

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 11, 2016

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

Dear Judge Garcia:

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

Department	Fees/Costs	Description
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 844,483.24	April 2016 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 836,205.07	May 2016 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 800,182.88	June 2016 Monthly Report
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 400.00	June 2016 Monthly Report/Letter Delta Lake
The Hon. A.C. Cuellar, Jr., Commissioner Precinct No. 1	\$ 14,725.00	May 2016 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,400.00	June 2016 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	NO ACTIVITY	June 2016 Monthly Report/Letter Anzalduas Park(Park Closed)
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 39,150.00	June 2016 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 34,400.00	June 2016 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,000.00	June 2016 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 1,075.00	June 2016 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 2,275.00	June 2016 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 4,151.50	June 2016 Monthly Report/Letter
Ms. Angie Chapa, Law Librarian	\$ 1,199.25	June 2016 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 39,310.00	June 2016 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 9,850.00	June 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 23,462.34	June 2016 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 85,002.94	June 2016 Monthly Report/Letter Sheriff's Fee

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, 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, 396TH D.C.
 ISRAEL RAMON, JR. JUDGE, 430TH D.C.
 JESSE CONTRERAS JUDGE, 441ST D.C.

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the Month of May 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "D" Account Financial Statements For the Month Ended May 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of "D" Monthly Fines and Fees Report and Supporting Documentation For the month ended June 30, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements For the Month Ended May 31, 2016
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Reports and Supporting Documentation For the Months of January 2016 through May 2016
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – June 2016 Report No. 2016-42
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Hidalgo TIRZ No. 1 (TIRZ) Report No. 2016-25
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Hidalgo TIRZ No. 1 (TIRZ) Report No. 2016-25
Mr. Julian Gonzalez, City Manager City of Hidalgo	Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas Report No. 2016-25
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Cash Count Report No. 2016-43/Swimming Pool

Respectfully,


 Ray Eulracio, CPA
 Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY
 JUDGE, 87th 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.

ADA SALINAS FLORES
 JUDGE, 394th D.C.

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

JESSE CONTRERAS
 JUDGE, 449th D.C.

Prepared By: Gricelda Q *LS*
Date: 08/11/16 *8/11/16*

**Hidalgo County Clerk
Monthly Report
For the Month Ended April 31, 2016**

Fee Account	\$	462,958.75
Criminal Court Cost	\$	205,898.04
Civil/Probate Court Cost	\$	<u>175,626.45</u>
Total April 2016 Collections	\$	<u><u>844,483.24</u></u>

#

COUNTY CLERK MONTHLY FEE REPORT

APRIL
2016

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

PBC

RECORDING FEES/LGC118 013,118 011,212 004,BCC36 10		
MARRIAGE LICENSES/LGC118 018 (TOTAL)		
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed	413 ✓
BIRTH CERTIFICATES	# Filed	306 ✓
BIRTH DSHS	# Filed	13 ✓
DECLARATION OF INFORMAL MARRIAGE	# Filed	12 ✓
UCC-FINANCING STATEMENTS/BCC9 403		
EARLY CHILDHOOD DONATION		
VITAL STATISTICS/LGC 118 015		
CERTIFIED COPIES/LGC 118 014		
RETURNED CHECK CHARGE/LGC 118 0215		
REFUNDS		
BEER & WINE PERMITS/ABC 61 31		
PRINTER FEES/ABC 61 38		
RECEIVED ON ACCOUNT		
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216		
DIGITAL IMAGE FEES		
CC RECORDS ARCHIVES FEE LGC 118 025		
COURTHOUSE SECURITY FUND/LGC 291 008		
VITAL ARCHIVE FEE HSC 191 0045(h)		
OVER/(SHORT)		
NEW COURTHOUSE FEE		
INTEREST EARNED		
ADJUSTMENTS		
TOTAL CHARGES AND COLLECTIONS		
LESS:		
CHARGES ON ACCOUNT		
TOTAL DEPOSITED IN BANK		
LESS		
PRINTERS FEES/ABC 61 38		
BIRTH DSHS		
REFUNDS		
OVER/(SHORT)		
SUBTOTAL		

\$139,291.50	✓	X2;XS
\$12,540.00	✓	X2;XS
\$12,390.00	✓	X;X2;XS
\$550.80	✓	X;X2;XS
\$23.79	✓	X2;XS
\$150.00	✓	X2;XS
\$1,140.00	✓	X2;XS
\$10.00	✓	X;X2;XS
\$17,735.41	✓	X2;XS
\$30.00	✓	X2;XS
\$435.75	✓	X2;XS
\$0.00		
\$0.00		
\$230,925.54	✓	X2;XS;X3-3a
\$88,180.00	✓	X;X2;XS
\$3,243.60	✓	X;X2;XS
\$90,590.00	✓	X;X2;XS
\$9,493.00	✓	X;X2;XS
\$1,148.00	✓	X;X2;XS
\$20.00	✓	X2;XS
\$81,130.00	✓	X;X2;XS
\$0.00		
\$0.00		

RECEIVED

\$689,027.39 X2;XS;X4;X6

\$225,589.10	✓	670,170.68 X3-3a
\$463,438.29	✓	6618-866-79
\$0.00		
\$23.79	✓	X2
\$435.75	✓	X2
\$20.00	✓	X2
\$479.54		

\$479.54

DUE TO TREASURER		
DISTRIBUTION		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	
INTEREST EARNED	1100-381-11-000-008-0-000	
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	1237-341-10-180-000-0-000	
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-005-0-000	
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-10-180-001-0-000	
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-307-20-000-440-0-000	
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-039-0-000	
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	
NEW COURTHOUSE FEE	1100-341-10-180-018-0-000	
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341-10-180-013-0-000	
DISTRIBUTION TOTAL		
COUNTY AUDITOR'S FORM ARS-CC-002, PART I		
REVISED 2004		

\$462,958.75	✓	6618-377-23 XS
\$331,491.85	✓	176,073.35 X
\$10.00	✓	X;X2
\$0.00		
\$88,180.00	✓	X;X2
\$3,243.60	✓	X;X2
\$90,590.00	✓	X;X2
\$9,493.00	✓	X;X2
\$12,390.00	✓	X;X2
\$550.80	✓	X;X2
\$150.00	✓	X;X2
\$81,130.00	✓	X;X2
\$1,148.00	✓	X;X2
\$0.00		
\$618,377.23		
\$462,958.75		

PREPARED BY: inc 05/19/16
 MARY COLLAR DEPUTY CLERK DATE

APPROVAL: Arturo G. Guajardo 05/19/16
 ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/8
7/20/16 1/17/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2016 - 04/30/2016 Sorted by By receipt number

Tillis CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	206,851.20	207,186.20 X9-1 206,851.20
Total Adjustments Impacting Receipts	(943.00)	(935.00) X9-2 (8.00)
Final Fee Code Totals	205,908.20	206,151.20 X3-1; X8; X9-2 205,908.20

Hidalgo County Clerk

2016 Criminal Court Cost

Less Refunds:	653.16 \$-18.16 X2-1 J
Due Treasurer:	\$ 205,890.04 X; X5-S

RECEIVED BY
COUNTY CLERK

MAY 20 2016

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5/11/16

For the Month of April 2016

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

[Signature]
County Clerk

May 18, 2016
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2016 - 04/30/2016 Sorted by: By receipt number
 Tills: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohi, CC - Juan
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fee Code	Description	Totals	Fee Totals	Notes
205.908.20	Fee Code Totals for All Funds	205,908.20	205,908.20	
1100-341-10-180-002-0-000	County Clerk	11,814.98	9,198.52 ✓ 11,814.98	X; X2-2a; X3 ✓
1100-342-10-180-001-0-000	Sheriff	7,496.50	7,496.50	X; X2-2a; X3 ✓
1100-341-10-180-006-0-000	Stenographer	4,900.76	4,900.76	X; X2-2a; X3 ✓
1100-341-10-180-008-0-000	Jury - County Clerk	10.74	10.74	X; X2-2a; X3 ✓
1100-341-10-180-008-0-000	DEL General Fund Misc Revenues	2,027.56	2,027.56	X; X2-2a; X3 ✓
1100-207-20-000-005-0-000	Time Payment	2,520.37	2,520.37	TP; X2-2a; X3-1 ✓
1100-341-10-180-017-0-000	County Clerk EFile Fee	1,302.00	1,302.00	X; X2-2a; X3 ✓
1100-202-00-000-019-0-000	Failure to Appear-Vendor	343.31	343.31	X; X2-2a; X3 ✓
1100-202-00-000-022-0-000	Refund/Overpmt-CC	18.16	653.16 ✓ 48.00	X2; X2-2a; X3 ✓
1100-207-20-000-015-0-000	Consolidated Court Costs	20,335.87	20,335.87	X; X2-2a; X3; X4 ✓
1100-207-20-000-019-0-000	Arrest- DPS	28.01	22.77 ✓ 28.01	X; X2-2a; X3 ✓
1100-207-20-000-030-0-000	DNA Testing Fee (CCD)	26.53	26.53	X; X2-2a; X3 ✓
1100-207-20-000-035-0-000	State Traffic Fee	3,086.65	3,086.65	X; X2-2a; X3 ✓
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	9,568.87	9,568.87	X; X2-2a; X3 ✓
1100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) to	2,830.82	2,830.82	X; X2-2a; X3 ✓
1100-207-20-000-053-0-000	Jury Service Fund	750.94	750.94	X; X2-2a; X3 ✓
1100-207-20-000-054-0-000	Judicial Support Fee - State	1,318.25	1,318.25	X; X2-2a; X3 ✓
1100-207-20-000-058-0-000	Drug Court Fee - State (CCP)	6,531.04	6,531.04	X; X2-2a; X3 ✓
1100-207-20-000-059-0-000	Indigent Defense Representation	488.62	488.62	X; X2-2a; X3 ✓
1100-207-20-000-061-0-000	Moving Violation Fee	10.23	10.23	X; X2-2a; X3 ✓
1100-207-20-000-066-0-000	Failure to Appear-State	1,144.26	1,144.26	X; X2-2a; X3 ✓
1100-207-20-000-072-0-000	Elec Filing Fee - CR-CC to State	1,173.91	1,173.91	X; X2-2a; X3 ✓

Time Payment
 50% 2,722.17 X
 40% 2,177.74 X
 10% 544.43 X
5,444.34 TP

RECEIVED BY
 COUNTY AUDITOR

2016 MAY 20

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 04/01/2016 - 04/30/2016 Sorted by: By receipt number
 This: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Plus and 20 Account Summary	Totals	Fee Totals
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,671.54	1,671.54 ✓ X ; X2-20 ; X3 ✓
1100-341-10-180-003-0-000 CC Time Payment 10%	907.51	907.51 ✓
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,010.00	2,010.00 ✓ X ; X2-20 ; X3 ✓
1100-341-10-180-009-0-000 CC - DA Fees	4,688.59	4,688.59 ✓ X ; X2-2a ; X3 ✓
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	146.35	146.35 ✓ X ; X2-2a ; X3 ✓
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	228.83	228.83 ✓ X ; X2-2a ; X3 ✓
1100-351-20-180-001-0-000 CC - Public Defense	10,083.45	10,083.45 ✓ X ; X2-2a ; X3 ✓
1100-341-10-180-006-0-000 County Clerk - Court Costs	308.70	308.70 ✓ X ; X2-2a ; X3 ✓
1100 - General Fund	97,773.35	97,773.35
1238-341-20-180-001-0-000 County Records Management	4,806.46	4,806.46 ✓ X ; X1 ; X2-2a ; X3 ✓
1238 - County Records Management and Preservation	4,806.46	4,806.46
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	1,314.38	1,314.38 ✓ X ; X1 ; X2-2a ; X3 ✓
1237 - County Clerk Records Management and	1,314.38	1,314.38
1200-351-10-180-000-0-000 CC - Fines	79,776.91	79,776.91 ✓ X ; X1 ; X2-2a ; X3 ✓
1200 - Road and Bridge Countywide	79,776.91	79,776.91
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	27.86	27.86 ✓ X ; X1 ; X2-2a ; X3 ✓
1240 - Juvenile Delinquency Prevention	27.86	27.86
1241-341-10-180-001-0-000 Courthouse Security Fund	735.09	735.09 ✓ X ; X1 ; X2-2a ; X3 ✓
1241 - Courthouse Security	735.09	735.09
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	974.15	974.15 ✓ X ; X1 ; X2-2a ; X3-1 ✓
1255 - County and District Court Technology Fund	974.15	974.15
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	20,500.00	20,500.00 ✓ X ; X1 ; X2-2a ; X3 ✓

RECEIVED BY
 COUNTY AUDITOR

2016 MAY 20 AM 10:59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2016 - 04/30/2016 Sorted by By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

Totals	Fee Totals
175,723.45	175,723.45 X7-2
(97.00)	(97.00) X7-2
175,626.45	175,626.45 X7-2, X3-1, X6

2016 Civil and Probate Court Cost

Less Refunds:	\$ 0.00
Due Treasurer:	\$ 175,626.45

X1, X5-6 ✓

RECEIVED BY
 COUNTY AUDITOR

MAY 20 2016

For the Month of April 2016

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

[Signature]
 County Clerk

May 17, 2016
 Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 6/29/16 4/7

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2016 - 04/30/2016 Sorted by By receipt number

This Alejandro Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fee Code	Description	Totals	Fee Totals
1100-341-10-180-002-0-000	County Clerk	175,626.45	175,626.45
1100-341-10-180-001-0-000	Sheriff	38,754.00	38,754.00 ✓ X ; X3
1100-341-10-180-001-0-000	County Judge	5,200.00	5,200.00 ✓ X ; X3-1
1100-341-10-180-006-0-000	Stenographer	512.00	512.00 ✓ X ; X3-1
1100-341-10-180-008-0-000	Jury - County Clerk	9,740.00	9,740.00 ✓ X ; X3-1
1100-341-10-180-007-0-000	Probate Judge Education	5,800.00	5,800.00 ✓ X ; X3-1
1100-207-20-000-048-0-000	Indigent Civil Legal Services	186.00	186.00 ✓ X ; X3
1100-207-20-000-047-0-000	Probate Indigent Legal Service	4,440.00	4,440.00 ✓ X ; X3 444 X4-1 ✓
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	620.00	620.00 ✓ X ; X3-1 62 X4-1 ✓
1100-207-20-000-055-0-000	Judicial Support Fee	17,400.00	17,400.00 ✓ X ; X3-1 435 X4-1 ✓
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	18,270.00	18,270.00 ✓ X ; X3-1 435 X4-1 ✓
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,480.00	2,480.00 ✓ X ; X3-1 62 X4-1 ✓
1100-341-10-080-011-0-000	Dist Attorney BF Commission	2,485.00	2,485.00 ✓ X ; X3
1100-341-10-180-002-0-000	Registry Administration Fee	50.00	50.00 ✓ X ; X3
1100-207-20-000-037-0-000	Non Disclosure Fee	1,088.68	1,088.68 ✓ X ; X3-1
1100-361-11-000-006-0-000	Interest Earnings	84.00	84.00 ✓ X ; X3-1 84 X4-1 ✓
1100-207-20-000-069-0-000	State-Elec Filing Fee	2.77	2.77 ✓ X ; X3
1100-341-10-180-017-0-000	County Clerk: EFile Fee	15,130.00	15,130.00 ✓ X ; X3
1100-341-10-180-019-0-000	County Clerk - Court Facilities	7,650.00	7,650.00 ✓ X ; X3
1100 - General Fund		9,800.00	9,800.00 ✓ X ; X3
1238-341-20-180-001-0-000	County Records Management	139,692.45	139,692.45
1238-341-10-180-000-0-000	Co Rec Mgmt/Preserve	5,055.00	5,055.00 ✓ X ; X1 ; X3-1
		4,970.00	4,970.00 ✓ X ; X1 ; X3

RECEIVED BY
COUNTY CLERK
2016 MAY 20 10:00 AM

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 04/01/2016 - 04/30/2016 Sorted by By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238 - County Records Management and Preservation	10,025.00	10,025.00
1200-352-10-180-001-0-000 Bond Forfeitures	425.00 ✓	425.00 X; X1, X3
1200 - Road and Bridge Countywide	425.00	425.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,525.00	6,525.00 X; X1, X3
1239 - Court Reporter Service	6,525.00 ✓	6,525.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,494.00 ✓	2,494.00 X; X1, X3
1241 - Courthouse Security	2,494.00	2,494.00
1247-341-10-180-001-0-000 Law Library	15,225.00 ✓	15,225.00 X; X1, X3-1
1247 - Law Library Fee	15,225.00	15,225.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,240.00 ✓	1,240.00 X4-2 ✓
1250 - Supplemental Court Guardianship	1,240.00	1,240.00

RECEIVED BY
 COUNTY ADMINISTRATOR

2016 MAY 20 AM 10:19

Prepared By: Gricelda Q *CS*
Date: 08/11/16 *8/11/16*

**Hidalgo County Clerk
Monthly Report
For the Month Ended May 31, 2016**

Fee Account	\$	475,312.90
Criminal Court Cost	\$	195,314.05
Civil/Probate Court Cost	\$	<u>165,578.12</u>
Total May 2016 Collections	\$	<u><u>836,205.07</u></u>

+

COUNTY CLERK MONTHLY FEE REPORT

MAY
2016

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

PBC

RECORDING FEES/LGC118 013, 118 011, 212, 004, BCC36 10
 MARRIAGE LICENSES/LGC118 018 (TOTAL)
 STATE COMPTROLLER
 MARRIAGE LICENSE # Filed XS 469 ✓
 BIRTH CERTIFICATES # Filed XS 296 ✓
 BIRTH DSHS # Filed XS 19 ✓
 DECLARATION OF INFORMAL MARRIAGE # Filed XS 12 ✓
 UCC-FINANCING STATEMENTS/BCC9 403
 EARLY CHILDHOOD DONATION
 VITAL STATISTICS/LGC 118 015
 CERTIFIED COPIES/LGC 118 014
 RETURNED CHECK CHARGE/LGC 118 0215
 REFUNDS
 BEER & WINE PERMITS/ABC 61 31
 PRINTER FEES/ABC 61 38
 RECEIVED ON ACCOUNT
 RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216
 DIGITAL IMAGE FEES
 CC RECORDS ARCHIVES FEE LGC 118 025
 COURTHOUSE SECURITY FUND/LGC 291 008
 VITAL ARCHIVE FEE HSC 191 0045(h)
 OVER/(SHORT)
 NEW COURTHOUSE FEE
 INTEREST EARNED
 ADJUSTMENTS
 TOTAL CHARGES AND COLLECTIONS

✓ \$141,480.25 ✓ X2; XS
 ✓ \$14,220.00 ✓ X2; XS
 X \$14,070.00 ✓ X; X2; XS
 X \$532.80 ✓ X; X2; XS
 X \$34.77 ✓ X2; XS
 X \$150.00 ✓ X; X2; XS
 ✓ \$900.00 ✓ X2; XS
 X \$15.00 ✓ X; X2; XS
 ✓ \$16,564.43 ✓ X2; XS
 \$0.00
 X \$264.75 ✓ X2; XS
 \$0.00
 ✓ \$269,646.92 ✓ X2; X3-3b; XS
 X \$86,700.00 ✓ X; X2; XS
 X \$3,512.32 ✓ X; X2; XS
 X \$89,740.00 ✓ X; X2; XS
 X \$9,377.00 ✓ X; X2; XS
 X \$1,167.00 ✓ X; X2; XS
 X (\$12.50) ✓ X2; XS
 X \$79,860.00 ✓ X; X2; XS
 \$0.00
 \$0.00

\$728,222.74 XS; X2; X6; X6

LESS
 CHARGES ON ACCOUNT
 TOTAL DEPOSITED IN BANK

✓ # 252,622.82 ~~\$76,434.32~~ X3-3b
 # 475,599.92 3652-788-42

LESS
 PRINTERS FEES/ABC 61 38
 BIRTH DSHS
 REFUNDS
 OVER/(SHORT)
 SUBTOTAL

\$0.00
 ✓ \$34.77 ✓ X2
 ✓ \$264.75 ✓ X2
 ✓ (\$12.50) ✓ X2
 \$287.02

DUE TO TREASURER

~~6652-581-40~~ XS
 # 475,312.90

DISTRIBUTION
 COUNTY CLERK FEES 1100-341-10-180-002-0-000
 EARLY CHILDHOOD DONATION 1100-207-20-000-074-0-000
 INTEREST EARNED 1100-381-11-000-008-0-000
 RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216 1237-341-10-180-000-0-000
 DIGITAL IMAGE FEES 1100-341-10-180-013-0-000
 CC RECORDS ARCHIVE FEE LGC 118 025 1100-341-10-180-008-0-000
 COURTHOUSE SECURITY FUND/LGC 291 008 1241-341-10-180-001-0-000
 COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a) 1100-207-20-000-040-0-000
 COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b) 1100-207-20-000-039-0-000
 COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a) 1100-207-20-000-041-0-000
 NEW COURTHOUSE FEE 1100-341-10-180-018-0-000
 PRESERVATION OF VITAL STATISTICS HSC 191.0045(h) 1100-341-10-180-010-0-000

\$367,377.28 ✓ 190,188.78 ✓ X ✓
 ✓ \$15.00 ✓ X; X2
 \$0.00
 ✓ \$86,700.00 ✓ X; X2
 ✓ \$3,512.32 ✓ X; X2
 ✓ \$89,740.00 ✓ X; X2
 ✓ \$9,377.00 ✓ X; X2
 ✓ \$14,070.00 ✓ X; X2
 ✓ \$532.80 ✓ X; X2
 ✓ \$150.00 ✓ X; X2
 ✓ \$79,860.00 ✓ X; X2
 ✓ \$1,167.00 ✓ X; X2

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

\$0.00 ~~6652-501-40~~
 475,312.90

PREPARED BY: Berme Alvarado 06/01/16
 BERME ALVARADO DEPUTY CLERK DATE

APPROVAL: Arturo Guajardo, Jr 06/01/16
 ARTURO GUJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE MIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/2 15/16
 7/26/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2016 - 05/31/2016 Sorted by By receipt number
 This: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

RECEIVED BY
 COUNTY TOTALS
 2016 JUN 7

Hidalgo County Clerk

Fee Totals
 196,132.85 X9-1
 -196,132.85
 (1084.90) X9-3
 (540.90)

Total Receipts 196,132.85
 Total Adjustments Impacting Receipts (540.90)
 Final Fee Code Totals 195,591.95

2016 Criminal Court Cost X2-1 X3-1, X8; X9-3 X1, X5-4

Less Refunds:	277.90 \$-226.90
Due Treasurer:	\$-195,365.05 195,314.05

For the Month of May 2016

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

[Signature]
 County Clerk

June 3, 2016
 Date

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 6/8/16
 7/27/16

SLB 4/15/16

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2016 - 05/31/2016 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

RECEIVED BY
 COUNTY

Criminal

Fee Code	Description	Totals	Fee Totals	Checkmark	Notes
1100-341-10-180-002-0-000	County Clerk	195,591.95	195,591.95	✓	
1100-342-10-180-001-0-000	Sheriff	10,624.08	8,821.08 4,064.08	✓	X; X2-3a; X3
1100-341-10-180-006-0-000	Stenographer	6,685.19	6,685.19	✓	X; X2-3a; X3
1100-341-10-180-008-0-000	Jury - County Clerk	4,410.98	4,410.98	✓	X; X2-3a; X3
1100-360-00-000-068-0-888	General Fund-Misc-Revenues	71.30	71.30	✓	X; X2-3a; X3
1100-207-20-000-005-0-000	Time Payment	1,054.61	932.03 4,064.61	✓	X; X2-3a; X3
1100-341-10-180-017-0-000	County Clerk EFile Fee	2,253.81	490.91 2,253.81	✓	TP; X2-3a; X3-1
1100-202-00-000-019-0-000	Failure to Appear-Vendor	1,174.00	1,174.00	✓	X; X2-3a; X3
1100-202-00-000-022-0-000	Refund/Overpmt-CC	312.34	312.34	✓	X; X2-3a; X3
1100-207-20-000-015-0-000	Consolidated Court Costs	226.90	277.90 226.90	✓	X2; X2-3a; X3
1100-207-20-000-019-0-000	Arrest -DPS	18,304.25	18,304.25	✓	X; X2-3a; X3; X4
1100-207-20-000-030-0-000	DNA Testing Fee (CCD)	21.39	21.39	✓	X; X2-3a; X3
1100-207-20-000-035-0-000	State Traffic Fee	27.77	27.77	✓	X; X2-3a; X3
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	2,718.91	2,718.91	✓	X; X2-3a; X3
1100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) to	8,736.36	8,736.36	✓	X; X2-3a; X3
1100-207-20-000-053-0-000	Jury Service Fund	2,493.78	2,493.78	✓	X; X2-3a; X3
1100-207-20-000-054-0-000	Judicial Support Fee - State	656.17	656.17	✓	X; X2-3a; X3
1100-207-20-000-058-0-000	Drug Court Fee - State (CCP)	1,178.46	1,178.46	✓	X; X2-3a; X3
1100-207-20-000-059-0-000	Indigent Defense Representation	6,389.92	6,389.92	✓	X; X2-3a; X3
1100-207-20-000-061-0-000	Moving Violation Fee	435.50	435.50	✓	X; X2-3a; X3
1100-207-20-000-066-0-000	Failure to Appear-State	9.13	9.13	✓	X; X2-3a; X3
1100-207-20-000-072-0-000	Elec Filing Fee - CR-CC to State	1,041.18	1,041.18	✓	X; X2-3a; X3
		1,057.29	1,057.29	✓	X; X2-3a; X3

Time Payment
 50% 2,450.96 X
 40% 1,960.76 X
 10% 490.19 X
4,901.91 TP ✓

X21

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2016 - 05/31/2016 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8 County Court at Law #9

RECEIVED BY

COUNTY CLERK

Fund and Gl Account Summary	Totals	Fee Totals
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,270.38	1,270.38 ✓ X; X2-3a; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	845.10	0.00 845.10 ✓ X; X2-3a; X3
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,984.00	1,984.00 ✓ X; X2-3a; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,060.88	4,060.88 ✓ X; X2-3a; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	131.09	131.09 ✓ X; X2-3a; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	208.22	208.22 ✓ X; X2-3a; X3
1100-351-20-180-001-0-000 CC - Public Defense	6,448.38	6,448.38 ✓ X; X2-3a; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	272.08	272.08 ✓ X; X2-3a; X3
1100 - General Fund	85,103.45	85,103.45
1238-341-20-180-001-0-000 County Records Management	4,518.70	4,518.70 ✓ X; X1; X2-3a; X3
1238 - County Records Management and Preservation	4,518.70	4,518.70
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	985.58	985.58 ✓ X; X1; X2-3a; X3
1237 - County Clerk Records Management and	985.58	985.58
1200-351-10-180-000-0-000 CC - Fines	75,923.87	75,995.45 ✓ X; X1; X2-3a; X3 75,923.87
1200 - Road and Bridge Countywide	75,923.87	75,923.87
1240-341-10-180-001-0-000 CC - Juv. Delinq. Prevention	29.82	29.82 ✓ X; X1; X2-3a; X3
1240 - Juvenile Delinquency Prevention	29.82	29.82
1241-341-10-180-001-0-000 Courthouse Security Fund	661.15	661.15 ✓ X; X1; X2-3a; X3
1241 - Courthouse Security	661.15	661.15
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	869.38	869.38 ✓ X; X1; X2-3a; X3-1
1255 - County and District Court Technology Fund	869.38	869.38
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	27,500.00	27,500.00 ✓ X; X1; X2-3a; X3

X2-2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 05/01/2016 - 05/31/2016 Sorted by: By receipt number Title: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

COUNTY AT

Criminal

Fund and GL Account Summary	2016 JUN 7 Totals	Fee Totals
1225 - Pre-Trial Intervention Program	27,500.00	27,500.00

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2016 - 05/31/2016 Sorted by By receipt number

This is Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari

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

RECEIVED BY		Fee Totals	
Final Totals	Totals	165,582.12	165,582.12
		(14.00)	(14.00)
Total Receipts	2016 JUN	165,582.12	165,582.12
Total Adjustments Impacting Receipts			
Final Fee Code Totals		165,582.12	165,582.12

Hidalgo County Clerk

2016 Civil and Probate Court Cost

Less Refunds:	\$ 0.00
Due Treasurer:	\$ 165,582.12

X; X5-4

For the Month of May 2016

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

Antoj
County Clerk

June 6, 2016
Date

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *AS*
DATE: 6/29/16

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2016 - 05/31/2016 Sorted by By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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

Civil Probate or Mental Health Family
 RECEIVED BY
 COUNTY CLERK

	Totals	Fee Totals	
1238 - County Records Management and Preservation	8,545.00	8,545.00	
1200-352-10-180-001-0-000 Bond Forfeitures	170.00	170.00	✓ X2-2a; X1; X3
1200 - Road and Bridge Countywide	170.00	170.00	
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,190.00	5,190.00	✓ X2-2a; X1; X3
1239 - Court Reporter Service	5,190.00	5,190.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,113.00	2,113.00	✓ X2-2a; X1; X3
1241 - Courthouse Security	2,113.00	2,113.00	
1247-341-10-180-001-0-000 Law Library	12,110.00	12,110.00	✓ X2-2a; X1; X3-1
1247 - Law Library Fee	12,110.00	12,110.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,460.00	1,460.00	✓ X2-2a; X1; X3-1 X4-2 ✓
1250 - Supplemental Court Guardianship	1,460.00	1,460.00	

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 05/01/2016 - 05/31/2016 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

Fund and GL Account Summary

2016 totals 7 Fee Totals

Fund and GL Account Summary	2016 totals	7	Fee Totals
Fee Code Totals for All Funds	165,568.12		165,568.12
1100-341-10-180-002-0-000 County Clerk	44,713.00	✓	44,713.00 ✓ X2-2a; X; X3
1100-342-10-180-001-0-000 Sheriff	6,050.00	✓	6,050.00 ✓ X2-2a; X; X3-1
1100-341-10-180-001-0-000 County Judge	760.00	✓	760.00 ✓ X2-2a; X; X3-1
1100-341-10-180-006-0-000 Stenographer	8,180.00	✓	8,180.00 ✓ X2-2a; X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	7,080.00	✓	7,080.00 ✓ X2-2a; X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	219.00	✓	219.00 ✓ X2-2a; X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,630.00	✓	3,630.00 ✓ X2-2a; X; X3-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	740.00	✓	740.00 ✓ X2-2a; X; X3-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	13,800.00	✓	13,800.00 ✓ X2-2a; X; X3-1
1100-207-20-000-055-0-000 Judicial Support Fee	14,532.00	✓	14,532.00 ✓ X2-2a; X; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,960.00	✓	2,960.00 ✓ X2-2a; X; X3-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,095.00	✓	2,095.00 ✓ X2-2a; X; X3-1
1100-341-10-080-011-0-000 Dist Attorney BF Commission	20.00	✓	20.00 ✓ X2-2a; X; X3-1
1100-341-10-180-002-0-000 Registry Administration Fee	2,206.16	✓	2,206.16 ✓ X2-2a; X; X3-1
1100-207-20-000-037-0-000 Non Disclosure Fee	84.00	✓	84.00 ✓ X2-2a; X; X3-1
1100-361-11-000-006-0-000 Interest Earnings	2.96	✓	2.96 ✓ X2-2a; X; X3-1
1100-207-20-000-069-0-000 State-Elec Filing Fee	13,040.00	✓	13,040.00 ✓ X2-2a; X; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,608.00	✓	7,608.00 ✓ X2-2a; X; X3-1
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,260.00	✓	8,260.00 ✓ X2-2a; X; X3-1
1100 - General Fund	135,980.12		135,980.12
1238-341-20-180-001-0-000 County Records Management	4,365.00	✓	4,365.00 ✓ X2-2a; X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,180.00	✓	4,180.00 ✓ X2-2a; X; X1; X3-1

X2-1

Prepared By: Gricelda Q ~~GA~~
Date: 08/11/16 8/11/16

**Hidalgo County Clerk
Monthly Report
For the Month Ended June 31, 2016**

Fee Account	\$	486,800.16
Criminal Court Cost	\$	155,545.17
Civil/Probate Court Cost	\$	<u>157,837.55</u>
Total June 2016 Collections	\$	<u><u>800,182.88</u></u>

#

COUNTY CLERK MONTHLY FEE REPORT

PBC
JUNE
2016

COPY

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

DESCRIPTION	# Filed	Amount
RECORDING FEES/LGC 118 015 118 011-232 004,BCC36 10		
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		
STATE COMPTR MARRIAGE LICENSE		
MARRIAGE LICENSE	445	✓
BIRTH CERTIFICATES	379	✓
BIRTH DSHS	23	✓
DECLARATION OF INFORMAL MARRIAGE	11	✓
UCC-FINANCING STATEMENTS/BCC9 403		
EARLY CHILDHOOD DONATION		
VITAL STATISTICS/LGC 118 015		
CERTIFIED COPIES/LGC 118 014		
RETURNED CHECK CHARGE/LGC 118.0215		
REFUNDS		
BEER & WINE PERMITS/ABC 61 31		
PRINTER FEES/ABC 61 38		
RECEIVED ON ACCOUNT		
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		
DIGITAL IMAGE FEES		
CC RECORDS ARCHIVES FEE LGC 118.025		
COURTHOUSE SECURITY FUND/LGC 291.008		
VITAL ARCHIVE FEE HSC 191.0045(h)		
OVER/(SHORT)		
NEW COURTHOUSE FEE		
INTEREST EARNED		
ADJUSTMENTS		
TOTAL CHARGES AND COLLECTIONS		

✓ \$149,333.00	M X2; X5
✓ \$13,487.50	M X2; X5
X \$13,350.00	M X, X2; X5
X \$682.20	M X; X2; X5
X \$42.09	M X2; X5
X \$137.50	M X; X2; X5
✓ \$690.00	M X2; X5
X \$30.00	M X; X2; X5
✓ \$10.00	M X2; X5
X \$766.75	M X2; X5
\$0.00	
\$0.00	
✓ \$258,354.75	M X2; X3-3a; X5
X \$91,960.00	M X; X2; X5
X \$94,290.00	M X; X2; X5
X \$9,787.00	M X; X2; X5
X \$1,222.00	M X; X2; X5
X (\$37.00)	M X2; X5
X \$83,980.00	M X; X2; X5
\$0.00	
\$0.00	
\$743,023.98	X2; X5; X6; X6-

LESS CHARGES ON ACCOUNT		
TOTAL DEPOSITED IN BANK		
LESS PRINTERS FEES/ABC 61.38		
BIRTH DSHS		
REFUNDS		
OVER/(SHORT)		
SUBTOTAL		

✓ 255,451.98	569,369.75 X3-3a
487,572.00	\$682,664.25
\$0.00	
✓ \$42.09	M X2
✓ \$766.75	M X2
✓ (\$37.00)	M X2
\$771.84	

DUE TO TREASURER		
DISTRIBUTION		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	
INTEREST EARNED	1100-361-11-000-005-0-000	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341-10-180-000-0-000	
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	
CC RECORDS ARCHIVE FEE LGC 118 025	1100-344-10-180-005-0-000	
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000	
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-039-0-000	
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000	
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	

✓ 580,726.23	125,143.98 M X
✓ \$30.00	M X; X2
\$0.00	
✓ \$91,960.00	M X; X2
✓ \$94,290.00	M X; X2
✓ \$9,787.00	M X; X2
✓ \$13,350.00	M X; X2
✓ \$682.20	M X; X2
✓ \$137.50	M X; X2
✓ \$83,980.00	M X; X2
✓ \$1,222.00	M X; X2
\$0.00	
\$681,882.41	
486,800.16	X5

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

PREPARED BY: BERENICE ALVARADO DEPUTY CLERK DATE: 07/13/16
 APPROVAL: ARTURO GUAJARDO, JR. COUNTY CLERK DATE: 07/13/16

AUDITED BY: THE MIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 08/17/16

RECEIVED BY

Receipt Journal by Fund and Fee Code

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number Title: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

Totals	Fee Totals
156,152.30	156,152.30 X9-1 +56,152.30
(560.00)	(560.00) X9-1
155,592.30	156,092.30 X3-1; X8 X9-1 455,592.30

2016 Criminal Court Cost

Less Refunds:	547.13 \$47.13 X2-1
Due Treasurer:	\$ 155,545.17 X; X5Z

COPY

For the Month of June 2016

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

Antonio Benjardo Jr.
County Clerk

Date: July 13, 2016

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/28/16 47
8/1/16

RECEIVED BY
COUNTY AUDITOR
2016 JUL 14 AM 9 59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number
 This: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #7 County Court at

Criminal

Fee Code	Description	Totals	Fee Totals	Handwritten Notes
155,592.30	Fee Code Totals for All Funds	155,592.30	155,592.30	
9,360.43	1100-341-10-180-002-0-000 County Clerk	9,360.43	7,625.70 9,360.43	X; X2-3a; X3
6,087.53	1100-342-10-180-001-0-000 Sheriff	6,087.53	6,087.53	X; X2-3a; X3
3,812.90	1100-341-10-180-006-0-000 Stenographer	3,812.90	3,812.90	X; X2-3a; X3
44.00	1100-341-10-180-008-0-000 Jury - County Clerk	44.00	44.00	X; X2-3a; X3
0.19	1100-207-20-000-027-0-000 Judicial & Court Person. Train	0.19	0.19	X; X2-3a; X3; X6
732.65	1400-360-00-000-0-000 General Fund Misc Revenues ^{DAL}	732.65	732.65	X; X2-3a; X3;
0.05	1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.05	0.05	X; X2-3a; X3; X6
2,168.22	1100-207-20-000-005-0-000 Time Payment	2,168.22	4,466.31 2,168.22	TP; X2-3a; X3-1
1,260.00	1100-341-10-180-017-0-000 County Clerk EFile Fee	1,260.00	1,260.00	X; X2-3a; X3
213.01	1100-202-00-000-019-0-000 Failure to Appear-Vendor	213.01	213.01	X; X2-3a; X3
47.13	1100-202-00-000-022-0-000 Refund/Overpmt-CC	47.13	547.13 47.13	X2; X2-3a; X3
0.48	1100-207-20-000-009-0-000 Fugitive Apprehension Fund	0.48	0.48	X; X2-3a; X3; X6
15,819.07	1100-207-20-000-015-0-000 Consolidated Court Costs	15,819.07	15,819.07	X; X2-3a; X3; X6
3.39	1100-207-20-000-017-0-000 Crime Victims Comp Fund	3.39	3.39	X; X2-3a; X3; X6
10.06	1100-207-20-000-019-0-000 Arrest -DPS	10.06	8.50 10.06	X; X2-3a; X3
0.05	1100-207-20-000-029-0-000 Correctional Mgmt Insl. of Tex	0.05	0.05	X; X2-3a; X3; X6
8.14	1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	8.14	8.14	X; X2-3a; X3
2,404.77	1100-207-20-000-035-0-000 State Traffic Fee	2,404.77	2,404.77	X; X2-3a; X3
7,592.92	1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	7,592.92	7,592.92	X; X2-3a; X3
2,096.74	1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,096.74	2,096.74	X; X2-3a; X3
558.88	1100-207-20-000-053-0-000 Jury Service Fund	558.88	558.88	X; X2-3a; X3
1,025.57	1100-207-20-000-054-0-000 Judicial Support Fee - State	1,025.57	1,025.57	X; X2-3a; X3

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 COUNTY AUDITOR
 2016 JUL 14 AM 9 59

Time Payment
 50% 2,233.16 X
 40% 1,786.52 X
 10% 446.63 X
4,466.31 TP

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8 County Court at Law #9

Criminal

Fund and GL Account Summary	Totals	Fee Totals	
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,672.30	5,672.30	✓ X, X2-3a; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	377.67	377.67	✓ X; X2-3a; X3
1100-207-20-000-061-0-000 Moving Violation Fee	7.97	7.97	✓ X; X2-3a; X3
1100-207-20-000-066-0-000 Failure to Appear-State	710.19	710.19	✓ X; X2-3a; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	908.49	908.49	✓ X; X2-3a; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	822.76	822.76	✓ X; X2-3a; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	563.36	0.00 -563.36	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,732.00	1,732.00	✓ X; X2-3a; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,716.64	3,716.64	✓ X; X2-3a; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	114.46	114.46	✓ X; X2-3a; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	142.04	142.04	✓ X; X2-3a; X3
1100-351-20-180-001-0-000 CC - Public Defense	9,005.70	9,005.70	✓ X; X2-3a; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	240.55	240.55	✓ X; X2-3a; X3
1100 - General Fund	77,260.31	77,260.31	
1238-341-20-180-001-0-000 County Records Management	4,111.20	4,111.20	✓ X; X1; X2-3a; X3
1238 - County Records Management and Preservation	4,111.20	4,111.20	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	654.60	654.60	✓ X; X1; X2-3a; X3
1237 - County Clerk Records Management and	654.60	654.60	
1200-351-10-180-000-0-000 CC - Fines	50,737.57	50,737.57	✓ X; X1; X2-3a; X3
1200 - Road and Bridge Countywide	50,737.57	50,737.57	
1241-341-10-180-001-0-000 Courthouse Security Fund	572.27	572.27	✓ X; X1; X2-3a; X3
1241 - Courthouse Security	572.27	572.27	
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	756.35	756.35	✓ X; X1; X2-3a; X3-1

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COUNTY AUDITOR

2016 JUL 14 AM 9 59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number Tills: CC - COL - Criminal Adjustment,CC - Daniela Blanco,CC - Jason Rohr,CC - Juan County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund and GL Account Summary	Totals	Fee Totals
1255 - County and District Court Technology Fund	756.35	756.35
1250 - Supplemental Court Guardianship	0.00	0.00
1225-341-10-080-000-000 Pre-Trial Interv Program-DA	21,500.00	21,500.00 ✓
1225 - Pre-Trial Intervention Program	21,500.00	21,500.00

✓X,X1,X2-3a,X3

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2016 JUL 14 AM 9 59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number

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

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

Totals	Fee Totals
158,709.55	158,709.55 X7-1
(619.00)	(619.00) X7-1
158,090.55	158,090.55 X3-1; X6; X7-1

Hidalgo County Clerk

Final Fee Code Totals	
Less Refunds:	\$ 253.00 X2-2
Due Treasurer:	\$ 157,837.55 X; XS-2

2016 Civil and Probate Court Cost

COPY

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COUNTY AUDITOR
2016 JUL 14 PM 5:43

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/20/16

For the Month of June 2016

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

Alicia Guajardo Sa
County Clerk

July 13, 2016
Date

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 06/01/2016 - 06/30/2016 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and Fee Account Summary	Totals	Fee Totals	
Fee Code Totals for All Funds	158,090.55	158,090.55	
County Wide GA Account	0.00	0.00	
1234 - County Child Abuse Prevention	0.00	0.00	
1100-341-10-180-002-0-000 County Clerk	29,519.00	29,519.00	✓ X; X3
1100-342-10-180-001-0-000 Sheriff	5,725.00	5,725.00	✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	546.00	546.00	✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	7,220.00	7,220.00	✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	6,200.00	6,200.00	✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	201.00	201.00	✓ X; X3
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,185.00	3,185.00	✓ 318 @ \$10 : 1 @ \$5 = 319 X4-1 ✓
1100-207-20-000-047-0-000 Probate Indigent Legal Service	670.00	670.00	✓ X; X3 67 X4-1 ✓
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	12,120.00	12,120.00	✓ X; X3-1 303 X4-2 ✓
1100-207-20-000-055-0-000 Judicial Support Fee	12,721.00	12,721.00	✓ X; X3-1 302 @ \$42 : 1 @ \$37 = 303 X4-2 ✓
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,680.00	2,680.00	✓ X; X3-1 67 X4-2 ✓
1100-207-20-000-001-0-000 Appellate Judicial System Fund	1,850.00	1,850.00	✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	1,596.50	1,596.50	✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	6,694.38	6,694.38	✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	56.00	✓ 56.00 X4-2 ✓
1100-361-11-000-006-0-000 Interest Earnings	2.87	2.87	✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	11,440.00	11,440.00	✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	6,936.00	6,936.00	✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	7,180.00	7,180.00	✓ X; X3
1100 - General Fund	116,542.75	116,542.75	✓ X

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 2016 JUL 14 AM 9 59

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 06/01/2016 - 06/30/2016 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and Fee Code	Totals	Fee Totals
1238-341-20-180-001-0-000 County Records Management	3,845.00	3,845.00 ✓ X;X1;X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	3,690.00	3,690.00 ✓ X;X1;X3
1238 - County Records Management and Preservation	7,535.00	7,535.00
1200-352-10-180-001-0-000 Bond Forfeitures	15,408.80	15,408.80 ✓ X;X1;X3
1200 - Road and Bridge Countywide	15,408.80	15,408.80
1239-341-10-180-001-0-000 Court Reporter Service Fee	4,545.00	4,545.00 ✓ X;X1;X3
1239 - Court Reporter Service	4,545.00	4,545.00
1241-341-10-180-001-0-000 Courthouse Security Fund	1,866.00	1,866.00 ✓ X;X1;X3
1241 - Courthouse Security	1,866.00	1,866.00
1247-341-10-180-001-0-000 Law Library	10,600.00	10,600.00 ✓ X;X1;X3-1
1247 - Law Library Fee	10,600.00	10,600.00 ✓ X;X1;X3-1
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,340.00	1,340.00 ✓ X4-2
1250 - Supplemental Court Guardianship	1,340.00	1,340.00
9900-000-00-000-0-000 Refunds/Overpayments Due to	253.00	253.00 ✓ X2;X3-1
9999 - Due to Others	253.00	253.00

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 2016 JUL 14 AM 9 53

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

pbl

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	6/1/2016			\$ -	\$ -			211 0
2	6/2/2016			\$ -	\$ -			211 0
3	6/3/2016			\$ -	\$ -			211 0
4	6/4/2016			\$ -	\$ -			211 0
5	6/5/2016 ✓	316201 <i>Δ</i>	316251	51 <i>Δ</i>	\$ 4102.00	6/8/2016 ✓	199585 <i>Δ</i>	211 02497 <i>Δ</i>
6	6/6/2016			\$ -	\$ -			211 0
7	6/7/2016			\$ -	\$ -			211 0
8	6/8/2016			\$ -	\$ -			211 0
9	6/9/2016			\$ -	\$ -			211 0
10	6/10/2016			\$ -	\$ -			211 0
11	6/11/2016			\$ -	\$ -			211 0
12	6/12/2016 ✓	316252 <i>Δ</i>	316276	25 <i>Δ</i>	\$ 450.00	6/14/2016 ✓	199587 <i>Δ</i>	211 02498 <i>Δ</i>
13	6/13/2016			\$ -	\$ -			211 0
14	6/14/2016			\$ -	\$ -			211 0
15	6/15/2016			\$ -	\$ -			211 0
16	6/16/2016			\$ -	\$ -			211 0
17	6/17/2016			\$ -	\$ -			211 0
18	6/18/2016			\$ -	\$ -			211 0
19	6/19/2016 ✓	316277 <i>Δ</i>	316361	85 <i>Δ</i>	\$ 170.00	6/21/2016 ✓	200069 <i>Δ</i>	211 02499 <i>Δ</i>
20	6/20/2016			\$ -	\$ -			211 0
21	6/21/2016			\$ -	\$ -			211 0
22	6/22/2016			\$ -	\$ -			211 0
23	6/23/2016			\$ -	\$ -			211 0
24	6/24/2016			\$ -	\$ -			211 0
25	6/25/2016			\$ -	\$ -			211 0
26	6/26/2016 ✓	316362 <i>Δ</i>	316400	39 <i>Δ</i>	\$ 78.00	6/29/2016 ✓	200070 <i>Δ</i>	211 02500 <i>Δ</i>
27	6/27/2016			\$ -	\$ -			211 0
28	6/28/2016			\$ -	\$ -			211 0
29	6/29/2016			\$ -	\$ -			211 0
30	6/30/2016			\$ -	\$ -			211 0
31	7/1/2016			\$ -	\$ -			211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 200 \$ 400.00 \$400.00
 $200 \Delta \times \$2.00 = \400.00Δ

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$ 400.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$ 400.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ <u>0</u>

PREPARED BY: *Dharna L. Condit* DATE: 7/8/16

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]* DATE: 7/8/16

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

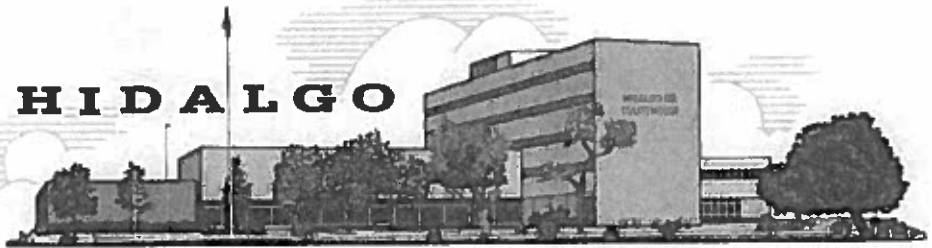
THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM: RE-PCT.#1-002 REVISED:7/08

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

August 2, 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 month of June 2016

Dear Commissioner Cuellar:

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

LISA M. ENOLETERRY
JUDGE, 1ST D.C.

RODOLFO DELAJO
JUDGE, 2ND D.C.

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

ROSE GUERRA PEÑA
JUDGE, 36TH D.C.

AIAN R. PARTIDA
JUDGE, 37TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 38TH D.C.

NOE GONZALEZ
JUDGE, 39TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39TH D.C.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON JR.
JUDGE, 40TH D.C.

JESSE CONTRERAS
JUDGE, 40TH D.C.

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

Conclusion:

Total collections for the month of June 2016 were \$400.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

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

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

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


Recommendation:

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

Please provide a written management response to the observation noted above by August 19, 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

LINA R. SINGLETERRY
JUDGE, 51ST D.C.

RODOLFO DELGADO
JUDGE, 52ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE DONAZALEZ
JUDGE, 377TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 384TH D.C.

ADA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
 PRECINCT 1, SANITATION PROGRAM
 PBC

May-16

Receipt #	Receipt #		Total	Credit Card	LONE STAR NATIONAL BANK			COUNTY TREASURER			OVER/ (SHORT)	
	Sequence	Sequence			Amount	Deposit	Date of	Deposit Slip	Receipt	Receipt		Diff on
Date	BEG #	END #	Collected	(Direct Deposit)	Amount	Deposit	Number	Date	Number	Dates		
1	1-May		*				212				0 \$	
2	2-May	13601	13628	\$ 1,225.00	\$ 300.00	\$ 925.00	5-2-2016	212	00340	5/17/2016	198284	-15 \$
3	3-May	13629	13655	\$ 800.00	\$ 150.00	\$ 650.00	5-3-2016	212	00341	5/17/2016	198286	-14 \$
4	4-May	13656	13677	\$ 775.00	\$ 50.00	\$ 725.00	5-4-2016	212	00342	5/17/2016	198287	-13 \$
5	5-May	13678	13701	\$ 625.00	\$ 125.00	\$ 500.00	5-5-2016	212	00343	5/17/2016	198288	-12 \$
6	6-May	13702	13730	\$ 875.00	\$ 175.00	\$ 700.00	5-6-2016	212	00344	5/17/2016	198290	-11 \$
7	7-May							212				0 \$
8	8-May							212				0 \$
9	9-May	13731	13758	\$ 4,025.00	\$ 225.00	\$ 800.00	5-9-2016	212	00345	5/17/2016	198291	-8 \$
10	10-May	13759	13772	\$ 425.00	\$ 50.00	\$ 375.00	5-10-2016	212	00346	5/17/2016	198292	-7 \$
11	11-May	13773	13789	\$ 600.00	\$ 150.00	\$ 450.00	5-11-2016	212	00347	5/19/2016	198374	-8 \$
12	12-May	13790	13800	\$ 425.00	\$ 25.00	\$ 400.00	5-12-2016	212	00348	5/19/2016	198375	-7 \$
13	13-May	13801	13824	\$ 675.00	\$ 175.00	\$ 500.00	5-13-2016	212	00349	5/19/2016	198376	-6 \$
14	14-May							212				0 \$
15	15-May							212				0 \$
16	16-May	13825	13850	\$ 750.00	\$ 200.00	\$ 550.00	5-16-2016	212	00350	5/19/2016	198377	-3 \$
17	17-May	13851	13871	\$ 700.00	\$ 50.00	\$ 650.00	5-17-2016	212	00351	5/24/2016	198583	-7 \$
18	18-May	13872	13883	\$ 375.00	\$ 75.00	\$ 300.00	5-18-2016	212	00352	5/24/2016	198584	-6 \$
19	19-May	13884	13897	\$ 350.00	\$	\$ 350.00	5-19-2016	212	00353	5/24/2016	198585	-5 \$
20	20-May	13898	13919	\$ 925.00	\$ 125.00	\$ 800.00	5-20-2016	212	00354	5/24/2016	198586	-4 \$
21	21-May							212				0 \$
22	22-May							212				0 \$
23	23-May	13920	13942	\$ 700.00	\$ 75.00	\$ 625.00	5-23-2016	212	00355	5/24/2016	198587	-1 \$
24	24-May	13943	13958	\$ 675.00	\$ 225.00	\$ 450.00	5-24-2016	212	00356	6/3/2016	199039	-10 \$
25	25-May	13959	13969	\$ 300.00	\$ 50.00	\$ 250.00	5-25-2016	212	00357	6/3/2016	199040	-9 \$
26	26-May	13970	13986	\$ 575.00	\$ 150.00	\$ 425.00	5-26-2016	212	00358	6/3/2016	199041	-8 \$
26	27-May	13987	14006	\$ 600.00	\$ 175.00	\$ 425.00	5-27-2016	212	00359	6/3/2016	199042	-7 \$
27	28-May							212				0 \$
29	29-May							212				0 \$
30	30-May							212				0 \$
31	31-May	14007	14046	\$ 1,325.00	\$ 225.00	\$ 1,100.00	5-31-2016	212	00360	6/3/2016	199044	-3 \$
TOTALS			\$ 14,725.00	\$ 2,775.00	\$ 11,950.00						\$	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	14,725.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	2,775.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	11,950.00

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.

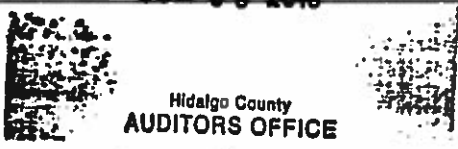
APPROVED BY: [Signature]

RECEIVED

6-8-16
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIRST WORKING DAY OF THE FOLLOWING MONTH.

COUNTY AUDITOR'S FORM: RE-PCT.1-005 REVISED:



* On May 19, Transaction # 212-13736 was issued then voided & reissued on 6/9/16-6/11/16
 Receipt
 voided issued
 X

COUNTY HIDALGO

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



EDINBURG, TEXAS 78539

July 27, 2016

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

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of May 2016

Dear Commissioner Cuellar:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of May 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 Precinct 1 Sanitation Program *Monthly Fees Report* for the month of May 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 Precinct 1 Sanitation Program *Monthly Fees Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the Precinct 1 Sanitation Program *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NCS 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.

- Verified the mathematical accuracy of the Precinct 1 Sanitation Program *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 permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Verified that the collections per the Precinct 1 Sanitation Program *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Verified the *Close-Out Report Forms* and the Precinct 1 Sanitation Program *Monthly Fees Report* were properly completed.

Conclusion:

Total collections for the month of May 2016 were \$14,725.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported. However, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

Observation No. 1:

Permit numbers 26387 and 26962 were missing and could not be located. According to the official permit log, the permits were provided to user 34 for issuance purposes; however, staff was not able to provide an explanation for the missing permits.

Persons who accept official forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The accountable person shall be held liable for any amounts which may be required to be paid due to loss of the forms resulting from his or her fault or negligence. Loss or theft of the forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Official forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action.

Failure to ensure that permits are properly accounted and safeguarded may result in the loss of County revenue.

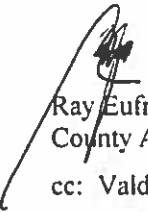
Recommendation:

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The missing permits should also be voided in the Solid Waste Disposal Application Program and \$50.00 for the two missing permits should be deposited with the County Treasurer.

In addition, in January 2016 and February 2016, we noted the Sanitation Precinct 1 Program had two missing permits. The County Auditor's Office requested that \$50.00 for the two missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$50.00 should be immediately deposited with the County Treasurer.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

ppc

JUNE 2016

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BE#	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jun	222-03223	222-03234	\$ 450.00	\$ 25.00	\$ 425.00	6/01/2016	222 00340	\$ 450.00	6/6/2016	199061	-5	\$
2	2-Jun	222-03235	222-03242	\$ 225.00	\$ 25.00	\$ 200.00	6/2/2016	222 00341	\$ 225.00	6/6/2016	199064	-4	\$
3	3-Jun	222-03243	222-03252	\$ 325.00	\$ 175.00	\$ 150.00	6/3/2016	222 00342	\$ 325.00	6/9/2016	199202	-6	\$
4	4-Jun	CLOSED						222				0	\$
5	5-Jun	CLOSED						222				0	\$
6	6-Jun	222-03253	222-03258	\$ 250.00	\$ 25.00	\$ 225.00	6/7/2016	222 00343	\$ 250.00	6/9/2016	199204	-2	\$
7	7-Jun	222-03259	222-03271	\$ 650.00	\$ 250.00	\$ 400.00	6/7/2016	222 00344	\$ 650.00	6/9/2016	199205	-2	\$
8	8-Jun	222-03272	222-03281	\$ 375.00	\$ 50.00	\$ 325.00	6/8/2016	222 00345	\$ 375.00	6/16/2016	199457	-8	\$
9	9-Jun	222-03282	222-03285	\$ 150.00		\$ 150.00	6/10/2016	222 00346	\$ 150.00	6/16/2016	199459	-6	\$
10	10-Jun	222-03286	222-03293	\$ 275.00	\$ 25.00	\$ 250.00	6/10/2016	222 00347	\$ 275.00	6/16/2016	199460	-6	\$
11	11-Jun	CLOSED						222				0	\$
12	12-Jun	CLOSED						222				0	\$
13	13-Jun	222-03294	222-03297	\$ 100.00		\$ 100.00	6/14/2016	222 00348	\$ 100.00	6/21/2016	199589	-7	\$
14	14-Jun	222-03298	222-03302	\$ 125.00		\$ 125.00	6/14/2016	222 00349	\$ 125.00	6/21/2016	199590	-7	\$
15	15-Jun	222-03303	222-03308	\$ 150.00		\$ 150.00	6/15/2016	222 00350	\$ 150.00	6/21/2016	199591	-6	\$
16	16-Jun	222-03309	222-03314	\$ 325.00	\$ 100.00	\$ 225.00	6/16/2016	222 00351	\$ 325.00	6/23/2016	199697	-7	\$
17	17-Jun	222-03315	222-03321	\$ 175.00		\$ 175.00	6/21/2016	222 00352	\$ 175.00	6/23/2016	199698	-2	\$
18	18-Jun	CLOSED						222				0	\$
19	19-Jun	CLOSED						222				0	\$
20	20-Jun	222-03322	222-03329	\$ 200.00		\$ 200.00	6/21/2016	222 00353	\$ 200.00	6/23/2016	199699	-2	\$
21	21-Jun	222-03330	222-03338	\$ 375.00	\$ 225.00	\$ 150.00	6/23/2016	222 00354	\$ 375.00	6/30/2016	199889	-7	\$
22	22-Jun	222-03339	222-03340	\$ 75.00		\$ 75.00	6/23/2016	222 00355	\$ 75.00	6/30/2016	199890	-7	\$
23	23-Jun	222-03341	222-03346	\$ 150.00	\$ 25.00	\$ 125.00	6/24/2016	222 00356	\$ 150.00	6/30/2016	199892	-6	\$
24	24-Jun	222-03347	222-03354	\$ 275.00	\$ 25.00	\$ 250.00	6/24/2016	222 00357	\$ 275.00	6/30/2016	199893	-6	\$
25	25-Jun	CLOSED						222				0	\$
26	26-Jun	CLOSED						222				0	\$
27	27-Jun	222-03355	222-03364	\$ 300.00	\$ 50.00	\$ 250.00	6/28/2016	222 00358	\$ 300.00	6/30/2016	199894	-2	\$
28	28-Jun	222-03365	222-03368	\$ 75.00		\$ 75.00	6/28/2016	222 00359	\$ 75.00	6/30/2016	199895	-2	\$
29	29-Jun	222-03369	222-03371	\$ 150.00		\$ 150.00	6/29/2016	222 00360	\$ 150.00	6/30/2016	199940	-1	\$
30	30-Jun	222-03372	222-03377	\$ 225.00		\$ 225.00	6/30/2016	222 00361	\$ 225.00	7/1/2016	199984	-1	\$
31	1-Jul							222				0	\$
TOTALS			\$ 5,400.00	\$ 1,000.00	\$ 4,400.00				\$ 5,400.00				\$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 5,400.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 5,400.00
OVER/(SHORT)-----	\$ 0.00

PREPARED BY: *Belinda M...*

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

Erica Z...
 APPROVED BY

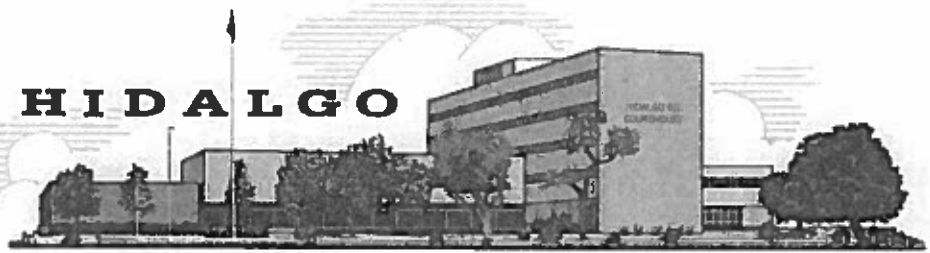
7-8-16
 DATE

COUNTY AUDITOR'S FORM RE-PC2 2-005 REVISED 12/2014
 THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH

RECEIVED
 HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 7/22/16

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

August 2, 2016

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the Month of June 2016

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of June 2016 pursuant to Local Government Code §115.002 (a), and §115.002 (b). The objective of the review was to determine if fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported on the *Monthly Fees Report* for the month of June 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* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the 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 B. SMOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

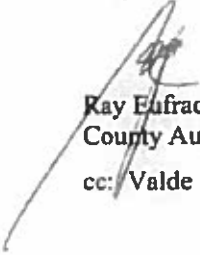
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted & deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued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

Conclusion:

Total collections for the month of June 2016 were \$5,400.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported

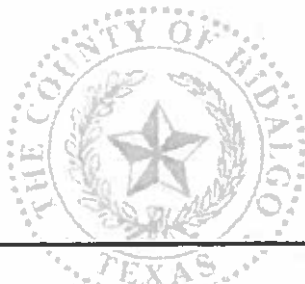
If you should have any questions, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, ext 4668, or me at ext 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M SMOLETERRY
JUDGE, 8th D C

RODRIGO DELAADO
JUDGE, 13th D C

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

ROSIE OLIVERA REYNA
JUDGE, 20th D C

AJAN R PARTIDA
JUDGE, 27th D C

MARIO E RAMIREZ, JR
JUDGE, 33rd D C

NOE GONZALEZ
JUDGE, 37th D C
OVERSEER

LETICIA LOPEZ
JUDGE, 39th D C

AIDA BALINAS FLORES
JUDGE, 39th D C

ISRAEL RAMON, JR
JUDGE, 43rd D C

JESSE CONTRERAS
JUDGE, 48th D C

HIDALGO COUNTY, TEXAS
 ANZALDUAS PARK, PRECINCT 3
 MONTHLY REPORT FOR THE MONTH ENDING
JUNE 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								231
2								231
3								231
4	✓		4-0-	-0-4	-0-4			231
5	✓		4-0-	-0-4	-0-4			231
6								231
7								231
8								231
9								231
10								231
11	✓		4-0-	-0-4	-0-4			231
12	✓		4-0-	-0-4	-0-4			231
13								231
14								231
15								231
16								231
17								231
18	✓		4-0-	-0-4	-0-4			231
19	✓		4-0-	-0-4	-0-4			231
20								231
21								231
22								231
23								231
24								231
25	✓		4-0-	-0-4	-0-4			231
26	✓		4-0-	-0-4	-0-4			231
27								231
28								231
29								231
30								231
31								231
					\$0.00			

TOTAL RECEIPTS AND FUNDS COLLECTED: -0-4 x \$4.00 = -0-4

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-123-000-0-000-----	-0-4
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	-0-
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	<u>-0-4</u>

PREPARED BY: GERARDO FLORES Sr.

DATE: 6-28-2016

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
 JOSE M. FLORES
 COMMISSIONER PRCT NO. 3

6-30-2016
 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: 7/8/16

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

August 2, 2016

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

Re: Review of Anzalduas Park *Monthly Fees Report* and Supporting Documentation
For the month of June 2016

Dear Commissioner Flores:

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

Scope:

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

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 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. RAMBREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH 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:

There were no collections for the month of June 2016 since Anzalduas Park was closed for repairs. However, based on the results of our review, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements 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, "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.

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

The Honorable Jose M. Flores

August 2, 2016


Page 3 of 3

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 August 26, 2016.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 379TH D.C.
OVERSEER

LETICIA LOPEZ
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AIDA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 8/8/16

J.C. S. [Signature]

COUNTY OF HIDALGO, TEXAS
 SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:
 PRECINCT 3, SANITATION PROGRAM

RECEIVED COUNTY AUDITOR'S OFFICE
 2016 AUG 16

Receipt #	Receipt #		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	Sequence	Sequence			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jun	232-22432	232-22479	\$1,500.00	\$ -	\$1,500.00	6-1-16	232 00382	\$1,500.00	6/6/2016	199079	-5	\$ -
2	2-Jun	232-22480	232-22531	\$1,425.00		\$1,425.00	6-2-16	232 00383	\$1,425.00	6/6/2016	199081	-4	\$ -
3	3-Jun	232-532	232-22610	\$2,400.00	\$ 450.00	\$1,950.00	6-3-16	232 00384	\$2,400.00	6/6/2016	199048	-3	\$ -
4	4-Jun	Saturday						232				0	\$ -
5	5-Jun	Sunday						232				0	\$ -
6	6-Jun	232-22611	232-22705	\$2,600.00	\$ 375.00	\$2,225.00	6-6-16	232 00385	\$2,600.00	6/10/2016	199282	-4	\$ -
7	7-Jun	232-22706	232-22763	\$1,775.00	\$ 400.00	\$1,375.00	6-7-16	232 00386	\$1,775.00	6/10/2016	199286	-3	\$ -
8	8-Jun	232-22764	232-22820	\$1,550.00	\$ 150.00	\$1,400.00	6-8-16	232 00387	\$1,550.00	6/10/2016	199288	-2	\$ -
9	9-Jun	232-22821	232-22869	\$1,425.00	\$ 225.00	\$1,200.00	6-9-16	232 00388	\$1,425.00	6/15/2016	199403	-6	\$ -
10	10-Jun	232-22870	232-22953	\$2,475.00	\$ 400.00	\$2,075.00	6-10-16	232 00389	\$2,475.00	6/15/2016	199409	-5	\$ -
11	11-Jun	Saturday						232				0	\$ -
12	12-Jun	Sunday						232				0	\$ -
13	13-Jun	232-22954	232-23025	\$2,275.00	\$ 400.00	\$1,875.00	6-13-16	232 00390	\$2,275.00	6/15/2016	199411	-2	\$ -
14	14-Jun	232-23026	232-23076	\$1,750.00	\$ 275.00	\$1,480.00	6-14-16	232 00391	\$1,755.00	6/17/2016	199547	-3	\$ 5.00
15	15-Jun	232-23077	232-23125	\$1,550.00	\$ 175.00	\$1,375.00	6-15-16	232 00392	\$1,550.00	6/17/2016	199549	-2	\$ -
16	16-Jun	232-23126	232-23170	\$1,275.00	\$ 200.00	\$1,075.00	6-16-16	232 00393	\$1,275.00	6/17/2016	199552	-1	\$ -
17	17-Jun	232-23171	232-23251	\$2,375.00	\$ 550.00	\$1,825.00	6-17-16	232 00394	\$2,375.00	6/21/2016	199606	-4	\$ -
18	18-Jun	Saturday						232				0	\$ -
19	19-Jun	Sunday						232				0	\$ -
20	20-Jun	232-23252	232-23329	\$2,250.00	\$ 300.00	\$1,950.00	6-20-16	232 00395	\$2,250.00	6/24/2016	199713	-4	\$ -
21	21-Jun	232-23330	232-23388	\$1,625.00	\$ 175.00	\$1,450.00	6-21-16	232 00396	\$1,625.00	6/24/2016	199714	-3	\$ -
22	22-Jun	232-23389	232-23445	\$1,725.00	\$ 400.00	\$1,325.00	6-22-16	232 00397	\$1,725.00	6/24/2016	199715	-2	\$ -
23	23-Jun	232-23446	232-23498	\$1,500.00	\$ 275.00	\$1,225.00	6-23-16	232 00398	\$1,500.00	6/24/2016	199737	-1	\$ -
24	24-Jun	232-23499	232-23564	\$1,950.00	\$ 350.00	\$1,550.00	6-24-16	232 00399	\$1,900.00	6/29/2016	199839	-5	\$ (50.00)
25	25-Jun	Saturday						232				0	\$ -
26	26-Jun	Sunday						232				0	\$ -
27	27-Jun	232-23565	232-23630	\$2,100.00	\$ 375.00	\$1,725.00	6-27-16	232 00400	\$2,150.00	6/29/2016	199840	-2	\$ 50.00
28	28-Jun	232-23631	232-23673	\$1,300.00	\$ 175.00	\$1,125.00	6-28-16	232 00401	\$1,300.00	6/30/2016	199909	-2	\$ -
29	29-Jun	232-23674	232-23713	\$1,175.00	\$ 200.00	\$ 975.00	6-29-16	232 00402	\$1,175.00	7/1/2016	199985	-2	\$ -
30	30-Jun	232-23714	232-23758	\$1,150.00	\$ 125.00	\$1,025.00	6-30-16	232 00403	\$1,150.00	7/1/2016	199986	-1	\$ -
31	1-Jul							232				0	\$ -
TOTALS				\$ 39,150.00	\$ 5,975.00	\$ 33,180.00			\$ 39,155.00				\$ 5.00

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	39,150.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	39,155.00
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]*

DATE: *July 5, 2016*

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 9, 2016

The Honorable Joe M. Flores, Commissioner
Hidalgo County Precinct No. 3
724 North Breyfogle
P.O. Box 607
Mission, TX 78574

Re: Review of Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the month of June 2016

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and all supporting documentation for the month of June 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 June 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* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the 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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ GONZÁLEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

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

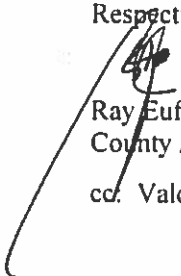
Conclusion:

Total collections for the month of June 2016 were \$ 39,150.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

However, we noted that shortages and missing permits totaling \$290.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016 and February 24, 2016, respectively, and 10 missing permits between January and May totaling \$250.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$290.00 should be immediately deposited with the County Treasurer.

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

Respectfully,



Ray Eufracio, CPA
County Auditor

cc. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 92ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

MOE 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, 448TH D.C.

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

PDC

Jun-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	1-Jun	242-19420	242-19464	\$ 1,575.00	\$ ✓ -	\$ 1,575.00	6/2/2016	242 379	\$ 1,575.00	6/9/2016	199195	#REF!	#REF!	
2	2-Jun	242-19465	242-19506	\$ 1,100.00	\$ ✓ -	\$ 1,100.00	6/3/2016	242 380	\$ 1,100.00	6/9/2016	199197	-6	\$ -	
3	3-Jun	242-19507	242-19563	\$ 1,775.00	\$ ✓ -	\$ 1,775.00	6/6/2016	242 381	\$ 1,775.00	6/9/2016	199199	-3	\$ -	
4	4-Jun	242-19564	242-19573	\$ 275.00	\$ ✓ -	\$ 275.00	6/6/2016	242 382	\$ 275.00	6/9/2016	199200	-3	\$ -	
5	5-Jun	SUNDAY						242					0	\$ -
6	6-Jun	242-19574	242-19640	\$ 2,225.00	\$ ✓ -	\$ 2,225.00	6/7/2016	242 383	\$ 2,225.00	6/9/2016	199201	-2	\$ -	
7	7-Jun	242-19641	242-19701	\$ 2,025.00	\$ ✓ -	\$ 2,025.00	6/8/2016	242 384	\$ 2,025.00	6/15/2016	199374	-7	\$ -	
8	8-Jun	242-19702	242-19743	\$ 1,075.00	\$ 125.00	\$ 950.00	6/9/2016	242 385	\$ 1,075.00	6/15/2016	199375	-6	\$ -	
9	9-Jun	242-19744	242-19789	\$ 1,625.00	\$ 250.00	\$ 1,375.00	6/10/2016	242 386	\$ 1,625.00	6/15/2016	199376	-5	\$ -	
10	10-Jun	242-19790	242-19848	\$ 2,100.00	\$ 325.00	\$ 1,775.00	6/13/2016	242 387	\$ 2,100.00	6/15/2016	199378	-2	\$ -	
11	11-Jun	242-19849	242-19854	\$ 175.00	\$ 100.00	\$ 75.00	6/13/2016	242 388	\$ 175.00	6/15/2016	199379	-2	\$ -	
12	12-Jun	SUNDAY						242					0	\$ -
13	13-Jun	242-19855	242-19910	\$ 1,650.00	\$ 175.00	\$ 1,475.00	6/14/2016	242 389	\$ 1,650.00	6/17/2016	199542	-3	\$ -	
14	14-Jun	242-19911	242-19951	\$ 1,125.00	\$ 300.00	\$ 825.00	6/15/2016	242 390	\$ 1,125.00	6/17/2016	199543	-2	\$ -	
15	15-Jun	242-19952	242-19997	\$ 1,600.00	\$ 375.00	\$ 1,225.00	6/16/2016	242 391	\$ 1,600.00	6/17/2016	199545	-1	\$ -	
16	16-Jun	242-19998	242-20046	\$ 1,500.00	\$ 275.00	\$ 1,225.00	6/17/2016	242 392	\$ 1,500.00	6/21/2016	199595	-4	\$ -	
17	17-Jun	242-20047	242-20103	\$ 1,775.00	\$ 450.00	\$ 1,325.00	6/20/2016	242 393	\$ 1,775.00	6/23/2016	199700	-3	\$ -	
18	18-Jun	242-20104	242-20115	\$ 325.00	\$ 25.00	\$ 300.00	6/20/2016	242 394	\$ 325.00	6/23/2016	199701	-3	\$ -	
19	19-Jun	SUNDAY						242					0	\$ -
20	20-Jun	242-20116	242-20172	\$ 1,600.00	\$ 325.00	\$ 1,275.00	6/21/2016	242 395	\$ 1,600.00	6/23/2016	199703	-2	\$ -	
21	21-Jun	242-20173	242-20214	\$ 1,175.00	\$ 100.00	\$ 1,075.00	6/22/2016	242 396	\$ 1,175.00	6/28/2016	199795	-6	\$ -	
22	22-Jun	242-20215	242-20253	\$ 1,150.00	\$ 175.00	\$ 975.00	6/23/2016	242 397	\$ 1,150.00	6/28/2016	199796	-5	\$ -	
23	23-Jun	242-20254	242-20306	\$ 1,450.00	\$ 150.00	\$ 1,300.00	6/24/2016	242 398	\$ 1,450.00	6/28/2016	199797	-4	\$ -	
24	24-Jun	242-20307	242-20357	\$ 1,400.00	\$ 175.00	\$ 1,225.00	6/27/2016	242 399	\$ 1,400.00	6/30/2016	199962	-3	\$ -	
25	25-Jun	242-20358	242-0359	\$ 50.00	\$ -	\$ 50.00	6/27/2016	242 400	\$ 50.00	6/30/2016	199963	-3	\$ -	
26	26-Jun	SUNDAY						242					0	\$ -
27	27-Jun	242-0360	242-20416	\$ 1,600.00	\$ 325.00	\$ 1,275.00	6/28/2016	242 DEP1	\$ 1,600.00	6/30/2016	199964	-2	\$ -	
28	28-Jun	242-20417	242-20454	\$ 1,050.00	\$ 125.00	\$ 925.00	6/29/2016	242 DEP2	\$ 1,050.00	6/30/2016	199965	-1	\$ -	
29	29-Jun	242-20455	242-20504	\$ 1,675.00	\$ 225.00	\$ 1,450.00	6/30/2016	242 DEP3	\$ 1,675.00	7/7/2016	200119	-7	\$ -	
30	30-Jun	242-20505	242-20549	\$ 1,325.00	\$ 175.00	\$ 1,150.00	7/1/2016	242 DEP4	\$ 1,325.00	7/7/2016	200121	-6	\$ -	
31	1-Jul							242					0	\$ -
TOTALS			\$ 34,400.00	\$ 4,175.00	\$ 30,225.00				\$ 34,400.00					

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	34,400.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	34,400.00
OVER/(SHORT)-----	\$	

PREPARED BY: *[Signature]*

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

[Signature]
APPROVED BY

7-14-16
DATE

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

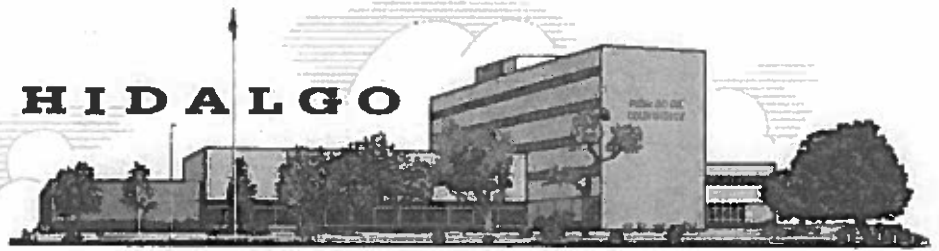
COUNTY AUDITOR'S FORM: RE-PC4-002 REVISED: 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/19/16 *[Signature]*

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

August 2, 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 Fee Report* and Supporting Documentation
For the month of June 2016

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fee Report* and all supporting documentation for the month of June 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 Fee Report* for the month of June 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 Fee Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fee 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 Fee 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 Fee 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 H. SMOLETERY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 19th D.C.

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

ROSE OLIVERA REYNA
JUDGE, 26th D.C.

JUAN R. PARTIDA
JUDGE, 77th D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.


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

Conclusion:

Total collections for the month of June 2016 were \$34,400.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ENGLETERRY
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 19th D.C.

J. R. "BOBBY" FLORES
JUDGE, 18th D.C.

ROSIE OLIVERA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 29th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 30th D.C.

AIDA SALINAS FLORES
JUDGE, 30th D.C.

ISRAEL RAMON, JR.
JUDGE, 02nd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.

Constable Celestino Avila Jr. Monthly Report

For the Month Ending June 2016 *PBC*

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
Tuesday, June 07, 2016	Portfolio Recovery Associates, LLC	Michael Medina	C1-2016-76	CL-16-1237-E	Citation	Out County	Michael Medina	199824	\$75.00
Friday, June 10, 2016	Portfolio Recovery Associates, LLC Assignee	Hugo Gonzalez	C1-2016-77	CL-16-0541-G	Citation	In County	Hugo Gonzalez	199826	\$75.00
Friday, June 10, 2016	Midland Funding	Tony Perez	C1-2016-78	CL-16-1246-G	Citation	In County	Tony Perez	199826	\$75.00
Wednesday, June 22, 2016	Siesta Retirement Village Inc	Sally Moley	C1-2016-79	SC16-0187-J12	Small Claims	In county	Sally Moley	199828	\$75.00
Wednesday, June 22, 2016	Siesta Retirement Village Inc	Charlie Moley	C1-2016-80	SC16-0187-J12	Small Claims	In County	Charlie Moley	199828	\$75.00
Wednesday, June 22, 2016	Siesta Retirement Village Inc	Jerry Smith	C1-2016-81	SC16-0186-J12	Small Claims	In county	Jerry Smith	199828	\$75.00
Wednesday, June 22, 2016	Siesta Retirement of Village Inc	Executor of the Estate of Grace Colleen Smith Deceased	C1-2016-82	SC16-0186-J12	Small Claims	In county	estate of Grace Col	199828	\$75.00
Wednesday, June 22, 2016	Siesta Retirement Village	Smith Family	C1-2016-83	SC16-0186-J12	Small Claims	In county	Smith Family	199828	\$75.00
Monday, June 27, 2016	Merriman Investments LLC assignee of CACV of	Steven O Cuellar	C1-2016-84	CL-06-1150-D	Writ of Execution	Out County	Steven O. Cuellar	199829	\$200.00
Monday, June 27, 2016	LNVN Funding LLC Assignee of Arrow	Yolanda Martinez	C1-2016-85	E07-1626	Writ of Execution	Out County	Yolanda Martinez	199829	\$200.00

Thursday, June 30, 2016 Page 1 of 2



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



[Handwritten mark]

Date Plaintiff Defendant Receipt # Cause # Type of Service In/Out County Court Treasurer # Amount Due

Grand Total

\$1,000.00

hex
N

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: Dmo O'Sullivan
 DATE: 7/13/16 8/10/14



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

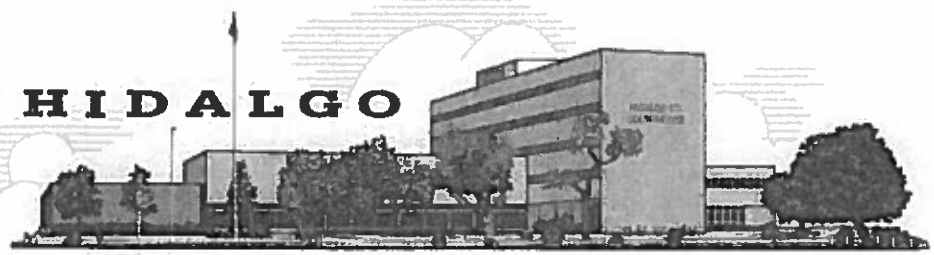
Thursday, June 30, 2016



XIC

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 2, 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 June 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 June 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 June 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELBADO
JUDGE, 19TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 17TH D.C.

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

HOE GONZALEZ
JUDGE, 17TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ASIA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.


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

Conclusion:

Total collections for the month of June 2016 were \$1,000.00. 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. BRIGLETTREY
JUDGE, 67th D.C.

RODOLFO DELSADO
JUDGE, 13th D.C.

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

ROSI GUERRA REYNA
JUDGE, 36th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA SALINAS FLORES
JUDGE, 36th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

RECEIVED BY
pbc

CONSTABLE MARTIN CANTU MONTHLY REPORT COUNTY AUDITOR
For the Month Ending

Jun-16

2016 JUL 14 AM 11 CO

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS PAID TO COUNTY
					OUT OF COUNTY (OCV)	IN-COUNTY (IC)						
6/1/2016	MIDLAND FUNDING LLC	OLGA VILLARREAL	9804-2	CL-16-1362-1	Small Claims	X	X				199075	\$75.00
6/3/2016	KRISTY MAXINE BRAWNER	JOSHUA ADAM BRAWNER	9805-2	DC-D201600371	Citation	X			X		199077	\$75.00
6/6/2016	Frank Salazar	Jaun Ramos, Individually, AKA Juan J. Ramos	9806-2	CL-14-2804-E	Small Claims	X	X				199177	\$75.00
6/6/2016	Portfolio Recovery Associates	Roberto Palacios	9807-2	CL-16-1404-E	Civil Claims	X	X				199177	\$75.00
6/7/2016	Javier Benillo	Petromex Oil & Gas, LLC Fernando Solloa	9808-2	16-05-05450	Civil Claims	X			X		199354	\$75.00
6/7/2016	LVNY FUNDING LLS	SOUTH TEXAS FEDERAL CREDIT UNION	9809-2	E07-1242WG	Writ of Garnishment	X	X				199354	\$80.00
6/8/2016	City of Fort Worth	Maria Rodriguez	9810-2	048-D02557-14	Order of Sale / Levy	X			X		199355	\$70.00
6/13/2016	Shawn Smith	Richard Murcia	9811-2	114-00305-CV	Writ of Execution	X	X				199443	\$200.00
6/20/2016	MARK D. BAGINALL	LUIS A. MEDINA VIZCINO	9812-2	CV-2016-00850	Writ of Execution	X			X		199662	\$200.00
6/23/2016	Portfolio Recovery Associates, LLC	Luis Lopez	9813-2	CL-16-1178-E	Civil Claims	X	X				199732	\$75.00
6/24/2016	Portfolio Recovery Associates, LLC	Carolina Segovia	9814-2	CL-16-1078-11	Civil Claims	X	X				199863	\$75.00
											Page Total	\$1,075.00
											Grand Total	\$1,075.00



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

Approved by:

[Signature]
Constable, Precinct 2

Prepared by:

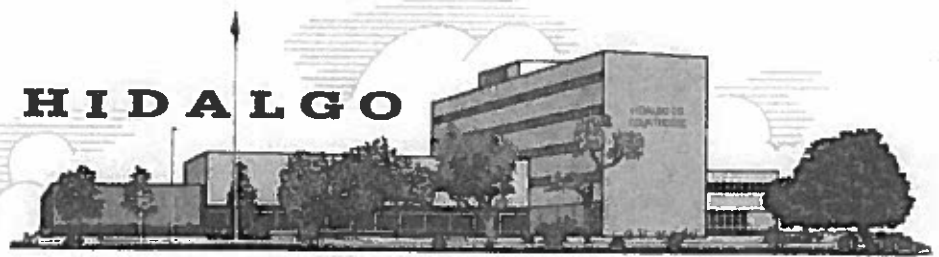
[Signature]

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 7/21/16

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

August 2, 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 June 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 June 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 June 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

Methodology:

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

- Reviewed the submittal 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

LUI H. BRIGLIANTY
JUDGE, 1ST D.C.

RODOLFO DELGADO
JUDGE, 1ST D.C.

J. R. "BOBBY" FLORES
JUDGE, 1ST D.C.

ROSE GUERRA REYNA
JUDGE, 2ND D.C.

AIAN R. PARTIDA
JUDGE, 3RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 3RD D.C.

NCE DONALEZ
JUDGE, 3RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 3RD D.C.

ADA BALINAS FLORES
JUDGE, 3RD D.C.

ISRAEL RAMON, JR.
JUDGE, 4TH D.C.

JESSE CONTRERAS
JUDGE, 4TH D.C.

The Honorable Martin Cantu
August 2, 2016
Page 2 of 2

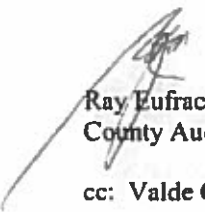
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts, *Cashier's Daily Close-Out Report/Daily Remittance Form*, and *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of June 2016 were \$1,075.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS B. BINKLETENRY
JUDGE, 53RD D.C.

RODOLFO DELGADO
JUDGE, 57TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 134TH D.C.

ROSE OLIVERA REYNA
JUDGE, 264TH D.C.

JUAN R. PARTIDA
JUDGE, 274TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 132ND D.C.

NOE GONZALEZ
JUDGE, 278TH D.C.

LETICIA LOPEZ
JUDGE, 369TH D.C.

ADA SALINAS FLORES
JUDGE, 366TH D.C.

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

JESSE CONTRERAS
JUDGE, 448TH D.C.

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT
For the Month Ending JUNE *pbc*

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECIPIENT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	County Clerk	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
6/2/2016	PSJA ISD, ET AL	NUEVO AMENGER ADULT DAY CARE	C3-2016-105	T-0382-16-11	TAX WARRANT				X		4 199078	\$ 4 200.00
6/2/2016	CITY OF MCALLEN, ET AL	MICHAEL ALLEN'S FLOWERS & GIFTS	C3-2016-106	T-0200-16-A	TAX WARRANT		X	7	X		4 199078	\$ 4 200.00
6/2/2016	MISSION CISD, ET AL	THE VAULT	C3-2016-107	T-0597-16-D	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/2/2016	EDINBURG CISD, ET AL	J&L JUNKYARD & USED PARTS	C3-2016-108	T-1303-15-11	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/2/2016	PSJA ISD, ET AL	VIDA MEDICAL TRANSPORT	C3-2016-109	T-0388-16-G	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/2/2016	CITY OF MCALLEN, ET AL	TURIMEX, LLC	C3-2016-110	T-0596-16-D	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/2/2016	CITY OF EDINBURG	PASEO DE ANGELITOS	C3-2016-111	T-0386-16-J	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/2/2016	PSJA ISD, ET AL	GRANDMA'S HOUSE CHILD CARE & LEARNING CTR	C3-2016-112	T-2035-15-J	TAX WARRANT		X		X		4 199078	\$ 4 200.00
6/15/2016	CITY OF MCALLEN, ET AL	EXPRESS CAR WASH	C3-2016-113	T-0600-16-B	TAX WARRANT		X		X		4 199525	\$ 4 200.00
6/15/2016	PSJA ISD, ET AL	LAS MILPAS YONNE & AUTO SALES	C3-2016-114	T-0601-16-H1	TAX WARRANT		X		X		4 199525	\$ 4 200.00
6/15/2016	MOMENTUM AUTOMOTIVE	GREG SOLIS	C3-2016-115	SC3842	CITATION (CAMERON CO)		X				4 199525	\$ 4 75.00
6/20/2016	HIDALGO ISD, ET AL	ASSURED LOGISTIC	C3-2016-116	T-2032-15-E	TAX WARRANT		X		X		4 200068	\$ 4 200.00
											Chgo Total	\$ 2,275.00
											Grand Total	\$ 2,275.00

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:

Robert D...
Constable, Precinct 3

Prepared by:

R.V.R.V.

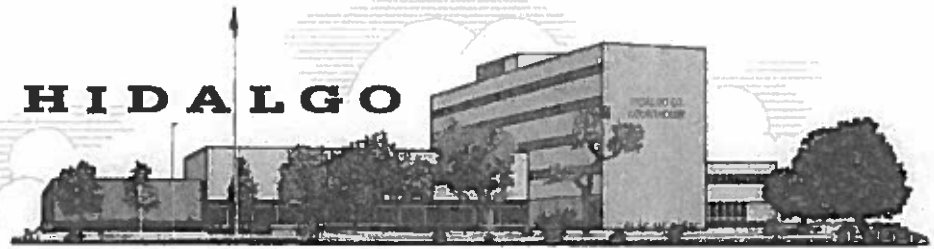
HIDALGO COUNTY AUDITORS OFFICE
APPROVED BY: *[Signature]*
DATE: *June 21, 2016*



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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

August 2, 2016

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

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

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct 3 *Monthly Fees Report* and supporting documentation for the month of June 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of June 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, 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).
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- 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. ENOLETERRY
JUDGE, 12th D.C.

RICARDO CELSADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 14th D.C.

ROSIE GUERRA REYNA
JUDGE, 15th D.C.

JUAN R. PARTIDA
JUDGE, 17th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 18th D.C.

NOE GONZALEZ
JUDGE, 19th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 20th D.C.

AIDA SALMAS FLORES
JUDGE, 21st D.C.

ISRAEL RAMON, JR.
JUDGE, 22nd D.C.

JESSE CONTRERAS
JUDGE, 23rd D.C.

Honorable Lazaro Gallardo
August 2, 2016
Page 2 of 2

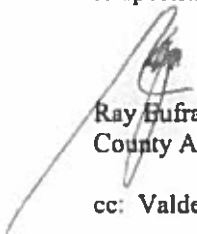
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits 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 month of June 2016 were \$2,275.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS R. SIMILETTY
JUDGE, 5TH D.C.

RODOLFO DELGADO
JUDGE, 5TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 2, 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 June 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 June 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 June 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 38th D.C.

JUAN R. PARTIDA
JUDGE, 39th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 39th D.C.

NOE GONZALEZ
JUDGE, 39th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39th D.C.

ANITA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 39th D.C.

JESSE CONTRERAS
JUDGE, 40th D.C.


- 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 June 2016 were \$4,151.50. 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 Bufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BMOLETERY
JUDGE, 51ST D.C.

RODOLFO DELSADO
JUDGE, 52ND D.C.

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

ROSE GUERRA REYNA
JUDGE, 36TH D.C.

JUAN R. PARTIDA
JUDGE, 171ST D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 132ND D.C.

NOÉ GONZALEZ
JUDGE, 376TH D.C.

LETICIA LOPEZ
JUDGE, 381ST D.C.

AIDA SALINAS FLORES
JUDGE, 385TH D.C.

ISRAEL RAMON, JR.
JUDGE, 438TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

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

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jun-16	✓ 58255	Δ 58265	\$ 50.75	\$ 50.75	Δ 198952	06/02/16	Δ -
2	2-Jun-16	✓ 58266	Δ 58274	\$ 44.00	Δ 44.00	Δ 199017	06/03/16	Δ -
3	3-Jun-16	✓ 58275	Δ 58284	\$ 30.25	Δ 30.25	Δ 199066	06/06/16	Δ -
4	4-Jun-16	0	0	\$ -				-
5	5-Jun-16	0	0	\$ -				-
6	6-Jun-16	✓ 58285	Δ 58291	\$ 46.00	Δ 46.00	Δ 199117	06/07/16	Δ -
7	7-Jun-16	✓ 58292	Δ 58295	\$ 25.50	Δ 25.50	Δ 199196	06/09/16	Δ (0.00)
8	8-Jun-16	✓ 58296	Δ 58303	\$ 44.75	Δ 44.75	Δ 199198	06/09/16	Δ -
9	9-Jun-16	✓ 58304	Δ 58315	\$ 83.25	Δ 83.25	Δ 199312	06/13/16	Δ -
10	10-Jun-16	✓ 58316	Δ 58322	\$ 29.50	Δ 29.50	Δ 199338	06/14/16	Δ -
11	11-Jun-16	0	0	\$ -				-
12	12-Jun-16	0	0	\$ -				-
13	13-Jun-16	✓ 58323	Δ 58335	\$ 47.75	Δ 47.75	Δ 199339	06/14/16	Δ -
14	14-Jun-16	✓ 58336	Δ 58345	\$ 96.50	Δ 96.50	Δ 199356	06/15/16	Δ -
15	15-Jun-16	✓ 58346	Δ 58356	\$ 111.50	Δ 111.50	Δ 199554	06/20/16	Δ -
16	16-Jun-16	✓ 58357	Δ 58369	\$ 36.25	Δ 36.25	Δ 199555	06/20/16	Δ -
17	17-Jun-16	✓ 58370	Δ 58380	\$ 26.75	Δ 26.75	Δ 199569	06/21/16	Δ -
18	18-Jun-16	0	0	\$ -				-
19	19-Jun-16	0	0	\$ -				-
20	20-Jun-16	✓ 58381	Δ 58395	\$ 59.50	Δ 59.50	Δ 199568	06/21/16	Δ -
21	21-Jun-16	✓ 58396	Δ 58405	\$ 45.25	Δ 45.25	Δ 199724	06/24/16	Δ -
22	22-Jun-16	✓ 58406	Δ 58417	\$ 56.25	Δ 56.25	Δ 199725	06/24/16	Δ -
23	23-Jun-16	✓ 58418	Δ 48430	\$ 94.25	Δ 94.25	Δ 199726	06/24/16	Δ -
24	24-Jun-16	✓ 58431	Δ 58439	\$ 49.00	Δ 49.00	Δ 199815	06/29/16	Δ -
25	25-Jun-16	0	0	\$ -				-
26	26-Jun-16	0	0	\$ -				-
27	27-Jun-16	✓ 58440	Δ 58452	\$ 69.75	Δ 69.75	Δ 199816	06/29/16	Δ -
28	28-Jun-16	✓ 58453	Δ 58465	\$ 64.00	Δ 64.00	Δ 199897	06/30/16	Δ -
29	29-Jun-16	✓ 58466	Δ 58477	\$ 67.25	Δ 67.25	Δ 199898	06/30/16	Δ -
30	30-Jun-16	✓ 58478	Δ 58484	\$ 21.25	Δ 21.25	Δ 200058	07/05/16	Δ -
31	1-Jul-16	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,199.25 X 24 0.00

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

TOTAL REVENUE COLLECTIONS 1,199.25

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	\$ 978.25	November	\$ -
June	\$ 1,199.25	December	\$ -
(1) Subtotal	\$ 6,754.25	(2) Subtotal	\$ -

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: *[Signature]*
 DATE: 7/8/16

Total (1+2) \$ 6,754.25

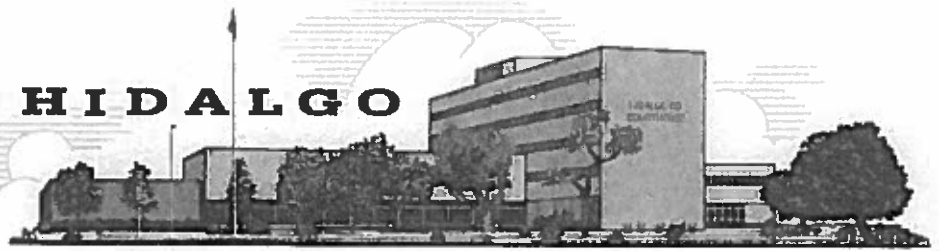
THIS REPORT HAS BEEN PERSONALLY PREPARED & REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

[Signature]
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

XI

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 2, 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 June 2016

Dear Ms. Chapa:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELBADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 14th D.C.

JUAN R. PARTIGA
JUDGE, 15th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 15th D.C.

NOE GONZALEZ
JUDGE, 17th D.C.
OVERBEER

LETICIA LOPEZ
JUDGE, 18th D.C.

ADA SALINAS FLORES
JUDGE, 19th D.C.

ISRAEL RAMON, JR.
JUDGE, 20th D.C.

JESSE CONTRERAS
JUDGE, 21st D.C.


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

Conclusion:

Total collections for the month of June 2016 were \$1,199.25. 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 Eufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 10th D.C.

RODOLFO DELBADO
JUDGE, 19th D.C.

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

ROSE GUERRA REYNA
JUDGE, 304th D.C.

AJAH R. PARTIDA
JUDGE, 373rd D.C.

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

MOE GONZALEZ
JUDGE, 378th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 301st D.C.

ADA BALINAS FLORES
JUDGE, 398th D.C.

ISRAEL RAMON, JR.
JUDGE, 431st D.C.

JESSE CONTRERAS
JUDGE, 441st D.C.

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

ppc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$39,310.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	<u>\$13,090.00</u>	<i>X14</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$13,090.00

X14

X13-X14

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$9,240.00</u>	<i>X14</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

\$9,240.00

X10, X14

2. RESTAURANT INSPECTION FEE

\$15,800.00

X13

3. FOOD HANDLER'S CERTIFICATE FEES

\$1,180.00

X13

4. MOBILE UNIT DECAL FEES

S-

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

\$39,310.00

- X13-X14

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>154</u>	1100-345-21-340-000-0-000	<u>\$11,550.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>154</u>	1100-345-25-340-000-0-000	<u>\$9,240.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>163</u>	1100-345-22-340-000-0-000	<u>\$15,800.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>59</u>	1100-345-23-340-001-0-000	<u>\$1,180.00</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>154</u>	1100-207-20-000-002-0-000	<u>\$1,540.00</u>
----------------------	------	---------------	------------	---------------------------	-------------------

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$39,310.00

X13-X14

variance should ==> "0"

Milled
PREPARED BY

7/12/16
DATE

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

RECEIVED
HIDALGO COUNTY AUDITOR
7/12/16

Eduardo Ramos
HEALTH DEPARTMENT DIRECTOR

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED: *[Signature]*
DATE: *7/20/16*

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

X1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 2, 2016

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

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

Dear Mr. Olivarez:

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

Scope:

The scope of our review was limited to collections reported by your office on the Environmental Health Division *Monthly Fees Report* for the month of June 2016. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

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

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

Methodology:

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

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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 12th 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, 388th D.C.

AIDA SALINAS FLORES
JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 448th D.C.

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

Conclusion:

Total collections for the month of June 2016 were \$39,310.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA
County Auditor

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
(NFRISFER)

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.

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

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS PAID TO COUNTY
06/01/16	JIMMY LOTHINGER	13460 _A		X [✓]		COMMERCIAL BURN PERMIT _A	199015 _f	\$100.00 _f
06/01/16	CARMEN MENDIOLA	13461 _f	X [✓]			BURN PERMIT _A	199015 _f	\$25.00 _f
06/01/16	OSCAR RODRIGUEZ	13462 _A	X [✓]			BURN PERMIT _A	199015 _f	\$25.00 _f
06/02/16	CLARA CUELLO	13463 _A	X [✓]			BURN PERMIT _A	199107 _f	\$25.00 _f
06/02/16	SANDER GROVES	13464 _A		X [✓]		COMMERCIAL BURN PERMIT _A	199107 _f	\$100.00 _A
06/03/16	BRENDA REYES DOUBLE G SNO CONES	13465 _A			X [✓]	BUSINESS OCCUPANCY _A	199108 _f	\$75.00 _f
06/03/16	ROY WOOD	13466 _A		X [✓]		BURN PERMIT _A	199108 _f	\$25.00 _f
06/03/16	JORGE CASTANEDA	13467 _f	X [✓]			BURN PERMIT _A	199108 _A	\$25.00 _f
06/03/16	MIGUEL SALINAS	13468 _A	X [✓]			BURN PERMIT _A	199108 _A	\$25.00 _f
06/03/16	MIGUEL SALINAS	13469 _A	X [✓]			BURN PERMIT _A	199108 _A	\$25.00 _f
06/03/16	GABRIEL ACOSTA	13470 _f	X [✓]			BURN PERMIT _A	199108 _A	\$25.00 _f
06/03/16	CALVIN WEDGWORTH	13471 _A	X [✓]			BURN PERMIT _A	199108 _A	\$25.00 _f
06/03/16	ROBERTO QUINTANILLA	13472 _A	X [✓]			BURN PERMIT _f	199108 _A	\$25.00 _f
06/06/16	ROMAN GARZA	13473 _f		X [✓]		BURN PERMIT _A	199211 _A	\$25.00 _f
06/06/16	CRUZ HERRERA	13474 _f	X [✓]			BURN PERMIT _A	199211 _f	\$25.00 _f
06/06/16	SEVERINO BECCERA	13475 _f	X [✓]			BURN PERMIT _A	199211 _A	\$25.00 _f
06/06/16	ALFONSO RAMOS	13476 _f	X [✓]			BURN PERMIT _f	199211 _f	\$25.00 _f
06/06/16	RAMON BENAVIDES	13477 _A	X [✓]			BURN PERMIT _A	199211 _f	\$25.00 _f
06/06/16	MARIA RAMOS	13478 _f	X [✓]			BURN PERMIT _f	199211 _f	\$25.00 _f
06/06/16	JUANITA VILLARREAL	13479 _f	X [✓]			BURN PERMIT _A	199211 _f	\$25.00 _f
06/06/16	JOSE REYNA	13480 _f	X [✓]			BURN PERMIT _f	199211 _f	\$25.00 _f
16/06/16	ANGELICA GOMEZ	13481 _A		X [✓]		BURN PERMIT _f	199211 _f	\$25.00 _f

XI

06/06/16	MARIO ESPINOSA	13482 4	X✓			BURN PERMIT 4	199211 4	\$25.00 4
06/06/16	JOSEFINA VILLARREAL	13483 4	X✓			BURN PERMIT 4	199211 4	\$25.00 4
06/06/16	FLORENTINO OLGUIN	13484 4	X✓			BURN PERMIT 4	199211 4	\$25.00 4
06/06/16	CELIA RODRIGUEZ	13485 4	X✓			BURN PERMIT 4	199211 4	\$25.00 4
06/07/16	FELIPA AVALOS	13486 4	X✓			BURN PERMIT 4	199212 4	\$25.00 4
06/07/16	SHARON KOPCZYNSKI	13487 4	X✓			BURN PERMIT 4	199212 4	\$25.00 4
06/07/16	LEROY LONGORIA	13488 4	X✓			BURN PERMIT 4	199212 4	\$25.00 4
06/07/16	JOSE CRUZ	13489 4	X✓			BURN PERMIT 4	199212 4	\$25.00 4
06/08/16	JOSE NARVAEZ LA PACHANGA JELIPE	13490 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	LEONEL RODRIGUEZ	13491 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	OLIVERIA ACUNA EVENT CENTER	13492 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	DULCE CARICIA ADULT DAY CARE	13493 4		X✓		BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	JUAN J. GONZALEZ J'S DRIVE THRU	13494 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	JAIME MARROQUIN	13495 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	TERESA A. RIVERA EL ENCANTO	13496 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	JUAN SALAZAR MECHANIC SHOP	13497 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	TERESA A. RIVERA EL ENCANTO/ HOT DOG CART	13498 4	X✓			BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	JOSE DANIEL AYALA	13499 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	JACOVITA VILLARREAL RECONNECT LIGHT EXISITING APARTMENTS	13500 4		X✓		BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	ASSOCIATED CONST. PARTNERS	13501 4	X✓			BUILDING PERMIT/ PLAN REVIEW ✓ 4	199213 4	\$170.00 4
06/08/16	JOSE LONGORIA	13502 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	JOSE LONGORIA	13503 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	OSIRIS VILLARREAL CAR LOT OFFICE	13504 4		X✓		BUSINESS OCCUPANCY 4	199213 4	\$75.00 4
06/08/16	GILBERT ANDERSON	13505 4	X✓			BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	JESUS MARTINEZ	13506 4		X✓		BURN PERMIT 4	199213 4	\$25.00 4
06/08/16	DAMIAN SAENZ FANWEAR HQ	13507 4		X✓		BUSINESS OCCUPANCY 4	199213 4	\$75.00 4

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06/08/16	RAQUEL VAZQUEZ TAQUERIA LA MORENA	13508 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	JOSEFINA MORALES HOT DOG CART	13509 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	EMILIA GONZALEZ FOSTER HOME	13510 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	JOSE CHAVARRIA	13511 ₄	X [✓]			BURN PERMIT ₄	199213 ₄	\$25.00 ₄
06/08/16	ALONDRA ESTRADA/ PEDRO ESTRADA CONVENIENCE STORE	13512 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	JUAN ZUNIGA TAQUERIA LA DONA	13513 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	RODOLFO SANCHEZ JR. NEW CHILD DAY CARE	13514 ₄			X [✓]	BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	ALMA PEREZ MY LITTLE GROUP OF LEARNING DAY CARE	13515 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	ERASMO BARRERA BAR	13516 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	JUAN CERVANTES JBC APPLIANCES	13517 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	ROSARIO PEREZ EL PACHIS	13518 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	JULIANA SABRINA GARZA NEW DRIVE THRU	13519 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	MARTIN ROBLES ROBLES TIRE SHOP	13520 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	SANDRA GONZALEZ GET & GO MINI MART #2	13521 ₄			X [✓]	BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/08/16	BERTHA JUAREZ LA TEJANITA MART	13522 ₄	X [✓]			BUSINESS OCCUPANCY ₄	199213 ₄	\$75.00 ₄
06/09/16	ROGELIO SAGREDO	13523 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	MANUELA LEDESMA	13524 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	OMAR RAMON SANTA FE CELESTIAL GARDENS	13525 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	SIMONA LOZANO	13526 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	ALBERT GARCIA	13527 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	MICHELLE ELSWORTH	13528 ₄	X [✓]			BURN PERMIT (2) ₄	199283 ₄	\$50.00 ₄
06/09/16	DAVID GARZA	13529 ₄			X [✓]	BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/09/16	MARIA HERNANDEZ	13530 ₄	X [✓]			BURN PERMIT ₄	199283 ₄	\$25.00 ₄
06/10/16	MARIA RODRIGUEZ	13531 ₄	X [✓]			BURN PERMIT ₄	199317 ₄	\$25.00 ₄
06/10/16	LUZ GONZALEZ	13532 ₄	X [✓]			BURN PERMIT ₄	199317 ₄	\$25.00 ₄
06/10/16	FERNANDO CUEVAS	13533 ₄			X [✓]	BURN PERMIT ₄	199317 ₄	\$25.00 ₄

X/16

06/10/16	RAMON BENAVIDEZ	13534	X✓			BURN PERMIT	199317	\$25.00
06/10/16	WILLIAM SNIDER	13535	X✓			BURN PERMIT	199317	\$25.00
06/10/16	JOSE SANDOVAL	13536	X✓			COMMERCIAL BURN PERMIT	199317	\$100.00
06/13/16	ROSENDO CORONADO	13537	X✓			BURN PERMIT	199343	\$25.00
06/13/16	TERRY WALKER	13538		X✓		BURN PERMIT	199343	\$25.00
06/13/16	CARLOS VALDEZ	13539	X✓			BURN PERMIT	199343	\$25.00
06/13/16	ANA SALINAS	13540	X✓			BURN PERMIT	199343	\$25.00
06/13/16	LAURO SALDANA	13541		X✓		BURN PERMIT	199343	\$25.00
06/13/16	ROLANDO HERRERA	13542	X✓			BURN PERMIT	199343	\$25.00
06/13/16	MANUEL GONZALEZ	13543	X✓			BURN PERMIT	199343	\$25.00
06/13/16	JOSE VELA	13544	X✓			BURN PERMIT	199343	\$25.00
06/13/16	STACY PLEDGER TEXAN CREDIT CORPORATION	13545		X✓		BUSINESS OCCUPANCY	199343	\$75.00
06/14/16	IRMA ORTIZ	13546	X✓			BURN PERMIT	199462	\$25.00
06/14/16	MARTIN PERALEZ	13547	X✓			BURN PERMIT	199462	\$25.00
06/14/16	ELI GARZA	13548		X✓		BURN PERMIT	199462	\$25.00
06/14/16	CESAR GUTIERREZ	13549		X✓		BURN PERMIT	199462	\$25.00
06/14/16	FERNANDO RAMIREZ	13550		X✓		BURN PERMIT	199462	\$25.00
06/14/16	MARIA MEDRANO	13551	X✓			BURN PERMIT	199462	\$25.00
06/14/16	ASSOCIATED CONST. PARTNERS	13552	X✓			ADDITIONAL FEES COLLECTED FOR RECEIPT 13501	199462	\$105.00
06/15/16	MARTIN MORENO COCINA DE MARIA	13553	X✓			BUSINESS OCCUPANCY	199556	\$75.00
06/15/16	GUADALUPE GARCIA	13554	X✓			BURN PERMIT	199556	\$25.00
06/15/16	LAURA LOPEZ/ JUAN VEGA RAMIREZ MARKET	13555	X✓			BUSINESS OCCUPANCY	199556	\$75.00
06/15/16	AGRIPINA ESCOBEDO MUNGIS CORNER STORE	13556	X✓			BUSINESS OCCUPANCY	199556	\$75.00
06/15/16	FERNANDO RAMIREZ MI CASITA ADC	13557		X✓		BUSINESS OCCUPANCY	199556	\$75.00
06/15/16	GERONIMO AYALA POLLOS ASADOS EL REY	13558	X✓			BUSINESS OCCUPANCY	199556	\$75.00
06/15/16	VICTORIANA NAVA EL ARADO RESTAURANT	13559	X✓			BUSINESS OCCUPANCY	199556	\$75.00

X/c

06/15/16	JOSE GARCIA EL MOLCAJETE	13560 _A		X _✓		BUSINESS OCCUPANCY _A	199556 _f	\$75.00 _f
06/15/16	STEPHANY BORJON TAQUERIA CHIHUAHUA	13561 _f	X _✓			BUSINESS OCCUPANCY _A	199556 _d	\$75.00 _f
06/15/16	MANUEL CHAPA BARBER SHOP	13562 _f	X _✓			BUSINESS OCCUPANCY _L	199556 _d	\$75.00 _f
06/15/16	ADOLFO ABARCA MOBILE FOOD TRAILER	13563 _f	X _✓			BUSINESS OCCUPANCY _A	199556 _d	\$75.00 _f
06/15/16	JUAN ENCINIA	13564 _f	X _✓			BURN PERMIT _b	199556 _d	\$25.00 _k
06/15/16	ARON HERNANDEZ MUD PIT	13565 _A	X _✓			BUILDING PERMIT _Δ	199556 _f	\$200.00 _k
06/15/16	MODESTA REYES HOT DOG CART	13566 _d	X _✓			BUSINESS OCCUPANCY _A	199556 _d	\$75.00 _k
06/15/16	SAN JUANA VILLANUEVA LITTLE BLESSINGS DAY CARE	13567 _f	X _✓			BUSINESS OCCUPANCY _A	199556 _d	\$75.00 _f
06/15/16	MARTHA HELD FOSTER HOME	13568 _f		X _✓		BUSINESS OCCUPANCY _A	199556 _f	\$75.00 _f
06/15/16	MARY GOMEZ	13569 _f	X _✓			BURN PERMIT _f	199556 _d	\$25.00 _f
06/15/16	PETRONILA LOPEZ	13570 _f	X _✓			BURN PERMIT _Δ	199556 _b	\$25.00 _f
06/15/16	ERNESTO BETANCOURT	13571 _f	X _✓			BURN PERMIT _Δ	199556 _f	\$25.00 _k
06/15/16	YOLANDA PEREZ SAENZ FOSTER HOME	13572 _f	X _✓			BUSINESS OCCUPANCY _f	199556 _d	\$75.00 _f
06/16/16	EUDOLIO RODRIGUEZ	13573 _f	X _✓			BURN PERMIT _A	199557 _f	\$25.00 _f
06/16/16	VALENTINA MARTINEZ	13574 _f	X _✓			BURN PERMIT _A	199557 _d	\$25.00 _b
06/16/16	ALFONSO MEDINA	13575 _d		X _✓		BURN PERMIT _A	199557 _f	\$25.00 _k
06/17/16	ANA RAMIREZ	13576 _f		X _✓		BURN PERMIT _Δ	199558 _f	\$25.00 _f
06/17/16	MARTIN GARCIA	13577 _f	X _✓			BURN PERMIT _f	199558 _d	\$25.00 _k
06/17/16	JUANITA REYES	13578 _f	X _✓			BURN PERMIT _Δ	199558 _A	\$25.00 _f
06/17/16	MARIA CORTEZ	13579 _f		X _✓		BURN PERMIT _A	199558 _d	\$25.00 _k
06/17/16	RENE PEYNADO	13580 _d		X _✓		BURN PERMIT _Δ	199558 _A	\$25.00 _f
06/20/16	KERRY GUEST	13581 _d	X _✓			BURN PERMIT _Δ	199571 _f	\$25.00 _f
06/20/16	ANGELICA HERNANDEZ	13582 _d	X _✓			BURN PERMIT _A	199571 _d	\$25.00 _k
06/21/16	NARCISO PEREZ	13583 _f	X _✓			COMMERCIAL BURN PERMIT _Δ	199707 _f	\$100.00 _k
06/21/16	JORGE AYALA	13584 _f	X _✓			BURN PERMIT _A	199707 _f	\$25.00 _f
06/21/16	MANDY SAMUDIO	13585 _d	X _✓			BURN PERMIT _A	199707 _f	\$25.00 _f

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06/21/16	MICHAEL PINEDA	13586 4	X✓			BURN PERMIT 4	199707 4	\$25.00 4
06/21/16	STEVE LOPEZ	13587 4	X✓			BURN PERMIT 4	199707 4	\$25.00 4
06/21/16	JORGE DAVILA	13588 4	X✓			BURN PERMIT 4	199707 4	\$25.00 4
06/22/16	JULIANA VEGA FOSTER HOME	13589 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	AMIGOS DEL PROGRESO	13590 4		X✓		BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	FILIBERTO GARZA	13591 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	SANTIAGO ALONZO	13592 4	X✓			COMMERCIAL BURN PERMIT 4	199708 4	\$100.00 4
06/22/16	DANIEL & ROSALVA GONZALEZ DIANA'S DAYCARE	13593 4		X✓		BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	GUADALUPE SAN MIGUEL	13594 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	MARIA NATAREN TAQUERIA NATAREN	13595 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	DELMA L. MORON THE COUNTRY COOL SPOT	13596 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	ALFREDO GONZALEZ CAMINO DE DIOS	13597 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	AARON BADILLO TORTILLERIA	13598 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	VALENTIN PADRON	13599 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	JOSE LOPEZ MOBILE UNIT	13600 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	ANTONIO CONCHA	13601 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	OSCAR CONCHA	13602 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	ALFRED DIRKS	13603 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	SERGIO RAMIREZ EQUIS (BAR)	13604 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$75.00 4
06/22/16	BERTHA MENDEZ ECCLEAGE THERAPY LLC	13605 4	X✓			BUSINESS OCCUPANCY 4	199708 4	\$125.00 4
06/22/16	EDWIN DEKOCK	13606 4		X✓		BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	DAVID CHAPA KITCHEN/ TAQUERIA	13607 4	X✓			BUILDING PERMIT 4	199708 4	\$200.00 4
06/22/16	JONATHAN LOPEZ	13608 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	MAURICIO SALINAS	13609 4		X✓		BURN PERMIT 4	199708 4	\$25.00 4
06/22/16	FRANK GARCIA	13610 4	X✓			BURN PERMIT 4	199708 4	\$25.00 4
06/23/16	HAROLD SATTERLEE	13611 4	X✓			BURN PERMIT 4	199709	\$25.00 4

XI

06/23/16	MARIA RODRIGUEZ	13612	X			BURN PERMIT	199709	\$25.00
06/23/16	IRASEMA PEREZ	13613		X		BURN PERMIT	199709	\$25.00
06/23/16	ANDY PEREZ	13614	X			BURN PERMIT	199709	\$25.00
06/23/16	CYNTHIA SINGLETERRY	13615	X			BURN PERMIT	199709	\$25.00
06/24/16	ADRIAN HERNANDEZ	13616	X			BURN PERMIT	199750	\$25.00
06/24/16	MATTHEW ALANIZ	13617	X			BURN PERMIT	199750	\$25.00
06/24/16	JUAN GUERRA	13618	X			BURN PERMIT	199750	\$25.00
06/24/16	JESUS PEREZ	13619	X			BURN PERMIT	199750	\$25.00
06/24/16	GUADALUPE ARANDA	13620	X			BURN PERMIT	199750	\$25.00
06/24/16	SERGIO HERNANDEZ	13621	X			BURN PERMIT	199750	\$25.00
06/24/16	SYLVIA DAVILA	13622		X		BURN PERMIT	199750	\$25.00
06/24/16	DANIEL MARTINEZ	13623	X			BURN PERMIT	199750	\$25.00
06/24/16	EDWARD PICCIRILLO	13624	X			COMMERCIAL BURN PERMIT	199750	\$100.00
06/24/16	RICARDO HERNANDEZ	13625	X			BURN PERMIT	199750	\$25.00
06/27/16	JESUS GUERRERO	13626	X			BURN PERMIT	199900	\$25.00
06/27/16	MARIO SERVANTES	13627		X		BURN PERMIT	199900	\$25.00
06/27/16	MAGDALENA MARTINEZ	13628	X			BURN PERMIT	199900	\$25.00
06/27/16	ANA ESPINOZA	13629	X			BURN PERMIT	199900	\$25.00
06/27/16	JOSE HIDALGO	13630	X			BURN PERMIT	199900	\$25.00
06/27/16	GEORGE MICHAEL	13631		X		BURN PERMIT	199900	\$25.00
06/27/16	ALONZO CANTU	13632	X			BURN PERMIT	199900	\$25.00
06/27/16	MARIA JIMENEZ	13633	X			BURN PERMIT	199900	\$25.00
06/27/16	BRAD LEAVELLE BENCHMARK UTILITY CONTRACTORS	13634	X			COMMERCIAL BURN PERMIT	199900	\$100.00
06/27/16	FRANCISCO HERNANDEZ	13635	X			BURN PERMIT	199900	\$25.00
06/27/16	LARRY AHLMAN	13636	X			BURN PERMIT	199900	\$25.00
06/27/16	JESUS MARTINEZ	13637	X			BURN PERMIT	199900	\$25.00

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06/27/16	FIDELIO SALINAS	13638	X✓		BURN PERMIT	199900	\$25.00
06/27/16	HECTOR DOMINGUEZ	13639	X✓		COPY OF INVESTIGATION REPORT	199900	\$25.00
06/27/16	RUBEN ALANIZ	13640	X✓		BURN PERMIT	199900	\$25.00
06/28/16	BLANCA GROSSO	13641	X✓		BURN PERMIT	199901	\$25.00
06/28/16	FEDERICO SALINAS	13642	X✓		BURN PERMIT	199901	\$25.00
06/28/16	PATRICIA RAMOS	13643	X✓		BURN PERMIT	199901	\$25.00
06/28/16	CRUZ ELIZONDO	13644	X✓		BURN PERMIT	199901	\$25.00
06/28/16	MAURICIO GUERRA	13645	X✓		BURN PERMIT	199901	\$25.00
06/28/16	ANA CHAPA	13646	X✓		BURN PERMIT	199901	\$25.00
06/29/16	VOID	13647			VOID	199903	\$0.00
06/29/16	JESSICA M. RODRIGUEZ ISABEL'S DAY CARE	13648	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ELISEO MATA JR. MARTHA'S TACOS	13649	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ANGEL RODRIGUEZ TACOS ANGELIN	13650	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ECISD SCHOOL DIST. CARMEN-AVILA ELEM.	13651	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ECISD SCHOOL DIST. FLORES- ZAPATA ELEM.	13652	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	LINDOLFO LUNA	13653	X✓		BURN PERMIT	199903	\$25.00
06/29/16	ECISD SCHOOL DIST. CARMEN-AVILA ELEM.	13654	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ELIO RAMIREZ MARVE	13655	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	MARTIN VENTURA VENTURA TIRE SHOP	13656	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	JOSE GARCIA	13657	X✓		BURN PERMIT	199903	\$25.00
06/29/16	GERARDO GARCIA	13658	X✓		BURN PERMIT	199903	\$25.00
06/29/16	SHERI RODRIGUEZ	13659	X✓		BURN PERMIT	199903	\$25.00
06/29/16	CESAR SOLANO OFFICE	13660	X✓		BUILDING PERMIT	199903	\$200.00
06/29/16	KARLA RODRIGUEZ MK BBQ	13661	X✓		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ELENA ALCALA	13662	X✓		BURN PERMIT	199903	\$25.00
06/29/16	RAMON RUIZ	13663	X✓		BURN PERMIT	199903	\$25.00

XIC

06/29/16	JUAN HERNANDEZ	13664	X		BURN PERMIT	199903	\$25.00
06/29/16	JUAN ANGEL SALINAS MOOREFIELD SCRAP-TIRE RECYCLING CENTER	13665	X		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	JOSE LUIS LOPEZ	13666	X		BURN PERMIT	199903	\$25.00
06/29/16	YVONNA MORALES ALANIS DAY CARE	13667	X		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	JOHN HERNANDEZ PANADERIA D MEXICO	13668	X		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	AMADOR GARCIA	13669	X		BURN PERMIT	199903	\$25.00
06/29/16	OMAR HERNANDEZ MOBILE FOOD CART	13670	X		BUSINESS OCCUPANCY	199903	\$75.00
06/29/16	ANA GOMEZ	13671	X		BURN PERMIT	199903	\$25.00
06/29/16	DELIA RODRIGUEZ CENTRO CHRISTIANO NUEVA VIDA	13672	X		BUSINESS OCCUPANCY	199903	\$75.00
<i>Grand Total</i>							\$9,850.00

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

Approved by: [Signature] 6/30/16 Date: 6-30-16
 Fire Marshal Date: Administrative Assistant Date

1
124a

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

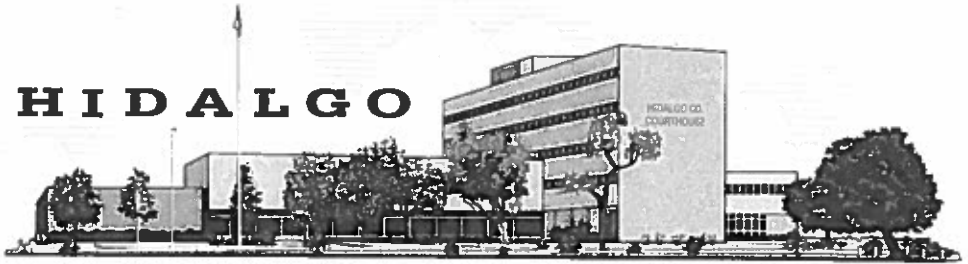
HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: [Signature]
 DATE: 7/8/16

2016 JUL 5 PM 4:27
 RECEIVED BY
 COUNTY

XIV

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 8, 2016

Mr. Homero Garza, Fire Marshal
Hidalgo County Fire Marshal's Office
1903 N. Knights Drive
Pharr, Texas 78577

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

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 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 June 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, 118TH 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.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

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

Conclusion:

Total collections for the month of June 2016 were \$9,850.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No.1:

We noted during our review that fees were not properly collected. On one occasion, the building permit fee was under collected by \$105.00. According to staff, the fee was not properly collected, in error. We were able to verify that the customer paid the amount under collected at a later date.

Commissioners Court approved a fee schedule for the Hidalgo County Fire Marshall. The County Fire Marshall's Office is required to collect fees in accordance with the fee schedule.

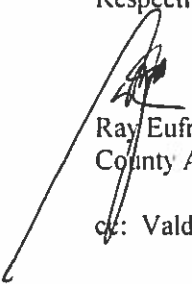
Failure to ensure that fees are collected in accordance with the fee schedule approved by Commissioners Court may result in the loss of County funds.

Recommendation:

Management should ensure that fees are collected in accordance to the fee schedule approved by Commissioners Court.

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, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 26th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

HIDALGO COUNTY PLANNING DEPARTMENT

MONTHLY FEES REPORT

FOR THE MONTH OF: **JUNE 2016**

PAGE 1 OF 6

Part I: RECAP OF COLLECTIONS

RECEIVED BY
COUNTY AUDITOR 23,462.34

A. TOTAL CASH COLLECTED

2016 JUL 12 PM 2 53

1 HELD IN ESCROW

a. EDINBURG	<u>\$ 5,000.00</u> x2	
b. MISSION	<u>\$ -</u>	
c. WESLACO	<u>\$ -</u>	<u>\$ 5,000.00</u>

2 UTILITY CERTIFICATE FEE

a. EDINBURG	<u>\$ 5,520.00</u> x3	
b. MISSION	<u>\$ 3,480.00</u> x4	
c. WESLACO	<u>\$ 4,590.00</u> x5	<u>\$ 13,590.00</u>

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 7/25/16
J.C. 8/1/16

3 SUBDIVISION FEES

a. EDINBURG	<u>\$ 4,872.34</u> x2	
b. MISSION	<u>\$ -</u>	
c. WESLACO	<u>\$ -</u>	<u>\$ 4,872.34</u>

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 23,462.34

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

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

1/3 Paving Escrow			Account is Determined per Project	\$ -	From
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	<u>\$ 1,500.00</u>	x3
Other-Held in Escrow			1100-211-00-000-026-0-000	<u>\$ 3,500.00</u>	x3
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	<u>\$ 13,590.00</u>	x3, x4, x5
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	<u>\$ 4,872.34</u>	x3

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 23,462.34

variance should => "0"

PREPARED BY:

Glenn Carilla

DATE PREPARED: July 12, 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

7-12-16
DATE

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

x1

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

Part III: SUMMARY OF FEES COLLECTED

1 HELD IN ESCROW

a. 1/3 PAVING	\$	-		
b. SEPTIC TANK	\$	1,500.00	} From x3	
c. OTHER	\$	3,500.00		
				\$ 5,000.00 ^

2 UTILITY CERTIFICATE FEE

\$ 13,590.00 *From x1*
^

3 SUBDIVISION FEES

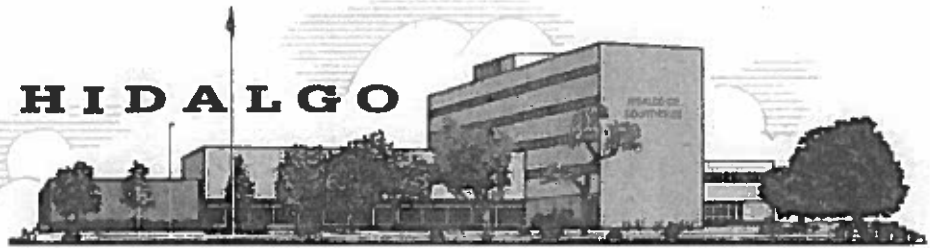
a. FILING/REVIEW FEE	\$	1,712.40		
b. 2% INSPECTION FEE	\$	3,059.94	} x3	
c. MAPS	\$	-		
d. SUBD. RULES BOOK	\$	-		\$ 4,872.34 ^
e. OTHER	\$	100.00		

TOTAL AMOUNT COLLECTED

\$ 23,462.34
^

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 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 June 2016

Dear Mr. Arredondo:

We conducted a review of the Planning Department's *Monthly Fees Report* and all supporting documentation for the month of June 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 June 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.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS B. BRIGLITERI
JUDGE, 1ST D.C.

RODOLFO DELGADO
JUDGE, 1ST D.C.

J. A. "BOBBY" FLORES
JUDGE, 1ST D.C.

ROSE GUERRA REYNA
JUDGE, 2ND D.C.

JUAN R. PARTIDA
JUDGE, 2ND D.C.

BARBO E. RAMIREZ, JR.
JUDGE, 3RD D.C.

NOE GONZALEZ
JUDGE, 3RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 3RD D.C.

AIDA SALINAS FLORES
JUDGE, 3RD D.C.

ISRAEL RAMON, JR.
JUDGE, 4TH D.C.

JESSE CONTRERAS
JUDGE, 4TH D.C.

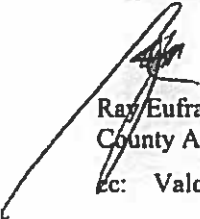
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine whether fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly 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 June 2016 were \$23,462.34. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SMILETERRY
JUDGE, 6TH D.C.

RODOLFO DELGADO
JUDGE, 9TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 30TH D.C.

JUAN R. PARTIDA
JUDGE, 37TH D.C.

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA SALINAS FLORES
JUDGE, 39TH D.C.

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

JESSE CONTRERAS
JUDGE, 44TH D.C.

HIDALGO COUNTY SHERIFF'S OFFICE
"FEE" MONTHLY REPORT
FOR THE MONTH ENDED June 30, 2016

AMENDED

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8/3/16

Handwritten initials and date: *J.C. 8/3/16*

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS & TDCJ			
U.S. Government		Amount	Other Agency
A. Bureau of Prisons (BOP)	\$	15,184.00	U.S. Army \$ 832.00
B. U.S. Marshal (USM)	\$	1,456.00	U.S.M.C. \$ 208.00
C. Immigration & Customs Enforcement (ICE)			
D. Customs & Border Protection (CBP)-Pharr	\$	624.00	
E. Customs & Border Protection (CBP)			
F. Texas Department of Criminal Justice (TDCJ)			

Part II: SUMMARY OF RECEIPT COLLECTION			
A. RECEIPTS ISSUED FROM NO.---	80-2016-01884	TO	80-2016-02273 \$ 49,472.14
B. RECEIPTS ISSUED FROM NO. (East Substation)---	88E-2016-00238	TO	88E-2016-00280 \$ 114.00
C. DIRECT DEPOSIT-GENERAL FUND (BB Fees)---	F-2016-00908 TO F-2016-00908	TO	F-2016-00908 TO F-2016-00938 \$ 12,225.00
D. DIRECT DEPOSIT HOUSING OF PRISONERS			\$ 23,192.00
E. DIRECT DEPOSITS FOR LEGAL PROCESS TAX SALES			
TOTAL CASH COLLECTIONS Rec. Issue Dates	6/1/2016	TO	6/30/2016 \$ 85,002.94
Less: Bail Bond Fee Refunds Check No.'s			\$ -
Less: Tuition Fee Refunds			\$ -
Less: Other Refunds			\$ (0.20)
TOTAL DUE TO THE COUNTY TREASURER			\$ 85,002.94

Part III: SUMMARY OF FEE ALLOCATION			
FEES RECEIVED FOR HOUSING OF PRISONERS			
	MONTH	GL NUMBER	AMOUNT
US Marshal (USM)	Apr 16	1100-342-30-280-000-0-000	\$ 2,860.00
US Marshal (USM)	May 16	1100-342-30-280-000-0-000	\$ 2,132.00
Bureau of Prisons (BOP)	May 16	1100-342-30-280-000-0-000	\$ 16,744.00
Bureau of Prisons (BOP)		1100-342-30-280-000-0-000	\$ -
Customs & Border Protection-Pharr	May 16	1100-342-30-280-000-0-000	\$ 1,456.00
Customs & Border Protection-Pharr		1100-342-30-280-000-0-000	\$ -
Homeland Security-Immigration and Customs Enforcement (ICE)		1100-342-30-280-000-0-000	\$ -
U.S. Navy		1100-342-30-280-000-0-000	\$ -

TELEPHONE COMMISSIONS			
	MONTH	GL NUMBER	AMOUNT
A. Value Added Communications, Inc.	Apr 16	1100-360-00-000-001-0-000	\$ 38,723.74
B. Value Added Communications, Inc.		1100-360-00-000-001-0-000	\$ -

FEES RECEIVED FOR OFFENDER TRANSPORTATION			
	MONTH	GL NUMBER	AMOUNT
A. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ -
B. Texas Department of Criminal Justice		1100-334-40-280-001-0-000	\$ -
Garagekeeper Abandoned MV Fee			\$ -
A. Garagekeeper Abandoned MV Fee		1100-342-10-280-002-0-000	\$ 220.00

EQUITABLE SHARING RECD. ON FORFEITED PROPERTY			
	MONTH	GL NUMBER	AMOUNT
A. US MARSHAL		1229-352-30-280-000-0-000	\$ -
B. US MARSHAL		1229-352-30-280-000-0-000	\$ -
C. US MARSHAL		1229-352-30-280-000-0-000	\$ -
D. ICE		1228-352-30-280-000-0-000	\$ -

OVERTIME GRANT REIMBURSEMENT			
	MONTH	GL NUMBER	AMOUNT
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. Step-Click it or Ticket		1284-126-10-000-018-0-000	\$ -

REIMBURSEMENT FOR MEDICAL SERVICES			
	MONTH	GL NUMBER	AMOUNT
A. US MARSHAL		1100-423-21-280-002-0-331	\$ -
TUITION FEES			\$ -
LESS REFUNDS			\$ -
BAIL BOND FEES			\$ -
BAIL BOND FEES			\$ 12,225.00
LESS REFUNDS			\$ -
COPIES OF INMATE MEDICAL RECORDS			\$ -
A. Texas Comptroller of Public Accounts		1100-342-10-280-001-0-000	\$ -

OTHER SHERIFF'S FEES AND COSTS			
	MONTH	GL NUMBER	AMOUNT
A. Serving Legal Process			\$ 7,144.20
B. Serving Legal Process Tax Sales			\$ -
C. Sale of Stray Animals			\$ -
D. Offense Reports/Insurance Reports			\$ 752.00
E. Fingerprints			\$ 500.00
F. Clearance Letters/Record checks			\$ 545.00
G. Photo & Video Fees			\$ -
H. Other "Order of Sale"			\$ 1,400.00
I. Miscellaneous			\$ 301.20
J. Misc. (Bank Stop Payment Fee)			\$ -
Total Sheriff Fees (A through J)			\$ 10,642.40
LESS: REFUNDS			\$ 0.20
TOTAL FEES EARNED AND PAYABLE TO THE COUNTY TREASURER			\$ 10,642.20

Part IV: SUMMARY OF REMITTANCES MADE TO THE COUNTY TREASURER			
Ck No.	Check Date	Amount	CHECK FIGURE
6553	07/19/16	\$ 49,585.94	TOTAL PART II \$ 85,002.94
6553	07/19/16	\$ 1,456.00	TOTAL PART III \$ 85,002.94
6553	07/19/16	\$ 16,744.00	DIFFERENCE (IF "X") OK \$ -
		\$ 12,225.00	SUMMARY of Amount Due to Co. Treasurer
		\$ 2,860.00	TOTAL EARNED FEES \$ 85,002.94
		\$ 2,132.00	LESS TOTAL REMITTANCES \$ 85,002.94
			Total Remaining Funds Due To County Treasurer \$ -
Total Amount of Remittances to the County Treasurer		\$ 85,002.94	

Emilia Krings
Hidalgo County Sheriff (or Designee)

Elisa Arredondo
Elisa Arredondo

Handwritten notes: *JE 49,586.14 Y7*

Handwritten notes: *X19, Y7*

Handwritten notes: *Direct Deposit-General Fund X9*
Direct Deposits-General Fund X9
Direct Deposit X18,200, X7, X9
Direct Deposit

Handwritten notes: *Y7, X10*

Handwritten notes: *Direct Deposit-General Fund*
Direct Deposit-General Fund

Handwritten notes: *X7, X11*

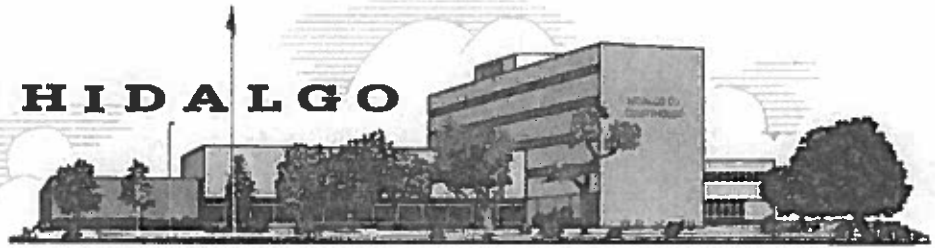
Handwritten notes: *Direct Deposit-General Fund X8*

Handwritten notes: *2016 AUG 2 PM 2:04*
RECEIVED BY COUNTY AUDITOR

Handwritten notes: *X12*

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 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 Month of June 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of June 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 Report* for the month of June 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 fee schedules and the *Monthly Fees Report*. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signatures 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 fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* various general ledger accounts.
- Reviewed direct deposits noted on the bank statements to ensure the direct deposits were timely remitted to the County Treasurer's Office.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 30th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

ADA BALINAS FLORES
JUDGE, 39th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

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

Conclusion:

Total collections for the month of June 2016 were \$85,002.94. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvements as noted in the following observations.

Observation No. 1:

We noted during our review that *Odyssey* has been programmed to allow cashiers to backdate receipts.

The County Auditor's Office requires that all cash received be promptly recorded and controlled using a pre-numbered official County receipt. In order to create an audit trail, the official County receipt must be noted with the actual date of issuance, payer's name, form of payment (e.g., cash, check, or credit card), amount, account name to be credited, description (e.g., case number, style of case number), and the initials or signature of the cashier. In addition, prior to issuing a receipt; the cashier must verify that all the information on the receipt is correct.

Allowing cashiers to backdate receipts increases the risk of loss of County funds.

Recommendation:

We recommend that management contact the Information Technology Department and request that *Odyssey* be programmed to prevent receipts from being backdated.

Observation No. 2:

We noted during our review that procedures for voiding receipts were not properly followed. For example receipt SSE-2016-00253 did not contain the word "Void", an explanation for the void, the date the receipt was voided, the cashier's signature, and the supervisor's signature of approval. According to staff, voided receipts will be properly void.

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

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

Recommendation:

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

Please provide a management response to the observations noted above by August 26, 2016.

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 Estracio, CPA
County Auditor

cc: Walde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS E. BINGOLTERY
JUDGE, 12th D.C.

RODOLFO DELSADO
JUDGE, 17th D.C.

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

ROSE GUERRA NEYRA
JUDGE, 24th D.C.

JAAN R. PARTIDA
JUDGE, 17th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 22nd D.C.

MOE GONZALEZ
JUDGE, 27th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 34th D.C.

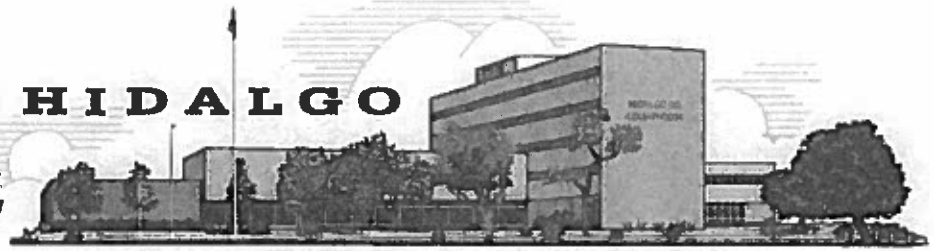
ADA BALINAS FLORES
JUDGE, 24th D.C.

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

JESSE CONTRERAS
JUDGE, 14th D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 1, 2016

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

Re: Review of Sheriff's Inmate Trust Financial Statements
For the Month of May 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and applicable supporting documentation of the Inmate Trust Fund Account for the month of May 2016 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance whether any material modifications needed to be made to the financial statements.

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

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

Held in Trust

As of May 31, 2016, the "Held in Trust" account had a cash balance of \$71,310.67 and consisted of funds received from inmates and/or the inmates' family members. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of the inmates and the amount of funds held in trust for each inmate, was only \$67,667.47 resulting in an unidentified variance of \$3,643.20. The Sheriff's Office conducted research to identify the owners of the unidentified variance and several checks were issued; however, a variance continues to exist.

We recommend that the Sheriff's Office continues to conduct additional research to identify the owners of the unidentified variance.

Voids:

Copies of the voided receipts were not submitted to the County Auditor's Office. In addition, void check number 284094 did not contain on the face of the check the word "void", an explanation for the void, the date the check was void, and the supervisor's signature of approval.

The County Auditor's Office requires that approval of a void receipt/check be obtained prior to voiding a receipt/check. Approval of void receipts/checks should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt/check contain on the face of the receipt/check the word "void", an explanation for the void, the date receipt/check was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSIE GUERRA REYNA
JUDGE, 28th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEEN

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

The Honorable Eddie Guerra
August 1, 2016
Page 2 of 2

Failure to ensure proper procedures for voiding receipts/checks are followed may result in the loss or misuse of County funds.

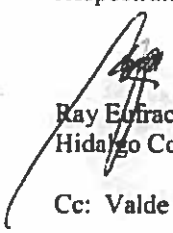
Recommendation:

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

Please provide a management response to the observations noted above by August 26, 2016.

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, or me at ext. 4604.

Respectfully,



Ray Estracio, CPA
Hidalgo County Auditor

Cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 17TH D.C.

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

NOÉ GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

ADA SALMAN FLORES
JUDGE, 39TH D.C.

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

JESÚ CONTRERAS
JUDGE, 44TH D.C.

COUNTY of HIDALGO



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EDINBURG, TEXAS 78539

August 1, 2016

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

Re: Review of "D" *Monthly Fines and Fees Report* and Supporting Documentation
For the month ended June 30, 2016

Dear Sheriff Guerra:

We have conducted a limited scope review of the "D" *Monthly Fines and Fees Report* and supporting documentation for the month ended June 30, 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fines and fees collected were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the "D" *Monthly Fines and Fees Report* for the month of June 30, 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 the "D" *Monthly Fines and Fee Report* and supporting documentation. The following procedures were also performed:

- Reviewed the submittal date of the "D" *Monthly Fines and 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 "D" *Monthly Fines and 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 "D" *Monthly Fines and Fees Report* by footing and cross-footing the report.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the "D" *Monthly Fines and Fees Report* agreed to: 1.) total receipts issued; and 2.) total deposits.
- Reviewed the "D" *Monthly Fines and Fees Report* and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer's Office on a weekly basis.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. SINGLETERRY
JUDGE, 62nd D.C.

RODOLFO DELGADO
JUDGE, 19th D.C.

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

ROSE GUERRA REYNA
JUDGE, 306th D.C.

JUAN R. PARTIDA
JUDGE, 771st D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 512nd D.C.

NOE GONZALEZ
JUDGE, 579th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 309th D.C.

ADA SALINAS FLORES
JUDGE, 306th D.C.

ISRAEL RAMON, JR.
JUDGE, 429th D.C.

JESSE CONTRERAS
JUDGE, 448th D.C.

- Reviewed receipts issued and the "D" *Monthly Fines and Fees Report*, among other supporting documentation, to verify proper completion.

Conclusion:

Total collections for the month of June 2016 were \$6,588.80. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

Procedures for voiding receipts were not consistently followed. At times, void receipts did not contain the employee signature, reason for void, date the receipt was void, or the signature of the supervisor approving the void.

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

Formal procedures have not been developed and implemented to ensure receipts are properly voided. This may result in the loss or misuse of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that void receipts contain the employee signature, reason for void, date the receipt was void, and the signature of the supervisor approving the void.

Observation No. 2:

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail are being deposited into the Bond "B" (cash bail bonds) bank account. According to staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies; however, the Sheriff's Office is currently working with the Auditor's Office to implement procedures for depositing the funds with the County Treasurer.

Local Government Code §113.021(a) states "fees, commissions, funds, and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money. The person must deposit the money in accordance with any applicable procedures prescribed by or under Section 112.001 or 112.002."

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, "conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county."

Failure to remit fines, fees, and court costs to the County Treasurer may violate the terms of the Sheriff's official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that the Sheriff's "D" collections are deposited with the County Treasurer.

Please provide a management response to the observations noted above by August 26, 2016.

If you should have any questions or concerns, please do not hesitate to contact Letty Chavez, Compliance Audit Supervisor, 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. BMOLETTY
JUDGE, 10th D.C.

RODOLFO DELSADO
JUDGE, 12th D.C.

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

ROSE GUERRA RETINA
JUDGE, 30th D.C.

JUAN R. PARTIDA
JUDGE, 31st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39th D.C.

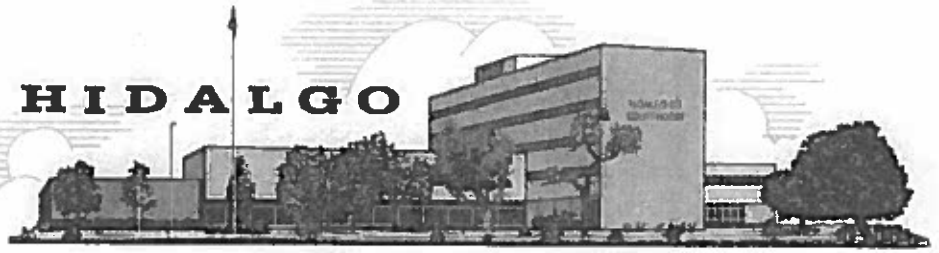
ADA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 42nd D.C.

JESSE CONTRERAS
JUDGE, 48th D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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PHONE: (956) 318-2511
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 2, 2016

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

Re: Review of Sheriff's "B" Account Financial Statements
For the Month Ended May 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account financial statements for the month ended May 31, 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 sheets are free from material misstatement.

Management is responsible for the preparation of the financial statements including the design, implementation, and maintenance of internal controls relevant to the preparation of the financial statements. 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 financial statements contained any material misstatement. However, we noted that the system of internal controls relevant to the preparation of financial statements requires improvements as noted in the following observations:

Observation No. 1

We noted during our review that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen were being deposited into the Bond "B" (cash bail bonds) bank account. According to the Sheriff's Office staff, the new deposit procedure was implemented during the transition to *Odyssey*, as recommended by Tyler Technologies.

Pursuant to Attorney General Opinion JC-0195, "statutory duties with respect to cash bail bonds necessarily require a sheriff to hold and provide for the safekeeping of the funds before they are forwarded and deposited with the clerk of the court in which the prosecution is pending in the usual circumstances. Similarly, we believe they also necessarily obligate the sheriff to hold and provide for the safekeeping of those funds when there is no court with which the funds may be deposited because no case is filed."

Pursuant to Local Government Code §113.022 (a), a county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received. If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received.

Local Government Code §112.002 authorizes the county auditor to "prescribe the system of accounting for the county. The county auditor may adopt and enforce regulations, not inconsistent with law or with a rule

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BRIGLEY
JUDGE, 1ST D.C.

RODOLFO DELGADO
JUDGE, 2ND D.C.

J. R. "BOBBY" FLORES
JUDGE, 3RD D.C.

ROSE GUERRA REYNA
JUDGE, 3RD D.C.

JUAN R. PARTIDA
JUDGE, 3RD D.C.

MIRO E. RAMIREZ, JR.
JUDGE, 3RD D.C.

NOE GONZALEZ
JUDGE, 3RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 3RD D.C.

ADA SALINAS FLORES
JUDGE, 3RD D.C.

ISRAEL RAMON JR.
JUDGE, 4TH D.C.

JESSE CONTRERAS
JUDGE, 4TH D.C.

adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds.”

Pursuant to Local Government Code §85.001 (A)-(B), the Sheriff is required to execute a surety bond, “conditioned that the sheriff will: (A) faithfully perform the duties of office established by law; (B) account for and pay to the person authorized by law to receive them the fines, forfeitures, and penalties the sheriff collects for the use of the state or a county.”

A county officer's failure to deposit collections pursuant to state statutes and procedures developed by the County Auditor may violate the terms of his official bond.

Recommendation:

In order to ensure compliance with state statutes and ensure that funds are more effectively and efficiently accounted, management should ensure that fines, fees, and court costs collected from inmates upon discharge from jail and bail bond fees collected from bail bondsmen are deposited with the County Treasurer.

Observation No. 2

Procedures for voiding receipts were not followed. Copies of the voided receipts were not submitted to the County Auditor's Office.

The County Auditor's Office requires that approval of a void receipt be obtained prior to voiding a receipt or. Approval of void receipts should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word “void”, an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the supervisor should ensure that the original and all the other copies of the voided receipt are securely attached together and submitted to the County Auditor's Office.

Failure to ensure proper procedures for voiding receipts are followed may result in the loss or misuse of County funds.

Recommendation:

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

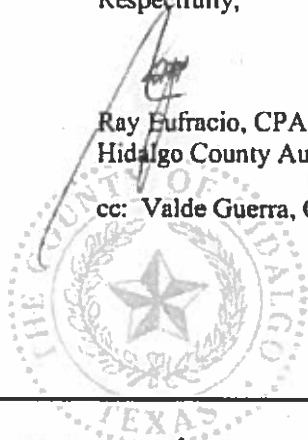
Please provide a management response to the observations noted above by August 31, 2016.

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. BMOLETERNY
JUDGE, 13th D.C.

RODOLFO DELSADO
JUDGE, 13th D.C.

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

ROSE OLIVERA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 17th D.C.

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

NOE GONZALEZ
JUDGE, 17th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 34th D.C.

ADA SALINAS FLORES
JUDGE, 38th D.C.

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

JESSE CONTRERAS
JUDGE, 44th D.C.

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

August 10, 2016

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

Re: Review of *Hot Checks Processing Fees Reports* and Supporting Documentation
For the Months of January 2016 through May 2016

Dear Mr. Rodriguez:

We have conducted a limited scope review of the *Hot Checks Processing Fees Report (Processing Fees Report)* and all supporting documentation for the months of January 2016 through May 2016 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported.

Scope:

The scope of our review was limited to collections reported by your office on the *Processing Fees Report* for the months of January 2016 through May 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 *Processing Fees Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal dates of the *Processing Fees Reports* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Processing 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 *Processing Fees Reports* by footing and cross-footing the reports.

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, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

ANITA SALINAS FLORES
JUDGE, 394TH D.C.

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

JESSE CONTRERAS
JUDGE, 449TH D.C.

- Verified that the sequence of receipts and checks issued per the *Processing Fees Reports* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Reports* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Reports*.
- Verified that the collections per the *Processing Fees Reports* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Reports* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code §3.506 (b).
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.

Conclusion:

Total collections for the months of January 2016 through May 2016 were \$104,704.19; \$102,042.47; \$129,841.37; \$130,887.19; and \$90,695.72, respectively. Based on the results of the review, we have concluded that collections were generally properly accounted and reported. However, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

We randomly selected 70 of 707 receipts issued during the period of review to determine if processing and merchant fees were properly collected and reported as required by Code of Criminal Procedures §102.007 and Business and Commerce Code § 3.506 (b).

The results of our review revealed that the processing fees and merchant fees for all 70 receipts were properly collected and reported. However, we noted that the District Attorney's Office does not have a formal policy that details the amount of merchant fee to be collected. According to the Check Fraud Division Supervisor, the District Attorney verbally requested that a \$25.00 merchant fee be collected for hot checks received by the District Attorney's Office on or after January 1, 2015.

Pursuant to Code of Criminal Procedures §102.007 (b), a District Attorney may collect a processing fee from any person who is a party to an offense described in Code of Criminal Procedures §102.007 (a). Pursuant to Code of Criminal Procedures 102.007 (c), the amount of the fee may not exceed:

- \$10 if the face amount of the check or sight order does not exceed \$10;
- \$15 if the face amount of the check or sight order is greater than \$10 but does not exceed \$100;
- \$30 if the face amount of the check or sight order is greater than \$100 but does not exceed \$300;
- \$50 if the face amount of the check or sight order is greater than \$300 but does not exceed \$500; and
- \$75 if the face amount of the check or sight order is greater than \$500.

Pursuant to Business and Commerce Code § 3.506 (b), on return of a payment device to the holder following dishonor of the payment device by a payor, the holder, the holder's assignee, agent, or representative, or any other person retained by the holder to seek collection of the face value of the dishonored payment device may charge the drawer or endorser a maximum (merchant) fee of \$30.

Recommendation:

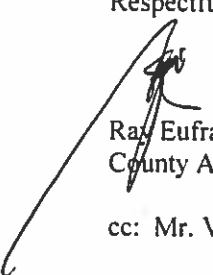
Management should implement formal policies and procedures detailing the merchant fee to be collected pursuant to Business Commerce Code 3.506 (b).

HIDALGO COUNTY DISTRICT JUDGES

Please provide a written management response to the observations noted above by August 19, 2016.

If you should have any questions or would like to schedule a meeting to discuss this report, please do not hesitate to call Reynaldo Cantu III, 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 ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 17th D.C.

RODOLFO DELGADO
JUDGE, 19th D.C.

J. R. "BOBBY" FLORES
JUDGE, 118th D.C.

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

HOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

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JUDGE, 389th D.C.

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JUDGE, 398th D.C.

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

JESSE CONTRERAS
JUDGE, 441th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 4, 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 - June 2016
Report No. 2016-42

Dear Mr. Villarreal:

We have completed a limited scope review of the June 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 June 30, 2016. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Current Collection Report" and "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 June 2016."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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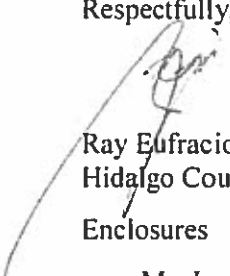
The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of June 2016."
- Although DTA fees for 252 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 (see Exhibit A).

We will proceed to process the June 2016 DTA payment request in the amount of \$117,322.46 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
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Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	G740005000001300	271.61	68.81	340.42	48.08
2	1	2014	C070000101001300	19.47	5.14	24.61	3.53
3	1	2013	C153503000001300	52.95	20.12	73.07	10.48
4	1	2013	C98000002000111	20.72	7.39	28.11	3.89
5	1	2013	G490000004002000	13.47	4.5	17.97	2.39
6	1	2013	E540000020002800	10.2	3.41	13.61	1.81
7	1	2013	S295000000037130	4.04	1.47	5.51	0.77
8	1	2013	P320002006001200	3.9	1.35	5.25	0.71
9	1	2012	C120001000000700	718.04	327.9	1,045.94	141.09
10	1	2012	A400000000001400	233.87	105.24	339.11	45.25
11	1	2012	C140000083001305	179.94	81.57	261.51	35.09
12	1	2012	E310000058002200	149.83	65.42	215.25	28.09
13	1	2012	O050000000003300	53.96	26.08	80.04	11.25
14	1	2012	W380000507000016	44.12	19.27	63.39	8.27
15	1	2012	R325300000000600	41.88	17.72	59.6	7.73
16	1	2012	R325300000000600	41.7	17.94	59.64	7.69
17	1	2012	A080000000102515	15.48	6.5	21.98	2.79
18	1	2012	W230000004000606	13.1	6.11	19.21	2.63
19	1	2012	S623000000000500	6.63	3.16	9.79	1.36
20	1	2012	E310000058002200	1.04	0.45	1.49	0.2
21	1	2011	H140000000001100	247.56	122.96	370.52	44.19
22	1	2011	C140000083001305	179.94	103.16	283.1	38.33
23	1	2011	C505000000009715	176.77	94.28	271.05	34.47
24	1	2011	V056500000000400	99.79	57.23	157.02	21.26
25	1	2011	O270004000003300	95.46	50.6	146.06	18.47
26	1	2011	C025000002000600	52.77	32.01	84.78	12.03
27	1	2011	E310000058002200	55.56	30.93	86.49	11.42
28	1	2011	E330000322001200	42.17	24.6	66.77	9.17
29	1	2011	R319001000003800	45.91	24.03	69.94	8.75
30	1	2011	E310000021001100	41.12	21.78	62.9	7.96
31	1	2011	M500000003000310	33.43	18.28	51.71	6.72
32	1	2011	S367500007000600	30.11	17.76	47.87	6.64
33	1	2011	N861301000000900	20.36	12.34	32.7	4.7
34	1	2011	W475000000000500	18.59	10.34	28.93	3.82
35	1	2011	E810000009002300	16.97	10.13	27.1	3.79
36	1	2011	P910000004001300	16.91	9.81	26.72	3.65
37	1	2011	H185000167001200	14.75	7.77	22.52	2.83
38	1	2011	L315000000004200	15.39	7.65	23.04	2.75
39	1	2011	V089500000006500	10.17	6.24	16.41	2.35
40	1	2011	L208800000010700	12.61	6.38	18.99	2.34
41	1	2011	G821000000000200	12.22	6.07	18.29	2.18
42	1	2011	S735000001004100	5.54	2.84	8.38	1.03
43	1	2011	M155000000005100	3.76	2.22	5.98	0.83
44	1	2011	G690000009000100	1.44	0.85	2.29	0.32
45	1	2010	C140000083001305	179.94	124.76	304.7	41.57

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2010	E310000058002200	154.4	104.48	258.88	34.51
47	1	2010	T534000000029500	120.29	80.98	201.27	26.7
48	1	2010	G505000000000100	78.42	50.71	129.13	16.47
49	1	2010	V056500000000400	45.78	31.74	77.52	10.58
50	1	2010	E310000021001100	35.13	22.83	57.96	7.43
51	1	2010	S422500000000800	37.92	22.63	60.55	7.11
52	1	2010	T210000239000623	26.37	19.42	45.79	6.61
53	1	2010	E540000027003900	29.27	19.21	48.48	6.28
54	1	2010	M480000151000800	26.12	16.81	42.93	5.45
55	1	2010	G821000000000200	24.58	15.16	39.74	4.83
56	1	2010	W380000594000010	23.19	13.68	36.87	4.28
57	1	2010	A555000000000300	14.89	9.54	24.43	3.08
58	1	2010	M500000003000310	12.45	8.3	20.75	2.73
59	1	2010	G590098004000101	12.32	8.22	20.54	2.7
60	1	2010	M578500000007200	7.23	5.18	12.41	1.74
61	1	2010	L605000000035530	8.23	4.83	13.06	1.51
62	1	2010	O200500000005600	-37.16	-19.44	-56.6	-7.08
63	1	2009	R230001000002801	1,069.66	884.26	1,953.92	275.97
64	1	2009	R230001000002801	688	568.76	1,256.76	177.51
65	1	2009	C845501000000400	409.27	268.75	678.02	73.05
66	1	2009	C140000083001305	179.94	146.35	326.29	44.81
67	1	2009	H474500000005100	115.69	78.67	194.36	21.87
68	1	2009	L605000000005300	96.98	66.92	163.9	18.77
69	1	2009	L255002016001200	88.07	64.28	152.35	18.62
70	1	2009	C211000000002900	39.61	32.08	71.69	9.8
71	1	2009	K570000000000210	44.31	31.46	75.77	8.97
72	1	2009	W380000767000094	31.89	26.59	58.48	8.23
73	1	2009	E310000058002200	24.66	19.64	44.3	5.96
74	1	2009	B510001000003900	21.85	14.86	36.71	4.13
75	1	2009	E400000009000700	18.66	12.75	31.41	3.55
76	1	2009	G880000010001000	13.12	10.62	23.74	3.25
77	1	2009	H284000000013400	15.57	11.05	26.62	3.2
78	1	2009	A555002000000500	13.31	9.9	23.21	2.9
79	1	2009	W125000003001500	14.58	9.76	24.34	2.73
80	1	2009	W125000003001500	14.53	9.82	24.35	2.72
81	1	2009	A35000003001200	11.67	8.95	20.62	2.66
82	1	2009	C980000003001030	8.07	6.24	14.31	1.86
83	1	2009	B203500000002700	9.68	6.62	16.3	1.85
84	1	2009	A210000048001001	2.48	2.09	4.57	0.65
85	1	2009	M578500000007200	1.38	1.16	2.54	0.36
86	1	2009	E810000009002300	1.02	0.85	1.87	0.26
87	1	2009	E540000027003900	0.13	0.1	0.23	0.03
88	1	2009	R230001000002801	-1,069.66	-884.26	-1,953.92	-275.97
89	1	2008	R230001000002801	1,087.94	1,029.92	2,117.86	300.27
90	1	2008	R230001000002801	1,087.94	1,029.92	2,117.86	300.27

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2008	C140000083001305	96.14	89.73	185.87	25.67
92	1	2008	N860000002005200	40.91	36.55	77.46	10.19
93	1	2008	S010002006000900	46.64	35.13	81.77	8.67
94	1	2008	N340000000303513	20.21	18.44	38.65	5.21
95	1	2008	I200001000021300	18.18	17.03	35.21	4.88
96	1	2008	C845501000000400	16.37	12.71	29.08	3.22
97	1	2008	S525001013000200	4.03	3.84	7.87	1.11
98	1	2008	R230001000002801	-1,087.94	-1,029.92	-2,117.86	-300.27
99	1	2007	R230001000002801	806.18	859.92	1,666.10	237.02
100	1	2007	R230001000002801	806.18	859.92	1,666.10	237.02
101	1	2007	C660000010001400	146.38	136.63	283.01	33.81
102	1	2007	O200500000001300	62.14	54.06	116.2	12.58
103	1	2007	C980000003001030	42.97	43.55	86.52	11.47
104	1	2007	V331602000000400	44	38.42	82.42	8.98
105	1	2007	H335001000002600	21.97	21.16	43.13	5.37
106	1	2007	E583002000000100	17.73	19.03	36.76	5.21
107	1	2007	H335001000002600	17.76	17.1	34.86	4.34
108	1	2007	N325000000004400	11.89	12.45	24.34	3.36
109	1	2007	G400000000002000	10.8	11.02	21.82	2.92
110	1	2007	N860000002005200	9.27	9.39	18.66	2.48
111	1	2007	B505000015001100	7.3	6.56	13.86	1.57
112	1	2007	O310009000001300	5.04	5.07	10.11	1.33
113	1	2007	R230001000002801	-806.18	-859.92	-1,666.10	-237.02
114	1	2006	R230001000002801	743.76	882.59	1,626.35	232.05
115	1	2006	R230001000002801	743.76	882.59	1,626.35	232.05
116	1	2006	C140000083001305	179.94	211.13	391.07	54.52
117	1	2006	E405002014002000	172.87	172.3	345.17	38.64
118	1	2006	O210000005000035	94.18	110.8	204.98	28.67
119	1	2006	H335001000002600	92.75	100.48	193.23	24.35
120	1	2006	C885000024001200	38.92	43.07	81.99	10.62
121	1	2006	C885000024001200	29.83	33.01	62.84	8.14
122	1	2006	H282500000001000	40.48	36.85	77.33	7.47
123	1	2006	L644000001000200	22.24	23.96	46.2	5.77
124	1	2006	S295000000019810	12.42	12.87	25.29	3
125	1	2006	T570002000001400	14.5	13.77	28.27	2.93
126	1	2006	E720000016001200	9.83	8.94	18.77	1.81
127	1	2006	D790001001000700	2.35	2.78	5.13	0.72
128	1	2006	L644000001000200	0.5	0.54	1.04	0.13
129	1	2006	R230001000002801	-743.76	-882.59	-1,626.35	-232.05
130	1	2005	R230001000002801	746.18	975.01	1,721.19	246.24
131	1	2005	R230001000002801	746.18	975.01	1,721.19	246.24
132	1	2005	C140000083001305	266.52	344.7	611.22	85.55
133	1	2005	E405002014002000	178.35	199.15	377.5	43.07
134	1	2005	H335001000002600	94.55	113.78	208.33	26.52
135	1	2005	C660000010001400	28.12	33.01	61.13	7.51

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2005	P001500002001700	35.44	35.08	70.52	6.54
137	1	2005	D600001000012701	25.64	27.43	53.07	5.65
138	1	2005	B240001000001200	14.47	15.49	29.96	3.19
139	1	2005	B240001000001200	14.47	15.49	29.96	3.19
140	1	2005	A174500000002300	13.25	13.12	26.37	2.44
141	1	2005	S245000000001200	7.88	9.36	17.24	2.16
142	1	2005	R225001003001900	5.12	5.7	10.82	1.23
143	1	2005	E540000026002500	3.97	4.66	8.63	1.06
144	1	2005	C660000010001400	1.85	2.16	4.01	0.49
145	1	2005	B240001000001200	-14.47	-15.49	-29.96	-3.19
146	1	2005	R230001000002801	-746.18	-975.01	-1,721.19	-246.24
147	1	2004	C140000083001305	264.62	373.99	638.61	89.71
148	1	2004	G580000000000500	228.31	244.29	472.6	42.12
149	1	2004	L196000002002600	98.97	137.56	236.53	32.51
150	1	2004	H335001000002600	97.26	128.71	225.97	29.03
151	1	2004	L093000001001400	56.27	60.2	116.47	10.38
152	1	2004	S696501000002200	20.04	28.33	48.37	6.8
153	1	2004	L644000001000200	18.15	23.9	42.05	5.36
154	1	2004	B203500000004700	19.8	21.2	41	3.66
155	1	2004	K290001000000800	18.34	19.62	37.96	3.38
156	1	2004	F345000146000800	15.09	17.35	32.44	3.33
157	1	2004	V382000000000100	12.06	12.92	24.98	2.23
158	1	2004	D220001001001100	3.3	4.28	7.58	0.94
159	1	2004	S725002008000200	0.99	1.3	2.29	0.29
160	1	2003	R230001000002801	724.84	1,121.09	1,845.93	265.29
161	1	2003	R230001000002801	724.84	1,121.09	1,845.93	265.29
162	1	2003	C140000083001305	134.21	205.79	340	47.91
163	1	2003	G580000000000500	216.19	257.27	473.46	43.78
164	1	2003	L196000002002600	89.44	135.06	224.5	30.99
165	1	2003	A180000044001205	49.09	60.37	109.46	10.82
166	1	2003	T475002000001700	20.78	32.33	53.11	7.63
167	1	2003	H335001000002600	15.24	22	37.24	4.82
168	1	2003	J570000001001504	12.32	17.9	30.22	3.95
169	1	2003	K240000000008020	11.5	14.3	25.8	2.61
170	1	2003	T888000000002900	6.87	8.72	15.59	1.64
171	1	2003	B496504000032900	3.71	5.82	9.53	1.38
172	1	2003	B496504000032900	3.71	5.82	9.53	1.38
173	1	2003	B496504000032900	-3.71	-5.82	-9.53	-1.38
174	1	2003	R230001000002801	-724.84	-1,121.09	-1,845.93	-265.29
175	1	2002	R230001000002801	149.9	249.83	399.73	57.56
176	1	2002	R230001000002801	149.9	249.83	399.73	57.56
177	1	2002	G580000000000500	203.24	266.24	469.48	44.81
178	1	2002	L056000000000600	105.25	162.43	267.68	34.25
179	1	2002	S004002000003000	35.71	46.79	82.5	7.87
180	1	2002	L056000000000600	22.2	34.29	56.49	7.23

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2002	W230000052000300	7.99	13.11	21.1	2.95
182	1	2002	M550000069001502	10.74	14.08	24.82	2.37
183	1	2002	B505000015000600	5.76	7.53	13.29	1.27
184	1	2002	S170002063000100	4.83	6.32	11.15	1.06
185	1	2002	P640000064001400	1.43	1.77	3.2	0.27
186	1	2002	R230001000002801	-149.9	-249.83	-399.73	-57.56
187	1	2001	H140000000001100	182.37	309.42	491.79	65.38
188	1	2001	G580000000000500	163.03	233.14	396.17	38.88
189	1	2001	P001500002001700	43.93	64.58	108.51	11.27
190	1	2001	G2120000000006200	28.05	40.13	68.18	6.69
191	1	2001	W010000046000336	16.6	23.73	40.33	3.96
192	1	2001	L215500000000800	6.19	8.59	14.78	1.36
193	1	2001	T706000000000200	4.12	5.67	9.79	0.88
194	1	2001	T706000000000200	4.12	5.67	9.79	0.88
195	1	2001	W240000003000900	0.75	1.14	1.89	0.21
196	1	2000	G580000000000500	128.95	199.87	328.82	33.08
197	1	2000	H140000000001100	41.86	76.05	117.91	15.76
198	1	2000	L605000000014430	19.27	36.8	56.07	8.06
199	1	2000	M520000085000300	21.03	29.71	50.74	4.1
200	1	2000	W010000044001052	13.36	20.71	34.07	3.43
201	1	2000	A013803000000500	4.29	6.3	10.59	0.94
202	1	2000	M687000000002600	2.49	3.95	6.44	0.68
203	1	2000	W240000003000900	1.5	2.45	3.95	0.44
204	1	1999	A013803000000500	46.25	73.54	119.79	11.03
205	1	1999	G580000000000500	36.77	61.41	98.18	10.09
206	1	1999	G880000010000300	27.47	42.51	69.98	6.02
207	1	1999	M355000074001200	10.74	21.68	32.42	4.63
208	1	1999	G040000006000100	5.2	10.34	15.54	2.18
209	1	1998	M355000074001200	136.59	291.84	428.43	61.26
210	1	1998	G580000000000500	165.81	296.8	462.61	48.5
211	1	1998	S395000002000401	31.11	58.18	89.29	10.22
212	1	1998	A130000001003700	14.38	26.34	40.72	4.48
213	1	1998	V382000000006900	8.86	18.75	27.61	3.89
214	1	1998	B525000000000300	11.39	21.3	32.69	3.74
215	1	1998	M270002000001700	4.32	7.4	11.72	1.11
216	1	1998	T210000242000820	3.49	5.65	9.14	0.76
217	1	1998	S395000002000401	1.24	2.33	3.57	0.41
218	1	1998	C700000006000500	1.01	1.71	2.72	0.25
219	1	1997	G580000000000500	132.16	252.42	384.58	41.04
220	1	1997	C910000000001600	62.78	124.92	187.7	21.75
221	1	1997	W74000010B000100	31.45	67.41	98.86	13.07
222	1	1997	T570002000001600	33.3	69.04	102.34	12.79
223	1	1997	E140000001000600	6.95	14.14	21.09	2.54
224	1	1997	L10700B000001200	7.75	13.87	21.62	1.99
225	1	1997	S460000006000500	5.55	9.75	15.3	1.34

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
226	1	1996	C910000000001600	110.84	233.87	344.71	40.4
227	1	1996	M490000000009302	16.3	36.57	52.87	6.92
228	1	1996	L054000000003600	0.01	0.03	0.04	0.01
229	1	1995	C910000000001600	106.21	236.85	343.06	40.63
230	1	1995	E650000006000400	29.92	65.33	95.25	10.82
231	1	1995	M368000000004100	6.75	14.15	20.9	2.18
232	1	1995	L670000020000002	3.3	7.37	10.67	1.26
233	1	1995	L670000020000002	-3.3	-7.37	-10.67	-1.26
234	1	1994	C910000000001600	97.19	228.4	325.59	38.93
235	1	1994	B190011000002500	65.84	159.99	225.83	28.74
236	1	1994	A210000051001900	23.06	52.34	75.4	8.4
237	1	1994	C120002000002600	9.04	21.64	30.68	3.79
238	1	1994	R026300000001100	7.6	19.25	26.85	3.67
239	1	1994	S595000027000512	10.3	22.99	33.29	3.57
240	1	1994	L670000016000900	6.13	14.4	20.53	2.45
241	1	1993	C910000000001600	22.44	55.43	77.87	9.39
242	1	1993	R026300000001100	4.69	12.44	17.13	2.35
243	1	1992	W460002008000900	16.9	45.73	62.63	8.26
244	1	1990	L255001005001900	4.38	13.47	17.85	2.55
245	12	1997	L107008000001200	0.37	0.67	1.04	0.1
246	12	1996	M490000000009302	0.88	1.97	2.85	0.37
247	12	1994	B190011000002500	3.18	7.75	10.93	1.39
248	17	1993	C910000000001600	0.28	0.69	0.97	0.12
249	1	2013	J54000000C001000	73.08	26.31	99.39	13.81
250	1	2003	C045000004000200	104.48	153.93	258.41	34.48
251	1	2000	C045000004000200	83.89	153.25	237.14	32.21
252	1	2000	C045000004000200	20.93	38.38	59.31	8.04

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



EDINBURG, TEXAS 78539

August 8, 2016

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

Ref: City of Hidalgo TIRZ No. 1 (TIRZ)
Report No. 2016-25

Dear Mr. Villarreal:

We conducted a limited scope review of the February 1, 2013 through January 31, 2016 collections for the City of Hidalgo Tax Increment Reinvestment Zone No. 1 (TIRZ). The objective of the review was to determine whether TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.

The scope of the review was limited to the Hidalgo TIRZ tax accounts on the February 1, 2013 through January 31, 2016 collection reports prepared by the Tax Office. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Hidalgo, TIRZ collection reports, and list of accounts coded THCHD by Hidalgo County Appraisal District (HCAD).

The results of the review revealed that tax account number S5950-00-023-0003-00 is located within the TIRZ boundaries based on the TIRZ map provided by the HCAD; however, the tax account number was not coded by the HCAD. The tax account was not included on the February 1, 2015 through January 31, 2016 collection reports provided by the Tax Office.

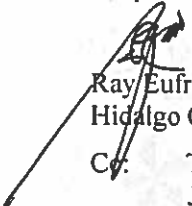
In addition, tax account numbers M2650-00-012-0001-00 and M2650-00-012-0002-00 are not located within the TIRZ boundaries based on the TIRZ map provided by the HCAD; however, the tax account numbers were coded by the HCAD. The tax accounts were included on the February 1, 2015 through January 31, 2016 collection reports provided by the Tax Office.

The collection reports were manually adjusted to reflect the proper collections. In addition, a letter was sent to the HCAD notifying them of the coding errors.

We recommend that the tax accounts be added or removed, as applicable, from the TIRZ collections reports once the required revisions are made by the HCAD. In addition, copies of the revised TIRZ collections reports should be submitted to the County Auditor's Office.

If you have any questions, feel free to call Letty Chavez, Compliance Audit Supervisor, at 318-251 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: The Honorable Ramon Garcia, Hidalgo County Judge
Julian Gonzalez, City Manager, City of Hidalgo

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE QUERRA REYNA
JUDGE, 206th D.C.

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

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JUDGE, 332nd D.C.

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EDINBURG, TEXAS 78539

August 8, 2016

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

Ref: City of Hidalgo TIRZ No. 1 (TIRZ)
Report No. 2016-25

Dear Mr. Garza:

We conducted a limited scope review of the tax year 2015 list of tax accounts coded THCHD (list) by HCAD. The objective of the review was to determine whether the list only included real property tax accounts located within the TIRZ boundaries.

The scope of our review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax year 2015. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement between Hidalgo County and the City of Hidalgo, TIRZ collection reports, and the list of tax accounts coded THCHD by HCAD.

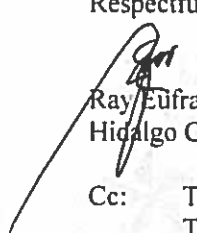
The results of the review revealed that tax account number S5950-00-023-0003-00 is located within the TIRZ boundaries; however, the tax account number was not included on the tax year 2015 list of tax accounts coded THCHD by HCAD. The tax account was included in the tax year 2014 list of tax accounts coded THCHD by HCAD.

In addition, tax account numbers M2650-00-012-0001-00 and M2650-00-012-0002-00 are not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2015 list of tax accounts coded THCHD by HCAD. The tax accounts were not included on the tax year 2014 list of tax accounts coded THCHD by HCAD.

Please make the necessary corrections and submit the tax year 2015 revised list of tax accounts coded THCHD by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by August 26, 2016.

If you have any questions, 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 Eufracio, CPA
Hidalgo County Auditor

Cc: The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable Pablo Villareal, Hidalgo County Tax Assessor-Collector
Julian Gonzalez, City Manager, City of Hidalgo

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EDINBURG, TEXAS 78539

August 8, 2016

Julian Gonzalez, City Manager
City of Hidalgo
704 E. Texano Drive
Hidalgo, Texas 78557

Re: Tax Increment Reinvestment Zone No. 1, Hidalgo, Texas
Report No. 2016-25

Dear Mr. Gonzalez:

We conducted a limited scope review of the interlocal agreement between the City of Hidalgo, Hidalgo County, and Reinvestment Zone Number One, City of Hidalgo, Texas (Hidalgo TIRZ). The objectives of the review were to determine the accuracy of the Hidalgo TIRZ 2013-2014, TIRZ 2014-2015, and TIRZ 2015-2016 payment amount and compliance with Tax Code §311.016 and Sections IV (B) (7) and VI (K) of the interlocal agreement regarding completion of the TIRZ's annual report, updated fact sheet, and annual audit of the TIRZ.

The scope of our review was limited to the Hidalgo TIRZ property accounts as of January 31, 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 sound internal controls rests with management.

The results of the review revealed the following:

1. Payment request in the amounts of \$229,033.54, \$222,421.32, and \$244,865.37 for the 2013-2014, 2014-2015, and 2015-2016 payments, respectively, were received from the City of Hidalgo on behalf of the TIRZ. However, it was determined that the payments should be \$227,917.52 for 2013-2014, \$222,417.88 for 2014-2015, and \$251,460.92 for 2015-2016 (a difference of \$1,116.02, \$3.44 and \$6,595.55) (See Exhibit A).
2. The annual audit, fact sheet, and the TIRZ's annual report were received for the years 2013-2014 and 2014-2015 in compliance with Tax Code §311.016 and sections IV (B) (7) and VI (K) of the interlocal agreement.

The fact sheet and the TIRZ's annual report were received for the year 2015-2016 in compliance with Tax Code §311.016 and sections IV (B) (7) and VI (K) of the interlocal agreement; however, the annual audit was not received. The 2015-2016 Hidalgo TIRZ payment will not be processed until the annual report is submitted.

We will proceed to process the years 2013-2014 (\$227,917.52) and 2014-2015 (\$222,417.88) payments.

If you have any questions, 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 Zufracio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

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JUDGE, 449th D.C.

EXHIBIT A

2013-2014 Hidalgo TIRZ Payment

	Hidalgo TIRZ Calculation for Tax Year 2013	Hidalgo TIRZ Calculation for Tax Year 2012	Hidalgo TIRZ Calculation for Tax Year 2011	Hidalgo TIRZ Calculation for Tax Year 2010	Hidalgo TIRZ Calculation for Tax Year 2009	Hidalgo TIRZ Calculation for Tax Year 2008	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 66,614,270.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	\$ 64,496,065.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 393,024.19	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	\$ 380,526.78	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 66,614,270.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	\$ 64,496,065.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	
Captured Appraised Value	\$ 42,702,185.00	\$ 37,489,842.00	\$ 38,052,026.00	\$ 36,479,700.00	\$ 35,859,222.00	\$ 40,583,980.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual MAOI (.5200/100))	0.005200	0.005200	0.005200	0.005107	0.005127	0.005191	
Tax Levy Due to TIRZ	\$ 222,051.36	\$ 194,947.18	\$ 197,870.54	\$ 186,301.83	\$ 183,850.23	\$ 210,671.44	
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 347,261.26	\$ 57,673.12	\$ 3,672.01	\$ 922.81	\$ 637.04	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 393,024.19	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	\$ 380,526.78	
Percent Collected of Actual Levy	88.36%	15.92%	1.00%	0.26%	0.18%	0.00%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 222,051.30	\$ 194,947.18	\$ 197,870.54	\$ 186,301.83	\$ 183,850.23	\$ 210,671.44	
(Less) Administrative Cost	\$ 196,190.16	\$ 31,035.33	\$ 1,987.43	\$ 482.50	\$ 332.11	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2013-2014 TIRZ PAYMENT AMOUNT	\$ 195,196.16	\$ 31,035.33	\$ 1,987.43	\$ 482.50	\$ 332.11	\$ -	\$ 229,033.54

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

	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2009	County Auditor's Calculation for Tax Year 2008	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 65,944,422.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	\$ 62,035,136.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 389,072.09	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	\$ 366,007.30	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 65,944,422.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	\$ 62,035,136.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	
Captured Appraised Value	\$ 42,032,337.00	\$ 37,489,842.00	\$ 38,052,026.00	\$ 36,479,700.00	\$ 35,859,222.00	\$ 38,123,051.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual MAOI (.5200/100))	0.005200	0.005200	0.005200	0.005107	0.005127	0.005127	
Tax Levy Due to TIRZ	\$ 216,568.15	\$ 194,947.18	\$ 197,870.54	\$ 186,301.83	\$ 183,850.23	\$ 195,458.88	
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 347,261.26	\$ 57,673.12	\$ 3,672.01	\$ 922.81	\$ 637.04	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 389,072.09	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	\$ 366,007.30	
Percent Collected of Actual Levy	89.2537%	15.9195%	1.0044%	0.2590%	0.1806%	0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 216,568.15	\$ 194,947.18	\$ 197,870.54	\$ 186,301.83	\$ 183,850.23	\$ 195,458.88	
(Less) Administrative Cost	\$ 195,080.16	\$ 31,035.40	\$ 1,987.41	\$ 482.52	\$ 332.03	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2013-2014 TIRZ PAYMENT AMOUNT	\$ 194,080.16	\$ 31,035.40	\$ 1,987.41	\$ 482.52	\$ 332.03	\$ -	\$ 227,917.52

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

EXHIBIT A
2014-2015 Hidalgo TIRZ Payment

	Hidalgo TIRZ Calculation for Tax Year 2014	Hidalgo TIRZ Calculation for Tax Year 2013	Hidalgo TIRZ Calculation for Tax Year 2012	Hidalgo TIRZ Calculation for Tax Year 2011	Hidalgo TIRZ Calculation for Tax Year 2010	Hidalgo TIRZ Calculation for Tax Year 2009	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 67,463,516.00	\$ 68,614,270.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 398,034.74	\$ 393,024.19	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 67,463,516.00	\$ 68,614,270.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	
Captured Appraised Value	\$ 43,551,431.00	\$ 44,702,185.00	\$ 37,489,842.00	\$ 38,052,026.00	\$ 36,479,700.00	\$ 35,859,222.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual MRO) (.5200/100)	0.005200	0.005200	0.005200	0.005107	0.005127	0.005101	
Tax Levy Due to TIRZ	\$ 226,467.44	\$ 222,051.36	\$ 194,947.18	\$ 194,331.70	\$ 187,031.42	\$ 186,145.22	
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 349,981.63	\$ 39,477.21	\$ 2,634.63	\$ 248.11	\$ 838.52	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 398,034.74	\$ 393,024.19	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	
Percent Collected of Actual Levy	87.9274%	10.0445%	0.7273%	0.0679%	0.2353%	0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 226,467.44	\$ 222,051.36	\$ 194,947.18	\$ 194,331.70	\$ 187,031.42	\$ 186,145.22	
(Less) Administrative Cost	\$ 198,126.95	\$ 22,303.89	\$ 1,417.76	\$ -	\$ -	\$ -	
(Less) Adjustments **	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2014-2015 TIRZ PAYMENT AMOUNT	\$ 198,126.95	\$ 22,303.89	\$ 1,417.76	\$ 134.29	\$ 439.43	\$ -	\$ 222,421.32

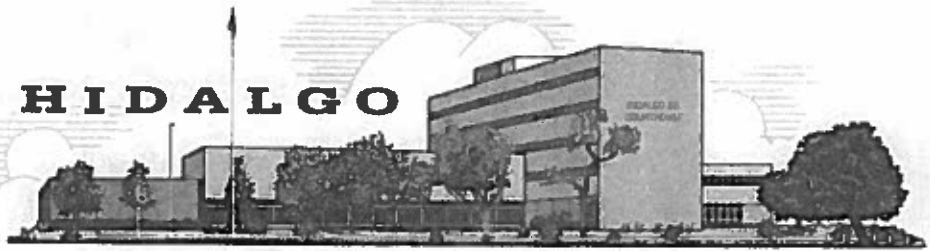
** Adjustments are made in order to prevent an overpayment; the adjustment limits payments to 100% allowable TIRZ levy

	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	County Auditor's Calculation for Tax Year 2009	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation							
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 67,539,668.00	\$ 65,944,422.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.59/100)	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 398,484.04	\$ 389,072.09	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 67,539,668.00	\$ 65,944,422.00	\$ 61,401,927.00	\$ 61,964,111.00	\$ 60,391,785.00	\$ 59,771,307.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	\$ 23,912,085.00	
Captured Appraised Value	\$ 43,627,583.00	\$ 42,032,337.00	\$ 37,489,842.00	\$ 38,052,026.00	\$ 36,479,700.00	\$ 35,859,222.00	
Captured Appraised Value (Multiplied by) Contribution Rate (Per agreement s/b the lesser of .5200 or actual MRO) (.5200/100)	0.005200	0.005200	0.005200	0.005200	0.005107	0.005127	
Tax Levy Due to TIRZ	\$ 226,863.43	\$ 218,568.15	\$ 194,947.18	\$ 197,870.54	\$ 186,301.63	\$ 183,660.23	
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 349,981.63	\$ 39,477.21	\$ 2,634.63	\$ 248.11	\$ 838.52	\$ -	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 398,484.04	\$ 389,072.09	\$ 362,271.37	\$ 365,588.25	\$ 356,311.53	\$ 352,650.71	
Percent Collected of Actual Levy	87.8283%	10.1465%	0.7273%	0.0679%	0.2353%	0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 226,863.43	\$ 218,568.15	\$ 194,947.18	\$ 197,870.54	\$ 186,301.63	\$ 183,660.23	
(Less) Administrative Cost	\$ 199,250.29	\$ 22,177.02	\$ 1,417.85	\$ 135.35	\$ 438.37	\$ -	
(Less) Adjustments **	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
2014-2015 TIRZ PAYMENT AMOUNT	\$ 198,250.29	\$ 22,177.02	\$ 1,417.85	\$ 134.35	\$ 439.37	\$ -	\$ 222,417.88

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

August 2, 2016

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

Ref: Cash Count
Report No. 2016-43

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Precinct 2 Swimming Pool on July 15, 2016, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

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

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

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

Conclusion:

The total cash on hand at the time of the cash count was \$10.00. At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we have concluded that total cash on hand did reconcile to the approved change fund of \$10.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

Observation No. 1:

A separate locked cash drawer was not maintained by each Pool Attendant responsible for handling collections. According to staff, they do not maintain separate locked cash drawers due to the small number of employees.

The "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office set the minimum requirements necessary for ensuring adequate internal controls and the safeguarding of public funds. Departments must train all employees responsible for handling cash regarding proper cash handling procedures. Pursuant to the "Cash Handling Guidelines and Procedures," separate locked cash drawers must

HIDALGO COUNTY DISTRICT JUDGES

LINA M. SINGLETERRY
JUDGE, 1ST D.C.

RODOLFO DELGADO
JUDGE, 5TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 26TH D.C.

AMAR PARTIDA
JUDGE, 27TH D.C.

EMILIO E. RAMIREZ JR.
JUDGE, 12TH D.C.

HELENE GONZALEZ
JUDGE, 17TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 34TH D.C.

AIDA SALINAS FLORES
JUDGE, 36TH D.C.

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

JESSE CONTRERAS
JUDGE, 48TH D.C.

be assigned to each employee responsible for handling collections. Only one cashier should be allowed access to a specific cash drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties. The amount should be recorded on a receipt, and the receipt should be signed by the employee accepting custody. This is necessary for the purposes of establishing responsibility relating to a shortage.

Failure to utilize separate locked cash drawers and to prepare a receipt signed by the employee who accepts custody of collections during a shift change increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that each employee responsible for collecting cash is assigned a separate locked cash drawer. Only one cashier should be allowed access to a specific drawer during a single shift. Furthermore, when cash is transferred from one person to another, it should be counted in the presence of both parties and recorded on a receipt. At a minimum, the procedures noted above should be implemented.

Observation 2:

Although security cameras are in place, they are not installed where cash collections are received and safeguarded. In addition, a notice stating that an area is being monitored by a security camera is not posted. According to staff, the cameras do not work.

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

Failure to utilize security cameras where cash collections are received and safeguarded increases the risk of loss or misuse of County funds.

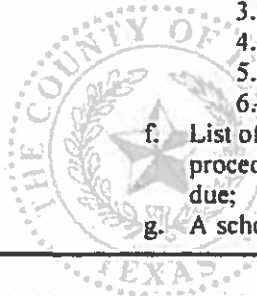
Recommendation:

Management should coordinate with the Information Technology Department to purchase security cameras to install in areas where cash collections are received and repair the cameras currently installed. In addition, management should ensure that a notice stating an area is being monitored by security camera is posted in a conspicuous location for the public's view.

Please provide written management responses to the observations noted above by August 26, 2016.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by August 26, 2016. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and



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JUDGE, 12TH DC

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JUDGE, 17TH DC

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JUDGE, 13TH DC

ROSIE GUERRA REYNA
JUDGE, 26TH DC

JUAN R. PARTIDA
JUDGE, 27TH DC

MARIO E. PABREZ, JR.
JUDGE, 30TH DC

W. G. GARCIA
JUDGE, 32ND DC
CHIEF CLERK

F. J. ALLOPEZ
JUDGE, 34TH DC

AIDA SALINAS FLORES
JUDGE, 36TH DC

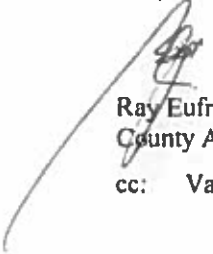
ISAAC RAMON, JR.
JUDGE, 38TH DC

JESSE CONTRERAS
JUDGE, 48TH DC

h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcey 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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