

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 23, 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. A.C. Cuellar, Jr., Commissioner Precinct No. 1 | \$ 2,704.00 | Mar. 2016 Monthly Report/Letter Delta Lake |
| The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1 | \$ 650.00 | April 2016 Monthly Report/Letter Delta Lake |
| The Hon. Eduardo Cantu, Commissioner Precinct No. 2 | \$ 12,250.00 | Feb. 2016 Monthly Report/Letter Sanitation Program |
| The Hon. Eduardo Cantu, Commissioner Precinct No. 2 | \$ 13,750.00 | Mar. 2016 Monthly Report/Letter Sanitation Program |
| The Hon. Jose M. Flores, Commissioner Precinct No. 3 | \$ 7,484.00 | Mar. 2016 Monthly Report/Letter Anzalduas Park |
| The Hon. Jose M. Flores, Commissioner Precinct No. 3 | \$ 3,448.00 | April 2016 Monthly Report/Letter Anzalduas Park |
| The Hon. Joseph Palacios, Commissioner Precinct No. 4 | \$ 60,050.00 | Feb. 2016 Monthly Report/Letter Sanitation Program |
| The Hon. Joseph Palacios, Commissioner Precinct No. 4 | \$ 56,300.00 | Mar. 2016 Monthly Report/Letter Sanitation Program |
| The Hon. Celestino Avila Jr. Constable Precinct No. 1 | \$ 1,925.00 | Mar. 2016 Monthly Report/Letter |
| The Hon. Martin Cantu, Constable Precinct No. 2 | \$ 2,285.00 | Mar. 2016 Monthly Report/Letter |
| The Hon. Lazaro Gallardo, Constable Precinct No. 3 | \$ 6,445.00 | Mar. 2016 Monthly Report/Letter |
| The Hon. Lazaro Gallardo, Constable Precinct No. 3 | \$ 4,800.00 | April 2016 Monthly Report/Letter |
| The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4 | \$ 1,160.00 | Mar. 2016 Monthly Report/Letter |
| Ms. Angie Chapa, Law Librarian | \$ 1,278.25 | Mar. 2016 Monthly Report/Letter |
| Ms. Angie Chapa, Law Librarian | \$ 1,148.00 | April 2016 Monthly Report/Letter |
| Mr. Homero Garza, Fire Marshal | \$ 10,365.00 | Mar. 2016 Monthly Report/Letter |
| Mr. T.J. Arredondo, Director of Planning | \$ 29,090.78 | Mar. 2016 Monthly Report/Letter |

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
 JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
 JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
 JUDGE, 370TH D.C.
 OVERSEER

LETICIA LOPEZ
 JUDGE, 369TH D.C.

AIDA SALINAS FLORES
 JUDGE, 398TH D.C.

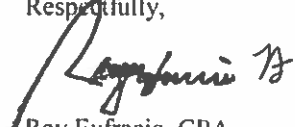
ISRAEL RAMON, JR.
 JUDGE, 430TH D.C.

JESSE CONTRERAS
 JUDGE, 447TH D.C.

| | | |
|---|--------------|---|
| The Hon. Eddie Guerra, Hidalgo County Sheriff | \$ 77,757.81 | Oct. 2015 Monthly Report/Letter Sheriff's Fee |
| The Hon. Eddie Guerra, Hidalgo County Sheriff | \$ 67,529.69 | Nov. 2015 Monthly Report/Letter Sheriff's Fee |
| The Hon. Eddie Guerra, Hidalgo County Sheriff | \$ 21,761.80 | Dec. 2015 Monthly Report/Letter Sheriff's Fee |

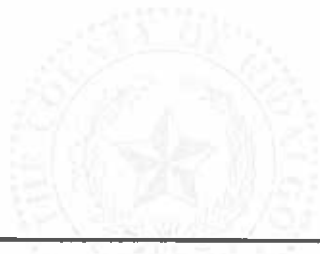
| Department | Description |
|--|--|
| The Hon. Eddie Guerra, Hidalgo County Sheriff | Review of Sheriff's Investigation Fund Balance Sheets For the Months Ended November 30, 2015 and December 31, 2015 |
| The Hon. Eddie Guerra, Hidalgo County Sheriff | Review of Sheriff's Investigation Fund Balance Sheets For the Months Ended January 31, 2016 and February 29, 2016 |
| The Hon. Ricardo Rodriguez, Jr. Criminal District Attorney | Review of the Hot Checks Balance Sheet For the months of January 2015 through December 2015 |
| The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector | Review of Delinquent Tax Attorney Payment Request - March 2016 Report No. 2016-39 |

Respectfully,



Ray Eufrazio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
 JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
 JUDGE, 208TH D.C.

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

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 JUDGE, 398TH D.C.

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

JESSE CONTRERAS
 JUDGE, 449TH D.C.

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 March 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 3/1/2016 | | | | \$ - | \$ - | | | 211 |
| 2 3/2/2016 | | | | \$ - | \$ - | | | 211 0 |
| 3 3/3/2016 | | | | \$ - | \$ - | | | 211 0 |
| 4 3/4/2016 | | | | \$ - | \$ - | | | 211 0 |
| 5 3/5/2016 | | | | \$ - | \$ - | | | 211 0 |
| 6 3/6/2016 ✓ | 314201 Δ | 314251 Δ | ✓ 51 Δ | \$ 4102.00 | \$ 4102.00 | 3/9/2016 | 196378 Δ | 211 02484 Δ |
| 7 3/7/2016 | | | | \$ - | \$ - | | | 211 0 |
| 8 3/8/2016 | | | | \$ - | \$ - | | | 211 0 |
| 9 3/9/2016 | | | | \$ - | \$ - | | | 211 0 |
| 10 3/10/2016 | | | | \$ - | \$ - | | | 211 0 |
| 11 3/11/2016 | | | | \$ - | \$ - | | | 211 0 |
| 12 3/12/2016 | | | | \$ - | \$ - | | | 211 0 |
| 13 3/13/2016 ✓ | 314252 Δ | 314321 Δ | ✓ 70 Δ | \$ 4140.00 | \$ 4140.00 | 3/15/2016 | 196379 Δ | 211 02485 Δ |
| 14 3/14/2016 | | | | \$ - | \$ - | | | 211 0 |
| 15 3/15/2016 | | | | \$ - | \$ - | | | 211 0 |
| 16 3/16/2016 | | | | \$ - | \$ - | | | 211 0 |
| 17 3/17/2016 | | | | \$ - | \$ - | | | 211 0 |
| 18 3/18/2016 | | | | \$ - | \$ - | | | 211 0 |
| 19 3/19/2016 | | | | \$ - | \$ - | | | 211 0 |
| 20 3/20/2016 ✓ | 314322 Δ | 314419 Δ | ✓ 98 Δ | \$ 4196.00 | \$ 4196.00 | 3/21/2016 | 196850 Δ | 211 02486 Δ |
| 21 3/21/2016 | | | | \$ - | \$ - | | | 211 0 |
| 22 3/22/2016 | | | | \$ - | \$ - | | | 211 0 |
| 23 3/23/2016 | | | | \$ - | \$ - | | | 211 0 |
| 24 3/24/2016 | | | | \$ - | \$ - | | | 211 0 |
| 25 3/25/2016 | | | | \$ - | \$ - | | | 211 0 |
| 26 3/26/2016 | | | | \$ - | \$ - | | | 211 0 |
| 27 3/27/2016 ✓ | 314420 Δ | 315551 Δ | 1132 Δ | \$ 2,264.00 | \$ 2,266.00 | 3/30/2016 | 196851 Δ | 211 02487 Δ |
| 28 3/28/2016 | | | | \$ - | \$ - | | | 211 0 |
| 29 3/29/2016 | | | | \$ - | \$ - | | | 211 0 |
| 30 3/30/2016 | | | | \$ - | \$ - | | | 211 0 |
| 31 3/31/2016 | | | | \$ - | \$ - | | | 211 0 |
| | | | 1351 | \$ 2,702.00 | \$ 2,704.00 | | | |

TOTAL RECEIPTS AND FUNDS COLLECTED:

* 1 Ticket was sold on March 27, 2016 that did not contain a Ticket #.

1351 \$ 2,702.00

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

\$ 2,702.00
 \$ 2,704.00
 \$ (2.00)

PREPARED BY: *Delma I Cantu*

DATE: 4/4/16

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *Bmo J.C.*
 DATE: 4/11/16

4-4-16
 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.
 COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:7/08

X1

HIDALGO COUNTY, TEXAS
 DELTA LAKE PARK, PRECINCT 1
 MONTHLY REPORT FOR THE MONTH ENDING
 April 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 | 4/1/2016 | | | \$ - | \$ - | | | 211 0 |
| 2 | 4/2/2016 | | | \$ - | \$ - | | | 211 0 |
| 3 | ✓ 4/3/2016 | 315552 | 315590 | 4 39 | \$ 4 78.00 | 4/5/2016 | 197308 | 211 02488 |
| 4 | 4/4/2016 | | | \$ - | \$ - | | | 211 0 |
| 5 | 4/5/2016 | | | \$ - | \$ - | | | 211 0 |
| 6 | 4/6/2016 | | | \$ - | \$ - | | | 211 0 |
| 7 | 4/7/2016 | | | \$ - | \$ - | | | 211 0 |
| 8 | 4/8/2016 | | | \$ - | \$ - | | | 211 0 |
| 9 | 4/9/2016 | | | \$ - | \$ - | | | 211 0 |
| 10 | ✓ 4/10/2016 | 315591 | 315700 | 110 | \$ 1 220.00 | 4/12/2016 | 197309 | 211 02489 |
| 11 | 4/11/2016 | | | \$ - | \$ - | | | 211 0 |
| 12 | 4/12/2016 | | | \$ - | \$ - | | | 211 0 |
| 13 | 4/13/2016 | | | \$ - | \$ - | | | 211 0 |
| 14 | 4/14/2016 | | | \$ - | \$ - | | | 211 0 |
| 15 | 4/15/2016 | | | \$ - | \$ - | | | 211 0 |
| 16 | 4/16/2016 | | | \$ - | \$ - | | | 211 0 |
| 17 | ✓ 4/17/2016 | 315701 | 315750 | 50 | \$ 1 100.00 | 4/19/2016 | 197837 | 211 02490 |
| 18 | 4/18/2016 | | | \$ - | \$ - | | | 211 0 |
| 19 | 4/19/2016 | | | \$ - | \$ - | | | 211 0 |
| 20 | 4/20/2016 | | | \$ - | \$ - | | | 211 0 |
| | 4/21/2016 | | | \$ - | \$ - | | | 211 0 |
| 22 | 4/22/2016 | | | \$ - | \$ - | | | 211 0 |
| 23 | 4/23/2016 | | | \$ - | \$ - | | | 211 0 |
| 24 | ✓ 4/24/2016 | 315751 | 315876 | 126 | \$ 1 252.00 | 4/26/2016 | 197840 | 211 02491 |
| 25 | 4/25/2016 | | | \$ - | \$ - | | | 211 0 |
| 26 | 4/26/2016 | | | \$ - | \$ - | | | 211 0 |
| 27 | 4/27/2016 | | | \$ - | \$ - | | | 211 0 |
| 28 | 4/28/2016 | | | \$ - | \$ - | | | 211 0 |
| 29 | 4/29/2016 | | | \$ - | \$ - | | | 211 0 |
| 30 | 4/30/2016 | | | \$ - | \$ - | | | 211 0 |
| 31 | 5/1/2016 | | | \$ - | \$ - | | | 211 0 |
| 325 | | | | \$ 650.00 | \$ 650.00 | | | |

TOTAL RECEIPTS AND FUNDS COLLECTED: 325 x \$ 2.00 = \$ 650.00

* 10 Tickets were sold on April 5, 2015 that did not contain a Ticket number.

| | |
|---|-----------|
| TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000----- | \$ 650.00 |
| LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND----- | \$ 650.00 |
| TOTAL FUNDS DUE TO THE COUNTY TREASURER----- | \$ 0.00 |

PREPARED BY: Thelma L. Cantu

DATE: 5/5/16

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Brian J. Y...
 DATE: 5/10/16

5/5/16
 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

May 11, 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 March 2016 and April 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 March 2016 and April 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 months of March 2016 and April 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 signature on the *Monthly Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the report.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- 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.

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
JUDGE, 204TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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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, 449TH D.C.

- 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 March 2016 and April 2016 were \$2,704.00 and \$650.00, 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.

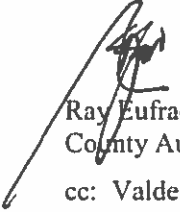
Recommendation:

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

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

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

PBC

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

Feb-16

| Receipt # | Receipt # Sequence | | Total Collected | Credit Card Amount (Direct Deposit) | LONE STAR NATIONAL BANK | | | COUNTY TREASURER | | | OVER/ (SHORT) | |
|-----------|--------------------|-----------|-----------------|-------------------------------------|-------------------------|-----------------|---------------------|------------------|----------------|---------------|---------------|------|
| | BEG # | END # | | | Deposit Amount | Date of Deposit | Deposit Slip Number | Receipt Date | Receipt Number | Diff on Dates | | |
| 1 | 1-Feb | 222-02356 | 222-02360 | \$ 150.00 | \$ 75.00 | \$ 75.00 | 02/01/2016 | 222 002564 | 2/8/2016 | 1950604 | -7 | \$ - |
| 2 | 2-Feb | 222-02361 | 222-02365 | \$ 200.00 | \$ - | \$ 200.00 | 02/02/2016 | 222 002574 | 2/8/2016 | 1950624 | -6 | \$ - |
| 3 | 3-Feb | 222-02366 | 222-02369 | \$ 175.00 | \$ - | \$ 175.00 | 02/03/2016 | 222 002584 | 2/8/2016 | 1950634 | -5 | \$ - |
| 4 | 4-Feb | 222-02370 | 222-02373 | \$ 175.00 | \$ - | \$ 175.00 | 02/04/2016 | 222 002594 | 2/16/2016 | 1952134 | -12 | \$ - |
| 5 | 5-Feb | 222-02374 | 222-02376 | \$ 300.00 | \$ 100.00 | \$ 200.00 | 02/05/2016 | 222 002604 | 2/16/2016 | 1952144 | -11 | \$ - |
| 6 | 6-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 7 | 7-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 8 | 8-Feb | 222-02377 | 222-02386 | \$ 350.00 | \$ - | \$ 350.00 | 02/08/2016 | 222 002614 | 2/16/2016 | 1952154 | -8 | \$ - |
| 9 | 9-Feb | 222-02387 | 222-02395 | \$ 450.00 | \$ - | \$ 450.00 | 02/09/2016 | 222 002624 | 2/16/2016 | 1952164 | -7 | \$ - |
| 10 | 10-Feb | 222-02396 | 222-02407 | \$ 575.00 | \$ 75.00 | \$ 500.00 | 02/10/2016 | 222 002634 | 2/22/2016 | 1953844 | -12 | \$ - |
| 11 | 11-Feb | 222-02408 | 222-02416 | \$ 425.00 | \$ 25.00 | \$ 400.00 | 02/11/2016 | 222 002644 | 2/22/2016 | 1953854 | -11 | \$ - |
| 12 | 12-Feb | 222-02417 | 222-02421 | \$ 200.00 | \$ 125.00 | \$ 75.00 | 02/12/2016 | 222 002654 | 2/24/2016 | 1954664 | -12 | \$ - |
| 13 | 13-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 14 | 14-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 15 | 15-Feb | HOLIDAY | | | | | | 222 | | | 0 | \$ - |
| 16 | 16-Feb | 222-02422 | 222-02437 | \$ 825.00 | \$ 350.00 | \$ 475.00 | 02/16/2016 | 222 002664 | 2/24/2016 | 1954714 | -8 | \$ - |
| 17 | 17-Feb | 222-02438 | 222-02456 | \$ 850.00 | \$ 100.00 | \$ 750.00 | 02/17/2016 | 222 002674 | 2/25/2016 | 1955444 | -8 | \$ - |
| 18 | 18-Feb | 222-02457 | 222-02474 | \$ 925.00 | \$ 150.00 | \$ 775.00 | 02/18/2016 | 222 002684 | 2/25/2016 | 1955454 | -7 | \$ - |
| 19 | 19-Feb | 222-02475 | 222-02494 | \$ 1,025.00 | \$ 75.00 | \$ 950.00 | 02/19/2016 | 222 002694 | 2/25/2016 | 1955464 | -6 | \$ - |
| 20 | 20-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 21 | 21-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 22 | 22-Feb | 222-02495 | 222-02524 | \$ 1,100.00 | \$ 125.00 | \$ 975.00 | 02/22/2016 | 222 002704 | 2/25/2016 | 1955734 | -3 | \$ - |
| 23 | 23-Feb | 222-02525 | 222-02537 | \$ 625.00 | \$ 100.00 | \$ 525.00 | 02/23/2016 | 222 002714 | 2/29/2016 | 1956684 | -6 | \$ - |
| 24 | 24-Feb | 222-02538 | 222-02551 | \$ 550.00 | \$ 150.00 | \$ 400.00 | 02/24/2016 | 222 002724 | 3/8/2016 | 1959194 | -13 | \$ - |
| 25 | 25-Feb | 222-02552 | 222-02565 | \$ 600.00 | \$ - | \$ 600.00 | 02/25/2016 | 222 002734 | 3/8/2016 | 1959224 | -12 | \$ - |
| 26 | 26-Feb | 222-02566 | 222-02589 | \$ 1,325.00 | \$ 275.00 | \$ 1,050.00 | 02/26/2016 | 222 002744 | 3/8/2016 | 1959244 | -11 | \$ - |
| 27 | 27-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 28 | 28-Feb | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 29 | 29-Feb | 222-02590 | 222-02618 | \$ 1,425.00 | \$ 25.00 | \$ 1,400.00 | 02/29/2016 | 222 002754 | 3/8/2016 | 1959274 | -8 | \$ - |
| 30 | 1-Mar | | | | | | | 222 | | | 0 | \$ - |
| 31 | 2-Mar | | | | | | | 222 | | | 0 | \$ - |

TOTALS \$ 12,250.00 \$ 1,750.00 \$ 10,500.00

| | | |
|---|----|-----------|
| TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000----- | \$ | 12,250.00 |
| LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----- | \$ | 1,750.00 |
| TOTAL FUNDS DUE TO THE COUNTY TREASURER----- | \$ | 10,500.00 |

PREPARED BY: Belinda Mj

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

Erica Zamora
APPROVED BY

3/16/16
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: AND
DATE: 3/28/16

XI

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF: MARCH 2016
PRECINCT 2, SANITATION PROGRAM

| Receipt Date | Receipt # Sequence | | Total Collected | Credit Card Amount (Direct Deposit) | LONE STAR NATIONAL BANK | | | COUNTY TREASURER | | | OVER/ (SHORT) | |
|--------------|--------------------|-----------|-----------------|-------------------------------------|-------------------------|-----------------|---------------------|------------------|----------------|---------------|---------------|------|
| | BEG # | END # | | | Deposit Amount | Date of Deposit | Deposit Slip Number | Receipt Date | Receipt Number | Diff on Dates | | |
| 1 | 1-Mar | 222-02619 | 222-02630 | \$ 475.00 | \$ 25.00 | \$ 450.00 | 3/1/2016 | 222 00276 | 3/16/2016 | 196180 | -15 | \$ - |
| 2 | 2-Mar | 222-02631 | 222-02655 | \$ 1,475.00 | \$ 250.00 | \$ 1,225.00 | 3/2/2016 | 222 00277 | 3/16/2016 | 196181 | -14 | \$ - |
| 3 | 3-Mar | 222-02656 | 222-02667 | \$ 725.00 | \$ - | \$ 725.00 | 3/3/2016 | 222 00278 | 3/16/2016 | 196182 | -13 | \$ - |
| 4 | 4-Mar | 222-02668 | 222-02683 | \$ 600.00 | \$ 100.00 | \$ 500.00 | 3/7/2016 | 222 00279 | 3/16/2016 | 196183 | -9 | \$ - |
| 5 | 5-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 6 | 6-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 7 | 7-Mar | 222-02684 | 222-02704 | \$ 1,100.00 | \$ 75.00 | \$ 1,025.00 | 3/7/2016 | 222 00280 | 3/16/2016 | 196184 | -9 | \$ - |
| 8 | 8-Mar | 222-02705 | 222-02728 | \$ 1,025.00 | \$ 275.00 | \$ 750.00 | 3/8/2016 | 222 00281 | 3/16/2016 | 196185 | -8 | \$ - |
| 9 | 9-Mar | 222-02729 | 222-02744 | \$ 875.00 | \$ 125.00 | \$ 750.00 | 3/9/2016 | 222 00282 | 3/16/2016 | 196186 | -7 | \$ - |
| 10 | 10-Mar | 222-02745 | 222-02757 | \$ 775.00 | \$ 100.00 | \$ 675.00 | 3/10/2016 | 222 00283 | 3/18/2016 | 196332 | -8 | \$ - |
| 11 | 11-Mar | 222-02758 | 222-02761 | \$ 200.00 | \$ 150.00 | \$ 50.00 | 3/15/2016 | 222 00284 | 3/18/2016 | 196333 | -3 | \$ - |
| 12 | 12-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 13 | 13-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 14 | 14-Mar | 222-02762 | 222-02784 | \$ 1,075.00 | \$ 75.00 | \$ 1,000.00 | 3/14/2016 | 222 00285 | 3/18/2016 | 196334 | -4 | \$ - |
| 15 | 15-Mar | 222-02785 | 222-02793 | \$ 400.00 | \$ - | \$ 400.00 | 3/15/2016 | 222 00286 | 3/18/2016 | 196335 | -3 | \$ - |
| 16 | 16-Mar | 222-02794 | 222-02800 | \$ 400.00 | \$ - | \$ 400.00 | 3/17/2016 | 222 00287 | 3/28/2016 | 196614 | -11 | \$ - |
| 17 | 17-Mar | 222-02801 | 222-02816 | \$ 700.00 | \$ 125.00 | \$ 575.00 | 3/17/2016 | 222 00288 | 3/28/2016 | 196615 | -11 | \$ - |
| 18 | 18-Mar | 222-02817 | 222-02831 | \$ 675.00 | \$ - | \$ 675.00 | 3/18/2016 | 222 00289 | 3/28/2016 | 196616 | -10 | \$ - |
| 19 | 19-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 20 | 20-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 21 | 21-Mar | 222-02832 | 222-02845 | \$ 600.00 | \$ 25.00 | \$ 575.00 | 3/21/2016 | 222 00290 | 3/28/2016 | 196618 | -7 | \$ - |
| 22 | 22-Mar | 222-02846 | 222-02856 | \$ 425.00 | \$ 100.00 | \$ 325.00 | 3/22/2016 | 222 00291 | 3/28/2016 | 196619 | -6 | \$ - |
| 23 | 23-Mar | 222-02857 | 222-02863 | \$ 450.00 | \$ - | \$ 450.00 | 3/23/2016 | 222 00292 | 3/28/2016 | 196621 | -5 | \$ - |
| 24 | 4-Mar | 222-02864 | 222-02872 | \$ 375.00 | \$ 25.00 | \$ 350.00 | 3/24/2016 | 222 00293 | 3/28/2016 | 196622 | -4 | \$ - |
| 25 | 25-Mar | HOLIDAY | | | | | | 222 | | | 0 | \$ - |
| 26 | 26-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 26 | 27-Mar | CLOSED | | | | | | 222 | | | 0 | \$ - |
| 27 | 28-Mar | 222-02873 | 222-02889 | \$ 825.00 | \$ 100.00 | \$ 725.00 | 3/28/2016 | 222 00294 | 3/30/2016 | 196695 | -2 | \$ - |
| 29 | 29-Mar | 222-02890 | 222-02899 | \$ 400.00 | \$ - | \$ 400.00 | 3/29/2016 | 222 00295 | 3/30/2016 | 196752 | -1 | \$ - |
| 30 | 30-Mar | 222-02900 | 222-02902 | \$ 75.00 | \$ - | \$ 75.00 | 3/31/2016 | 222 00296 | 4/1/2016 | 196855 | -1 | \$ - |
| 31 | 31-Mar | 222-02903 | 222-02903 | \$ 100.00 | \$ - | \$ 100.00 | 3/31/2016 | 222 00297 | 4/1/2016 | 196856 | -1 | \$ - |

TOTALS \$ 13,750.00 \$ 1,550.00 \$ 12,200.00

| | | |
|---|----|-----------|
| TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000----- | \$ | 13,750.00 |
| LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----- | \$ | 1,550.00 |
| TOTAL FUNDS DUE TO THE COUNTY TREASURER----- | \$ | 12,200.00 |

PREPARED BY: Delinda M...

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

Eita Zamora
 APPROVED BY

4/8/16
 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-PCT 2-005 REVISED 12/2014

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 4/21/16

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

May 12, 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 months of February 2016 and March 2016

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Reports* and all supporting documentation for the months of February 2016 and March 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 February 2016 and March 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* 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 Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 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.

NCE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- 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 months of February 2016 and March 2015 were \$12,250.00 and \$13,750.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Upon the request of Precinct 2 staff, changes to transactions in the Sanitation Permit application system are made to correct receipting errors by the Information Technology Application Developer. Change requests are not consistently formally documented.

Good internal controls must prevent application developers to make changes to transactions in the application system.

Failure to prevent application developers to make changes to transactions in the application system increases the risk of loss or misuse of County revenues.

Recommendation:

Management should ensure that the application developer does not make changes to transactions in the application system. If this is not possible, management should ensure that compensating controls are implemented. At a minimum, the change requests should be formally documented.

Observation No. 2:

The Sanitation Monthly Report along with applicable documentation was not submitted to the County Auditor's Office within five days after the last day of the month. The February Sanitation Monthly Report was submitted 11 days late. According to Precinct 2 staff, the report was submitted late since they were awaiting on corrections to be made by the IT Department's Application Developer.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month.

Failure to ensure that the Sanitation Monthly Report and applicable documentation is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:

Management should ensure that the Sanitation Monthly Report and applicable documentation is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 3:

We noted during our review that the Clerk performs the following incompatible duties:

- Custody: Receives collections, issues receipts, balances receipts issued to cash on hand, prepares deposit and takes deposits to the bank
- Recording: Prepares reports of cash received
- Authorization: Verifies that validated deposit slip agrees to the daily close-out report.

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIO E. RAMIREZ, JR.
JUDGE, 337TH D.C.

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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 receiving collections, issuing receipts, balancing receipts issued to cash on hand, preparing deposits and taking deposits to the bank should be different from the individual responsible for preparing reports of cash received. In addition, the individuals responsible for the responsibilities previously noted should be different from the individual responsible for verifying that the validated deposit slip agrees to the daily close-out report.

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 limited numbers 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.

Formal monitoring procedures have not been developed and implemented to ensure that incompatible duties are adequately segregated or that compensating controls are implemented. Failure to have adequate segregation of duties increases the risk of loss or misuse of County revenues.

Recommendation:

Management should develop and implement formal monitoring procedures to 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.

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
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

| | | | | | | | | | | |
|---|---|---|--|--|--|---|--|--|--|--|
| LUIS M. SINGLETERRY JUDGE, 12 th D.C. | RODOLFO DELGADO JUDGE, 13 th D.C. | J. R. "BOBBY" FLORES JUDGE, 139 th D.C. | ROSE GUERRA REYNA JUDGE, 206 th D.C. | JUAN R. PARTIDA JUDGE, 273 th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332 nd D.C. | NOE GONZALEZ JUDGE, 370 th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389 th D.C. | AIDA SALINAS FLORES JUDGE, 398 th D.C. | ISRAEL RAMON, JR. JUDGE, 430 th D.C. | JESSE CONTRERAS JUDGE, 449 th D.C. |
|---|---|---|--|--|--|---|--|--|--|--|

pbc

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
March 2016

| DATE | BEGINNING RECEIPT NUMBER | ENDING RECEIPT NUMBER | TOTAL RECEIPTS ISSUED | TOTAL RECEIPT AMOUNT | COUNTY TREASURER | | | DEPOSIT SLIP NUMBER |
|-----------------|--------------------------|-----------------------|-----------------------|----------------------|------------------|-----------------|----------------|---------------------|
| | | | | | DEPOSIT AMOUNT | DATE OF DEPOSIT | RECEIPT NUMBER | |
| 1 3/1/2016 | | | | | | | | 231 |
| 2 3/2/2016 | | | | | | | | 231 |
| 3 3/3/2016 | | | | | | | | 231 |
| 4 3/4/2016 | | | | | | | | 231 |
| 5 ✓ 3/5/2016 | 379284 | 379354 | 71 | \$ 284.00 | \$ 284.00 | 3/5/2016 | 195894 | 231 009804 |
| 6 ✓ 3/6/2016 | 379355 | 379471 | 117 | \$ 468.00 | \$ 468.00 | 3/6/2016 | 195895 | 231 009814 |
| 7 3/7/2016 | | | | | | | | 231 |
| 7 3/8/2016 | | | | | | | | 231 |
| 9 3/9/2016 | | | | | | | | 231 |
| 10 3/10/2016 | | | | | | | | 231 |
| 11 3/11/2016 | | | | | | | | 231 |
| 12 ✓ 3/12/2016 | 379472 | 379531 | 60 | \$ 240.00 | \$ 240.00 | 3/12/2016 | 196297 | 231 009824 |
| 13 ✓ 3/13/2016 | 379532 | 379727 | 196 | \$ 784.00 | \$ 784.00 | 3/13/2016 | 196298 | 231 009834 |
| 14 3/14/2016 | | | | | | | | 231 |
| 15 3/15/2016 | | | | | | | | 231 |
| 16 3/16/2016 | | | | | | | | 231 |
| 17 3/17/2016 | | | | | | | | 231 |
| 18 3/18/2016 | | | | | | | | 231 |
| 19 ✓ 3/19/2016 | 379728 | 379771 | 44 | \$ 176.00 | \$ 176.00 | 3/19/2016 | 196396 | 231 009844 |
| 20 ✓ 3/20/2016 | 379772 | 379874 | 103 | \$ 412.00 | \$ 412.00 | 3/20/2016 | 196397 | 231 009854 |
| 21 3/21/2016 | | | | | | | | 231 |
| 22 3/22/2016 | | | | | | | | 231 |
| 23 3/23/2016 | | | | | | | | 231 |
| 24 3/24/2016 | | | | | | | | 231 |
| 25 3/25/2016 | | | | | | | | 231 |
| 26 ✓ 3/26/2016 | 379875 | 380041 | 167 | \$ 668.00 | \$ 668.00 | 3/26/2016 | 196654 | 231 009874 |
| 27 ✓ 3/27/2016 | 380042 | 381154 | 1113 | \$ 4,452.00 | \$ 4,452.00 | 3/27/2016 | 196655 | 231 009884 |
| 28 3/28/2016 | | | | | | | | 231 |
| 29 3/29/2016 | | | | | | | | 231 |
| 30 3/30/2016 | | | | | | | | 231 |
| 31 3/31/2016 | | | | | | | | 231 |
| <u>7,484.00</u> | | | | | | | | |

1,871 Δ x \$4.00

\$7,484.00

| | |
|--|-------------|
| TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000 | \$ 7,484.00 |
| LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND | \$ 7,484.00 |
| TOTAL FUNDS DUE TO THE COUNTY TREASURER | |

PREPARED BY: Gerardo Flores

Date: 3-31-16

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

Jose M. Flores

JOSE M. FLORES

COMMISSIONER PRCT NO. 3

3-30-16

DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED:9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *Bmo*

DATE: 4/6/16

XI

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
 April 2016

PRC

| 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 | 4/1/2016 | | | | | | | 231 |
| 2 | ✓ 4/2/2016 | 381155 | 4 381230 | 76 | 4 \$304.00 | 4/2/2016 | 4 196930 | 231 009894 |
| 3 | ✓ 4/3/2016 | 381231 | 4 381400 | 170 | 4 \$ 680.00 | 4/3/2016 | 4 196931 | 231 009904 |
| 4 | 4/4/2016 | | | | | | | 231 |
| 5 | 4/5/2016 | | | | | | | 231 |
| 6 | 4/6/2016 | | | | | | | 231 |
| 7 | 4/7/2016 | | | | | | | 231 |
| 7 | 4/8/2016 | | | | | | | 231 |
| 9 | ✓ 4/9/2016 | 381401 | 4 381467 | 67 | 4 \$ 268.00 | 4/9/2016 | 4 197216 | 231 009914 |
| 10 | ✓ 4/10/2016 | 381468 | 4 381600 | 133 | 4 \$ 532.00 | 4/10/2016 | 4 197217 | 231 009924 |
| 11 | 4/11/2016 | | | | | | | 231 |
| 12 | 4/12/2016 | | | | | | | 231 |
| 13 | 4/13/2016 | | | | | | | 231 |
| 14 | 4/14/2016 | | | | | | | 231 |
| 15 | 4/15/2016 | | | | | | | 231 |
| 16 | ✓ 4/16/2016 | 381601 | 4 381681 | 81 | 4 \$324.00 | 4/16/2016 | 4 197495 | 231 009934 |
| 17 | ✓ 4/17/2016 | 381682 | 4 381785 | 104 | 4 \$ 416.00 | 4/17/2016 | 4 197496 | 231 009944 |
| 18 | 4/18/2016 | | | | | | | 231 |
| 19 | 4/19/2016 | | | | | | | 231 |
| 20 | 4/20/2016 | | | | | | | 231 |
| 21 | 4/21/2016 | | | | | | | 231 |
| 22 | ✓ 4/22/2016 | | | | | | | 231 |
| 23 | ✓ 4/23/2016 | 381786 | 4 381850 | 65 | 4 \$260.00 | 4/23/2016 | 4 197679 | 231 009954 |
| 24 | 4/24/2016 | 381851 | 4 381950 | 100 | 4 \$400.00 | 4/24/2016 | 4 197681 | 231 009964 |
| 25 | 4/25/2016 | | | | | | | 231 |
| 26 | 4/26/2016 | | | | | | | 231 |
| 27 | 4/27/2016 | | | | | | | 231 |
| 28 | 4/28/2016 | | | | | | | 231 |
| 29 | 4/29/2016 | | | | | | | 231 |
| 30 | ✓ 4/30/2016 | 381951 | 4 382016 | 66 | 4 \$ 264.00 | 4/30/2016 | 4 197940 | 231 009974 |
| 31 | | | | | | | | 231 |

3,448.00 \$3,448.00
\$862.00 x \$4.00 \$3,448.00

| | |
|---|-------------------|
| TOTAL AMOUNT DUE TO GENERAL FUND—1100-347-40-123-000-0-000----- | \$ 3,448.00 |
| LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND----- | <u>\$3,448.00</u> |
| TOTAL FUNDS DUE TO THE COUNTY TREASURER----- | <u> </u> |

PREPARED BY: Gerardo Flores Date: 5-5-2016

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

Jose M. Flores 5/5/2016
 JOSE M. FLORES DATE
 COMMISSIONER PRCT NO 3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH
 COUNTY AUDITOR'S FORM: RE-PCT #3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITORS OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/11/16

X1

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

May 11, 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 months of March 2016 and April 2016

Dear Commissioner Flores:

We conducted a review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the months of March 2016 and April 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 months of March 2016 and April 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 Reports* 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 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 tickets issued to determine if proper fee amounts were collected and reported.

HIDALGO COUNTY DISTRICT JUDGES

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

RICARDO 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, 446TH 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 March 2016 and April 2016 were \$7,484.00 and \$3,448.00, 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:

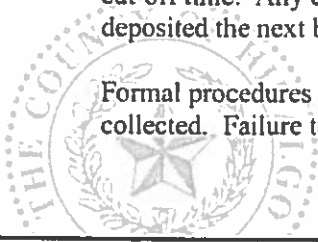
A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected 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 presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

Local Government Code §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, 92ND D.C.

RODOLFO DELgado
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 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.


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 May 31, 2016.

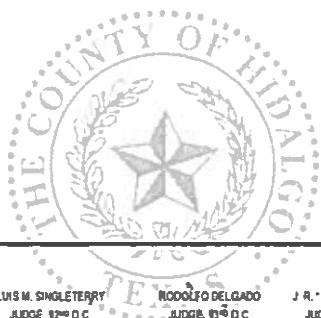
If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4604.

Respectfully,



Ray Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 15th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARIO E. RAMÍREZ, JR.
JUDGE, 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.

Revised

PBC

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

Feb-16

Table with columns: Receipt #, Receipt Sequence, Total Collected, Credit Card Amount, LONE STAR NATIONAL BANK (Deposit Amount, Date of Deposit, Deposit Slip Number), COUNTY TREASURER (Receipt Date, Receipt Number, Diff on Dates), OVER/ (SHORT). Rows 1-31.

TOTALS \$ 60,075.00 \$ 16,000.00 \$ 44,055.00
* 45.00
60,050.00

\$ 4 20.00

Summary table with 2 columns: Description and Amount. Rows: TOTAL AMOUNT DUE TO GENERAL FUND, LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT), TOTAL FUNDS DUE TO THE COUNTY TREASURER.

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.

APPROVED BY: [Signature]

4-6-16
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: 4/7/16



XI

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

PBC

Mar-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 Amount | Receipt Date | Receipt Number | Diff on Dates | |
| 1-Mar | 242-15945 | 242-16000 | \$ 2,450.00 | \$ 275.00 | \$ 2,175.00 | 3/2/2016 | 242 302 | \$ 2,450.00 | 3/16/2016 | 196189 | -14 | \$ - |
| 2-Mar | 242-16001 | 242-16049 | \$ 1,950.00 | \$ 300.00 | \$ 1,650.00 | 3/3/2016 | 242 303 | \$ 1,950.00 | 3/16/2016 | 196190 | -13 | \$ - |
| 3-Mar | 242-16050 | 242-16113 | \$ 2,575.00 | \$ 600.00 | \$ 1,975.00 | 3/4/2016 | 242 304 | \$ 2,575.00 | 3/16/2016 | 196191 | -12 | \$ - |
| 4-Mar | 242-16114 | 242-16196 | \$ 3,400.00 | \$ 925.00 | \$ 2,475.00 | 3/7/2016 | 242 305 | \$ 3,400.00 | 3/16/2016 | 196192 | -9 | \$ - |
| 5-Mar | 242-16197 | 242-16212 | \$ 775.00 | \$ 125.00 | \$ 650.00 | 3/7/2016 | 242 306 | \$ 775.00 | 3/16/2016 | 196193 | -9 | \$ - |
| 6-Mar | SUNDAY | | | | | | 242 | | | | 0 | \$ - |
| 7-Mar | 242-16213 | 242-16304 | \$ 4,300.00 | \$ 650.00 | \$ 3,650.00 | 3/8/2016 | 242 307 | \$ 4,300.00 | 3/16/2016 | 196194 | -8 | \$ - |
| 8-Mar | 242-16305 | 242-16379 | \$ 3,025.00 | \$ 875.00 | \$ 2,150.00 | 3/9/2016 | 242 308 | \$ 3,025.00 | 3/16/2016 | 196195 | -7 | \$ - |
| 9-Mar | 242-16380 | 242-16432 | \$ 2,000.00 | \$ 200.00 | \$ 1,800.00 | 3/10/2016 | 242 309 | \$ 2,000.00 | 3/16/2016 | 196196 | -6 | \$ - |
| 10-Mar | 242-16433 | 242-16469 | \$ 1,600.00 | \$ 525.00 | \$ 1,075.00 | 3/11/2016 | 242 310 | \$ 1,600.00 | 3/16/2016 | 196197 | -5 | \$ - |
| 11-Mar | 242-16470 | 242-16542 | \$ 3,325.00 | \$ 1,100.00 | \$ 2,225.00 | 3/14/2016 | 242 311 | \$ 3,325.00 | 3/17/2016 | 196263 | -3 | \$ - |
| 12-Mar | 242-16543 | 242-16545 | \$ 300.00 | \$ 200.00 | \$ 100.00 | 3/14/2016 | 242 312 | \$ 300.00 | 3/17/2016 | 196265 | -3 | \$ - |
| 13-Mar | SUNDAY | | | | | | 242 | | | | 0 | \$ - |
| 14-Mar | 242-16546 | 242-16627 | \$ 3,200.00 | \$ 1,075.00 | \$ 2,130.00 | 3/15/2016 | 242 313 | \$ 3,200.00 | 3/17/2016 | 196266 | -2 | \$ 5.00 |
| 15-Mar | 242-16628 | 242-16693 | \$ 2,475.00 | \$ 900.00 | \$ 1,575.00 | 3/16/2016 | 242 314 | \$ 2,475.00 | 3/23/2016 | 196465 | -7 | \$ - |
| 16-Mar | 242-16694 | 242-16755 | \$ 2,400.00 | \$ 900.00 | \$ 1,500.00 | 3/17/2016 | 242 315 | \$ 2,400.00 | 3/23/2016 | 196466 | -6 | \$ - |
| 17-Mar | 242-16756 | 242-16809 | \$ 2,075.00 | \$ 450.00 | \$ 1,625.00 | 3/18/2016 | 242 316 | \$ 2,075.00 | 3/23/2016 | 196467 | -5 | \$ - |
| 18-Mar | 242-16810 | 242-16890 | \$ 2,650.00 | \$ 500.00 | \$ 2,150.00 | 3/21/2016 | 242 317 | \$ 2,650.00 | 3/23/2016 | 196468 | -2 | \$ - |
| 19-Mar | 242-16891 | 242-16902 | \$ 600.00 | \$ 175.00 | \$ 425.00 | 3/21/2016 | 242 318 | \$ 600.00 | 3/23/2016 | 196470 | -2 | \$ - |
| 20-Mar | SUNDAY | | | | | | 242 | | | | 0 | \$ - |
| 21-Mar | 242-16903 | 242-16980 | \$ 2,775.00 | \$ 350.00 | \$ 2,425.00 | 3/23/2016 | 242 319 | \$ 2,775.00 | 3/28/2016 | 196624 | -5 | \$ - |
| 22-Mar | 242-16981 | 242-17021 | \$ 1,675.00 | \$ 250.00 | \$ 1,425.00 | 3/23/2016 | 242 320 | \$ 1,675.00 | 3/28/2016 | 196625 | -5 | \$ - |
| 23-Mar | 242-17022 | 242-17068 | \$ 1,925.00 | \$ 350.00 | \$ 1,575.00 | 3/24/2016 | 242 321 | \$ 1,925.00 | 4/8/2016 | 197090 | -15 | \$ - |
| 24-Mar | 242-17069 | 242-17126 | \$ 2,175.00 | \$ 600.00 | \$ 1,575.00 | 3/28/2016 | 242 322 | \$ 2,175.00 | 4/8/2016 | 197091 | -11 | \$ - |
| 25-Mar | HOLIDAY | | | | | | 242 | | | | 0 | \$ - |
| 26-Mar | 242-17127 | 242-17132 | \$ 175.00 | \$ 25.00 | \$ 150.00 | 3/28/2016 | 242 323 | \$ 175.00 | 4/8/2016 | 197092 | -11 | \$ - |
| 27-Mar | SUNDAY | | | | | | 242 | | | | 0 | \$ - |
| 28-Mar | 242-17133 | 242-17221 | \$ 3,350.00 | \$ 775.00 | \$ 2,575.00 | 3/29/2016 | 242 324 | \$ 3,350.00 | 4/8/2016 | 197093 | -10 | \$ - |
| 29-Mar | 242-17222 | 242-17266 | \$ 1,775.00 | \$ 625.00 | \$ 1,150.00 | 3/30/2016 | 242 325 | \$ 1,775.00 | 4/8/2016 | 197094 | -9 | \$ - |
| 30-Mar | 242-17267 | 242-17313 | \$ 1,625.00 | \$ 400.00 | \$ 1,225.00 | 3/31/2016 | 242 326 | \$ 1,625.00 | 4/8/2016 | 197095 | -8 | \$ - |
| 31-Mar | 242-17314 | 242-17369 | \$ 1,725.00 | \$ 275.00 | \$ 1,450.00 | 4/4/2016 | 242 327 | \$ 1,725.00 | 4/8/2016 | 197099 | -4 | \$ - |

TOTALS \$ 56,300.00 \$ 13,425.00 \$ 42,880.00 \$ 56,305.00

| | | |
|---|----|-----------|
| TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000----- | \$ | 56,300.00 |
| LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----- | \$ | 56,305.00 |
| OVER/(SHORT)----- | \$ | 5.00 |

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.

APPROVED BY: *[Signature]*

5-13-16
DATE

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

Revised
 HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 5/13/16

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

May 18, 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 months of February 2016 and March 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 months of February 2016 and March 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 on the *Monthly Fees Report* for the month of February 2016 and March 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 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.
- Verified that procedures for voided receipts and voided permits were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

MARIE RAMIREZ, JR.
JUDGE, 337TH D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 436TH 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 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, *Close-Out Reports* and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the months of February 2016 and March 2016 were \$60,050.00 and \$56,300, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Upon the request of Precinct 4 staff, changes to transactions in the Sanitation Permit application system are made to correct receipting errors by the Information Technology Application Developer. Change requests are not consistently formally documented.

Good internal controls must prevent application developers to make changes to transactions in the application system.

Failure to prevent application developers to make changes to transactions in the application system increases the risk of loss or misuse of County revenues.

Recommendation:

Management should ensure that the application developer does not make changes to transactions in the application system. If this is not possible, management should ensure that compensating controls are implemented. At a minimum, the change requests should be formally documented.

Observation No. 2:

We noted during our review that receipt no. 242-17363, dated March 31, 2016, was issued to the constituent for \$100.00; however, the constituent's credit card was charged \$25.00 instead of \$100.00. Receipt no. 242-17363 was voided and reissued (receipt no. 242-17479) in the amount of \$25.00 on April 4, 2016. According to staff, the error was noted at the end of the day when reconciling collections.

The County Auditor's Office requires that the cashier verify that the credit card payment amount agrees to the official County receipt amount before the receipt is issued to the constituent. Any errors should be immediately corrected.

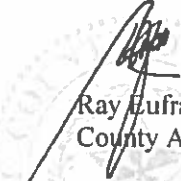
Failure to ensure that the credit card payment amount agrees to official County receipt amount before the receipt is issued to the constituent may result in the loss of County revenue.

Recommendation:

Management should ensure that cashiers that the credit card payment amount agrees to official County receipt amount before the receipt is issued to the constituent.

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 Lufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINOLETEERRY
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
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MARIO E. RAMIREZ, JR.
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NOE GONZALEZ
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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.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending March 2016

| Date | Plaintiff | Defendant | Receipt # | Cause # | Type of Service | In/Out County | Court | Treasurer # | Amount Due |
|--------------------------|----------------------|--------------------------|------------|----------------|------------------------------|---------------|---------------|-------------|------------|
| Thursday, March 03, 2016 | Lacks Valley Stores | Sonia Rodriguez | CI-2016-35 | 2015-JCL-00225 | Writ of Execution Out County | Out County | Justice Clerk | 196495 | \$200.00 |
| Monday, March 07, 2016 | Max Fine Furniture | Eric & Ruby Quintero | CI-2016-36 | SC16-0076-J12 | Small Claims | In County | Justice Clerk | 196497 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Crystal Marie Salinas | CI-2016-37 | SC16-0087-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Joseph Joel Meave | CI-2016-38 | SC16-0088-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Juan Manuel Rodriguez | CI-2016-39 | SC16-0089-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Jesus Rodriguez (RECALL) | CI-2016-40 | SC16-0090-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Jessica Flores | CI-2016-41 | SC16-0092-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture q | Humberto Alfaro | CI-2016-42 | SC16-0091-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Tuesday, March 08, 2016 | Max Fine Furniture | Jose Contreras | CI-2016-43 | SC16-0093-J12 | Small Claims | In County | Justice Clerk | 196498 | \$75.00 |
| Monday, March 14, 2016 | Max Fine Furniture | Ester Garcia | CI-2016-44 | SC16-0095-J12 | Small Claims | In County | Justice Clerk | 196500 | \$75.00 |



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



| Date | Plaintiff | Defendant | Receipt # | Cal. | Type of Service | In/Out County | Court | Treasurer # | Amount Due |
|---------------------------|--------------------|------------------------|------------|---------------|-----------------|---------------|---------------|-------------|------------|
| Monday, March 14, 2016 | Max Fine Furniture | Hilda R. Sierra | C1-2016-45 | SC16-0096-J12 | Small Claims | In County | Justice Clerk | 196500 | \$75.00 |
| Monday, March 14, 2016 | Max Fine Furniture | Miguel Fajardo | C1-2016-46 | SC16-0097-J12 | Small Claims | In County | Justice Clerk | 196500 | \$75.00 |
| Monday, March 14, 2016 | Max Fine Furniture | Maria Angelica Saldana | C1-2016-47 | SC16-0098-J12 | Small Claims | In County | Justice Clerk | 196500 | \$75.00 |
| Monday, March 14, 2016 | Max Fine Furniture | Esmeralda De Leon | C1-2016-48 | SC16-0099-J12 | Small Claims | In County | Justice Clerk | 196500 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Claro Lopez Jr. | C1-2016-49 | SC16-0101-J12 | Small Claims | In County | Justice Clerk | 196501 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Veronica Lopez Aguilar | C1-2016-50 | SC16-0102-J12 | Small Claims | In County | Justice Clerk | 196501 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Jorge Arreazola | C1-2016-51 | SC16-0103-J12 | Small Claims | In County | Justice Clerk | 196501 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Maria D. Hernandez | C1-2016-52 | SC16-0104-J12 | Small Claims | In County | Justice Clerk | 196501 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Maria Jesusa Zapata | C1-2016-53 | SC16-0105-J12 | Small Claims | In County | Justice Clerk | 196501 | \$75.00 |
| Wednesday, March 16, 2016 | Max Fine Furniture | Xochitl Molina Huape | C1-2016-54 | SC16-0106-J12 | Small Claims | In county | Justice Clerk | 196501 | \$75.00 |
| Thursday, March 24, 2016 | Max Fine Furn | Martha zamora | C1-2016-55 | SC16-0118-J12 | Small Claims | In county | Justice Clerk | 196750 | \$75.00 |
| Thursday, March 24, 2016 | Max Fine furn | Samuel Garcia | C1-2016-56 | SC16-0116-J12 | Small Claims | In County | Justice Clerk | 196750 | \$75.00 |

Tuesday, April 05, 2016



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]*
 Confable, Mendocino Administrative Assistant II



79

| Date | Plaintiff | Defendant | Receipt # | Cause # | Type of Service | In/Out County | Court | Treasurer # | Amount Due |
|--------------------------|--------------------------------|-----------------------------------|-------------------------|----------------------------|-----------------|---------------|----------------|---------------------|----------------------|
| Thursday, March 24, 2016 | Max Fine ⁴ urn | San Juanita Castro ⁴ | C1-2016-57 ⁴ | SC16-0117-112 ⁴ | Small Claims | In county | Justice Clerk | 196750 ⁴ | \$75.00 ⁴ |
| Tuesday, March 29, 2016 | Aaron M. Upchurch ⁴ | Carlos Alberto Lopez ⁴ | C1-2016-58 ⁴ | 2016CVT000621 ⁴ | Citation | Out County | District Clerk | 196751 ⁴ | \$75.00 ⁴ |

Grand Total
 \$1,925.00
 X25

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 4/19/16

Tuesday, April 05, 2016



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 11 Administrative Assistant 11

X/6

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 12, 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 March 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 March 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 March 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.
- 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, 131TH D.C.

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

HOE 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, 443RD D.C.

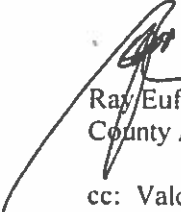
- Reviewed the *Cashier's Daily Close-Out Report/Daily Remittance Form* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees 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 March 2016 were \$1,925.00. 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, Fist 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, 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.

HOE DONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Mar-16

JBC

| DATE | PLAINTIFF'S NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC) | OFFICE | | | | TREASURER RECEIPT | AMOUNTS DUE TO COUNTY | | | |
|--|-----------------------------|----------------------|----------------|--------------|---|---------------|--------------|----------------|------------|-------------------|-----------------------------|------------|-------------|------------|
| | | | | | | Justice Clerk | County Clerk | District Clerk | Const Sale | | | | | |
| 3/2/2016 | RPAL Southwest Management | Rio Bank | 9719-2 | 2016CV00856 | Writ of Garnishment | X | X | | | 195956 | \$ 80.00 | | | |
| 3/10/2016 | David Valtierra | Hugo Gonzalez | 9720-2 | 201612275 | Civil Citation | X | | X | | 196164 | \$ 75.00 | | | |
| 3/15/2016 | Edinburg CISD & STC | Santos G. Vasquez | 9721-2 | T-2792-09-E | Order of Sale - Levy | X | | X | | 196359 | \$ 275.00 | | | |
| 3/15/2016 | Edinburg CISD & STC | Rafaela H. Williams | 9722-2 | T-774-11-B | Order of Sale - Levy | X | | X | | 196359 | \$ 275.00 | | | |
| 3/15/2016 | Edinburg CISD & STC | Gertrudes Hidalgo | 9723-2 | T-752-08-E | Order of Sale - Levy | X | | X | | 196359 | \$ 275.00 | | | |
| 3/15/2016 | Edinburg CISD & STC | Francisco Garza | 9724-2 | T-0895-13-A | Order of Sale - Levy | X | | X | | 196359 | \$ 275.00 | | | |
| 3/16/2016 | Bluebonnet Financial Assets | Jose E. Cantu | 9725-2 | C-359-06-21 | Writ of Execution | X | | X | | 196360 | \$ 200.00 | | | |
| 3/17/2016 | Weslaco ISD | Connect Insurance | 9726-2 | T-0144-16-G | Warrant Tax | X | | X | | 196531 | \$ 200.00 | | | |
| 3/17/2016 | Donna ISD | El Grano De Oro | 9727-2 | T-0207-16-11 | Warrant Tax | X | | X | | 196531 | \$ 200.00 | | | |
| 3/17/2016 | Edinburg ISD | Building Futuers LLC | 9728-2 | T-0208-16-B | Warrant Tax | X | | X | | 196531 | \$ 200.00 | | | |
| 3/22/2016 | Pallida LLC | Noelia Blanco | 9729-2 | DC16-0258-21 | Writ of Garnishment | X | | X | | 196493 | \$ 80.00 | | | |
| 3/28/2016 | Matthew Sanchez | Kendall Guerra | 9730-2 | 129084 | Civil Citation | X | | X | | 196742 | \$ 75.00 | | | |
| 3/29/2016 | Midland Funding LLC | Viviana Villarreal | 9731-2 | CL-15-4037-F | Civil Citation | X | | X | | 196749 | \$ 75.00 | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Page Total</td> <td style="width: 50%; text-align: right;">\$2,285.00</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">\$2,285.00</td> </tr> </table> | | | | | | | | | | | Page Total | \$2,285.00 | Grand Total | \$2,285.00 |
| Page Total | \$2,285.00 | | | | | | | | | | | | | |
| Grand Total | \$2,285.00 | | | | | | | | | | | | | |

V 56 A

M. N. J.

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

Approved by: _____

Constable, Precinct 2

Prepared by: _____



HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: Emo O. J.
 DATE: 4/14/16

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 11, 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 month of March 2016

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct 2 *Monthly Fees Report* and supporting documentation for the month of March 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 March 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.

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 31st 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, 322nd D.C.

MOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381st D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 449th D.C.

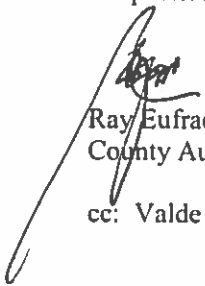
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of March 2016 were \$2,285.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

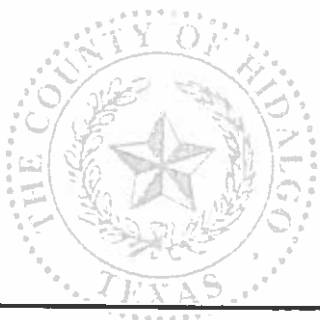
If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistance Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. 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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending March RBC

| DATE | PLAINTIFFS NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE OUT OF COUNTY (OCY) OR IN-COUNTY (IC) | FILED BY | | | | Treasurer Receipt | AMOUNTS DUE TO COUNTY |
|--|------------------------------|--------------------------------|----------------|----------------|---|----------------|-----------------|-------------------|---------------|-------------------|-----------------------------|
| | | | | | | Judge Clerk | County Clerk | District Clerk | Const Sale | | |
| 3/3/2016 | CITY OF MCALLEN | PROBEL INTERNATIONAL LLC | C3-2016-38 | T-2434-15-H | TAX WARRANT | X | | | | \$ 196156 | \$ 200.00 |
| 3/3/2016 | MISSION CISD, ET AL | STEPPING STONES REHABILITATION | C3-2016-39 | T-0110-16-I | TAX WARRANT | X | | | | \$ 196156 | \$ 200.00 |
| 3/3/2016 | PSJA, ISD ET AL | L&A NEW CLOTHES FOR LESS | C3-2016-40 | T-0111-16-A | TAX WARRANT | X | | | | \$ 196156 | \$ 200.00 |
| 3/3/2016 | WESTERN OILFIELDS SUPPLY CO. | MAXOR GROUP LLC | C3-2016-41 | 15-02-54184-CV | WRIT OF EXECUTION | X | | | | \$ 196156 | \$ 200.00 |
| 3/7/2016 | PSJA, ISD ET AL | JIMMIE CRAYTON DECEASED | C3-2016-42 | T-1220-12-A | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | GUADALUPE PRUNEDA, ET AL | C3-2016-43 | T-3270-12-E | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | HIDALGO COUNTY, ET AL | OSCAR M. GONZALEZ, ET AL | C3-2016-44 | T-1520-12-G | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | HIDALGO COUNTY, ET AL | ROSA GARCIA | C3-2016-45 | T-2300-13-H | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | OSCAR M. GONZALEZ, ET AL | C3-2016-46 | T-2330-13-J | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | RODOLFO PACHECO, JR | C3-2016-47 | T-2582-13-A | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | ROBERTO TREVINO | C3-2016-48 | T-0588-14-E | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | SONIA RIVERA | C3-2016-49 | T-1535-14-C | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | HIDALGO COUNTY, ET AL | JOSE JESUS GUTIERREZ, ET AL | C3-2016-50 | T-1878-14-A | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | EDINBURG CISD, ET AL | GUADALUPE PEREZ, ET AL | C3-2016-51 | T-1108-15-D | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | | | \$ 196163 | \$ 275.00 |
| 3/7/2016 | VOID | VOID | C3-2016-52 | VOID | VOID | X | | | | VOID | \$ - |
| App Total \$ 3,550.00 Grand Total A | | | | | | | | | | | |



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

Approved by: [Signature]
 Constable District 3

Prepared by: [Signature]

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
For the Month Ending MARCH

| DATE | PLAINTIFFS NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE OUT OF COUNTY (OCY) IN-COUNTY (IC) | COUNTY | | | AMOUNTS DUE TO COUNTY | |
|-----------|------------------------|---|----------------|--------------------|--|---------------|--------------|-------|-----------------------------|-------------|
| | | | | | | Justice Clerk | County Clerk | Other | | |
| 3/14/2016 | MISSION CISD, ET AL | CITY FLOWER SHOP | C3-2016-53 | T-1304-15-A | TAX WARRANT | X | 3/16 | APR 4 | 196586 | \$ 200.00 |
| 3/14/2016 | POLLOK-RESPONDEK | LONGHORN PAVING & OILFIELD SERVICES | C3-2016-54 | SC16-0058 | CITATION (WILSON CO) | X | | | 196586 | \$ 75.00 |
| 3/14/2016 | CITY OF MCALLEN, ET AL | POSTELL/MCALLEN LLC | C3-2016-55 | T-2439-15-D | TAX WARRANT | X | | X | 196586 | \$ 200.00 |
| 3/14/2016 | CITY OF MCALLEN, ET AL | STI GROUP | C3-2016-56 | T-2438-15-G | TAX WARRANT | X | | X | 196586 | \$ 200.00 |
| 3/15/2016 | CITY OF MCALLEN, ET AL | PORTILLO JEWELLERS | C3-2016-57 | T-2567-15-I | TAX WARRANT | X | | X | 196587 | \$ 200.00 |
| 3/15/2016 | EDINBURG CISD, ET AL | JUDY GILL | C3-2016-58 | T-0793-12-J | LEVY, DEED, NOTICE PKG, ORDER OF SALE | X | | X | 196587 | \$ 275.00 |
| 3/15/2016 | EDINBURG CISD, ET AL | GERRUDES HIDALGO | 1081-3 | T-752-08-E | LEVY, DEED, NOTICE PKG, ORDER OF SALE 2008 CASE | X | | X | 196587 | \$ 270.00 |
| 3/21/2016 | CITY OF MCALLEN, ET AL | RED BAR & GRILL | C3-2016-59 | T-2565-12-D | TAX WARRANT | X | | X | 196588 | \$ 200.00 |
| 3/24/2016 | NATHAN KORUS | JOSE MONTELONGO DBA TRI FRAC LOGISTICS & WES KELLEY | C3-2016-60 | JP04-15-SC00008257 | CITATION (TARRANT CO) | X | | X | 196589 | \$ 75.00 |
| 3/24/2016 | CITY OF MCALLEN, ET AL | CITY CLEANERS | C3-2016-61 | T-0202-16-A | TAX WARRANT | X | | X | 196589 | \$ 200.00 |
| 3/24/2016 | MISSION CISD, ET AL | MISSION OPEN MIRI | C3-2016-62 | T-5283-15-B | TAX WARRANT | X | | X | 196589 | \$ 200.00 |
| 3/24/2016 | CITY OF MCALLEN, ET AL | RESTAURANT MANAGER COM | C3-2016-63 | T-021-16-D | TAX WARRANT | X | | X | 196589 | \$ 200.00 |
| 3/24/2016 | CITY OF MCALLEN, ET AL | ALBERICOS | C3-2016-64 | T-0242-16-II | TAX WARRANT | X | | X | 196589 | \$ 200.00 |
| 3/28/2016 | PAWNEE LEASING CORP | JUAN RAMOS DBA STATEWIDE TRANSPORT | C3-2016-65 | C-2938-15-D | WRIT OF EXECUTION | X | | X | 196642 | \$ 200.00 |
| 3/29/2016 | CITY OF MCALLEN, ET AL | THE FLYING WALRUS | C3-2016-66 | T-0114-16-E | TAX WARRANT | X | | X | 196735 | \$ 200.00 |
| | | | | | | | | | <i>Page Total</i> | \$ 2,895.00 |
| | | | | | | | | | <i>Grand Total</i> | \$ 6,445.00 |



County Auditor's Form AS-C-002

Revised 3/01

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

Approved by: [Signature] Constable, Precinct 3

Prepared by: [Signature]

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: [Signature]
DATE: 4/18/16

X19

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
 For the Month Ending April

| DATE | PLAINTIFF'S NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE RECEIVED | OUT OF COUNTY IN-COUNTY | TYPE OF ATTACHMENT | OUT OF COUNTY IN-COUNTY | JUSTICE CLERK | COUNTY CLERK | DISTRICT CLERK | OTHER | CONSTABLE SALE | TREASURER RECEIPT | AMOUNTS DUE TO COUNTY |
|----------|---|------------------------------------|----------------|--------------|------------------------------------|-------------------------|------------------------------------|-------------------------|---------------|--------------|----------------|-------|----------------|-------------------|-----------------------|
| 4/1/2016 | IN THE INTEREST OF E.F.G. & R.G.G. | ROEL GUERRA | C3-2016-67 | F-2011-16-B | WRIT OF EXECUTION (EL PASO COUNTY) | CITATION | WRIT OF EXECUTION (EL PASO COUNTY) | 5 x 10 PM | X | | | | | 196974 | \$ 230.00 |
| 4/1/2016 | CITY OF EDIBURG, ET AL. | NEW AGE ADULT DAY CARE | C3-2016-68 | T-0241-16-F | TAX WARRANT | | | | X | | | | | 196974 | \$ 2000.00 |
| 4/5/2016 | R&P HOT SHOT DELIVERY SERVICE INC. | MAQUILA TRADING SOLUTIONS USA, LLC | C3-2016-69 | 214-DVC1995 | WRIT OF EXECUTION (EL PASO COUNTY) | | | | X | | | | | 197256 | \$ 2000.00 |
| 4/5/2016 | IN THE INTEREST OF LILLIANA J. SEGOVIA AGUILLON, ET AL. | | 1082-3 | F-4264-14-1 | CITATION X 2 | | | | X | | | | | 197256 | \$ 999.00 |
| 4/5/2016 | IN THE INTEREST OF ANGEL DOMINIC CHAVEZ | | 1083-3 | F-2329-15-6 | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF GENARO FUENTES, JR. | | 1084-3 | F-796-01-C | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF YULIANA CHAVEZ, ET AL. | | 1084-3 | F-3046-14-2 | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF MARCO JAYDEN MARIN, III | | 1084-3 | F-0435-15-1 | CITATION X 2 | | | | X | | | | | 197256 | \$ 999.00 |
| 4/5/2016 | IN THE INTEREST OF AMANDA LISETTE SOZA | | 1085-3 | F-5199-14-F | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF [REDACTED] | | 1085-3 | F-1218-15-G | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF SAMANTHA RAY RESENDEZ | | 1085-3 | F-5139-14-7 | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF CELINE VICTORIA MARTINEZ | | 1085-3 | F-3054-15-A | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF ERNESTO DAMIAN DURAN | | 1085-3 | F-2839-15-II | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | IN THE INTEREST OF ALEXIS DANIEL PENA | | 1085-3 | F-1230-15-D | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| 4/5/2016 | BRANDON MANUEL GARZA, ET AL. | | 1085-3 | F-1486-15-II | CITATION | | | | X | | | | | 197256 | \$ 49.50 |
| | | | | | | | | | | | | | | Page Total | \$1,323.00 |
| | | | | | | | | | | | | | | Grand Total | \$1,323.00 |



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

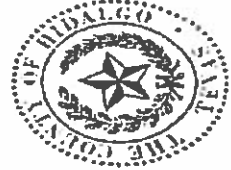
Approved by: Eldon Duran
 Constable, Precinct 3

Prepared by: RLV

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending April

| DATE | PLAINTIFF'S NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE | | Justice Clerk | County Clerk | District Clerk | Other | Const Sale | TREASURER RECEIPT | AMOUNTS DUE TO COUNTY |
|-----------|--|---------------------------------------|----------------|---------------|---------------------|----------------|---------------|--------------|----------------|-------|------------|-------------------|-----------------------|
| | | | | | OUT OF COUNTY (OCY) | IN-COUNTY (IC) | | | | | | | |
| 4/5/2016 | IN THE INTEREST OF JAIDON DAMARI CARDENAS | | 1085-3 | F-1880-15-2 | | X* | | | X | | | 197256 | \$49.50 |
| 4/5/2016 | IN THE INTEREST OF ZAECHAERY IZEAH LUJAN | | 1085-3 | F-1262-15-11 | | X* | | | X | | | 197256 | \$49.50 |
| 4/5/2016 | IN THE INTEREST OF ROXANNE LEXY QUIROZ | | 1085-3 | F-5071-11-4 | | X* | | | X | | | 197256 | \$49.50 |
| 4/5/2016 | IN THE INTEREST OF ARNOLD LEE GARZA | | 1085-3 | F-5980-14-1 | | X* | | | X | | | 197256 | \$49.50 |
| 4/5/2016 | IN THE INTEREST OF ASHANTY E. LOYA | | 1085-3 | F-0654-15-A | | X* | | | X | | | 197256 | \$49.50 |
| 4/5/2016 | IN THE INTEREST OF BANJAMIN COOPER BARRON | | 1085-3 | F-3039-15-D | | X* | | | X | | | 197256 | \$49.50 |
| 4/12/2016 | DAYANNA RODRIGUEZ FKA LISSITT E. BATLLE, ET AL | SEAN R. CALLAGY, ET AL | C3-2016-70 | 16.1.144 | | X | | | X | | | 197483 | \$75.00 |
| 4/21/2016 | CITY OF MCALLEN, ET AL | MOLINA'S RESTAURANT | C3-2016-71 | T-0199-16-11 | | X | | | X | | | 197688 | \$200.00 |
| 4/21/2016 | HIDALGO CO ET AL | TEXAS FARM EQUIPMENT SERVICE & SALES | C3-2016-72 | T-0389-16-B | | X | | | X | | | 197688 | \$200.00 |
| 4/21/2016 | CITY OF MCALLEN, ET AL | VNI VALLEY NUCLEAR INC | C3-2016-73 | T-0403-16-J | | X | | | X | | | 197688 | \$200.00 |
| 4/21/2016 | MISSION CISD, ET AL | LIMOUSINE STYLE | C3-2016-74 | T-097-16-11 | | X | | | X | | | 197688 | \$200.00 |
| 4/21/2016 | PROBUILD COMPANY | RSCK INK & RAMIRO SOLIS | C3-2016-75 | C-0482-15-E | | X | | | X | | | 197688 | \$400.00 |
| 4/25/2016 | LACKS VALLEY STORES, LTD | VERONICA ESPARZA & OR JOSE L. ESPARZA | C3-2016-76 | SC16-0235-J22 | | X | | | X | | | 197832 | \$75.00 |
| 4/27/2016 | PSJA ISD, ET AL | REVALOU B. TRAMMELL | C3-2016-77 | T-1671-09-B | | X | | | X | | | 197833 | \$275.00 |
| 4/27/2016 | PSJA ISD, ET AL | SEPULVEDA'S SERVICE 2 | C3-2016-78 | T-1298-15-1 | | X | | | X | | | 197833 | \$200.00 |
| | | | | | | | | | | | | Page Total | \$2,122.00 |
| | | | | | | | | | | | | Grand Total | \$2,122.00 |



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

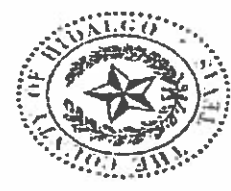
Approved by: Eldon Duran
Constable, Precinct 3

Prepared by: REIN

Handwritten initials/signature at the bottom right of the page.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
For the Month Ending April

| DATE | PLAINTIFFS NAME | DEFENDANT'S NAME | RECEIPT NUMBER | CAUSE NUMBER | TYPE OF SERVICE | | Justice Clerk | County Clerk | District Clerk | Const Sale | TREASURER RECEIPT | AMOUNTS DUE TO COUNTY |
|-----------|---------------------------------|-------------------------------|----------------|--------------|-----------------------------|----------------|---------------|--------------|----------------|------------|-------------------|-----------------------|
| | | | | | OUT OF COUNTY (OC) | IN-COUNTY (IC) | | | | | | |
| 4/27/2016 | MCALLEN ISD, ET AL | GREEN APPLES | C3-2016-79 | T-2568-15-1 | TAX WARRANT | X | | | X | | 197833 | \$ 200.00 |
| 4/27/2016 | CITY OF MCALLEN, ET AL | ALBERICOS | C3-2016-80 | T-0242-16-11 | TAX WARRANT | X | | | X | | 197833 | \$ 200.00 |
| 4/29/2016 | IN THE INTEREST OF S.P. CHILD | | C3-2016-81 | F-2591-16-A | CITATION | X | | | X | | 197865 | \$ 75.00 |
| 4/29/2016 | IN THE INTEREST OF S.M.P. CHILD | | C3-2016-82 | F-2591-16-A | WRIT OF ATTACHMENT - PERSON | X | | | X | | 197865 | \$ 80.00 |
| 4/29/2016 | CITY OF MCALLEN, ET AL | KARMA FASHION | C3-2016-83 | T-0383-16-F | TAX WARRANT | X | | | X | | 197865 | \$ 200.00 |
| 4/29/2016 | CITY OF EDINBURG, ET AL | GUARDIAN ANGEL ADULT DAY CARE | C3-2016-84 | T-0387-16-B | TAX WARRANT | X | | | X | | 197865 | \$ 200.00 |
| 4/29/2016 | CITY OF MCALLEN, ET AL | RUSO'S NEW YORK PIZZERIA | C3-2016-85 | T-0381-16-E | TAX WARRANT | X | | | X | | 197865 | \$ 200.00 |
| 4/29/2016 | CITY OF EDINBURG, ET AL | GOODLIFE ASSISTED LIVING | C3-2016-86 | T-2575-12-1 | TAX WARRANT | X | | | X | | 197865 | \$ 200.00 |
| | | | | | | | | | | | Page Total | \$1,355.00 |
| | | | | | | | | | | | Grand Total | \$4,800.00 |



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:

Larry Gallardo
Constable, Precinct 3

Prepared by:

R. V. R.

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 5/23/16

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

May 11, 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 months of March 2016 and April 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 months of March 2016 and April 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 months of March 2016 and April 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 dates of the *Monthly Fees Report* to the County Auditor's Office to determine if the reports were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the 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.

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, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Honorable Lazaro Gallardo

May 11, 2016

Page 2 of 2


- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees 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 months of March 2016 and April 2016 were \$6,445.00 and \$4,800.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

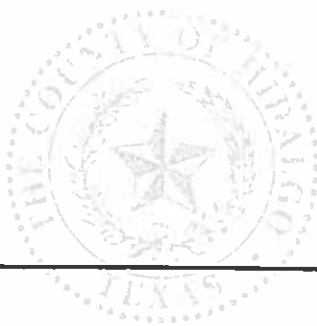
If you should have any questions, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LMS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 370TH D.C.
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JUDGE, 384TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH 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

May 11, 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 March 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 March 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 March 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, 82ND D.C.

RODOLFO DELGADO
JUDGE, 83RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 119TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE DONAZALEZ
JUDGE, 370TH D.C.
OVERSEER

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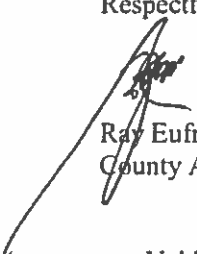
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or 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 March 2016 were \$1,160.00. 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

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JUDGE, 398TH D.C.

ISRAEL RAMÓN, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED**

March 31, 2016

abc

PART I: SUMMARY OF MONTHLY COLLECTIONS

| A | B Receipt Date | C Law Library Receipt # Sequence | | E Total Collected | F COUNTY TREASURER | | | I OVER/ (SHORT) |
|----|-------------------|-------------------------------------|------------|----------------------|-----------------------|------------------|-------------------|--------------------|
| | | G BEG # | D END # | | F Receipt Amount | G Receipt No. | H Receipt Date | |
| | | | | | | | | |
| 1 | 1-Mar-16 | ✓ 57571 | ✓ 57580 | \$ 52.00 | \$ 52.00 | 195788 | 03/03/16 | - |
| 2 | 2-Mar-16 | ✓ 57581 | ✓ 57595 | \$ 59.75 | \$ 59.75 | 195785 | 03/03/16 | - |
| 3 | 3-Mar-16 | ✓ 57596 | ✓ 57608 | \$ 69.75 | \$ 69.75 | 195886 | 03/07/16 | - |
| 4 | 4-Mar-16 | ✓ 57609 | ✓ 57618 | \$ 49.75 | \$ 49.75 | 195887 | 03/07/16 | - |
| 5 | 5-Mar-16 | 0 | 0 | \$ - | | | | - |
| 6 | 6-Mar-16 | 0 | 0 | \$ - | | | | - |
| 7 | 7-Mar-16 | ✓ 57619 | ✓ 57633 | \$ 65.25 | \$ 65.25 | 195969 | 03/09/16 | - |
| 8 | 8-Mar-16 | ✓ 57634 | ✓ 57642 | \$ 67.25 | \$ 67.25 | 195970 | 03/09/16 | - |
| 9 | 9-Mar-16 | ✓ 57643 | ✓ 57658 | \$ 56.75 | \$ 56.75 | 196056 | 03/11/16 | - |
| 10 | 10-Mar-16 | ✓ 57659 | ✓ 57677 | \$ 98.00 | \$ 98.00 | 196057 | 03/11/16 | - |
| 11 | 11-Mar-16 | ✓ 57678 | ✓ 57682 | \$ 35.00 | \$ 35.00 | 196107 | 03/14/16 | - |
| 12 | 12-Mar-16 | 0 | 0 | \$ - | | | | - |
| 13 | 13-Mar-16 | 0 | 0 | \$ - | | | | - |
| 14 | 14-Mar-16 | ✓ 57683 | ✓ 57690 | \$ 43.75 | \$ 43.75 | 196268 | 03/17/16 | - |
| 15 | 15-Mar-16 | ✓ 57691 | ✓ 57701 | \$ 63.75 | \$ 63.75 | 196271 | 03/17/16 | - |
| 16 | 16-Mar-16 | ✓ 57702 | ✓ 57711 | \$ 39.25 | \$ 39.25 | 196277 | 03/17/16 | - |
| 17 | 17-Mar-16 | ✓ 57712 | ✓ 57720 | \$ 57.50 | \$ 57.50 | 196443 | 03/22/16 | - |
| 18 | 18-Mar-16 | ✓ 57721 | ✓ 57730 | \$ 46.00 | \$ 46.00 | 196444 | 03/22/16 | - |
| 19 | 19-Mar-16 | 0 | 0 | \$ - | | | | - |
| 20 | 20-Mar-16 | 0 | 0 | \$ - | | | | - |
| 21 | 21-Mar-16 | ✓ 57731 | ✓ 57744 | \$ 58.75 | \$ 58.75 | 196445 | 03/22/16 | - |
| 22 | 22-Mar-16 | ✓ 57745 | ✓ 57762 | \$ 132.25 | \$ 132.25 | 196482 | 03/23/16 | - |
| 23 | 23-Mar-16 | ✓ 57763 | ✓ 57774 | \$ 41.00 | \$ 41.00 | 196503 | 03/24/16 | - |
| 24 | 24-Mar-16 | ✓ 57775 | ✓ 57783 | \$ 36.75 | \$ 36.75 | 196557 | 03/28/16 | - |
| 25 | 25-Mar-16 | HOLIDAY | 0 | \$ - | | | | - |
| 26 | 26-Mar-16 | 0 | 0 | \$ - | | | | - |
| 27 | 27-Mar-16 | 0 | 0 | \$ - | | | | - |
| 28 | 28-Mar-16 | ✓ 57784 | ✓ 57799 | \$ 94.25 | \$ 94.25 | 196671 | 03/29/16 | - |
| 29 | 29-Mar-16 | ✓ 57800 | ✓ 57812 | \$ 35.75 | \$ 35.75 | 196784 | 03/31/16 | - |
| 30 | 30-Mar-16 | ✓ 57813 | ✓ 57828 | \$ 35.50 | \$ 35.50 | 196785 | 03/31/16 | - |
| 31 | 31-Mar-16 | ✓ 57829 | ✓ 57841 | \$ 40.25 | \$ 40.25 | 196879 | 04/04/16 | - |

TOTAL RECEIPTS AND FUNDS COLLECTED 1,278.25 *x 25* 0.00
 LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): _____
 TOTAL REVENUE COLLECTIONS 1,278.25 *^*

PART II: SUMMARY OF YEARLY COLLECTIONS:

| | | | | |
|--------------|-----------------------------|--------------|------|---|
| January | \$ 949.00 | July | \$ - | HIDALGO COUNTY AUDITOR'S OFFICE |
| February | \$ 1,201.50 | August | \$ - | |
| March | \$ 1,278.25 <i>^</i> | September | \$ - | DATE: <i>4/11/16</i> |
| April | \$ - | October | \$ - | <i>05/11/16</i> |
| May | \$ - | November | \$ - | |
| June | \$ - | December | \$ - | |
| (1) Subtotal | \$ <u>3,428.75</u> <i>^</i> | (2) Subtotal | \$ - | Total (1+2) \$ <u>3,428.75</u> <i>^</i> |

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

Arlene Chespa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED April 30, 2016**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

| A | B | C | | D | E | F | | | G | H | I |
|-------|-----------|-----------------------|----------|-----------------|----------|------------------|-------------|--------------|---|---|---|
| | | Law Library Receipt # | | Total Collected | | COUNTY TREASURER | | | | | |
| | | Receipt Date | Sequence | | | Receipt Amount | Receipt No. | Receipt Date | | | |
| BEG # | END # | | | | | | | | | | |
| 1 | 1-Apr-16 | 57842 | 57848 | \$ 14.25 | \$ 14.25 | 196880 | 04/04/16 | . | | | |
| 2 | 2-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 3 | 3-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 4 | 4-Apr-16 | 57849 | 57868 | \$ 133.50 | 133.50 | 196967 | 04/06/16 | . | | | |
| 5 | 5-Apr-16 | 57869 | 57891 | \$ 98.25 | 98.25 | 196968 | 04/06/16 | . | | | |
| 6 | 6-Apr-16 | 57892 | 57897 | \$ 35.75 | 35.75 | 197028 | 04/07/16 | . | | | |
| 7 | 7-Apr-16 | 57898 | 57911 | \$ 65.75 | 65.75 | 197086 | 04/07/16 | . | | | |
| 8 | 8-Apr-16 | 57912 | 57918 | \$ 52.50 | 52.50 | 197224 | 04/13/16 | . | | | |
| 9 | 9-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 10 | 10-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 11 | 11-Apr-16 | 57919 | 57925 | \$ 47.25 | 47.25 | 197225 | 04/13/16 | . | | | |
| 12 | 12-Apr-16 | 57926 | 57940 | \$ 56.75 | 56.75 | 197327 | 04/15/16 | . | | | |
| 13 | 13-Apr-16 | 57941 | 57954 | \$ 61.00 | 61.00 | 197328 | 04/15/16 | . | | | |
| 14 | 14-Apr-16 | 57955 | 57965 | \$ 46.00 | 46.00 | 197443 | 04/19/16 | . | | | |
| 15 | 15-Apr-16 | 57966 | 57977 | \$ 25.50 | 25.50 | 197444 | 04/19/16 | . | | | |
| 16 | 16-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 17 | 17-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 18 | 18-Apr-16 | 57978 | 57987 | \$ 38.75 | 38.75 | 197445 | 04/19/16 | . | | | |
| 19 | 19-Apr-16 | 57988 | 57997 | \$ 54.50 | 54.50 | 197476 | 04/20/16 | . | | | |
| 20 | 20-Apr-16 | 57998 | 58007 | \$ 51.00 | 51.00 | 197528 | 04/21/16 | . | | | |
| 21 | 21-Apr-16 | 58008 | 58015 | \$ 62.00 | 62.00 | 197560 | 04/22/16 | . | | | |
| 22 | 22-Apr-16 | 58016 | 58022 | \$ 30.50 | 30.50 | 197693 | 04/27/16 | . | | | |
| 23 | 23-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 24 | 24-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 25 | 25-Apr-16 | 58023 | 58029 | \$ 46.50 | 46.50 | 197694 | 04/27/16 | . | | | |
| 26 | 26-Apr-16 | 58030 | 58039 | \$ 55.75 | 55.75 | 197695 | 04/27/16 | . | | | |
| 27 | 27-Apr-16 | 58040 | 58047 | \$ 54.50 | 54.50 | 197737 | 04/28/16 | . | | | |
| 28 | 28-Apr-16 | 58048 | 58051 | \$ 40.00 | 40.00 | 197825 | 05/02/16 | . | | | |
| 29 | 29-Apr-16 | 58052 | 58056 | \$ 78.00 | 78.00 | 197826 | 05/02/16 | . | | | |
| 30 | 30-Apr-16 | 0 | 0 | \$ - | | | | . | | | |
| 31 | 1-May-16 | 0 | 0 | \$ - | | | | . | | | |

RECEIVED BY COUNTY AUDITOR 2 PM 5/11/16

TOTAL RECEIPTS AND FUNDS COLLECTED 1,148.00
LESS: REIMBURSEMENTS 0.00
TOTAL REVENUE COLLECTIONS 1,148.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

| | | | |
|--------------|--------------------|--------------|-------------|
| January | \$ 949.00 | July | \$ - |
| February | \$ 1,201.50 | August | \$ - |
| March | \$ 1,278.25 | September | \$ - |
| April | \$ 1,148.00 | October | \$ - |
| May | \$ - | November | \$ - |
| June | \$ - | December | \$ - |
| (1) Subtotal | <u>\$ 4,576.75</u> | (2) Subtotal | <u>\$ -</u> |

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *BMD J.C.*
 DATE: *5/11/16*

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

Audie Chapala
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

May 11, 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 month of March 2016 and April 2016

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the month of March 2016 and April 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 month of March 2016 and April 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 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 report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances/Close-Out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

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 QUERRA 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, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

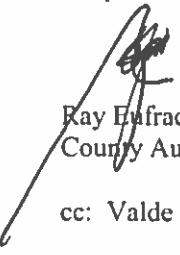
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:

Total collections for the month of March 2016 and April 2016 were \$1,278.25 and \$1,148.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, 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
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JUDGE, 398TH 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 MARCH

JBC

| | APPLICANT | RECEIPT | ☑ | ☑ | ☑ | TYPE OF | TREASURER | AMOUNT |
|----------|------------------------------------|---------|------|-------|----|------------------------|-----------|----------|
| DATE | NAME | NUMBER | Cash | Check | MO | SERVICE | RECEIPT | DOLLARS |
| 03/01/16 | ISRAEL SANCHEZ | 12796 | X✓ | | | BURN PERMIT | 195746 | \$25.00 |
| 03/01/16 | JESUS GONZALEZ | 12797 | X✓ | | | BURN PERMIT | 195746 | \$25.00 |
| 03/01/16 | AURELIA MORALES | 12798 | X✓ | | | BURN PERMIT | 195746 | \$25.00 |
| 03/01/16 | JUAN MENA | 12799 | | X✓ | | BURN PERMIT | 195746 | \$25.00 |
| 03/01/16 | RAMON BLANCO | 12800 | X✓ | | | BURN PERMIT | 195746 | \$25.00 |
| 03/02/16 | EL SENDERO ADULT DAY CARE | 12801 | | X✓ | | DAY CARE OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | TIFFANY ZEPEDA | 12802 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | RAMIRO GARZA | 12803 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | IRIS ALONZO | 12804 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | NATHALI TOVAR LA ABEJA REYNA | 12805 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | JORGE BALDERAS | 12806 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | NOE A. GARCIA HOT DOG STAND | 12807 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | NOE A. GARCIA CARWASH | 12808 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | RICHARD H. IVEY | 12809 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | EVELYN WALLE | 12810 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | DELFINO ARMIJO ISAAC TACOS | 12811 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | JAMIE RAMON | 12812 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | OSCAR RAMIREZ BLANCO TACOS | 12813 | | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | REYNALDO BALLI | 12814 | | X✓ | | COMMERCIAL BURN PERMIT | 195747 | \$100.00 |
| 03/02/16 | CANDELARIO CONTRERAS HOT DOG STAND | 12815 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | RUBEN ALFARO | 12816 | X✓ | | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | LETICIA MENDEZ EL BUEN SABOR | 12817 | X✓ | | | BUSINESS OCCUPANCY | 195747 | \$75.00 |

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|----------|--|-------|----|----|---------------------------|--------|----------|
| 03/02/16 | SERGIO O. GARZA POLLOS ASADOS | 12818 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | REYNA REYES LAS CARRETAS | 12819 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | RICARDO HERNANDEZ | 12820 | X✓ | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | MARIA HINOJOSA H AUTOMART LLC | 12821 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | FREDDIE RIVAS VICTORIA LANDSCAPING | 12822 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | JORGE TAMEZ CAPRI N BELLAS | 12823 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | CINTHIA HERNANDEZ DOS HERMANOS | 12824 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | DIANA ENRIQUEZ | 12825 | X✓ | | BURN PERMIT | 195747 | \$25.00 |
| 03/02/16 | JOSE A. PEREZ JR RETAIL STORE | 12826 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | FAISAL AKBAR PONCHOS FOOD STORE #2 | 12827 | X✓ | | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/02/16 | MANUEL PENNA M & S COUNTRY MARKET | 12828 | | X✓ | BUSINESS OCCUPANCY | 195747 | \$75.00 |
| 03/03/16 | EMILIA PADILLA | 12829 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | JOSE VALLEJO | 12830 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | RIGOBERTO GONZALES | 12831 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | ALMA L. GUTIERREZ | 12832 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | YOLANDA CHAVEZ | 12833 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | RAMONA TREVINO | 12834 | X✓ | | BURN PERMIT | 195940 | \$25.00 |
| 03/03/16 | RICARDO GARCIA TOMMY THOMPSON FARMS | 12835 | | X✓ | COMMERCIAL BURN PERMIT | 195940 | \$100.00 |
| 03/03/16 | DANIEL SALINAS | 12836 | | X✓ | BURN PERMIT | 195940 | \$25.00 |
| 03/07/16 | NOE OCANAS | 12837 | X✓ | | BURN PERMIT | 195941 | \$25.00 |
| 03/07/16 | JUAN OCANAS | 12838 | X✓ | | BURN PERMIT | 195941 | \$25.00 |
| 03/07/16 | ANGELITA SANTANA | 12839 | | X✓ | BURN PERMIT | 195941 | \$25.00 |
| 03/07/16 | CARLOS A. PUENTE | 12840 | X✓ | | BURN PERMIT | 195941 | \$25.00 |
| 03/07/16 | SONIA LOPEZ | 12841 | X✓ | | BURN PERMIT | 195941 | \$25.00 |
| 03/08/16 | THELMA SILVA | 12842 | X✓ | | BURN PERMIT | 196058 | \$25.00 |
| 03/08/16 | ARMANDO GARCIA | 12843 | X✓ | | BURN PERMIT | 196058 | \$25.00 |

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|----------|--|-------|----|--|----|-------------------------------------|--------|----------|
| 03/08/16 | GEORGE GARETT | 12844 | X✓ | | | BURN PERMIT | 196058 | \$25.00 |
| 03/08/16 | MARIA HERNANDEZ | 12845 | X✓ | | | BURN PERMIT | 196058 | \$25.00 |
| 03/08/16 | PATRICIA MANRIQUEZ | 12846 | X✓ | | | BURN PERMIT | 196058 | \$25.00 |
| 03/09/16 | SOCORRO AGUILAR AGUILAR'S SNACK & MORE | 12847 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | VICTOR H. ZAMARRAN | 12848 | X✓ | | | BURN PERMIT | 196059 | \$25.00 |
| 03/09/16 | NORMA ALVARADO T.M.C. HEADSTART | 12849 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | BULLDOG FIRE & SAFETY EXPRESS KITCHEN | 12850 | | | X✓ | FIRE PROTECTION SYSTEMS PERMIT | 196059 | \$150.00 |
| 03/09/16 | MARIA TOLENTINO GOLISINUS Y MAS | 12851 | X✓ | | | BUILDING PERMIT | 196059 | \$200.00 |
| 03/09/16 | ANGELICA OLIVAREZ BEEP BEEP TAQUERIA VICTORIA | 12852 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | JAVIER LEDESMA | 12853 | X✓ | | | BURN PERMIT (2) | 196059 | \$50.00 |
| 03/09/16 | MARIA GARCIA BIO NATURAL | 12854 | | | X✓ | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | KATHY MORALES TORTILLERIA OLIVO | 12855 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | ELSA ALMAZAN FOSTER HOME | 12856 | X✓ | | | BURN PERMIT / BUSINESS OCCUPANCY | 196059 | \$100.00 |
| 03/09/16 | OMAR JIMENEZ FLACO BURGER | 12857 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | ROCIO RODRIGUEZ FIT CLUB AMOR | 12858 | X✓ | | | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | SILVIA LICONA TORTILLERIA BERTHA | 12859 | | | X✓ | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | REYNALDO CEINA MOBILE FOOD TRAILER | 12860 | | | X✓ | BUSINESS OCCUPANCY | 196059 | \$75.00 |
| 03/09/16 | ANNA C. AVILA | 12861 | X✓ | | | BURN PERMIT | 196059 | \$25.00 |
| 03/09/16 | VOID | 12862 | | | | VOID | 196059 | \$0.00 |
| 03/10/16 | MARY ANN SEAL | 12863 | | | X✓ | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | JON PATTERSON | 12864 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | MINERVA SALAS | 12865 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | DOMINGO GARCIA | 12866 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | IRMA PAZ | 12867 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | RAMIRO REYNA | 12868 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | AURORA ANGUIANO | 12869 | X✓ | | | BURN PERMIT | 196060 | \$25.00 |

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|----------|--------------------------------|-------|---|--|------------------------|--------|----------|
| 03/10/16 | SANTOSH SKANIAH | 12870 | X | | BURN PERMIT | 196060 | \$25.00 |
| 03/10/16 | ANGEL GUTIERREZ | 12871 | X | | BURN PERMIT | 196060 | \$25.00 |
| 03/11/16 | LUCAS DAMM | 12872 | X | | BURN PERMIT | 196279 | \$25.00 |
| 03/11/16 | JOSE SILVA | 12873 | X | | BURN PERMIT | 196279 | \$25.00 |
| 03/11/16 | KARLA MOLINA | 12874 | X | | BURN PERMIT | 196279 | \$25.00 |
| 03/11/16 | CARL GUTIERREZ | 12875 | X | | BURN PERMIT | 196279 | \$25.00 |
| 03/14/16 | GILBERT YANEZ | 12876 | X | | COMMERCIAL BURN PERMIT | 196280 | \$100.00 |
| 03/14/16 | JOSE HINOJOSA | 12877 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | JOHN T. SULLIVAN | 12878 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | MIRELLA BARRIOS | 12879 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | JESUS MALDONADO | 12880 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | JOSE PENA | 12881 | X | | COMMERCIAL BURN PERMIT | 196280 | \$100.00 |
| 03/14/16 | ADRIAN ALFARO | 12882 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | CYNTHIA MACHAC | 12883 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | JOSE TAMEZ | 12884 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | MARIA RAMIREZ | 12885 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/14/16 | GUSTAVO CORDERO | 12886 | X | | BURN PERMIT | 196280 | \$25.00 |
| 03/15/16 | ADOLFO POLINA | 12887 | X | | BURN PERMIT | 196282 | \$25.00 |
| 03/15/16 | ROLANDO CUELLAR | 12888 | X | | BURN PERMIT | 196282 | \$25.00 |
| 03/15/16 | CYNTHIA VILLARREAL | 12889 | X | | BURN PERMIT | 196282 | \$25.00 |
| 03/16/16 | ELIAS ALANIZ | 12890 | X | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | EXIQUIO VASQUEZ | 12891 | X | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | LITTLE KINGDOM LEARNING CENTER | 12892 | X | | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | RAQUEL G. GARCIA | 12893 | X | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | GUMARO RIVERA TEXAS TIRE SHOP | 12894 | X | | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | VOID | 12895 | | | VOID | 196283 | \$0.00 |

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|----------|---|-------|----|----|---------------------------------|--------|----------|
| 03/16/16 | RAMONA ACEVES | 12896 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | JOHN GUGLIUZZI | 12897 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | JOSE DELEON GO XTREME WIRELESS | 12898 | X✓ | | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | ENEDINA LEDESMA | 12899 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | JESUS SOLIS | 12900 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | PEDRO SAENZ PALETERIA LOS 3 DELICIAS | 12901 | | X✓ | BUILDING PERMIT | 196283 | \$200.00 |
| 03/16/16 | YAKIMA BAZALDUA | 12902 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | AGUSTINA CHAVEZ | 12903 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | RUBEN CHAVEZ | 12904 | X✓ | | BURN PERMIT (2) | 196283 | \$50.00 |
| 03/16/16 | SANDRA VALDEZ DAY CARE | 12905 | X✓ | | DAY CARE OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | MARIA GARCIA LITTLE HEROES DAY CARE | 12906 | | X✓ | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | MARIA A. CAMPOS | 12907 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | MARK SCHLAGEL WIND FARM OFFICE | 12908 | X✓ | | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | MARIA CAMPOS HACIENDA LAS FUENTES LLC | 12909 | | X✓ | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | EIDY TORRES | 12910 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | VERONICA GONZALEZ FOSTER HOME | 12911 | | X✓ | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | CODINA WELDING TORTILLERIA BERTHA | 12912 | X✓ | | SMOKE CONTROL SYSTEMS PERMIT | 196283 | \$120.00 |
| 03/16/16 | PEDRO RIOJAS | 12913 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | MERCEDES GONZALEZ | 12914 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | EMMA JARAMILLO | 12915 | | X✓ | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | ARNOLDO GARZA | 12916 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/16/16 | VINCENT GERARD & ASSOC. VERIZON CELL PHONE TOWER | 12917 | | X✓ | BUSINESS OCCUPANCY | 196283 | \$75.00 |
| 03/16/16 | DOMINGO SANCHEZ | 12918 | X✓ | | BURN PERMIT | 196283 | \$25.00 |
| 03/17/16 | MIGUEL MARROQUIN | 12919 | X✓ | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | SERGIO A. BAIHENA | 12920 | X✓ | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | MARIA HERNANDEZ | 12921 | X✓ | | BURN PERMIT | 196374 | \$25.00 |

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|----------|---|-------|---|---|---------------------------|--------|----------|
| 03/17/16 | DAVID CUATE | 12922 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | ELISA CORDOVA | 12923 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | MICHAEL BRISHAHON | 12924 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | ELIZABETH GARCIA ROSS NAILS & BEAUTY SALON | 12925 | X | | BUSINESS OCCUPANCY | 196374 | \$75.00 |
| 03/17/16 | VOID | 12926 | | | VOID | 196374 | \$0.00 |
| 03/17/16 | JUAN DE LEON | 12927 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | HECTOR LOPEZ | 12928 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | RAUL SALINAS | 12929 | X | X | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | FELICIANO GARZA | 12930 | X | | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | ESPERANZA GARZA | 12931 | | X | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | REYNALDO V. TREVINO | 12932 | | X | BURN PERMIT | 196374 | \$25.00 |
| 03/17/16 | ARNOLDO BENAVIDES | 12933 | | X | BURN PERMIT | 196374 | \$25.00 |
| 03/18/16 | EPIMENIA RODRIGUEZ | 12934 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | LEONEL MONCIVAIS | 12935 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | JUAN VELA | 12936 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | RUTH LOPEZ | 12937 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | JUAN MALDONADO | 12938 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | ALEJANDRA MUNIZ | 12939 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/18/16 | MIGUEL LOYA | 12940 | X | | COMMERCIAL BURN PERMIT | 196375 | \$100.00 |
| 03/18/16 | JOSE GUZMAN | 12941 | X | | BURN PERMIT | 196375 | \$25.00 |
| 03/21/16 | IGNACIO GARZA | 12942 | X | | BURN PERMIT | 196551 | \$25.00 |
| 03/21/16 | ROSA BANEGAS | 12943 | X | | BURN PERMIT | 196551 | \$25.00 |
| 03/21/16 | SERGIO RESENDEZ | 12944 | X | | COMMERCIAL BURN PERMIT | 196551 | \$100.00 |
| 03/21/16 | OFELIA ORTIZ | 12945 | X | | BURN PERMIT | 196551 | \$25.00 |
| 03/21/16 | DANIEL YBARRA | 12946 | | X | BURN PERMIT | 196551 | \$25.00 |
| 03/21/16 | GERARDO IBARRA | 12947 | X | | BURN PERMIT | 196551 | \$25.00 |

X/e

| | | | | | | | | |
|----------|--------------------------------------|----------------|----------------|----------------|--|-----------------------------|-----------------|------------------|
| 03/21/16 | FILIBERTO ALVARADO | 12948 Δ | X \checkmark | | | BURN PERMIT Δ | 196551 Δ | \$25.00 Δ |
| 03/22/16 | NORA SERNA | 12949 Δ | | X \checkmark | | BURN PERMIT Δ | 196553 Δ | \$25.00 Δ |
| 03/22/16 | FRANCISCO RODRIGUEZ | 12950 Δ | X \checkmark | | | BURN PERMIT Δ | 196553 Δ | \$25.00 Δ |
| 03/22/16 | ALICIA AYALA | 12951 Δ | | X \checkmark | | BURN PERMIT Δ | 196553 Δ | \$25.00 Δ |
| 03/22/16 | MAURO SOLIS | 12952 Δ | X \checkmark | | | BURN PERMIT Δ | 196553 Δ | \$25.00 Δ |
| 03/22/16 | VOID | 12953 Δ | | | | VOID Δ | 196553 Δ | \$0.00 Δ |
| 03/22/16 | FERNANDO ALANIS | 12954 Δ | X \checkmark | | | BURN PERMIT Δ | 196553 Δ | \$25.00 Δ |
| 03/23/16 | DALIA GUTIERREZ | 12955 Δ | | X \checkmark | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | JOSE MENDOZA | 12956 Δ | | X \checkmark | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | RIOS JUNK YARD LLC | 12957 Δ | | X \checkmark | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | RIOS TOWING LLC | 12958 Δ | | X \checkmark | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | BRENDA GONZALEZ BRENDA'S NAILS | 12959 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | KARLA RODRIGUEZ PINK NUTRITION | 12960 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | KARLA RODRIGUEZ HOT DOG CART | 12961 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | MARIO REYNA | 12962 Δ | X \checkmark | | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | ROSA GARCIA MARIA'S WEIGHT LOSS | 12963 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | LORENA LOPEZ SANDRA'S HEALTH CLUB | 12964 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | VOID Δ | 12965 Δ | | | | VOID Δ | 196554 Δ | \$0.00 Δ |
| 03/23/16 | ANGELA GONZALEZ K&S | 12966 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | ANGEL PEREZ LOS PEREZ CARWASH | 12967 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | JOSE M. GARCIA JR. | 12968 Δ | X \checkmark | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | GARY L. JACKSON | 12969 Δ | | X \checkmark | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | ERIKA G. SAMANIEGO | 12970 Δ | X \checkmark | | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | JOSE CASTANON CANDY STORE | 12971 Δ | X | | | BUSINESS OCCUPANCY Δ | 196554 Δ | \$75.00 Δ |
| 03/23/16 | REYNALDO ROBLES | 12972 Δ | | X \checkmark | | BURN PERMIT Δ | 196554 Δ | \$25.00 Δ |
| 03/23/16 | VOID Δ | 12973 Δ | | | | VOID Δ | 196554 Δ | \$0.00 Δ |

XI F

| | | | | | | | |
|----------|--|-------|---|--|---------------------------------|--------|----------|
| 03/23/16 | SATURNINO CODINA TAQUERIA EL COMPRADO | 12974 | X | | SMOKE CONTROL SYSTEMS PERMIT | 196554 | \$120.00 |
| 03/23/16 | CELENE SUAREZ ROYALTY NAILZ | 12975 | X | | BUSINESS OCCUPANCY | 196554 | \$75.00 |
| 03/23/16 | LEONEL GARCIA LA FERIA TAQUERIA | 12976 | X | | BUSINESS OCCUPANCY | 196554 | \$75.00 |
| 03/24/16 | JOSE G. GRANADOS DRIVE THRU | 12977 | X | | BUSINESS OCCUPANCY | 196582 | \$75.00 |
| 03/24/16 | ANAHI GARCIA | 12978 | X | | BURN PERMIT | 196582 | \$25.00 |
| 03/24/16 | RUBEN MORENO | 12979 | X | | BURN PERMIT | 196582 | \$25.00 |
| 03/24/16 | ANTONIO VASQUEZ | 12980 | X | | BURN PERMIT | 196582 | \$25.00 |
| 03/28/16 | EDITH MARTINEZ | 12981 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | EDUARDO DELEON | 12982 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | SALVADOR MARTINEZ | 12983 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | MARGARITA MORALES PRECIOUS MINDS | 12984 | X | | BUSINESS OCCUPANCY | 196648 | \$75.00 |
| 03/28/16 | MIGUEL A. ESPINOZA | 12985 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | MARIA AGUILAR | 12986 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | GILBERTO RODRIGUEZ | 12987 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | GILBERTO RODRIGUEZ | 12988 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | WILFRED PAWLIK | 12989 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | TIMOTHY BELCHER | 12990 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/28/16 | VOID | 12991 | | | VOID | 196648 | \$0.00 |
| 03/28/16 | GUILLERMO CASTILLO | 12992 | X | | BURN PERMIT | 196648 | \$25.00 |
| 03/29/16 | JOLANDA RUIZ | 12993 | X | | BURN PERMIT | 196791 | \$25.00 |
| 03/29/16 | ISAIAS GONZALEZ | 12994 | X | | BURN PERMIT (2) | 196791 | \$50.00 |
| 03/29/16 | RODOLFO BARRERA | 12995 | X | | BURN PERMIT | 196791 | \$25.00 |
| 03/29/16 | FRANCISCO GARCIA | 12996 | X | | BURN PERMIT | 196791 | \$25.00 |
| 03/29/16 | ISAIAS AREVALO | 12997 | X | | BURN PERMIT | 196791 | \$25.00 |
| 03/29/16 | BILLY WILSON | 12998 | X | | BURN PERMIT | 196791 | \$25.00 |
| 03/29/16 | BOBBY RODRIGUEZ | 12999 | X | | BURN PERMIT | 196791 | \$25.00 |

X/g

| | | | | | | | |
|----------|---|----------------|----------------|----------------|-----------------------------|-----------------|-------------------|
| 03/30/16 | LEONEL YBARRA | 13000 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | TERRY MEEKS | 13001 Δ | | X \checkmark | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | ARTURO PADRON EL ARRERO STOP | 13002 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | JOE RAMIREZ CHURCH'S CHICKEN | 13003 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | NOLEN BELSHE | 13004 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | ELIU GONZALEZ DIEGO'S AUTO SERVICE | 13005 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | BLANCA LOPEZ SANTA CRUZ ADC | 13006 Δ | | X \checkmark | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | EVANGELINA MARTINEZ EL VIENTO DRIVE THRU | 13007 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | JOSEFINA LOPEZ | 13008 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | MIKE ESTRADA | 13009 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | ORALIA SARABIA | 13010 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | MARIA LOPEZ LANEY'S FITNESS | 13011 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | JUANITA FLORES | 13012 Δ | | X \checkmark | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | MARIA RANGEL ZUNIGA CRAZY PARK | 13013 Δ | X \checkmark | | BUILDING PERMIT Δ | 196792 Δ | \$200.00 Δ |
| 03/30/16 | ARNOLDO OCHOA | 13014 Δ | | X \checkmark | BURN PERMIT (3) Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | MARTIN VALLEY RANCH | 13015 Δ | | X \checkmark | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | ALEJANDRO RAMOS EL DURAZNO DRIVE THRU | 13016 Δ | X \checkmark | | BUSINESS OCCUPANCY Δ | 196792 Δ | \$75.00 Δ |
| 03/30/16 | CAROLINA MUNOZ | 13017 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | MARIA RAMIREZ | 13018 Δ | | X \checkmark | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | ANTONIO BENITEZ JR. | 13019 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | MARIA FIGUEROA | 13020 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/30/16 | AURORA SAN MIGUEL | 13021 Δ | X \checkmark | | BURN PERMIT Δ | 196792 Δ | \$25.00 Δ |
| 03/31/16 | BRENDA GARCIA | 13022 Δ | X \checkmark | | BURN PERMIT Δ | 196893 Δ | \$25.00 Δ |
| 03/31/16 | ROGELIO C. GARZA EVENT CENTER | 13023 Δ | | X \checkmark | BUILDING PERMIT Δ | 196893 Δ | \$200.00 Δ |
| 03/31/16 | PEDRO RAMIREZ | 13024 Δ | X \checkmark | | BURN PERMIT Δ | 196893 Δ | \$25.00 Δ |
| 03/31/16 | BERTHA GRACIA | 13025 Δ | | X \checkmark | BURN PERMIT Δ | 196893 Δ | \$25.00 Δ |

Xlh

| | | | | | | | |
|--------------------|-------------------|--------|----|----|---------------|----------|-------------|
| 03/31/16 | GLORIA ACUNA | 130264 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | JOE REYES | 130274 | | X✓ | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | MARTIN GALINDO | 130284 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | ESMERALDA SALINAS | 130294 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | ZULEMA TREVINO | 130304 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | RICARDO ROMO | 130314 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| 03/31/16 | RICARDO ZAMARRIPA | 130324 | X✓ | | BURN PERMIT 4 | 196893 4 | \$25.00 4 |
| <i>Grand Total</i> | | | | | | | \$10,965.00 |

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: Homero Garza Fire Marshal Date: 4/4/16
 Prepared by: Elizabeth Castro Administrative Assistant Date: 4-4-16

X25a

Print Name: Homero Garza

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: Bms
 DATE: 4/11/16

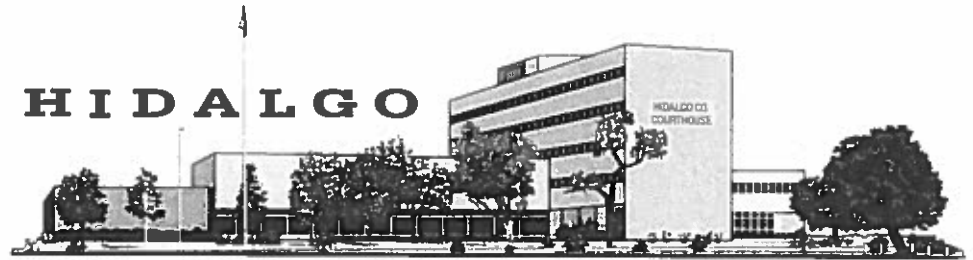
2016 APR 5 PM 10:11

RECEIVED BY
 COUNTY AUDITOR

Xi

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 11, 2016

Mr. Homero Garza, 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 month of March 2016

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 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 Report* for the month of March 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.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

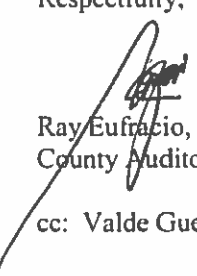
- Reviewed *Daily Remittance* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and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

Conclusion:

Total collections for the month of March 2016 were \$10,365.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, 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, 97th 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.

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JUDGE, 332nd D.C.

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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.

**HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT**

FOR THE MONTH OF: **MARCH 2016**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

RECEIVED

\$ COUNTY 29,090.78

A. TOTAL CASH COLLECTED

| | | | |
|----------------------------------|-------------|----------------|--------------|
| 1 HELD IN ESCROW | | | |
| a. EDINBURG | \$ 5,565.78 | <i>From X2</i> | |
| b. MISSION | \$ - | | |
| c. WESLACO | \$ - | | \$ 5,565.78 |
| 2 UTILITY CERTIFICATE FEE | | | |
| a. EDINBURG | \$ 6,300.00 | <i>X3</i> | |
| b. MISSION | \$ 4,680.00 | <i>X4</i> | |
| c. WESLACO | \$ 7,170.00 | <i>X5</i> | \$ 18,150.00 |
| 3 SUBDIVISION FEES | | | |
| a. EDINBURG | \$ 5,375.00 | <i>X2</i> | |
| b. MISSION | \$ - | | |
| c. WESLACO | \$ - | | \$ 5,375.00 |

2016 APR 13 PM 1:28

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: *4/13/16*

J. C. Smith

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 29,090.78
28

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

| Name of Fee Collected | Statutory Reference | Fee Amt. | GL Account Number | Amount Collected |
|---|--|--------------------|-----------------------------------|--------------------------------|
| I/3 Paving Escrow | | | Account is Determined per Project | \$ 5,565.78 <i>From X3</i> |
| 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 | \$ 18,150.00 <i>X3, X4, X5</i> |
| Subdivision Fees | LGC § 232.0021 11/29/2011 CT | Varies per acreage | 1100-341-30-210-001-0-000 | \$ 5,375.00 <i>X3</i> |
| TOTAL AMOUNT DUE TO THE COUNTY TREASURER: | | | | \$ 29,090.78 <i>27</i> |

variance should => "0"

PREPARED BY:

[Signature]

DATE PREPARED: April 13, 2016

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

[Signature]

DIRECTOR OF PLANNING 4-13-16
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

May 11, 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 March 2016

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of March 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 March 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 H. SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th 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. RAMÍREZ, 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 RAMÓN, JR.
JUDGE, 430th D.C.

JESSE CONTRERAS
JUDGE, 449th D.C.

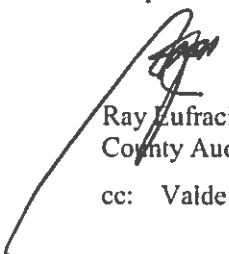
- Verified that procedures for voided receipts were properly followed.
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which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

Conclusion:

Total collections for the month of March 2016 were \$29,090.78. 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 Zufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED **October 31, 2015**

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: **10/22/16**

J. C. 4/22/16

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ

| US Government | Amount | Other Agency | Amount |
|--|--------------|--------------|--------|
| A. Bureau of Prisons (BOP) | \$ 12,634.00 | G. | \$ - |
| B. U.S. Marshal (USM) | \$ 3,803.00 | H. | \$ - |
| C. Immigration & Customs Enforcement (ICE) | | J. | \$ - |
| D. Customs & Border Protection (CBP)-McAllen | | L. | \$ - |
| E. Customs & Border Protection-RGV | | K. | \$ - |
| F. Texas Department of Criminal Justice (TDCJ) | | L. | \$ - |

Part II: SUMMARY OF RECEIPT COLLECTION

| RECEIPTS ISSUED FROM NO. | TO | NO. | AMOUNT |
|--|------------------|------------------------------|---------------------|
| BOP-2015-00788 | | SD-2015-01143 | \$ 59,316.64 |
| BSE-2015-00001 | | BSE-2015-00037 | \$ 64.00 |
| F-2015-01770 to F-2015-02149 | | F-2015-01770 to F-2015-02170 | \$ 9,900.00 |
| T-2015-00001 | | T-2015-00011 | \$ 14,460.17 |
| | | | \$ 3,825.00 |
| TOTAL CASH COLLECTIONS Rec. Issue Dates | 10/1/2015 | 10/31/2015 | \$ 77,757.81 |

Less: Bail Bond Fee Refunds Check No.'s \$ -
Less: Tuition Fee Refunds \$ -
Less: Other Refunds \$ -
TOTAL DUE TO THE COUNTY TREASURER \$ (18.00)
\$ 77,757.81

50,382.64 - 24-a
F-2015-01150 to F-2015-01534 x5
x6, x6-a
x7
x4, x15

Part III: SUMMARY OF FEE ALLOCATION

| FEES RECEIVED FOR HOUSING OF PRISONERS | MONTH | GL NUMBER | AMOUNT |
|--|---------------|---------------------------|---------------------|
| US Marshal (USM) | Sept. 2015 | 1100-342-30-280-000-0-000 | \$ 2,444.00 |
| US Marshal (USM) | Aug. 2015 | 1100-342-30-280-000-0-000 | \$ 3,172.00 |
| Bureau of Prisons (BOP) | Aug. 2015 | 1100-342-30-280-000-0-000 | \$ 8,844.17 |
| Customs & Border Protection-RGV | | 1100-342-30-280-000-0-000 | |
| Customs & Border Protection-Pharr | | 1100-342-30-280-000-0-000 | |
| Homeland Security-Immigration and Customs Enforcement (ICE) | | 1100-342-30-280-000-0-000 | |
| U.S. Navy | | 1100-342-30-280-000-0-000 | |
| TELEPHONE COMMISSIONS | MONTH | | |
| A. Value Added Communications, Inc. | Aug-15 | 1100-360-00-000-001-0-000 | \$ 39,845.84 |
| B. Value Added Communications, Inc. | | 1100-360-00-000-001-0-000 | |
| Carroll County Abandoned MV Fee | AMOUNT | | |
| A. Garagekeeper Abandoned MV Fee | \$ 290.00 | 1100-342-10-280-002-0-000 | \$ 290.00 |
| Penalties/Realty Record On Permitted Property | | | |
| A. US MARSHAL | | 1229-352-30-280-000-0-000 | |
| B. ICE | | 1228-352-30-280-000-0-000 | |
| OVERTIME GRANT REIMBURSEMENT | | | |
| A. US MARSHAL | | 1284-126-10-000-013-0-000 | |
| B. DEA | | 1284-126-10-000-012-0-000 | |
| C. FBI | | 1284-126-10-000-009-0-000 | |
| D. Stop-Click-it or Ticket | | 1284-126-10-000-018-0-000 | |
| REIMBURSEMENT FOR MEDICAL SERVICES | | | |
| A. US MARSHAL | | 1100-423-21-280-002-0-331 | |
| TUITION FEES | AMOUNT | | |
| TUITION FEES | \$ 2,100.00 | 1100-342-11-280-000-0-000 | \$ 2,100.00 |
| LESS: REFUNDS | \$ - | | |
| BAIL BOND FEES | AMOUNT | | |
| BAIL BOND FEES | \$ 9,900.00 | 1100-207-20-000-036-0-000 | \$ 9,900.00 |
| LESS: REFUNDS | \$ - | | |
| COPIES OF INMATE MEDICAL RECORDS | | | |
| A. Texas Comptroller of Public Accounts | | 1100-342-10-280-001-0-000 | \$ 18.00 |
| OTHER SHERIFF FEES AND COSTS | AMOUNT | | |
| A. Serving Legal Process | \$ 3,080.00 | | |
| B. Serving Legal Process Tax Sales | \$ 3,025.00 | | |
| C. Sale of Stray Animals | \$ - | | |
| D. Officer Reports/Insurance Reports | \$ 316.00 | | |
| E. Fingerprints | \$ 260.00 | | |
| F. Clearance Letters/Record checks | \$ 433.00 | | |
| G. Photo & Video Fees | \$ - | | |
| H. Other "Order of Sale" | \$ 2,600.00 | | |
| I. Miscellaneous | \$ 238.60 | | |
| J. Misc. (Bank Stop Payment Fee) | \$ - | | |
| Total Sheriff Fees (A through J) | \$ 11,954.60 | 1100-342-10-280-001-0-000 | \$ 11,954.60 |
| LESS: REFUNDS | \$ 10.00 | | |
| TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER | | | \$ 77,757.81 |

Direct Deposit-General Fund x6
Direct Deposit-General Fund x6-a
Direct Deposit x6-a
x9
x8
x13
Direct Deposit-General Fund x5
206 MAR 8 AM 5:53
RECEIVED BY COUNTY AUDITOR
x14
Transferred via Regular Trust Acct. x7
Direct Deposit-General Fund x4
x4, x15
x4

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER

| Chk No. Check Date | Amount | CHECK FIGURE: |
|--|---------------------|--|
| 6836 02/25/16 | \$ 59,316.64 | TOTAL PART II: \$ 77,757.81 |
| Direct Deposit-General Fund | \$ 9,900.00 | TOTAL PART III: \$ 77,757.81 |
| Direct Deposit-General Fund | \$ 3,825.00 | DIFFERENCE (IF -) OK \$ - |
| Direct Deposit-General Fund | \$ 2,444.00 | SUMMARY of Amount Due to Co. Treasurer |
| Direct Deposit-General Fund | \$ 3,172.00 | TOTAL EARNED FEES \$ 77,757.81 |
| | | LESS: TOTAL REMITTANCES \$ 77,757.81 |
| | | Total Remaining Funds Due To County Treasurer \$ - |
| Total Amount of Remittances to the County Treasurer | \$ 77,757.81 | |

Emilia Viegas
Hidalgo County Sheriff (or Designee)

Eliasa Amedondo
Eliasa Amedondo

This report is due at the County Auditor's Office by the 15th working day following the end of the month.
County Auditor's Form A03-6-001 Revised 2002/01

X

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED
November 30, 2016

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 12/4/17/16
J.C. 4/22/16

| Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ | | | |
|---|-------------|--------------|--------|
| U.S. Government | Amount | Other Agency | Amount |
| A. Bureau of Prisons (BOP) | \$ 4,768.00 | J. G. | \$ - |
| B. U.S. Marshal (USM) | \$ 1,352.00 | J. H. | \$ - |
| C. Immigration & Customs Enforcement (ICE) | | L | \$ - |
| D. Customs & Border Protection (CBP)-McAllen | | K. | \$ - |
| E. Customs & Border Protection-RGV | | J. | \$ - |
| F. Texas Department of Criminal Justice (TDCJ) | | L | \$ - |

| Part II: SUMMARY OF RECEIPT COLLECTION | | | |
|--|-----------------------------|----|------------------------------|
| A. RECEIPTS ISSUED FROM NO. | 80-2015-01143 | TO | 80-2015-01480 |
| B. RECEIPTS ISSUED FROM NO. (East Substation) | ESP-2015-00038 | TO | ESP-2015-00071 |
| C. DIRECT DEPOSIT-GENERAL FUND (BB Fees) | F-2015-02525 to F-2015-2461 | TO | F-2015-02661 to F-2015-03072 |
| D. DIRECT DEPOSIT HOUSING OF PRISONERS | | | |
| E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES | T-2015-00014 | | T-2015-00019 |
| TOTAL CASH COLLECTIONS Rec. Issues Dates | 11/1/2015 | TO | 11/30/2015 |
| Less: Bail Bond Fee Refunds Check No.'s | | | \$ - |
| Less: Tuition Fee Refunds | | | \$ - |
| Less: Other Refunds | | | \$ (18.00) |
| TOTAL DUE TO THE COUNTY TREASURER | | | \$ 67,529.69 |

44,997.94 x 4-a
YB
YB
YB

| Part III: SUMMARY OF FEE ALLOCATION | | | |
|---|------------|---------------------------|-------------|
| FEE RECEIVED FOR HOUSING OF PRISONERS | MONTH | GL NUMBER | AMOUNT |
| US Marshal (USM-I) | | 1100-342-30-280-000-0-000 | \$ - |
| US Marshal (USM-I) | | 1100-342-30-280-000-0-000 | \$ - |
| Bureau of Prisons (BOP) | Sept. 2015 | 1100-342-30-280-000-0-000 | \$ 9,881.78 |
| Bureau of Prisons (BOP) | | 1100-342-30-280-000-0-000 | \$ - |
| Customs & Border Protection-RGV | | 1100-342-30-280-000-0-000 | \$ - |
| Customs & Border Protection-Pharr | | 1100-342-30-280-000-0-000 | \$ - |
| Homeland Security Immigration and Customs Enforcement (ICE) | | 1100-342-30-280-000-0-000 | \$ - |
| U.S. Navy | | 1100-342-30-280-000-0-000 | \$ - |

Direct Deposit-General Fund
Direct Deposit X5, X4

| TELEPHONE COMMISSIONS | | | |
|-------------------------------------|------------|---------------------------|--------------|
| A. Value Added Communications, Inc. | MONTH | | |
| B. Value Added Communications, Inc. | Sept. 2015 | 1100-360-00-000-001-0-000 | \$ 33,042.62 |
| | | 1100-360-00-000-001-0-000 | \$ - |

X6

| FEE RECEIVED FOR OFFENDER TRANSPORTATION | | | |
|--|-------|---------------------------|------|
| A. Texas Department of Criminal Justice | MONTH | | |
| B. Texas Department of Criminal Justice | | 1100-334-40-280-001-0-000 | \$ - |
| | | 1100-334-40-280-001-0-000 | \$ - |

Direct Deposit-General Fund
Direct Deposit-General Fund

| Garagekeeper Abandoned MV Fee | | | |
|---|-----------|---------------------------|-----------|
| A. Garagekeeper Abandoned MV Fee | AMOUNT | | |
| Exemptible Sheriff Recvd. On Forfeited Property | \$ 168.00 | 1100-342-10-280-002-0-000 | \$ 168.00 |

X7, X4

| OVERTIME GRANT REIMBURSEMENT | | | |
|------------------------------|--|---------------------------|------|
| A. US MARSHAL | | 1229-352-30-280-000-0-000 | \$ - |
| B. ICE | | 1229-352-30-280-000-0-000 | \$ - |

| OTHER FEE RECEIVED | | | |
|-----------------------------|--|---------------------------|------|
| A. US MARSHAL | | 1284-126-10-000-013-0-000 | \$ - |
| B. DEA | | 1284-126-10-000-012-0-000 | \$ - |
| C. FBI | | 1284-126-10-000-009-0-000 | \$ - |
| D. FBI | | 1284-126-10-000-009-0-000 | \$ - |
| E. Stop-Click it or Tickets | | 1284-126-10-000-018-0-000 | \$ - |

| REIMBURSEMENT FOR MEDICAL SERVICES | | | |
|------------------------------------|--------|---------------------------|------|
| A. US MARSHAL | AMOUNT | | |
| | | 1100-423-21-280-002-0-331 | \$ - |

| TUITION FEES | | | |
|---------------|------|---------------------------|------|
| TUITION FEES | \$ - | 1100-342-11-280-000-0-000 | \$ - |
| LESS: REFUNDS | \$ - | | \$ - |

| BAIL BOND FEES | | | |
|----------------|--------------|--|------|
| BAIL BOND FEES | \$ 11,818.00 | | \$ - |
| LESS: REFUNDS | \$ - | | \$ - |

Direct Deposit-General Fund X8

| COPIES OF INMATE MEDICAL RECORDS | | | |
|---|-----------|---------------------------|-----------|
| A. Texas Comptroller of Public Accounts | AMOUNT | | |
| | \$ 144.00 | 1100-342-10-280-001-0-000 | \$ 144.00 |

Direct Deposit-General Fund X9, X4

| OTHER SHERIFF'S FEES AND COSTS | | | |
|--------------------------------------|--------------|---------------------------|--------------|
| A. Serving Legal Process | \$ 5,718.30 | | \$ - |
| B. Serving Legal Process Tax Sales | \$ 1,650.00 | | \$ - |
| C. Sale of Stray Animals | \$ 1,057.02 | | \$ - |
| D. Offense Reports/Insurance Reports | \$ 336.00 | | \$ - |
| E. Fingerprints | \$ 360.00 | | \$ - |
| F. Clearance Letters/Record checks | \$ 340.00 | | \$ - |
| G. Photo & Video Fees | \$ - | | \$ - |
| H. Other "Order of Sale" | \$ 2,800.00 | | \$ - |
| I. Miscellaneous | \$ 79.80 | | \$ - |
| J. Misc. (Bank Stop Payment Fee) | \$ - | | \$ - |
| Total Sheriff Fees (A through J) | \$ 12,381.32 | 1100-342-10-280-001-0-000 | \$ 12,381.32 |
| LESS: REFUNDS | \$ 10.00 | | \$ - |

Direct Deposit-General Fund X10, X4

| TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER | | | |
|---|--|--|--------------|
| | | | \$ 67,529.69 |

| PART IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER | | | |
|--|------------|--------------|--|
| Ch. No. | Check Date | Amount | CHECK FIGURE |
| 6538 | 02/29/16 | \$ 64,849.69 | TOTAL PART II \$ 67,529.69 |
| | | \$ 1,748.00 | TOTAL PART III \$ 67,529.69 |
| | | \$ 5,236.00 | DIFFERENCE (B - A) OK \$ - |
| | | \$ 158.00 | SUMMARY of Amount Due to Co. Treasurer |
| | | \$ 3,908.00 | TOTAL EARNED FEES \$ 67,529.69 |
| | | \$ 38.00 | LESS: TOTAL REMITTANCES \$ 67,529.69 |
| | | \$ 1,680.00 | Total Remaining Funds Due To County Treasurer \$ - |
| Total Amount of Remittances to the County Treasurer | | \$ 67,529.69 | |

Emilia Uribe
Hidalgo County Sheriff (or Designee)

Elisa Arellano
Elisa Arellano

This report is due at the County Auditor's Office by the 15th working day following the end of the month.
County Auditor's Form ARS-5-001 Revised 2002/1

RECEIVED BY
COUNTY AUDITOR
2016 NOV 8 AM 11:38

X

"FEE" MONTHLY REPORT
FOR THE MONTH ENDED **December 31, 2016**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: *VA 4/14/16*
J.C. 4/21/16

| Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ | | Amount | Other Agency | Amount |
|---|--|--------------|--------------|--------|
| US Government | | | | |
| A. Bureau of Prisons (BOP) | | \$ 11,212.00 | G. | \$ - |
| B. U.S. Marshal (USM) | | \$ 872.00 | H. | \$ - |
| C. Immigration & Customs Enforcement (ICE) | | | I. | \$ - |
| D. Customs & Border Protection (CBP)-McAllen | | | J. | \$ - |
| E. Customs & Border Protection-RGV | | | K. | \$ - |
| F. Texas Department of Criminal Justice (TDCJ) | | | L. | \$ - |

| Part II: SUMMARY OF RECEIPT COLLECTION | | | | |
|--|------------------------------|----|------------------------------|--------------|
| A. RECEIPTS ISSUED FROM NO. | 88-2015-01451 | TO | 80-2015-01747 | \$ 4,963.00 |
| B. RECEIPTS ISSUED FROM NO. (East Substation) | 53E-2015-00073 | TO | 53E-2015-00113 | \$ 21.00 |
| C. DIRECT DEPOSIT-GENERAL FUND (88 Fees) | F-2015-03375 to F-2015-03808 | TO | F-1815-03811 to F-2015-04097 | \$ 12,793.00 |
| D. DIRECT DEPOSIT HOUSING OF PRISONERS | | | | \$ 1,981.00 |
| E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES | | | | \$ - |
| TOTAL CASH COLLECTIONS Rec. Issue Dates | | | | |
| | 12/1/2015 | TO | 12/01/2015 | \$ 21,761.00 |
| Less: Bail Bond Fee Refunds | Check No.'s | | | \$ - |
| Less: Tuition Fee Refunds | | | | \$ - |
| Less: Other Refunds | | | | \$ - |
| TOTAL DUE TO THE COUNTY TREASURER | | | | |
| | | | | \$ 21,761.00 |

75,014.8 x 4 = 300,075.2
7,2015-03309 to 7,2015-04054 *7,2015-04098 to 7,2015-04327* *7,2015-04328*

| Part III: SUMMARY OF FEE ALLOCATION | | | | |
|---|--------|---------------------------|-------------|---------------------------------------|
| FEES RECEIVED FOR HOUSING OF PRISONERS | | | | |
| US Marshal (USM) | MONTH | GL NUMBER | AMOUNT | |
| US Marshal (USM) | Oct-15 | 1100-342-30-280-000-0-000 | \$ 1,981.00 | Direct Deposit-General Fund <i>X0</i> |
| Bureau of Prisons (BOP) | | 1100-342-30-280-000-0-000 | \$ - | |
| Bureau of Prisons (BOP) | | 1100-342-30-280-000-0-000 | \$ - | Direct Deposit |
| Customs & Border Protection-RGV | | 1100-342-30-280-000-0-000 | \$ - | |
| Customs & Border Protection-Pharr | | 1100-342-30-280-000-0-000 | \$ - | |
| Homeland Security-Immigration and Customs Enforcement (ICE) | | 1100-342-30-280-000-0-000 | \$ - | |
| U.S. Navy | | 1100-342-30-280-000-0-000 | \$ - | |

| | | | | |
|-------------------------------------|-------|---------------------------|--------|--|
| TELEPHONE COMMISSIONS | | | | |
| A. Value Added Communications, Inc. | MONTH | GL NUMBER | AMOUNT | |
| B. Value Added Communications, Inc. | | 1100-360-00-000-001-0-000 | \$ - | |
| | | 1100-360-00-000-001-0-000 | \$ - | |

| | | | | |
|---|-------|---------------------------|--------|-----------------------------|
| FEES REC'D FOR OFFENDER TRANSPORTATION | | | | |
| A. Texas Department of Criminal Justice | MONTH | GL NUMBER | AMOUNT | |
| B. Texas Department of Criminal Justice | | 1100-334-40-280-001-0-000 | \$ - | Direct Deposit-General Fund |
| | | 1100-334-40-280-001-0-000 | \$ - | Direct Deposit-General Fund |

| | | | | |
|--|-----------|---------------------------|-----------|---------------|
| General: Abandoned MV Fee | | | | |
| A. Garagekeeper Abandoned MV Fee | AMOUNT | GL NUMBER | AMOUNT | |
| Established Sheriff's Rec'd. On Forfeited Property | \$ 178.00 | 1100-342-10-280-002-0-000 | \$ 178.00 | <i>X7, X4</i> |

| | | | | |
|-------------------------------------|-------|---------------------------|--------|--|
| OVERTIME GRANT REIMBURSEMENT | | | | |
| A. US MARSHAL | MONTH | GL NUMBER | AMOUNT | |
| B. US MARSHAL | | 1229-352-30-280-000-0-000 | \$ - | |
| C. US MARSHAL | | 1229-352-30-280-000-0-000 | \$ - | |
| D. ICE | | 1229-352-30-280-000-0-000 | \$ - | |

| | | | | |
|---|-------|---------------------------|--------|--|
| REIMBURSEMENT FOR MEDICAL SERVICES | | | | |
| A. US MARSHAL | MONTH | GL NUMBER | AMOUNT | |
| | | 1100-423-21-280-002-0-331 | \$ - | |

| | | | | |
|---------------------|--------|---------------------------|--------|--|
| TUITION FEES | | | | |
| TUITION FEES | AMOUNT | GL NUMBER | AMOUNT | |
| LESS REFUNDS | \$ - | 1100-342-11-280-000-0-000 | \$ - | |

| | | | | |
|-----------------------|--------------|---------------------------|--------------|---------------------------------------|
| RAIL BOND FEES | | | | |
| RAIL BOND FEES | AMOUNT | GL NUMBER | AMOUNT | |
| LESS REFUNDS | \$ 12,793.00 | 1100-207-30-000-036-0-000 | \$ 12,793.00 | Direct Deposit-General Fund <i>X5</i> |

| | | | | |
|---|--------|---------------------------|--------|--|
| COPIES OF PSMA/2 MEDICAL RECORDS | | | | |
| A. Texas Comptroller of Public Accounts | AMOUNT | GL NUMBER | AMOUNT | |
| | \$ - | 1100-342-10-280-001-0-000 | \$ - | |

| | | | | |
|---------------------------------------|-------------|---------------------------|-------------|-------------------------------------|
| OTHER SHERIFF'S FEES AND COSTS | | | | |
| A. Serving Legal Process | AMOUNT | GL NUMBER | AMOUNT | |
| B. Serving Legal Process Text Sales | \$ 3,280.00 | | \$ - | Transferred via Regular Trust Acct. |
| C. Sale of Seized Animals | \$ - | | \$ - | |
| D. Offense Reports/Insurance Reports | \$ 292.00 | | \$ - | <i>X4</i> |
| E. Fingerprints | \$ 200.00 | | \$ - | <i>X4</i> |
| F. Clearance Letters/Record checks | \$ 400.00 | | \$ - | <i>X4</i> |
| G. Photo & Video Fees | \$ - | | \$ - | |
| H. Other "Order of Sale" | \$ 400.00 | | \$ - | <i>X4</i> |
| I. Miscellaneous | \$ 222.00 | | \$ - | <i>X4</i> |
| J. Misc. (Bank Stop Payment Fee) | \$ - | | \$ - | |
| Total Sheriff Fees (A through J) | \$ 4,844.00 | 1100-342-10-280-001-0-000 | \$ 4,844.00 | <i>X8, X4</i> |

| Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER | | | | |
|--|------------|--------------|---|--------------|
| Ch. No. | Check Date | Amount | CHECK FUND: | |
| 6848 | 02/28/16 | \$ 8,014.00 | TOTAL PART B: | \$ 21,761.00 |
| | | \$ 8,014.00 | TOTAL PART III: | \$ 21,761.00 |
| | | \$ 3,982.00 | DIFFERENCE (if "-" OK) | \$ - |
| | | \$ 185.00 | SUMMARY of Amount Due to Co. Treasurer | \$ 21,761.00 |
| | | \$ 3,280.00 | TOTAL EARNED FEES | \$ 21,761.00 |
| | | \$ 15.00 | LESS TOTAL REMITTANCES | \$ 21,761.00 |
| | | \$ 3,982.00 | Total Remaining Funds Due To County Treasurer | \$ - |
| | | \$ 3,982.00 | | |
| Total Amount of Remittances to the County Treasurer: | | \$ 21,761.00 | | |

[Signature]
County Auditor

[Signature]
Elsa Arellano



This report is one of the County Auditor's Office by the 15th working day following the end of the month.
County Auditor's Form AR3-0-001 Revised 08/2015

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 22, 2016

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

Re: Review of *Monthly Fees Report* and Supporting Documentation
For the Months of October 2015 through December 2015

Dear Sheriff Guerra:

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

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2015 through December 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

In planning and performing our review, we reviewed applicable fee schedules and the *Monthly Fees Reports*. The following procedures were also 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 reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

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, 275TH D.C.

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

MOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

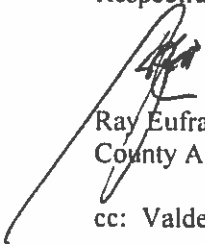
- Verified that collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s various general ledger accounts.
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Reviewed the *Monthly Fees Reports* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.
- Reviewed receipts issued and the *Monthly Fees Reports*, among other supporting documentation, to verify proper completion.
- Reviewed the *Hidalgo County Sheriff's Department Bail Bond Fee Refund Application Forms* to determine if the refund was in compliance with Government Code §41.258 (f).

Conclusion:

Total collections for the months of October 2015 through December 2015 were \$77,757.81; \$67,529.69; and \$21,761.80, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 90TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 128TH 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, 389TH D.C.

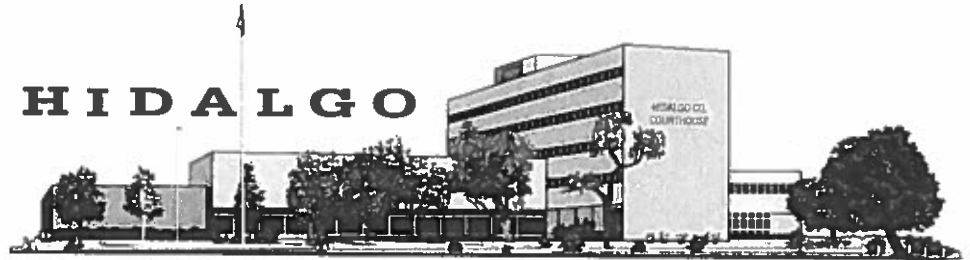
AIDA BALINAS FLORES
JUDGE, 394TH D.C.

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

May 9, 2016

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

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the Months Ended November 30, 2015 and December 31, 2015

Dear Sheriff Guerra:

We conducted a limited scope review of the Investigation Fund balance sheets for the months ended November 30, 2015 and December 31, 2015 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheet is free from material misstatement.

Management is responsible for the preparation of the balance sheet including the design, implementation, and maintenance of internal controls relevant to the preparation of the balance sheet. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the balance sheets contained any material misstatement.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,

Ray Eufrazio, CPA
Hidalgo County Auditor

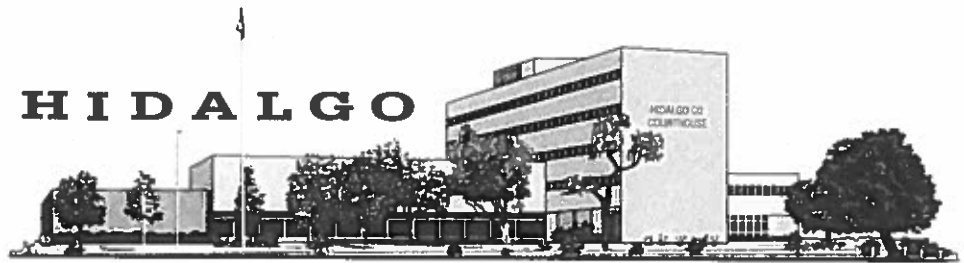
cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

- | | | | | | | | | | | |
|--|---|---|--|--|--|---|--|--|--|--|
| LUIS M SINGLETERRY JUDGE, 92 ND D.C. | RODOLFO DELGADO JUDGE, 93 RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139 TH D.C. | ROSE GUERRA REYNA JUDGE, 206 TH D.C. | JUAN R. PARTIDA JUDGE, 275 TH D.C. | MARCO E. RAMIREZ, JR. JUDGE, 332 ND D.C. | NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 381 TH D.C. | AIDA SALINAS FLORES JUDGE, 398 TH D.C. | ISRAEL RAMON, JR. JUDGE, 430 TH D.C. | JESSE CONTRERAS JUDGE, 449 TH D.C. |
|--|---|---|--|--|--|---|--|--|--|--|

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EDINBURG, TEXAS 78539

May 11, 2016

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

Re: Review of Sheriff's Investigation Fund Balance Sheets
For the Months Ended January 31, 2016 and February 29, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the Investigation Fund balance sheets for the months ended January 31, 2016 and February 28, 2016 pursuant to Local Government Code §112.006 (a), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the balance sheet is free from material misstatement.

Management is responsible for the preparation of the balance sheet including the design, implementation, and maintenance of internal controls relevant to the preparation of the balance sheet. Our responsibility is to perform procedures to obtain limited assurance that the balance sheet is free from material misstatement.

Based on our review, nothing came to our attention that caused us to believe that the balance sheets contained any material misstatement.

If you have any questions, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511, ext 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Zufracio, CPA
Hidalgo 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, 93RD 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, 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, 449TH D C

COUNTY of HIDALGO

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PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

May 17, 2016

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

Re: Review of the Hot Checks Balance Sheet
For the months of January 2015 through December 2015

Dear Mr. Rodriguez:

We have conducted a limited scope review of the statements of net assets (balance sheets) and applicable supporting documentation of the Hot Checks Account for the months of January 2015 through December 2015 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

Based on our review, we are not aware of any material modifications that should be made to the statements of net assets (balance sheets) and applicable supporting documentation. However, we noted that the system of internal controls for the accounting of Hot Check funds requires improvement as noted below:

1. Due to Others – Void Checks Over 90 Days

As of December 31, 2015, the “Due to Other – Void Checks 90 days” account had a balance of \$15,933.89 consisting of 50 void checks. Of the 50 checks, 33 checks totaling \$11,506.54 were issued prior to March 1, 2013 (see Exhibit A).

Texas Property Code Chapters 72-76 govern Texas unclaimed property. Chapters 72-75 require holders to report and remit abandoned property over \$100 to the State Comptroller. Chapter 76 requires County holders to report and remit abandoned property valued at \$100 or less to the County Treasurer. A check is presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issue or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

The filing deadline for reporting unclaimed property to the State Comptroller and the County Treasurer is July 1, 2016. The report must include all property presumed abandoned as of March 1, 2016 (includes checks where last contact was made prior to March 1, 2013).

Holders are required to mail a notice by May 1, 2016 to all owners of property over \$250 that is to be included in the July 1, 2016 report. View the attached State Comptroller’s sample due diligence letter that can be modified to describe the specific type of unclaimed property being held (see Exhibit B). The requirement does not apply to holders that have already mailed letters. The notice is not required if the holder does not have a record of an address. Holders may charge the cost of postage as a service charge against each property.

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, 204TH D.C.

JIAN 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.

ADA SALINAS FLORES
JUDGE, 394TH D.C.

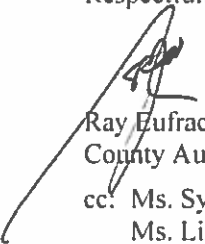
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Property considered abandoned as of March 1, 2016 must be escheated to the State Comptroller or County Treasurer, as applicable by July 1, 2016. Please visit the following State Comptroller's website for assistance regarding the escheating of unclaimed property: <http://www.window.state.tx.us/up/reporting.html>. In addition, please ensure that formal procedures are developed and implemented to ensure that unclaimed property is escheated to the State Comptroller or County Treasurer, as applicable, in a timely manner.

Your prompt attention to this matter is greatly appreciated. If you should have any questions, do not hesitate to contact Rey Cantu, Internal Auditor I, at 318-2511 ext. 4653, 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 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Ms. Sylvia Solis, Accountant, District Attorney's Office
Ms. Lisa Silva, Hot Checks Division Supervisor, District Attorney's Office

Attachments

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NCE GONZALEZ
JUDGE, 370TH D.C.
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JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

Exhibit A

| | Check Number | Check Date | Amount |
|----|--------------|------------|---------------------|
| 1 | 186777 | 3/16/2012 | \$ 195.00 |
| 2 | 186781 | 3/16/2012 | \$ 78.61 |
| 3 | 186784 | 3/16/2012 | \$ 19.80 |
| 4 | 186796 | 3/16/2012 | \$ 260.00 |
| 5 | 186798 | 3/16/2012 | \$ 32.72 |
| 6 | 186821 | 3/16/2012 | \$ 251.14 |
| 7 | 186890 | 3/16/2012 | \$ 41.64 |
| 8 | 186987 | 4/13/2012 | \$ 123.00 |
| 9 | 187345 | 5/11/2012 | \$ 110.70 |
| 10 | 187387 | 5/11/2012 | \$ 16.52 |
| 11 | 187452 | 5/11/2012 | \$ 35.00 |
| 12 | 187466 | 5/11/2012 | \$ 70.31 |
| 13 | 187584 | 5/11/2012 | \$ 23.00 |
| 14 | 187681 | 5/11/2012 | \$ 30.00 |
| 15 | 187732 | 7/20/2012 | \$ 22.14 |
| 16 | 187799 | 7/20/2012 | \$ 11.67 |
| 17 | 187837 | 7/20/2012 | \$ 288.16 |
| 18 | 187849 | 7/20/2012 | \$ 120.00 |
| 19 | 187918 | 8/10/2012 | \$ 230.00 |
| 20 | 188174 | 8/31/2012 | \$ 93.72 |
| 21 | 188176 | 8/31/2012 | \$ 5,110.00 |
| 22 | 188285 | 8/31/2012 | \$ 17.14 |
| 23 | 188407 | 10/5/2012 | \$ 178.00 |
| 24 | 188546 | 10/26/2012 | \$ 3,510.00 |
| 25 | 188616 | 11/2/2012 | \$ 120.00 |
| 26 | 188624 | 11/2/2012 | \$ 10.00 |
| 27 | 188764 | 11/21/2012 | \$ 85.34 |
| 28 | 188809 | 11/30/2012 | \$ 30.00 |
| 29 | 188884 | 12/14/2012 | \$ 105.41 |
| 30 | 188905 | 12/14/2012 | \$ 110.00 |
| 31 | 189056 | 1/11/2013 | \$ 39.50 |
| 32 | 189059 | 1/11/2013 | \$ 68.02 |
| 33 | 189454 | 2/28/2013 | \$ 70.00 |
| | | | <u>\$ 11,506.54</u> |

MARCH 2016



Sample Due Diligence Letter – General Purpose

Glenn Hegar

Texas Comptroller of
Public Accounts

Holders are required to mail a notice by May 1 to all owners of properties over \$250 that are due to be included in their July report. The following is an example of a due diligence notice that can be modified to describe the specific type of unclaimed property you are holding.

As required by Texas Property Code Sec. 74.1011 (a), you must include the following information in your due diligence notice:

1. You, the holder (insert company name), are holding the property; and
2. You, the holder (insert company name), may be required to deliver the property to the Texas State Comptroller on or before July 1 if the property is not claimed.

Date _____

Missing Owner Name
Missing Owner Last-Known Address
City in Texas, Texas 77000

Our records show that we, XYZ Company, are holding unclaimed property that may belong to you. We also have not had direct contact with you since mm/dd/yyyy. The check or identifying number for the \$ 0,000.00 we are holding is Nbr. 123456 and the item is dated mm/dd/yyyy.

Under Texas state law, we will be required to deliver this property to the Texas Comptroller of Public Accounts, on or before July 1 if the property is not claimed. Please complete the information below and return this letter to XYZ Company no later than mm/dd/yyyy, so that we may meet our unclaimed property reporting obligations. Do not forget to sign and date your response.

_____ I am entitled to the above referenced property. Please issue a new check and mail to the following address: _____

_____ I am not entitled to the above referenced funds or these funds have already been paid to me.

_____ I am aware of these funds and choose not to claim them at the present time.

_____ Please change the address on my account to: _____

Owner signature

Date signed

Your response is appreciated. Please contact us at (999) 999-9999 if you have any questions.

Sincerely,

XYZ Company

SAMPLE

FOR MORE INFORMATION,
VISIT OUR WEBSITE AT
Comptroller.Texas.Gov.

CONTACT US
up.holder@cpa.texas.gov

OR CALL
HOLDER REPORTING SECTION
1-800-321-2274,
option 2.

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

May 10, 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 - March 2016
Report No. 2016-39

Dear Mr. Villarreal:

We have completed a limited scope review of the March 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 March 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 March 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. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 91ND D.C.

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

ROSE QUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH 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 March 2016.”
- Although DTA fees for 307 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 March 2016 DTA payment request in the amount of \$145,805.81 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|----|-----------------|-------------|--------------------|------------------|------------------------------|----------------------|----------------------|
| 1 | 1 | 2014 | T525002006000300 | 20.52 | 4.78 | 25.3 | 3.63 |
| 2 | 1 | 2014 | L605000000018315 | 10.45 | 2.44 | 12.89 | 1.85 |
| 3 | 1 | 2014 | W005092000002901 | 0.66 | 0.17 | 0.83 | 0.12 |
| 4 | 1 | 2014 | N860000001004000 | 0.51 | 0.13 | 0.64 | 0.1 |
| 5 | 1 | 2014 | J791483001007300 | 0.51 | 0.13 | 0.64 | 0.1 |
| 6 | 1 | 2014 | 1671081000399000 | 0.5 | 0.13 | 0.63 | 0.09 |
| 7 | 1 | 2014 | A370099016000101 | 0.5 | 0.13 | 0.63 | 0.09 |
| 8 | 1 | 2014 | G350000001000600 | 0.35 | 0.09 | 0.44 | 0.07 |
| 9 | 1 | 2014 | H120000069000500 | 0.3 | 0.08 | 0.38 | 0.06 |
| 10 | 1 | 2014 | S135502002000500 | 0.33 | 0.09 | 0.42 | 0.06 |
| 11 | 1 | 2014 | L450004000014800 | 0.25 | 0.07 | 0.32 | 0.05 |
| 12 | 1 | 2014 | N150000000002700 | 0.23 | 0.06 | 0.29 | 0.04 |
| 13 | 1 | 2014 | C140000040000205 | 0.19 | 0.05 | 0.24 | 0.04 |
| 14 | 1 | 2014 | E330000248000100 | 0.19 | 0.05 | 0.24 | 0.04 |
| 15 | 1 | 2014 | L680001000000500 | 0.15 | 0.04 | 0.19 | 0.03 |
| 16 | 1 | 2014 | V610081606195000 | 0.14 | 0.04 | 0.18 | 0.03 |
| 17 | 1 | 2014 | S460099002000110 | 0.13 | 0.04 | 0.17 | 0.02 |
| 18 | 1 | 2014 | W230000042003000 | 0.12 | 0.04 | 0.16 | 0.02 |
| 19 | 1 | 2014 | W125000004001800 | 0.12 | 0.03 | 0.15 | 0.02 |
| 20 | 1 | 2014 | U880581524600000 | 0.09 | 0.02 | 0.11 | 0.02 |
| 21 | 1 | 2014 | W380099123000003 | 0.07 | 0.02 | 0.09 | 0.01 |
| 22 | 1 | 2014 | P717005025000900 | 0.03 | 0.01 | 0.04 | 0.01 |
| 23 | 1 | 2014 | H207003000010300 | 0.04 | 0.01 | 0.05 | 0.01 |
| 24 | 1 | 2014 | C419081000069200 | 0.04 | 0.01 | 0.05 | 0.01 |
| 25 | 1 | 2014 | R284500000000500 | 0.04 | 0.01 | 0.05 | 0.01 |
| 26 | 1 | 2014 | S185099002000110 | 0.07 | 0.02 | 0.09 | 0.01 |
| 27 | 1 | 2013 | L473500006000500 | 134.22 | 46.97 | 181.19 | 25.97 |
| 28 | 1 | 2013 | C140000064000610 | 62.18 | 21.76 | 83.94 | 12.03 |
| 29 | 1 | 2013 | C140000064000610 | 62.17 | 21.77 | 83.94 | 12.03 |
| 30 | 1 | 2013 | B030000014000200 | 55.94 | 19.58 | 75.52 | 10.82 |
| 31 | 1 | 2013 | W010000042000857 | 57.11 | 19.23 | 76.34 | 10.71 |
| 32 | 1 | 2013 | C958000000003500 | 46.47 | 15.18 | 61.65 | 8.64 |
| 33 | 1 | 2013 | L555000000002800 | 39.36 | 12.85 | 52.21 | 7.2 |
| 34 | 1 | 2013 | G490000004002000 | 38.33 | 12.01 | 50.34 | 6.79 |
| 35 | 1 | 2013 | N336000000007500 | 29.87 | 9.77 | 39.64 | 5.47 |
| 36 | 1 | 2013 | D780000003000800 | 12.24 | 4.04 | 16.28 | 2.26 |
| 37 | 1 | 2013 | P320002006001200 | 3.95 | 1.29 | 5.24 | 0.72 |
| 38 | 1 | 2013 | C773000000001100 | 0.55 | 0.22 | 0.77 | 0.12 |
| 39 | 1 | 2013 | K240099000024501 | 0.51 | 0.19 | 0.7 | 0.11 |
| 40 | 1 | 2013 | R420000004000100 | 0.46 | 0.17 | 0.63 | 0.09 |
| 41 | 1 | 2013 | L313501000001300 | 0.42 | 0.16 | 0.58 | 0.09 |
| 42 | 1 | 2013 | C700000006000400 | 0.36 | 0.14 | 0.5 | 0.08 |
| 43 | 1 | 2013 | P090000002001401 | 0.32 | 0.12 | 0.44 | 0.07 |
| 44 | 1 | 2013 | B190029000002100 | 0.26 | 0.1 | 0.36 | 0.05 |
| 45 | 1 | 2013 | A180099039000505 | 0.21 | 0.09 | 0.3 | 0.05 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|----|-----------------|-------------|--------------------|------------------|------------------------------|----------------------|----------------------|
| 46 | 1 | 2013 | W293000000000500 | 0.08 | 0.03 | 0.11 | 0.02 |
| 47 | 1 | 2013 | T525000024000500 | 0.07 | 0.03 | 0.1 | 0.02 |
| 48 | 1 | 2013 | D600081000102400 | 0.08 | 0.03 | 0.11 | 0.02 |
| 49 | 1 | 2013 | V305200000008200 | 0.09 | 0.03 | 0.12 | 0.02 |
| 50 | 1 | 2013 | H050000001002300 | 0.05 | 0.02 | 0.07 | 0.01 |
| 51 | 1 | 2013 | 0001090910000500 | 0.04 | 0.02 | 0.06 | 0.01 |
| 52 | 1 | 2013 | H515000133000104 | 0.05 | 0.03 | 0.08 | 0.01 |
| 53 | 1 | 2012 | L473500006000500 | 118.35 | 55.62 | 173.97 | 25.03 |
| 54 | 1 | 2012 | C958000000003500 | 93.24 | 41.65 | 134.89 | 19.02 |
| 55 | 1 | 2012 | J183001000002800 | 65.95 | 26.82 | 92.77 | 12.07 |
| 56 | 1 | 2012 | B450000000000800 | 50.94 | 21.05 | 71.99 | 9.47 |
| 57 | 1 | 2012 | W380000507000016 | 48.29 | 20.11 | 68.4 | 9.05 |
| 58 | 1 | 2012 | R325300000000600 | 42.41 | 17.1 | 59.51 | 7.82 |
| 59 | 1 | 2012 | B450000000000800 | 32.66 | 13.5 | 46.16 | 6.08 |
| 60 | 1 | 2012 | C980000002000111 | 24.24 | 11.06 | 35.3 | 4.98 |
| 61 | 1 | 2012 | L473500006000500 | 22.15 | 10.42 | 32.57 | 4.69 |
| 62 | 1 | 2012 | J522000000002700 | 19.3 | 9.14 | 28.44 | 4.11 |
| 63 | 1 | 2012 | A080000000102515 | 15.68 | 6.27 | 21.95 | 2.82 |
| 64 | 1 | 2012 | S740000000000100 | 13.2 | 5.27 | 18.47 | 2.37 |
| 65 | 1 | 2012 | I580081000603300 | 0.46 | 0.23 | 0.69 | 0.1 |
| 66 | 1 | 2012 | C449200000008400 | 0.03 | 0.02 | 0.05 | 0.01 |
| 67 | 1 | 2012 | P220000002000300 | -0.06 | -0.03 | -0.09 | -0.01 |
| 68 | 1 | 2011 | R055003000002400 | 194.12 | 110.01 | 304.13 | 42.51 |
| 69 | 1 | 2011 | S426000000002300 | 171.97 | 82.54 | 254.51 | 30.95 |
| 70 | 1 | 2011 | T525002018002200 | 75.5 | 37.25 | 112.75 | 14.04 |
| 71 | 1 | 2011 | L155002002002300 | 53.11 | 28.34 | 81.45 | 10.84 |
| 72 | 1 | 2011 | W010000037000218 | 40.69 | 21.16 | 61.85 | 8.06 |
| 73 | 1 | 2011 | S180000002000900 | 33.7 | 19.2 | 52.9 | 7.43 |
| 74 | 1 | 2011 | M305002004002100 | 32.31 | 18.52 | 50.83 | 7.17 |
| 75 | 1 | 2011 | F345000146001100 | 34.62 | 16.39 | 51.01 | 6.13 |
| 76 | 1 | 2011 | W475000000000500 | 18.8 | 10.1 | 28.9 | 3.86 |
| 77 | 1 | 2011 | L208800000010700 | 18.83 | 9.17 | 28 | 3.5 |
| 78 | 1 | 2011 | B157000000005400 | 17.59 | 9.03 | 26.62 | 3.43 |
| 79 | 1 | 2011 | H185000167001200 | 14.92 | 7.56 | 22.48 | 2.87 |
| 80 | 1 | 2011 | G840000000000100 | 11.54 | 6.34 | 17.88 | 2.44 |
| 81 | 1 | 2011 | M155000000005100 | 10.22 | 5.83 | 16.05 | 2.25 |
| 82 | 1 | 2011 | C162700000003600 | 9.06 | 3.32 | 12.38 | 1.71 |
| 83 | 1 | 2011 | W380000507000016 | 3.01 | 1.61 | 4.62 | 0.62 |
| 84 | 1 | 2011 | W475000000000400 | 2.01 | 1.19 | 3.2 | 0.46 |
| 85 | 1 | 2011 | J570000008001412 | 0.52 | 0.31 | 0.83 | 0.13 |
| 86 | 1 | 2011 | P90009900A0001B6 | 0.35 | 0.22 | 0.57 | 0.09 |
| 87 | 1 | 2011 | D320000115000706 | 0.27 | 0.16 | 0.43 | 0.07 |
| 88 | 1 | 2010 | R055003000002400 | 166.3 | 114.19 | 280.49 | 39.41 |
| 89 | 1 | 2010 | S426000000002300 | 171.97 | 103.18 | 275.15 | 34.05 |
| 90 | 1 | 2010 | A180000064001602 | 85.32 | 50.62 | 135.94 | 16.64 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|-----|-----------------|-------------|--------------------|------------------|------------------------------|----------------------|----------------------|
| 91 | 1 | 2010 | L165001001000900 | 85.6 | 47.65 | 133.25 | 15.28 |
| 92 | 1 | 2010 | L007001000002800 | 66.68 | 43.79 | 110.47 | 14.9 |
| 93 | 1 | 2010 | E310000021001100 | 66.92 | 42.16 | 109.08 | 14.15 |
| 94 | 1 | 2010 | M500000003000310 | 53.36 | 34.51 | 87.87 | 11.69 |
| 95 | 1 | 2010 | M500000003000310 | 53.37 | 34.5 | 87.87 | 11.69 |
| 96 | 1 | 2010 | V056500000000400 | 46.12 | 31.07 | 77.19 | 10.66 |
| 97 | 1 | 2010 | S422500000000800 | 56.29 | 32.45 | 88.74 | 10.55 |
| 98 | 1 | 2010 | B157000000005400 | 43.43 | 27.51 | 70.94 | 9.25 |
| 99 | 1 | 2010 | M415001000001110 | 39.98 | 25.73 | 65.71 | 8.7 |
| 100 | 1 | 2010 | C070000101000112 | 35.33 | 21.55 | 56.88 | 7.15 |
| 101 | 1 | 2010 | A080000000108900 | 30.92 | 20.61 | 51.53 | 7.05 |
| 102 | 1 | 2010 | S367500007000600 | 29.45 | 20.33 | 49.78 | 7.03 |
| 103 | 1 | 2010 | M480000151000800 | 31.91 | 19.89 | 51.8 | 6.66 |
| 104 | 1 | 2010 | M480000151000800 | 31.92 | 19.89 | 51.81 | 6.65 |
| 105 | 1 | 2010 | C902500000000800 | 32.24 | 18.06 | 50.3 | 5.8 |
| 106 | 1 | 2010 | N120003000001025 | 30.71 | 17.8 | 48.51 | 5.8 |
| 107 | 1 | 2010 | G590001003002300 | 25.96 | 17.04 | 43 | 5.8 |
| 108 | 1 | 2010 | T525000009001000 | 24.29 | 15.53 | 39.82 | 5.24 |
| 109 | 1 | 2010 | L335200000000100 | 18.39 | 12.81 | 31.2 | 4.44 |
| 110 | 1 | 2010 | D600901000000100 | 23.02 | 13.5 | 36.52 | 4.42 |
| 111 | 1 | 2010 | G590098004000101 | 18.69 | 12.08 | 30.77 | 4.09 |
| 112 | 1 | 2010 | M155000000005100 | 3.81 | 2.63 | 6.44 | 0.91 |
| 113 | 1 | 2010 | O150000003000800 | 3.59 | 2.41 | 6 | 0.83 |
| 114 | 1 | 2010 | S266097000020403 | 3.63 | 2.06 | 5.69 | 0.67 |
| 115 | 1 | 2010 | J183902000003700 | 0.25 | 0.18 | 0.43 | 0.06 |
| 116 | 1 | 2010 | H190000000003300 | 0.18 | 0.13 | 0.31 | 0.05 |
| 117 | 1 | 2010 | J183902000003700 | -0.25 | -0.18 | -0.43 | -0.06 |
| 118 | 1 | 2009 | C070000101000112 | 257.78 | 188.18 | 445.96 | 56.84 |
| 119 | 1 | 2009 | T525000009001000 | 170.24 | 129.38 | 299.62 | 39.84 |
| 120 | 1 | 2009 | S426000000002300 | 171.97 | 123.82 | 295.79 | 37.15 |
| 121 | 1 | 2009 | R331500000004800 | 170.9 | 112.23 | 283.13 | 32.05 |
| 122 | 1 | 2009 | S295000000051600 | 74.82 | 61.1 | 135.92 | 19.41 |
| 123 | 1 | 2009 | L255002016001200 | 88.97 | 63.17 | 152.14 | 18.82 |
| 124 | 1 | 2009 | L335202000001500 | 88.31 | 60.95 | 149.26 | 17.89 |
| 125 | 1 | 2009 | J816500000000300 | 88.89 | 58.36 | 147.25 | 16.66 |
| 126 | 1 | 2009 | G590001003002300 | 61.46 | 47.73 | 109.19 | 14.84 |
| 127 | 1 | 2009 | K240000000029304 | 70.89 | 47.27 | 118.16 | 13.83 |
| 128 | 1 | 2009 | O150000003000800 | 40.36 | 31.88 | 72.24 | 9.99 |
| 129 | 1 | 2009 | G821000000000200 | 33.87 | 24.28 | 58.15 | 7.26 |
| 130 | 1 | 2009 | A630000000000900 | 25.64 | 16.82 | 42.46 | 4.8 |
| 131 | 1 | 2009 | H284000000013400 | 15.63 | 10.79 | 26.42 | 3.21 |
| 132 | 1 | 2009 | R080001000002117 | 16.99 | 11.16 | 28.15 | 3.19 |
| 133 | 1 | 2009 | L605000000005300 | 15.19 | 10.18 | 25.37 | 2.94 |
| 134 | 1 | 2009 | W380000767000094 | 9.29 | 7.54 | 16.83 | 2.39 |
| 135 | 1 | 2009 | V360000001006500 | 11.04 | 7.18 | 18.22 | 2.04 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|-----|----------|------|------------------|-----------|-----------------------|---------------|---------------|
| 136 | 1 | 2009 | H302000000000700 | 8.15 | 5.63 | 13.78 | 1.65 |
| 137 | 1 | 2009 | E310000021001100 | 6.87 | 5.15 | 12.02 | 1.58 |
| 138 | 1 | 2009 | F345000145001100 | 1.42 | 1 | 2.42 | 0.3 |
| 139 | 1 | 2009 | S266097000020403 | 0.56 | 0.39 | 0.95 | 0.11 |
| 140 | 1 | 2009 | N520000004000200 | 0.08 | 0.07 | 0.15 | 0.02 |
| 141 | 1 | 2008 | S426000000002300 | 166.13 | 139.55 | 305.68 | 38.87 |
| 142 | 1 | 2008 | L473500006000700 | 94.1 | 72.77 | 166.87 | 19.19 |
| 143 | 1 | 2008 | L077900000000400 | 78.42 | 58.81 | 137.23 | 15.18 |
| 144 | 1 | 2008 | L605000000005300 | 62.45 | 49.33 | 111.78 | 13.21 |
| 145 | 1 | 2008 | G915000000000300 | 41.08 | 40.26 | 81.34 | 12.14 |
| 146 | 1 | 2008 | E400000007000300 | 63.98 | 46.93 | 110.91 | 11.9 |
| 147 | 1 | 2008 | E482501000007600 | 51.29 | 42.06 | 93.35 | 11.54 |
| 148 | 1 | 2008 | F065000000002500 | 34.76 | 28.26 | 63.02 | 7.71 |
| 149 | 1 | 2008 | K570000000000210 | 33.45 | 27.11 | 60.56 | 7.38 |
| 150 | 1 | 2008 | W380000767000094 | 21.53 | 20.1 | 41.63 | 5.94 |
| 151 | 1 | 2008 | B158504000004200 | 19.99 | 18.79 | 38.78 | 5.58 |
| 152 | 1 | 2008 | N340000000303513 | 17.57 | 15.71 | 33.28 | 4.54 |
| 153 | 1 | 2008 | N861301000009900 | 16.52 | 15.24 | 31.76 | 4.48 |
| 154 | 1 | 2008 | N861301000009900 | 16.51 | 15.24 | 31.75 | 4.48 |
| 155 | 1 | 2008 | M059002000001100 | 14.8 | 12.68 | 27.48 | 3.57 |
| 156 | 1 | 2008 | S266097000020403 | 11.82 | 9.58 | 21.4 | 2.61 |
| 157 | 1 | 2008 | B152000000001100 | 0.21 | 0.21 | 0.42 | 0.06 |
| 158 | 1 | 2007 | L335000000002702 | 275.05 | 222.79 | 497.84 | 50.75 |
| 159 | 1 | 2007 | C700000007002000 | 129.94 | 115.21 | 245.15 | 28.46 |
| 160 | 1 | 2007 | H419000000000900 | 113.52 | 103.31 | 216.83 | 26.05 |
| 161 | 1 | 2007 | A160003000006800 | 43.57 | 43.43 | 87 | 11.7 |
| 162 | 1 | 2007 | G400000000002000 | 33.79 | 33.79 | 67.58 | 9.13 |
| 163 | 1 | 2007 | M167002000005200 | 41.89 | 33.94 | 75.83 | 7.73 |
| 164 | 1 | 2007 | S740000000000100 | 20.79 | 20.8 | 41.59 | 5.61 |
| 165 | 1 | 2007 | E583002000000100 | 17.87 | 18.84 | 36.71 | 5.26 |
| 166 | 1 | 2007 | N580000004001500 | 20.3 | 18.93 | 39.23 | 4.87 |
| 167 | 1 | 2007 | D460000117002000 | 12.87 | 12.78 | 25.65 | 3.43 |
| 168 | 1 | 2007 | S266097000020403 | 13.65 | 12.69 | 26.34 | 3.26 |
| 169 | 1 | 2007 | B505000015001100 | 7.38 | 6.47 | 13.85 | 1.58 |
| 170 | 1 | 2006 | N860000003002700 | 117.53 | 138.7 | 256.23 | 37.02 |
| 171 | 1 | 2006 | S392500023000600 | 179.47 | 159.72 | 339.19 | 33.11 |
| 172 | 1 | 2006 | S695000000000600 | 65.04 | 57.89 | 122.93 | 12 |
| 173 | 1 | 2006 | O200500000001300 | 53.68 | 52.08 | 105.76 | 11.84 |
| 174 | 1 | 2006 | N860000002005200 | 41.41 | 46.11 | 87.52 | 11.8 |
| 175 | 1 | 2006 | T790000001000400 | 37.71 | 38.34 | 76.05 | 9.11 |
| 176 | 1 | 2006 | M215000005000200 | 37.58 | 33.45 | 71.03 | 6.94 |
| 177 | 1 | 2006 | S725002001000800 | 23.88 | 24.36 | 48.24 | 5.8 |
| 178 | 1 | 2006 | R080001000002117 | 11.8 | 12 | 23.8 | 2.85 |
| 179 | 1 | 2006 | A180000064001315 | 9.82 | 10.67 | 20.49 | 2.68 |
| 180 | 1 | 2006 | F675002000002500 | 11.8 | 11.53 | 23.33 | 2.64 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|-----|-----------------|-------------|--------------------|------------------|------------------------------|----------------------|----------------------|
| 181 | 1 | 2006 | R106000000005000 | 11.6 | 10.31 | 21.91 | 2.14 |
| 182 | 1 | 2006 | G212000000001400 | 5.31 | 5.22 | 10.53 | 1.2 |
| 183 | 1 | 2005 | N860000003002700 | 155.36 | 201.97 | 357.33 | 51.74 |
| 184 | 1 | 2005 | S100000046001200 | 198.2 | 200.19 | 398.39 | 40.14 |
| 185 | 1 | 2005 | C885000024001200 | 67.67 | 81.66 | 149.33 | 19.69 |
| 186 | 1 | 2005 | E456000000008800 | 54.92 | 60.97 | 115.89 | 13.59 |
| 187 | 1 | 2005 | S695000000000600 | 65.04 | 65.69 | 130.73 | 13.17 |
| 188 | 1 | 2005 | A555000000000115 | 40.15 | 46.31 | 86.46 | 10.72 |
| 189 | 1 | 2005 | O690000017000300 | 43.75 | 47.83 | 91.58 | 10.5 |
| 190 | 1 | 2005 | V363000000001100 | 29.39 | 29.49 | 58.88 | 5.95 |
| 191 | 1 | 2005 | H265000007005000 | 25.36 | 26.54 | 51.9 | 5.55 |
| 192 | 1 | 2005 | S170002017000103 | 17.02 | 20.87 | 37.89 | 5.11 |
| 193 | 1 | 2005 | R080001000002117 | 11.8 | 13.41 | 25.21 | 3.06 |
| 194 | 1 | 2005 | A555000000000300 | 9.41 | 11.49 | 20.9 | 2.79 |
| 195 | 1 | 2005 | M475000002001600 | 6.41 | 7.16 | 13.57 | 1.61 |
| 196 | 1 | 2005 | M475000002001600 | 6.41 | 7.16 | 13.57 | 1.61 |
| 197 | 1 | 2005 | S392500023000600 | 2.05 | 2.07 | 4.12 | 0.42 |
| 198 | 1 | 2005 | V363000000001100 | -29.39 | -29.49 | -58.88 | -5.95 |
| 199 | 1 | 2004 | V056401000001400 | 396.39 | 416.21 | 812.6 | 73.13 |
| 200 | 1 | 2004 | L335000000002702 | 275.05 | 321.81 | 596.86 | 65.6 |
| 201 | 1 | 2004 | O690000017000300 | 241.03 | 292.45 | 533.48 | 62.19 |
| 202 | 1 | 2004 | S695000000000600 | 65.04 | 73.5 | 138.54 | 14.34 |
| 203 | 1 | 2004 | S696501000002200 | 20.19 | 28.12 | 48.31 | 6.84 |
| 204 | 1 | 2004 | W380000473000019 | 19.53 | 24.07 | 43.6 | 5.21 |
| 205 | 1 | 2004 | S735000004000600 | 16.82 | 21.36 | 38.18 | 4.77 |
| 206 | 1 | 2004 | E482501000007600 | 12.9 | 16.78 | 29.68 | 3.83 |
| 207 | 1 | 2004 | B203500000004700 | 19.99 | 21 | 40.99 | 3.69 |
| 208 | 1 | 2004 | R080001000002117 | 11.8 | 14.83 | 26.63 | 3.27 |
| 209 | 1 | 2004 | B158504000013400 | 9.73 | 10.22 | 19.95 | 1.8 |
| 210 | 1 | 2004 | M355000119001100 | 3.66 | 4.61 | 8.27 | 1.02 |
| 211 | 1 | 2004 | S245000000001200 | 1.3 | 1.69 | 2.99 | 0.38 |
| 212 | 1 | 2004 | W280000002001500 | 0.18 | 0.18 | 0.36 | 0.03 |
| 213 | 1 | 2003 | L335000000002702 | 223.47 | 288.27 | 511.74 | 57.32 |
| 214 | 1 | 2003 | C733000003000900 | 95.95 | 146.81 | 242.76 | 34.98 |
| 215 | 1 | 2003 | P810700000000400 | 132.88 | 150.15 | 283.03 | 24.52 |
| 216 | 1 | 2003 | B040000000000100 | 65.11 | 95.5 | 160.61 | 21.88 |
| 217 | 1 | 2003 | S110000002000700 | 108.48 | 122.58 | 231.06 | 20.01 |
| 218 | 1 | 2003 | H335001000002600 | 50.31 | 71.6 | 121.91 | 15.92 |
| 219 | 1 | 2003 | H419000000000900 | 38.98 | 54.18 | 93.16 | 11.75 |
| 220 | 1 | 2003 | J570000001001504 | 12.41 | 17.78 | 30.19 | 3.98 |
| 221 | 1 | 2003 | R021501000002800 | 14.9 | 18.63 | 33.53 | 3.56 |
| 222 | 1 | 2003 | S695000000000600 | 14.39 | 17.99 | 32.38 | 3.43 |
| 223 | 1 | 2003 | F345000146000800 | 11.32 | 14.15 | 25.47 | 2.7 |
| 224 | 1 | 2003 | S585000006001300 | 7.43 | 10.25 | 17.68 | 2.21 |
| 225 | 1 | 2003 | S365000001000901 | 6.95 | 9.22 | 16.17 | 1.9 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|-----|----------|------|------------------|-----------|-----------------------|---------------|---------------|
| 226 | 1 | 2003 | M581000000008300 | 0.13 | 0.17 | 0.3 | 0.03 |
| 227 | 1 | 2003 | S735000004000600 | 0.05 | 0.07 | 0.12 | 0.02 |
| 228 | 1 | 2002 | S110000002000700 | 170.27 | 212.83 | 383.1 | 34.48 |
| 229 | 1 | 2002 | M581000000008300 | 143.65 | 185.31 | 328.96 | 31.68 |
| 230 | 1 | 2002 | S585000006001300 | 69.66 | 104.49 | 174.15 | 21.94 |
| 231 | 1 | 2002 | P810700000000400 | 79.48 | 99.35 | 178.83 | 16.1 |
| 232 | 1 | 2002 | D780000009000600 | 53.02 | 72.63 | 125.65 | 13.6 |
| 233 | 1 | 2002 | C470000021000200 | 34.9 | 47.81 | 82.71 | 8.95 |
| 234 | 1 | 2002 | S004002000003000 | 25.01 | 32.25 | 57.26 | 5.51 |
| 235 | 1 | 2002 | W230000052000300 | 8.04 | 13.04 | 21.08 | 2.97 |
| 236 | 1 | 2002 | B505000015000600 | 6.38 | 8.21 | 14.59 | 1.4 |
| 237 | 1 | 2001 | L125000003003200 | 84.74 | 144.92 | 229.66 | 31.65 |
| 238 | 1 | 2001 | 1003800000024422 | 75.88 | 113.05 | 188.93 | 20.83 |
| 239 | 1 | 2001 | P810700000000400 | 70.05 | 95.97 | 166.02 | 15.45 |
| 240 | 1 | 2001 | S110000002000700 | 37.48 | 51.35 | 88.83 | 8.27 |
| 241 | 1 | 2001 | W010000046000336 | 16.71 | 23.58 | 40.29 | 3.99 |
| 242 | 1 | 2001 | M581000000008300 | 11 | 15.51 | 26.51 | 2.62 |
| 243 | 1 | 2001 | T706000000000200 | 4.15 | 5.63 | 9.78 | 0.89 |
| 244 | 1 | 2001 | T706000000000200 | 4.15 | 5.63 | 9.78 | 0.89 |
| 245 | 1 | 2000 | P200000011000400 | 48.82 | 84.31 | 133.13 | 16.84 |
| 246 | 1 | 2000 | P810700000000400 | 69.41 | 103.42 | 172.83 | 16.55 |
| 247 | 1 | 2000 | H140000000001100 | 25.3 | 45.28 | 70.58 | 9.52 |
| 248 | 1 | 2000 | P200000011000400 | 16.93 | 29.24 | 46.17 | 5.82 |
| 249 | 1 | 2000 | S477000000011900 | 11.47 | 18.94 | 30.41 | 3.56 |
| 250 | 1 | 2000 | V382000000000100 | 9.4 | 14.37 | 23.77 | 2.41 |
| 251 | 1 | 2000 | L125000003003200 | 4.78 | 8.75 | 13.53 | 1.87 |
| 252 | 1 | 2000 | M687000000002600 | 2.5 | 3.93 | 6.43 | 0.69 |
| 253 | 1 | 2000 | B158504000013400 | 2.04 | 3.1 | 5.14 | 0.52 |
| 254 | 1 | 1999 | N120003000003200 | 43.48 | 75.21 | 118.69 | 13.5 |
| 255 | 1 | 1999 | M520000085000300 | 27.44 | 41.52 | 68.96 | 5.84 |
| 256 | 1 | 1999 | N120003000003200 | 17.39 | 30.09 | 47.48 | 5.4 |
| 257 | 1 | 1999 | P810700000000400 | 9.69 | 15.6 | 25.29 | 2.49 |
| 258 | 1 | 1999 | T685000000005800 | 6.89 | 12.49 | 19.38 | 2.39 |
| 259 | 1 | 1999 | G880000010000300 | 6.17 | 9.34 | 15.51 | 1.35 |
| 260 | 1 | 1999 | U050001002001400 | 3.84 | 6.49 | 10.33 | 1.12 |
| 261 | 1 | 1998 | B157006000004500 | 39.6 | 70.08 | 109.68 | 11.58 |
| 262 | 1 | 1998 | V382000000006900 | 4.45 | 9.34 | 13.79 | 1.96 |
| 263 | 1 | 1998 | M355000030000900 | 3.38 | 5.73 | 9.11 | 0.88 |
| 264 | 1 | 1998 | C700000006000500 | 2.05 | 3.4 | 5.45 | 0.5 |
| 265 | 1 | 1997 | L205000051000500 | 20.33 | 37.63 | 57.96 | 5.95 |
| 266 | 1 | 1997 | A130000001003700 | 11.17 | 21.57 | 32.74 | 3.68 |
| 267 | 1 | 1996 | L315000000001800 | 30.36 | 69.1 | 99.46 | 13.61 |
| 268 | 1 | 1996 | C211000000000600 | 18.29 | 42.94 | 61.23 | 8.78 |
| 269 | 1 | 1996 | E540000022004100 | 20.65 | 41.64 | 62.29 | 6.85 |
| 270 | 1 | 1996 | C765000003002000 | 10.66 | 20.35 | 31.01 | 3.02 |

Exhibit A

| | Tax Unit | Year | Account No. | Levy Paid | Penalty/Interest Paid | Subtotal Paid | Attorney Paid |
|-----|-----------------|-------------|--------------------|------------------|------------------------------|----------------------|----------------------|
| 271 | 1 | 1996 | H045000084003100 | 6.91 | 12.51 | 19.42 | 1.65 |
| 272 | 1 | 1995 | R230002000003900 | 18.44 | 40.74 | 59.18 | 7.05 |
| 273 | 1 | 1995 | E650000006000400 | 13.29 | 28.78 | 42.07 | 4.81 |
| 274 | 1 | 1995 | C211000000000600 | 4.15 | 10.24 | 14.39 | 2.07 |
| 275 | 1 | 1994 | W010000030000309 | 22.39 | 56.15 | 78.54 | 10.75 |
| 276 | 1 | 1994 | E140000001000600 | 18.88 | 44.75 | 63.63 | 7.9 |
| 277 | 1 | 1994 | A210000051001900 | 13.83 | 31.12 | 44.95 | 5.04 |
| 278 | 1 | 1994 | A210000051001900 | 4.63 | 10.44 | 15.07 | 1.69 |
| 279 | 1 | 1994 | W010000030000728 | 0.38 | 1.01 | 1.39 | 0.2 |
| 280 | 1 | 1993 | C910000000001600 | 13.49 | 33.04 | 46.53 | 5.64 |
| 281 | 1 | 1993 | B190011000002500 | 7.72 | 19.54 | 27.26 | 3.51 |
| 282 | 1 | 1993 | R026300000001100 | 3.46 | 9.12 | 12.58 | 1.73 |
| 283 | 1 | 1993 | A210000051001900 | 0.08 | 0.19 | 0.27 | 0.03 |
| 284 | 1 | 1992 | W460002008000900 | 16.98 | 45.63 | 62.61 | 8.3 |
| 285 | 1 | 1990 | L255001005001900 | 4.39 | 13.44 | 17.83 | 2.57 |
| 286 | 12 | 1999 | N120003000003200 | 1.06 | 1.84 | 2.9 | 0.33 |
| 287 | 12 | 1999 | M520000085000300 | 0.67 | 1.01 | 1.68 | 0.14 |
| 288 | 12 | 1999 | N120003000003200 | 0.43 | 0.73 | 1.16 | 0.13 |
| 289 | 12 | 1996 | C211000000000600 | 0.99 | 2.3 | 3.29 | 0.47 |
| 290 | 12 | 1995 | C211000000000600 | 0.23 | 0.56 | 0.79 | 0.11 |
| 291 | 12 | 1994 | W010000030000309 | 1.09 | 2.71 | 3.8 | 0.52 |
| 292 | 12 | 1994 | W010000030000728 | 0.02 | 0.05 | 0.07 | 0.01 |
| 293 | 12 | 1993 | B190011000002500 | 0.37 | 0.97 | 1.34 | 0.17 |
| 294 | 17 | 1993 | C910000000001600 | 0.16 | 0.4 | 0.56 | 0.07 |
| 295 | 1 | 2004 | N80000100B000000 | 53.09 | 59.63 | 112.72 | 11.7 |
| 296 | 1 | 2013 | F465000000000900 | 23.69 | 8.21 | 31.9 | 4.55 |
| 297 | 1 | 2012 | S170002020001010 | 592.01 | 281.37 | 873.38 | 126.62 |
| 298 | 1 | 2012 | S170002020001010 | 27.86 | 28.57 | 56.43 | 12.85 |
| 299 | 1 | 2011 | H385000000001113 | 250.42 | 140.24 | 390.66 | 54.09 |
| 300 | 1 | 2011 | C730000018000100 | 0.19 | 0.11 | 0.3 | 0.05 |
| 301 | 1 | 2010 | M215000001001500 | 0.21 | 0.16 | 0.37 | 0.05 |
| 302 | 1 | 2009 | R125001000002200 | 24.25 | 16.41 | 40.66 | 4.76 |
| 303 | 1 | 2008 | B355002000004800 | 191.4 | 149.93 | 341.33 | 39.91 |
| 304 | 1 | 2007 | B355002000004800 | 31.86 | 28.78 | 60.64 | 7.22 |
| 305 | 1 | 2006 | D600001000022502 | 336.72 | 328.86 | 665.58 | 75.26 |
| 306 | 1 | 2002 | W380000515000005 | 69.13 | 112.01 | 181.14 | 25.52 |
| 307 | 1 | 1997 | C045000004000200 | 18 | 39.11 | 57.11 | 7.88 |