the door to the "Call Center" is locked when the cashier steps out of the office. However, at the time of the cash count, the door to the "Call Center" was open and unlocked.

The County Auditor's Office requires for all cash to be protected immediately by using a cash drawer, safe, or other secure place until it is deposited. A secure area for processing and safeguarding cash received, petty cash funds, change funds, and unissued receipts must be provided and restricted to authorized personnel.

Failure to ensure that a locked cash drawer is maintained by each employee responsible for handling collections may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a locked cash drawer is assigned to each employee responsible for handling collections. At a minimum, the procedures noted above should be implemented.

Observation No. 9:

According to staff, wire transfers are made without obtaining supervisory approval. In addition, documentation detailing the amount, purpose, and destination of the wire is not presented for supervisory review. Furthermore, the employee who executes the wire transfers also reconciles the cash per the accounting records to the bank statements. According to staff, although supervisory approval is not obtained before or after the wire transfer, the Bookkeeper uses QuickBooks to determine the amount that should be issued, and at the end of the month, the Accountant verifies the amount of the wire transfer was correct.

The County Auditor's Office requires that all wire transfers be made after approval is granted by the Department Head or his designee. Before supervisory approval is granted, documentation must be provided detailing the amount, purpose and destination of the wire. In addition, the transmitting bank is required, prior to executing the wire, to confirm the amount and destination of the wire transfer by calling a person independent of the employee requesting the transfer. Furthermore, the employee who executes the wire transfers should not prepare or post journal entries nor reconcile the accounting records to the bank statements.

Failure to properly execute a wire transfer may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that wire transfers are properly executed and prior approval is obtained. At a minimum, the procedures noted above should be implemented.

Please provide a written management response to the observations noted above by March 31, 2016.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12TH D.C.

RICARDO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ANITA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

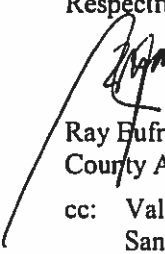
Procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- b. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- c. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 31, 2016.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Alejandra Santa Ana, MSA, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Hufracio, CPA
County Auditor

cc: Valde Guerra, Executive Officer of Commissioners Court
Santos Castilleja, Motor Vehicle Division Manager

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 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

March 7, 2016

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2015-532

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Motor Vehicle Substation on December 8, 2015, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$159,318.33. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$7,200.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Security cameras were not utilized in the vault, Dealer Section, and the Head Cashier's Office where cash is safeguarded. According to staff, the purchase of additional video equipment would be considered; however, the purchase would not be made in the near future due to budgetary constraints.

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, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

Failure to ensure that security cameras are utilized in all areas where cash is safeguarded increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are utilized in all areas where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance for the purchase of security cameras.

Observation No. 2:

We noted during our review that several checks received as payment were made payable to "Pablo (Paul) Villarreal, Jr.", "Pablo Villarreal, Jr.", or "Pablo Villarreal". In addition, one check received and receipted December 8, 2015 was dated November 8, 2015. According to staff, cashiers are responsible for verifying that checks are correctly completed prior to acceptance; however, the cashier may have failed to make the required verification.

Pursuant to Local Government Code Sec. 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office. As such, the County Auditor has set up procedures requiring that cashiers, prior to accepting a check as payment, verify that the check is made payable to the Elected or Public Official's title (i.e., Hidalgo County Tax Assessor/Collector). In addition, the cashier must verify that check contains a date and that the check is not stale or post-dated.

Failure to ensure that checks accepted as payment are made payable to "Hidalgo County Tax Assessor/Collector" and properly dated may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to verify that checks accepted as payment are made payable to "Hidalgo County Tax Assessor/Collector" and properly dated.

Observation No. 3:

A notice stating "Gifts, gratuities, and/or tips will not be accepted" was not posted in a conspicuous location for the public's view in the Renewals sections of the office. According to staff, they were not aware that a notice had to be posted in that area of the office.

The County Auditor's Office requires that a notice stating "Gifts, gratuities, and/or tips will not be accepted" be posted in a conspicuous location for the public's view where collections are taken.

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating "Gifts, gratuities, and/or tips will not be accepted" is posted in a conspicuous location for the public's view where collections are taken.

Observation No. 4:

According to staff, various Dealers drop off checks and supporting documentation along with a "Dealer and Fleet Log". The Dealer must document the following on the "Dealer and Fleet Log": date and time received; number of transactions dropped off; Dealer's name and phone number; check number; applicant's name; signature/initials of the Dealer's agent picking up the documentation; and date the documentation was picked up. The Motor Vehicle Division staff will enter the following on the log: reason for rejection, if applicable; date processed, if applicable; and the name of the cashier that processed/rejected the transaction. The "Dealer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BIVOLLETTY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

and Fleet Log” is returned to the Dealer once the transactions are either processed or rejected. However, the Motor Vehicle Division staff does not note the transaction number (receipt number) given to each transaction processed and the signature of the employee other than the cashier that verified a receipt was issued for each transaction processed since they are not a requirement of the form.

The County Auditor’s Office requires that all checks dropped-off by Dealers be documented on a log. The log should include the following: date and time received; number of transactions dropped off; Dealer’s name and phone number; check number; applicant’s name; signature/initials of the Dealer’s agent picking up the documentation; date the documentation was picked up; reason for rejection, if applicable; date processed, if applicable; the name of the cashier that processed/rejected the transaction; the transaction number (receipt number) issued to each transaction processed; and signature of the employee other than the cashier that verified a receipt was issued for each transaction processed.

Failure to ensure that the “Dealer and Fleet Log” contains all the information required to maintain an adequate audit trail may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the “Dealer and Fleet Log” contains all the information required to maintain an adequate audit trail. At a minimum, management should ensure that the “Dealer and Fleet Log” is revised to contain all the information noted above.

Observation No. 5:

We noted during our review that dealer drop off checks were not immediately restrictively endorsed “For Deposit Only”. According to the staff, dealer drop off checks are not restrictively endorsed by the Cashier until the check is ready to be processed as not all checks are accepted due to errors in the paperwork that was filed along with the payment.

The County Auditor’s Office requires that all checks received be immediately restrictively endorsed by the person responsible for opening the mail.

Failure to ensure that checks accepted as payment are immediately restrictively endorsed “For Deposit Only” may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that checks accepted as payment are immediately restrictively endorsed “For Deposit Only” by the person responsible for opening the mail. If the paperwork does not support acceptance of payment, a cancelation of the endorsement should be made on the check to return the payment to the sender. Please provide a written management response to the observations noted above by March 31, 2016.

Procedures established by your department for the handling of cash were previously provided to the Auditor’s Office; however, the procedures did not address the following:

- a. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- b. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used; and
- c. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 31, 2016.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 82ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. “BOBBY” FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

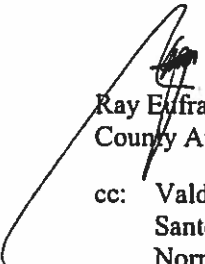
AIDA SALINAS FLORES
JUDGE, 388TH D.C.

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

JESSE CONTRERAS
JUDGE, 443RD D.C.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Alejandra Santa Ana, MSA, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, Executive Officer of Commissioners Court
Santos Castilleja, Motor Vehicle Division Manager
Norma Ochoa, Mission Motor Vehicle Substation Supervisor

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 129TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

ADA SALINAS FLORES
JUDGE, 394TH 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

February 19, 2016

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, TX 78539

Re: Cash Count
Audit No. 2015-558

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Edinburg Tax Office on September 21, 2015 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$331,587.67. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund (see Observation 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$41,367.25 due to the following:

- 18 mail-in payments totaling \$31,100.85 received between September 9, 2015 and September 21, 2015 that had not been receipted due to lack of a tax account number or there was no outstanding balance in the tax account. According to staff, the checks were pending to be returned to the payer.
- 1 check in the amount of \$10,266.40 related to an "order of sale" was received from the delinquent tax attorney firm on September 21, 2015. According to the Administrative Assistant, the check had not

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA BALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

been receipted since the payment breakdown erroneously included a tax entity for which payment should not be applied to. The proper payment breakdown was subsequently provided and the check was receipted and deposited.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. If a payment discrepancy occurs (i.e. lack of tax account number, tax account paid in full, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized to document the return of checks that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted during our review that a mail log was not utilized to record payments received through the mail. In addition, mail-in payments were not immediately restrictively endorsed "For Deposit Only". Furthermore, the mail-in payments were not safeguarded in a locked safe; instead, the mail-in payments were placed on a bookshelf until processed. According to staff, a mail log has not been implemented due to a heavy workload and limited number of staff. In addition, mail-in payments are restrictively endorsed by the cashiers at the time a receipt is issued. Furthermore, mail-in payments are not taken from the bookshelf by anyone unless the payments are ready to be processed.

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETARY
JUDGE, 12th D.C.

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JUDGE, 9th D.C.

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JUDGE, 13th D.C.

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JUDGE, 20th D.C.

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JUDGE, 27th D.C.

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JUDGE, 39th D.C.

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JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

7. The "Customer Copy" of a receipt issued for a mail-in payment should be mailed to the payer if the payer included a stamped, self-addressed envelope with the mail-in payment. Otherwise, the "Customer Copy" of the receipt for the mail-in payment must be maintained on file.

Failure to ensure that mail-in payments are promptly processed and safeguarded under lock and key may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that mail-in payments are properly processed and safeguarded under lock and key. At a minimum, the procedures noted above should be implemented.

Observation No. 3:

We noted during our review that two checks received over-the-counter were made payable to Paul Villarreal or Pablo "Paul" Villarreal Jr. instead of Pablo "Paul" Villarreal Jr. Tax Assessor/Collector. In addition, one check received over-the-counter was accepted with the "Pay to the Order" line blank. Furthermore, one check received through the mail was not restrictively endorsed "For Deposit Only". According to staff, cashiers are responsible for ensuring checks are correctly completed at the time of acceptance.

The County Auditor's Office requires that cashiers verify that checks are made payable to Hidalgo County or Hidalgo County and County official's title (e.g., Hidalgo County Tax Assessor-Collector) or the County official's name and title (e.g., Pablo Villarreal Jr., Hidalgo County Tax Assessor-Collector). If the payee line of the check is blank, the department's name must be recorded on the payee line in the manner previously noted. Cashiers may use a stamp to stamp the required information on the checks that are not properly made out to Pablo "Paul" Villarreal Jr. Tax Assessor/Collector above the payable line.

Failure to verify that checks are properly completed may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to ensure that checks accepted as payment are properly completed. At a minimum, the procedures noted above should be implemented.

Observation No. 4:

During the cash count, we noted that an Administrative Assistant accepted a credit card payment over the phone. The credit card payment was recorded on a "Credit Card Payments" form, which includes the following information: tax account number (short and long), type of credit card, credit card number, credit card expiration date, cardholder name, billing address, phone number, amount being paid, initials of clerk receiving payment, and date. According to staff, the form is kept by the person who accepted the credit card payment and subsequently submitted to the Head Cashier at the end of the day. The form is scanned and stored in a box. The hardcopy of the form is subsequently destroyed two to three months after the month has been reconciled. In addition, according to staff, cashiers are allowed to accept over-the-counter credit card payments from individuals who are not the cardholders as long as the name on the credit card agrees to the tax account property owner's name.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payers name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:

Management should refrain from processing over-the-phone credit card transactions. Individuals calling and requesting to pay their taxes should be notified that payments can be made online and referred to the Hidalgo County Tax Assessor and Collector website. Furthermore, management should implement procedures to ensure cashiers request identification when accepting credit card payments over the counter in order to verify the card belongs to the payer.

HIDALGO COUNTY DISTRICT JUDGES

LUREN M. SMOLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Please provide written management responses to the observations noted above by March 31, 2016.

In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained;
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by March 31, 2016.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor I, at ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 19, 2016

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2015-564

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Elsa Tax Office on October 20, 2015, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

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

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$3,902.00. Based on the results of our review, we have concluded that total cash on hand generally did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

According to staff, when accepting checks as payment, cashiers are not required to ensure that the payer's name, address, driver's license number, date of birth, and phone number are pre-printed or recorded on the face of the check. Staff is only required to verify that a phone number and the payer's driver's license number are printed or written on the check; however, identification is not requested by the cashier to verify the information.

The County Auditor's Office requires that, prior to accepting a check for payment, the cashier must verify that the payer's name, address, driver's license number, date of birth, and phone number is pre-printed on the face of the check. If some of this information is not pre-printed on the face of the check, the cashier must request

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JUDGE, 44th D.C.

this information and record it in on the face of the check. In addition, identification must be requested by the cashier to verify the information on the check.

Failure to ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verified against a valid form of identification may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verified against a valid form of identification.

Observation No. 2:

A notice stating "A \$__ fee will be collected on all returned checks" was not posted in a conspicuous location for the public's view. According to staff, they were not provided with a sign by the Edinburg Office; however, the sign would be requested.

The County Auditor's Office requires that a notice stating "A \$__ fee will be collected on all returned checks" be posted in a conspicuous location for the public's view.

Failure to post the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a notice stating "A \$__ fee will be collected on all returned checks" is posted in a conspicuous location for the public's view.

Observation No. 3:

A schedule of fees and fines collected by the department was not posted in a conspicuous location for the public's view. According to staff, they were not provided with a sign by the Edinburg Office; however, the schedule would be requested.

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

Failure to post the required schedule increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a schedule of authorized fines and fees is posted in a conspicuous location for the public's view.

Observation No. 4:

During the cash count, we were informed that cashiers are allowed to process credit card payments from a person who is not the cardholder. The payer must be able to provide all the information required in order to process a credit card payment which includes the tax account, the card holder name, address where the credit card is billed, card type, credit card number, expiration date, phone number, and payment amount. Once the transaction is processed and approved, a receipt is printed and the payer must sign and provide a phone number. In addition, the substation accepts over-the phone credit card payments. In order to process over-the-phone credit card payments, the same information is obtained from the payer. According to staff, they are not required to verify the identity of the cardholder.

The County Auditor's Office requires that the cashier request identification from the payer when a credit card is presented as payment. The identification is required to verify that the card belongs to the payer.

After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over-the-phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over-the-phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

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JUDGE, 430th D.C.

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JUDGE, 449th D.C.

Recommendation:

Management should ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment. In addition, management should refrain from processing over-the-phone credit card transactions.

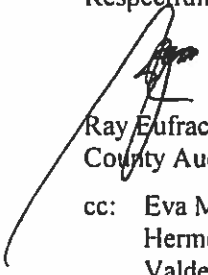
Please provide a written management response to the observations noted above by March 31, 2016.

In addition, please provide our office with copies of the procedures listed below and any updated procedures, if applicable, by March 31, 2016.

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained;
 6. Computer hardware and software used; and
- e. A schedule of how often deposits will be made.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor I, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Hermelinda Esparza, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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