

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 19, 2017

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	\$ 716,630.51	July 2016 Monthly Report/Letter
The Hon. Arturo Guajardo Jr. Hidalgo County Clerk	\$ 831,064.93	Aug. 2016 Monthly Report/Letter
The Hon. Arturo Guajardo Jr. Hidalgo County Clerk	\$ 810,601.88	Sept. 2016 Monthly Report/Letter
The Hon. Arturo Guajardo Jr. Hidalgo County Clerk	\$ 784,516.03	Oct. 2016 Monthly Report/Letter
The Hon. Arturo Guajardo Jr. Hidalgo County Clerk	\$ 765,776.64	Nov. 2016 Monthly Report/Letter
The Hon. Arturo Guajardo Jr. Hidalgo County Clerk	\$ 734,618.75	Dec. 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 2,508,065.16	July 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 9,195,372.91	Aug. 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 1,338,129.20	Sept. 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 2,380,466.58	Oct. 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 33,194,042.44	Nov. 2016 Monthly Report/Letter
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	\$ 61,484,045.04	Dec. 2016 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 14,241.00	Feb. 2017 Monthly Report/Letter
Mr. T.J. Arredondo, Director of Planning	\$ 21,645.00	Mar. 2017 Monthly Report/Letter
Ms. Angie Chap, Law Librarian	\$ 1,333.00	Feb. 2017 Monthly Report/Letter
Ms. Angie Chap, Law Librarian	\$ 1,499.50	Mar. 2017 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 9,506.00	Feb. 2017 Monthly Report/Letter
Mr. Homero Garza, Fire Marshal	\$ 13,497.00	Mar. 2017 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 19,385.00	Feb. 2017 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 25,165.00	Mar. 2017 Monthly Report/Letter
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 550.00	Feb. 2017 Monthly Report/Letter Delta Lake

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERPY  
 JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
 JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
 JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
 JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
 JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
 JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
 JUDGE, 370<sup>TH</sup> D.C.  
 OVERSEER

LETICIA LOPEZ  
 JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
 JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
 JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
 JUDGE, 489<sup>TH</sup> D.C.

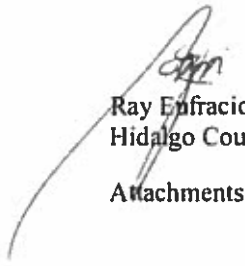
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 194.00	Mar. 2017 Monthly Report/Letter Delta Lake
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 28,450.00	Jan. 2017 Monthly Report/Letter Sanitation Program
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 40,675.00	Feb. 2017 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 6,150.00	Feb. 2017 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 5,875.00	Mar. 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,864.00	Feb. 2017 Monthly Report/Letter Anzalduas Park
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 1,696.00	Mar. 2017 Monthly Report/Letter Anzalduas Park
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 51,900.00	Feb. 2017 Monthly Report/Letter Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	\$ 60,075.00	Mar. 2017 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 2,880.00	Feb. 2017 Monthly Report/Letter
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 22,254.00	Mar. 2017 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 3,850.00	Feb. 2017 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 8,278.00	Mar. 2017 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 12,812.50	Feb. 2017 Monthly Report/Letter
The Hon. Lazaro Gallardo, Constable Precinct No. 3	\$ 22,994.00	Mar. 2017 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 925.00	Feb. 2017 Monthly Report/Letter
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	\$ 9,180.50	Mar. 2017 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 51,136.79	Feb. 2017 Monthly Report/Letter Fee Report
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 57,634.83	Mar. 2017 Monthly Report/Letter

Department	Description
The Hon. Ricardo Rodriguez, Jr. Hidalgo County District Attorney	Review of the H.B. 65 Financial Statements For the month ended January 31, 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County District Attorney	Review of the Hot Checks Fund Financial Statements For the month ended January 31, 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County District Attorney	Review of the HIDTA Financial Statements For the month ended January 31, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the month ended October 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the month ended November 30, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements For the month ended December 31, 2016
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Fee Financial Statements For the month of January 2017 and February 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Trust Fund Financial Statements For the months ended January 31, 2017 and February 28, 2017
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's Investigation Fund Financial Statements For the months ended January 31, 2017 and February 28, 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the Hidalgo County Tax Collected Reports For the months of July 2016 through December 2016

**HIDALGO COUNTY DISTRICT JUDGES**

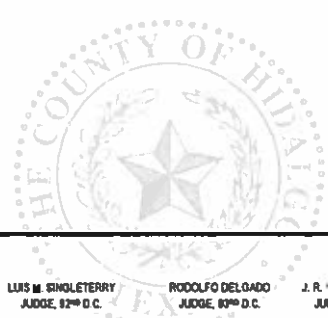
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment – March 2017 Report No. 2017-30
The Hon. Eddie Guerra, Hidalgo County Sheriff	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-03
The Hon. Martin Cantu, Constable Precinct No. 2	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-06
The Hon. Lazaro Gallardo, Constable Precinct No. 3	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-07
The Hon. Atanacio Gaitan Jr. Constable Precinct No. 4	Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency For the Year Ended December 31, 2016 Audit No 2017-08
Ms. Martha Salazar, Purchasing Agent	Audit of Selected Contracts Audit No. 2016-38
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	2017 Tax Roll Abatement-Hidalgo Wind Farm LLC-Phase I and Phase II Report No. 2017-21 and 2017-22
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	2017 Wonderful Citrus Packing LLC Project No. 2017-23

Respectfully,



Ray Enfracio, CPA  
 Hidalgo County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

Prepared By: Gricelda Q ~~GA~~  
Date: 05/03/17 ~~5/3/17~~

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

Fee Account	\$	435,436.11
Criminal Court Cost	\$	153,768.77
Civil/Probate Court Cost	\$	<u>127,425.63</u>
Total July 2016 Collections	\$	<u><u>716,630.51</u></u>

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COUNTY CLERK MONTHLY FEE REPORT

**REVISED**  
10-11-16

JULY  
2016

\*\*\*\*COUNTY CLERK FEE ACCOUNT\*\*\*\*  
FBC

RECORDING FEES/LGC 118 013 118 011 212 004 BCC36 10	✓ 132,340.25	\$432,822.25	X2, X5
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		✓ \$12,740.00	RECEIVED 2/
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed XS 418 ✓	✓ \$12,540.00	COCKY X2, X5
BIRTH CERTIFICATES	# Filed XS 333 ✓	X \$599.40	X X, X2, X5
BIRTH DSHS	# Filed XS 33 ✓	X \$80.39	X X2, X5
DECLARATION OF INFORMAL MARRIAGE	# Filed XS 18 ✓	✓ \$200.00	DOY, X2, X5
UCC-FINANCING STATEMENTS/BCC9 403		✓ \$1,020.00	X X2, X5
EARLY CHILDHOOD DONATION		X \$30.00	X X, X2, X5
VITAL STATISTICS/LGC 118 015			
CERTIFIED COPIES/LGC 118 014		✓ \$17,292.21	X X2, X5
RETURNED CHECK CHARGE/LGC 118 0215		\$0.00	
REFUNDS		X \$311.25	X X2, X5, X3-2
BEER & WINE PERMITS/ABC 61 31		\$0.00	
PRINTER FEES/ABC 61 38		\$0.00	
RECEIVED ON ACCOUNT		✓ \$233,984.75	X X2, X5, X3-3b
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	X 82,820.00	✓ \$82,800.00	X X, X2, X5
DIGITAL IMAGE FEES		✓ \$5,124.20	X X, X2, X5
CC RECORDS ARCHIVES FEE LGC 118 025	X 84,550.00	✓ \$84,530.00	X X, X2, X5
COURTHOUSE SECURITY FUND/LGC 291 008	X 8,873.00	✓ \$8,871.00	X X, X2, X5
VITAL ARCHIVE FEE HSC 191 0045(h)		✓ \$1,118.00	X X, X2, X5
OVER/(SHORT)		X (\$279.00)	X X, X2, X5
NEW COURTHOUSE FEE	X 76,510.00	✓ \$76,490.00	X X, X2, X5
INTEREST EARNED		\$0.00	
ADJUSTMENTS		\$0.00	
TOTAL CHARGES AND COLLECTIONS			670,334.45 ✓
LESS			3670,234.43 X2, X5, X6, X6-2
CHARGES ON ACCOUNT		✓ 234,805.70	855,923.70 X3-3b
TOTAL DEPOSITED IN BANK		✓ 435,528.75	3611,330.76
LESS			
PRINTERS FEES/ABC 61 38		\$0.00	
BIRTH DSHS		✓ \$80.39	X2
REFUNDS		✓ \$311.25	X2
OVER/(SHORT)		✓ (\$279.00)	X2
SUBTOTAL			\$92.84
DUE TO TREASURER		435,436.11	3611,338.11
		X5	
DISTRIBUTION			
COUNTY CLERK FEES	1100-341-18-180-007-0-000	3611,338.11	163,071.51 X
EARLY CHILDHOOD DONATION	1100-307-20-200-074-0-000	✓ \$30.00	X2, X
INTEREST EARNED	1100-301-11-000-000-0-000	\$0.00	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341-10-180-000-0-000	✓ \$82,800.00	82,820.00 X2, X
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓ \$5,124.20	X2, X
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-10-180-008-0-000	✓ \$84,530.00	84,550.00 X2, X
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-10-180-001-0-000	✓ \$8,871.00	8,873.00 X2, X
COMPT OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-207-20-000-040-0-000	✓ \$12,540.00	X2, X
COMPT OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-207-20-000-035-0-000	✓ \$599.40	X2, X
COMPT OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-207-20-000-041-0-000	✓ \$200.00	X2, X
NEW COURTHOUSE FEE	1100-341-18-180-010-0-000	✓ \$76,490.00	76,510.00 X2, X
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341-18-180-010-0-000	✓ \$1,118.00	X2, X
DISTRIBUTION TOTAL		\$0.00	3611,338.11
COUNTY AUDITOR'S FORM ARS-CC-002, PART I			435,436.11
REVISED 2004			

PREPARED BY

*[Signature]*  
BERENICE ALVARADO DEPUTY CLERK 10/11/16 DATE

APPROVAL

*[Signature]*  
ARTURO GUAJARDO, JR COUNTY CLERK 10/11/16 DATE

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 10/26/16

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2016 - 07/30/2016 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

Hidalgo County Clerk

Totals	Fee Totals
153,809.77	153,809.77 X9-1

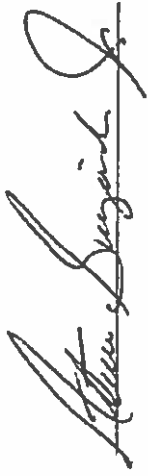
3.00 (2.00)	3.00 X9-2
153,812.77	153,812.77 X3-1; X8; X9-2 ✓

2016 Criminal Court Cost

\$ 39.00	X2-1 ✓
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Due Treasurer: \$ 153,773.77  
 153,768.77 X; X5-3 ✓

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: WR  
 DATE: 8/14/16

For the Month of July 2016  
 This report has been personally reviewed by me & I certify it to be true & correct to the best of my knowledge.  
  
 County Clerk  
 August 9, 2016  
 Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2016 - 07/30/2016 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

RECEIVED  
 COURT  
 2016 SEP 15 6

Fee Code	Description	Totals	Fee Totals	Time Payment
1100-341-10-180-002-0-000	County Clerk	153,812.77	✓ 153,812.77	
1100-342-10-180-001-0-000	Sheriff	8,906.90	✓ 8,906.90	
1100-341-10-180-006-0-000	Stenographer	5,853.76	✓ 5,853.76	
1100-341-10-180-008-0-000	Jury - County Clerk	3,644.88	✓ 3,644.88	
1100-207-20-000-027-0-000	Judicial & Court Person Train	7.51	✓ 7.51	
1100-360-00-000-000-0-000	General Fund Misc Revenues	1,39	✓ 1.39	
1100-207-20-000-007-0-000	Juvenile Crime & Delinquency	1,538.26	✓ 1,538.26	
1100-207-20-000-005-0-000	Time Payment	0.35	✓ 0.35	
1100-341-10-180-017-0-000	County Clerk Efile Fee	2,022.00	✓ 2,022.00	
1100-202-00-000-019-0-000	Failure to Appear-Vendor	1,256.00	✓ 1,256.00	
1100-202-00-000-022-0-000	Refund/Overpmt-CC	245.67	✓ 245.67	
1100-207-20-000-009-0-000	Fugitive Apprehension Fund	39.00	✓ 39.00	
1100-207-20-000-015-0-000	Consolidated Court Costs	3.50	✓ 3.50	
1100-207-20-000-017-0-000	Crime Victims Comp Fund	15,127.18	✓ 15,127.18	
1100-207-20-000-019-0-000	Arrest -DPS	24.45	✓ 24.45	
1100-207-20-000-029-0-000	Correctional Mgmt Inst of Tex	16.55	✓ 16.55	
1100-207-20-000-030-0-000	DNA Testing Fee (CCD)	0.36	✓ 0.36	
1100-207-20-000-035-0-000	State Traffic Fee	50.00	✓ 50.00	
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	2,643.80	✓ 2,643.80	
1100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) to	8,200.68	✓ 8,200.68	
1100-207-20-000-053-0-000	Jury Service Fund	2,083.66	✓ 2,083.66	
1100-207-20-000-054-0-000	Judicial Support Fee - State	552.78	✓ 552.78	
		980.45	✓ 980.45	

Time Payment  
 50% 2,117.17 X  
 40% 1,693.74 X  
 10% 423.43 X  
4,234.34 (TP)

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2016 - 07/30/2016 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	Totals	Fee Totals
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,684.94	✓ 5,684.94 ✓ X; X2-3a; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	363.23	✓ 363.23 ✓ X; X2-3a; X3
1100-207-20-000-061-0-000 Moving Violation Fee	8.80	✓ 8.80 ✓ X; X2-3a; X3
1100-207-20-000-066-0-000 Failure to Appear-State	818.81	✓ 818.81 ✓ X; X2-3a; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR CC to State	900.95	895.95 ✓ 900.95 ✓ X; X2-3a; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	971.61	✓ 971.61 ✓ X; X2-3a; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	594.85	✓ 0.00 ✓ -594.85 ✓
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,717.31	✓ 1,717.31 ✓ X; X2-3a; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,514.21	✓ 3,514.21 ✓ X; X2-3a; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	108.92	✓ 108.92 ✓ X; X2-3a; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	163.76	✓ 163.76 ✓ X; X2-3a; X3
1100-351-20-180-001-0-000 CC - Public Defense	7,706.67	✓ 7,706.67 ✓ X; X2-3a; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	264.33	✓ 264.33 ✓ X; X2-3a; X3
1100 - General Fund	76,017.52	76,012.52 76,017.52
1238-341-20-180-001-0-000 County Records Management	3,945.00	✓ 3,945.00 ✓ X; X1; X2-3a; X3
1238 - County Records Management and Preservation	3,945.00	3,945.00
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	608.60	✓ 608.60 ✓ X; X1; X2-3a; X3
1237 - County Clerk Records Management and	608.60	608.60
1200-351-10-180-000-0-000 CC - Fines	55,453.19	✓ 55,453.19 ✓ X; X1; X2-3a; X3
1200 - Road and Bridge Countywide	55,453.19	55,453.19
1239 - Court Reporter Service	0.00	0.00
1240-341-10-180-001-0-000 CC - Juv Delinq. Prevention	20.18	✓ 20.18 ✓ X; X1; X2-3a; X3

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 COUNTY  
 2016 SEP 15 10:11:09

X-2-2

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2016 - 07/30/2016 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

	Totals	Fee Totals
1240 - Juvenile Delinquency Prevention	20.18	20.18
1241-341-10-180-001-0-000 Courthouse Security Fund	548.84	✓ 548.84 ✓ X; X1; X2-3a; X3
1241 - Courthouse Security	548.84	548.84
1247 - Law Library Fee	0.00	0.00
1255-341-10-180-000-0-000 CC/DC Crit Tech - CC Fee	719.44	✓ 719.44 ✓ X; X1; X2-3a; X3-1
1255 - County and District Court Technology Fund	719.44	719.44
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	16,500.00	✓ 16,500.00 ✓ X; X1; X2-3a; X3
1225 - Pre-Trial Intervention Program	16,500.00	16,500.00

RECEIVED  
COUNTY CLERK

2016 SEP 15 00:15:09

X2-3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2016 - 07/31/2016 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

	Totals	Fee Totals
Total Receipts	127,437.63	127,437.63 X 7-2
Total Adjustments Impacting Receipts	(264.00)	(12.00) 264.00 X 7-2
Final Fee Code Totals	127,173.63	127,425.63 X 3-1; X 6; X 7-2
Less Refunds:	\$ 0.00	
Due Treasurer:	\$ 127,173.63	X; X 5-3 ✓

Hidalgo County Clerk

2016 Civil and Probate Court Cost

REC'D  
 COUNTY CLERK  
 08/03/2016 09:58

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY:           
 DATE:         

For the Month of July 2016

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

*Allen Benjamin*  
 County Clerk

August 9, 2016  
 Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2016 - 07/31/2016 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 Zapala,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clari-

RECEIVED  
 COUNTY

2016 AUG 12 FRI

## Civil Probate or Mental Health Family

Fee Code Totals for All Funds	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	127,173.63	127,173.63
1100-342-10-180-001-0-000 Sheriff	25,819.00	25,819.00
1100-341-10-180-001-0-000 County Judge	3,305.00	3,305.00
1100-341-10-180-006-0-000 Stenographer	520.00	520.00
1100-341-10-180-008-0-000 Jury - County Clerk	6,600.00	6,600.00
1100-341-10-180-007-0-000 Probate Judge Education	5,240.00	5,240.00
1100-207-20-000-048-0-000 Incigent Civil Legal Services	114.00	114.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	3,125.00	3,125.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	380.00	380.00
1100-207-20-000-055-0-000 Judicial Support Fee	11,880.00	11,880.00
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	12,474.00	12,474.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	1,520.00	1,520.00
1100-341-10-020-011-0-000 Dist Attorney BF Commission	1,675.00	1,675.00
1100-341-10-180-002-0-000 Registry Administration Fee	190.00	190.00
1100-207-20-000-037-0-000 Non Disclosure Fee	5,532.67	5,532.67
1100-361-11-000-006-0-000 Interest Earnings	84.00	84.00
1100-207-20-000-069-0-000 State-Elec Filing Fee	2.96	2.96
1100-341-10-180-017-0-000 County Clerk EF file Fee	10,470.00	10,470.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	5,826.00	5,826.00
1100 - General Fund	6,660.00	6,660.00
1238-341-20-180-001-0-000 County Records Management	101,417.63	101,417.63
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	3,505.00	3,505.00
	3,340.00	3,340.00

25,819.00 ✓ X; X2-3; X3  
 3,305.00 ✓ X; X2-3; X3-1  
 520.00 ✓ X; X2-3; X3-1  
 6,600.00 ✓ X; X2-3; X3-1  
 5,240.00 ✓ X; X2-3; X3-1  
 114.00 ✓ X; X2-3; X3-1  
 3,125.00 ✓ X2-3; X3; X3-1 @ \$55  
 380.00 ✓ X3; X4-1  
 11,880.00 ✓ X3; X4-1  
 12,474.00 ✓ X3; X4-1  
 1,520.00 ✓ X3; X4-1  
 1,675.00 ✓ X3; X4-1  
 190.00 ✓ X; X2-3; X3  
 5,532.67 ✓ X; X2-3; X3  
 84.00 ✓ X2-3; X3; X4-1  
 2.96 ✓ X; X2-3; X3  
 10,470.00 ✓ X; X2-3; X3  
 5,826.00 ✓ X; X2-3; X3  
 6,660.00 ✓ X; X2-3; X3  
 101,417.63  
 3,505.00 ✓ X; X1; X2-3; X3-1  
 3,340.00 ✓ X; X1; X2-3; X3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 07/01/2016 - 07/31/2016 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

Civil Probate or Mental Health Family	Totals	Fee Totals	RECEIVED BY COUNTY ;
1238 - County Records Management and Preservation	6,845.00	6,845.00	
1200-352-10-180-001-0-000 Bond Forfeitures	1,615.00	✓ 1,615.00 ✓ X1; X2-3; X3	2016 AUG 12 07:00
1200 - Road and Bridge Countywide	1,615.00	1,615.00	
1239-341-10-180-001-0-000 Court Reporter Service Fee	4,455.00	✓ 4,455.00 ✓ X1; X2-3; X3	
1239 - Court Reporter Service	4,455.00	4,455.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	1,691.00	✓ 1,691.00 ✓ X1; X2-3; X3	
1241 - Courthouse Security	1,691.00	1,691.00	
1247-341-10-180-001-0-000 Law Library	10,390.00	✓ 10,390.00 ✓ X1; X2-3; X3	
1247 - Law Library Fee	10,390.00	10,390.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	760.00	✓ 760.00 ✓ X1; X2-3; X3	
1250 - Supplemental Court Guardianship	760.00	760.00	

Prepared By: Gricelda Q ~~6/8~~  
Date: 05/03/17 5/31/17

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

Fee Account	\$	488,946.79
Criminal Court Cost	\$	174,630.04
Civil/Probate Court Cost	\$	<u>167,488.10</u>
Total August 2016 Collections	\$	<u><u>831,064.93</u></u>

7^

COUNTY CLERK MONTHLY FEE REPORT

**REVISED**  
10-11-16

AUGUST  
2016

\*\*\*\*COUNTY CLERK FEE ACCOUNT\*\*\*\*  
PBC

RECORDING FEES/LGC 118 013 118 011,212 004,BCC36 10	✓ \$151,291.00	X2	RECEIVED BY
MARRIAGE LICENSES/LGC 118 018 (TOTAL)	✓ \$13,450.00	X2	XXXXXXXXXX
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed XS 445 ✓	13,350.00	X1, X2, XS
BIRTH CERTIFICATES	# Filed XS 422 ✓		X3759 60
BIRTH DSHS	# Filed XS 37 ✓		X587 71
DECLARATION OF INFORMAL MARRIAGE	# Filed XS 8 ✓	X100.00	X587 58
UCC-FINANCING STATEMENTS/BCC9 403			✓ \$960.00
EARLY CHILDHOOD DONATION			✓ \$15.00
VITAL STATISTICS/LGC 118 015			✓ \$20,574.69
CERTIFIED COPIES/LGC 118 014			\$0.00
RETURNED CHECK CHARGE/LGC 118 0215			X \$369.40
REFUNDS			\$0.00
BEER & WINE PERMITS/ABC 61 31			\$0.00
PRINTER FEES/ABC 61 38			✓ \$262,120.00
RECEIVED ON ACCOUNT			X \$94,550.00
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216			X \$2,875.84
DIGITAL IMAGE FEES			X \$97,310.00
CC RECORDS ARCHIVES FEE LGC 118 025			X \$10,135.00
COURTHOUSE SECURITY FUND/LGC 291 008			X \$1,254.00
VITAL ARCHIVE FEE HSC 191 0045(h)			X \$324.25
OVER/(SHORT)			✓ \$87,840.00
NEW COURTHOUSE FEE			\$0.00
INTEREST EARNED			\$0.00
ADJUSTMENTS			
TOTAL CHARGES AND COLLECTIONS			✓ \$757,346.49
LESS			X2; XS; X6;
CHARGES ON ACCOUNT			X6-2
TOTAL DEPOSITED IN BANK			✓ 267,638.34
LESS			626-851-59
PRINTERS FEES/ABC 61 38			X3-6b
BIRTH DSHS			489,708.15
REFUNDS			5684-404-98
OVER/(SHORT)			\$0.00
SUBTOTAL			✓ 587,711.12
			✓ 369.40
			✓ 324.25
			5761.36

DUE TO TREASURER

DISTRIBUTION			
COUNTY CLERK FEES	1100-341 10-180-001-0-000	5372-544-10	180,757.35
EARLY CHILDHOOD DONATION	1100-287 20-000-071-0-000		\$15.00
INTEREST EARNED	1100-381 11-000-006-0-000		\$0.00
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216	1237-341 10-180-000-0-000	✓ \$94,550.00	X1, X2
DIGITAL IMAGE FEES	1100-341 10-180-013-0-000	✓ \$2,875.84	X1, X2
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341 10-180-003-0-000	✓ \$97,310.00	X1, X2
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341 10-180-001-0-000	✓ \$10,135.00	X1, X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1100-287 20-000-040-0-000	✓ \$13,362.50	X1, X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1100-307 30-000-019-0-000	✓ \$759.60	X1, X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-337 30-000-011-0-000	✓ \$87.50	X1, X2
NEW COURTHOUSE FEE	1100-341 10-180-011-0-000	✓ \$87,840.00	X1, X2
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341 10-180-010-0-000	✓ \$1,254.00	X1, X2
DISTRIBUTION TOTAL		\$0.00	
COUNTY AUDITOR'S FORM ARS-CC-002, PART I		5680-733-54	488,946.79
REVISED 2004			

PREPARED BY

*Berenze Alvarado*  
BERENZE ALVARADO DEPUTY CLERK 10/11/16  
DATE

APPROVAL

*Arturo Guajardo, Jr*  
ARTURO GUAJARDO, JR COUNTY CLERK 10/11/16  
DATE

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *KS*  
DATE: 10/20/16

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2016 - 08/31/2016 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

Totals	Fee Totals	
174,640.14	174,640.14	X9-1
0.00	0.00	
174,640.14	174,640.14	X3-1, X8; X9-1 ✓
		X2-1
		X; X5-2
<b>Less Refunds:</b>	J \$ 10.10	2016 Criminal Court Cost
<b>Due Treasurer:</b>	<b>\$ 174,630.04</b>	

Hidalgo County Clerk

2016 Criminal Court Cost

RECEIVED  
COUNTY CLERK  
SEP 10 2016

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: 62  
DATE: 10/14/16

For the Month of August 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

September 9, 2016  
Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/10/2016 - 08/31/2016 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

Criminal	Totals	Fee Totals
Fee Code Totals for All Funds	174,640.14	174,640.14
1100-341-10-180-002-0-000 County Clerk	9,893.81	✓ 9,893.81
1100-342-10-180-001-0-000 Sheriff	6,465.31	✓ 6,465.31
1100-341-10-180-006-0-000 Stenographer	4,091.94	✓ 4,091.94
1100-341-10-180-008-0-000 Jury - County Clerk	21.73	✓ 21.73
1100-207-20-000-027-0-000 Judicial & Court Person. Train	0.19	✓ 0.19
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.05	✓ 0.05
1100-207-20-000-005-0-000 Time Payment	2,136.45	✓ 2,136.45
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,572.00	✓ 1,572.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	251.74	✓ 251.74
1100-202-00-000-022-0-000 Refund/Overpmt-CC	10.10	✓ 10.10
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	0.48	✓ 0.48
1100-207-20-000-015-0-000 Consolidated Court Costs	16,977.18	✓ 16,977.18
1100-207-20-000-017-0-000 Crime Victims Comp Fund	3.39	✓ 3.39
1100-207-20-000-019-0-000 Arrest -DPS	5.20	✓ 5.20
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.05	✓ 0.05
1100-207-20-000-035-0-000 State Traffic Fee	2,874.81	✓ 2,874.81
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	9,490.31	✓ 9,490.31
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,205.05	✓ 2,205.05
1100-207-20-000-053-0-000 Jury Service Fund	587.67	✓ 587.67
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,104.32	✓ 1,104.32
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,813.14	✓ 5,813.14
1100-207-20-000-059-0-000 Indigent Defense Representation	409.01	✓ 409.01

RECEIVED  
 COUNTY CLERK

Time Payment  
 50% = 2,172.79 X  
 40% = 1,738.83 X  
 10% = 434.56 X  
4,345.58 TP

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2016 - 08/31/2016 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

Criminal

	Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	9 60	✓ 9 60 ✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	839 08	✓ 839 08 ✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	987 72	✓ 987 72 ✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,003 79	✓ 1,003 79 ✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	499 05	0.00 -499 05
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1 762 00	✓ 1,762 00 ✓ X; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	3 650 07	✓ 3,650 07 ✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	122 77	✓ 122 77 ✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	167 79	✓ 167 79 ✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defenso	6 110 19	✓ 6,110 19 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	287 37	✓ 287 37 ✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,241 25	✓ 1,241 25 ✓ X; X2-4; X3
1100 - General Fund	80,594 61	80,594 61
1238-341-20-180-001-0-000 County Records Management	4,479 66	✓ 4,479 66 ✓ X; X1; X2-4; X3
1238 - County Records Management and Preservation	4,479 66	4,479 66
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	634 69	✓ 634 69 ✓ X; X1; X2-4; X3
1237 - County Clerk Records Management and	634 69	634 69
1200-351-10-180-000-0-000 CC - Fines	58,499 53	✓ 58,499 53 ✓ X; X1; X2-4; X3
1200 - Road and Bridge Countywide	58,499 53	58,499 53
1241-341-10-180-001-0-000 Courthouse Security Fund	613 62	✓ 613 62 ✓ X; X1; X2-4; X3
1241 - Courthouse Security	613 62	613 62
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	818 03	✓ 818 03 ✓ X; X1; X2-4; X3-1

RECEIVED  
 COUNTY A  
 2016 SEP 19 10:11 AM

XC 2

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2016 - 08/31/2016    Sorted by: By receipt number    Title: CC - COL - Criminal Adjustmont,CC - Daniela Bianco,CC - Jason Rohr,CC - Juan County Clerk    County Court at Law #1    County Court at Law #2    County Court at Law #4    County Court at Law #5    County Court at Law #6    County Court at Law #7    County Court at

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	818.03	818.03
1250 - Supplemental Court Guardianship	0.00	0.00
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	29,000.00	✓ 29,000.00
1225 - Pre-Trial Intervention Program	29,000.00	29,000.00

X1/X; X2-4

2016 08 31

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 08/01/2016 - 08/31/2016 Sorted by By receipt number

Tills, Alejandra Zapata, Alma Navarro, Anna Smith, Bery Sanchez, CC Adjustment, Clara

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	167,587.10	167,587.10 X7-1
Total Adjustments Impacting Receipts	(99.00)	(99.00) X7-2
Final Fee Code Totals	167,488.10	167,488.10 X3-1; X4; X7-2

Less refunds	\$ 0.00
Due treasurer:	\$ 167,488.10 X2; X5-2

Hidalgo County Clerk


2016 Civil and Probate Court Cost

RECEIVED  
COUNTY CLERK

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY:   
DATE: 8/10/16

For the Month of August 2016

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

  
County Clerk

September 8, 2016  
Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2016 - 08/31/2016 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

Fee Code	Description	Totals	Fee Totals	Notes
1100-341-10-180-002-0-000	County Clerk	167,488.10	167,488.10	
1100-341-10-180-002-0-000	County Clerk	39,775.00	39,775.00	X; X3 ✓
1100-342-10-180-001-0-000	Sheriff	7,155.00	7,155.00	X; X3-1 ✓
1100-341-10-180-001-0-000	County Judge	722.00	722.00	X; X3-1 ✓
1100-341-10-180-006-0-000	Stenographer	8,360.00	8,360.00	X; X3-1 ✓
1100-341-10-180-008-0-000	Jury - County Clerk	5,280.00	5,280.00	X; X3-1 ✓
1100-341-10-180-007-0-000	Probate Judge Education	210.00	210.00	X; X3 ✓
1100-207-20-000-048-0-000	Indigent Civil Legal Services	3,755.00	3,755.00	373 353 @ \$10.5 @ \$5.1 = 378 cases X4-1 ✓
1100-207-20-000-047-0-000	Probate Indigent Legal Service	700.00	700.00	70 X4-1 ✓
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	14,320.00	14,320.00	358 353 @ \$42.4 @ \$37 X4-1 ✓
1100-207-20-000-055-0-000	Judicial Support Fee	14,974.00	14,974.00	358 353 @ 42.4 @ 37 = 357 cases X4-1 X
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	2,800.00	2,800.00	70 X4-1 ✓
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,140.00	2,140.00	X; X3 ✓
1100-341-10-080-011-0-000	Dist Attorney BF Commission	-60.00	-60.00	X; X3 ✓
1100-341-10-180-002-0-000	Registry Administration Fee	2,813.73	2,813.73	X; X3 ✓
1100-207-20-000-037-0-000	Non Disclosure Fee	140.00	140.00	5 X4-1 ✓
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	13,210.00	13,210.00	X; X3 ✓
1100-341-10-180-017-0-000	County Clerk EFile Fee	7,508.00	7,508.00	X; X3 ✓
1100-341-10-180-019-0-000	County Clerk - Court Facilities	8,360.00	8,360.00	X; X3 ✓
1100 - General Fund		132,685.60	132,685.60	
1238-341-20-180-001-0-000	County Records Management	4,445.00	4,445.00	X; X1; X3-1 ✓
1238-341-10-180-000-0-000	Co Rec Mgmt/Preserve	4,230.00	4,230.00	X; X1; X3 ✓

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 08/01/2016 - 08/31/2016 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Beray Sanchez, CC Adjustment, Clara

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1238 - County Records Management and Preservation	8,675.00	8,675.00
1200-352-10-180-001-0-000 Bond Forfeitures	4,697.50	4,697.50 ✓; X1; X3 ✓
1200 - Road and Bridge Countywide	4,697.50	4,697.50
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,370.00	5,370.00 ✓; X1; X3 ✓
1239 - Court Reporter Service	5,370.00	5,370.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,160.00	2,160.00 ✓; X1; X3 ✓
1241 - Courthouse Security	2,160.00	2,160.00
1247-341-10-180-001-0-000 Law Library	12,500.00	12,500.00 ✓; X1; X3-1 ✓
1247 - Law Library Fee	12,500.00	12,500.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,400.00	1,400.00 ✓
1250 - Supplemental Court Guardianship	1,400.00	1,400.00

70 ✓ X1-2

RECEIVED  
COUNTY CLERK  
2016 SEP 19 10:00 AM

Prepared By: Gricelda Q  
Date: 05/03/17 ~~60~~ 5/3/17

**Hidalgo County Clerk  
Monthly Report  
For the Month Ended September 30, 2016**

Fee Account	\$	462,250.12
Criminal Court Cost	\$	166,240.16
Civil/Probate Court Cost	\$	<u>182,111.60</u>
Total September 2016 Collections	\$	<u><u>810,601.88</u></u>

4^

COUNTY CLERK MONTHLY FEE REPORT

PBC  
 SEPTEMBER  
 2016

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

PBC

RECORDING FEES/LGC 118 013, 118 011 212 004 BCC36 10		
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed	X5 388 ✓
BIRTH CERTIFICATES	# Filed	X5 243 ✓
BIRTH DSHS	# Filed	X5 11 ✓
DECLARATION OF INFORMAL MARRIAGE	# Filed	X5 22 ✓
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		

RECEIVED

✓ \$144,062.50 X2; X5  
 ✓ \$11,915.00 X2; X5  
 X \$11,640.00 X; X2; X5  
 X \$397.40 X; X2; X5  
 X \$20.13 X; X2; X5  
 X \$275.00 X; X2; X5  
 ✓ \$1,050.00 X; X2; X5  
 X \$20.00 X; X2; X5  
 ✓ \$15,047.47 X2; X5  
 ✓ \$90.00 X2; X5  
 X \$324.49 X2; X3-S; X5  
 \$0.00  
 \$0.00  
 ✓ \$286,642.50 X2; X3; X6; X5  
 X \$85,920.00 X; X2; X5  
 X \$6,061.80 X; X2; X5  
 X \$87,970.00 X; X2; X5  
 X \$9,214.00 X; X2; X5  
 X \$1,029.00 X; X2; X5  
 X \$1.50 X2; X5  
 X \$79,510.00 X; X2; X5  
 \$0.00  
 \$0.00

✓ \$721,230.79 X2; X5; X6; X6

✓ \$ 258,634.55 673,889.80 X3; X6

# 462,596.24 367,680.99

\$0.00  
 ✓ \$20.13 X; X2; X5  
 ✓ \$324.49 X; X2; X3-S; X5  
 ✓ \$1.50 X2; X5  
 \$346.12

DUE TO TREASURER

DISTRIBUTION		
COUNTY CLERK FEES	1100-341-18-180-001-4-000	\$366,137.67 180,172.92 X X
EARLY CHILDHOOD DONATION	1100-297-20-000-414-000	✓ \$20.00 X; X2
INTEREST EARNED	1100-361-11-000-001-4-000	\$0.00
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	1100-341-18-180-008-0-000	✓ \$85,920.00 X; X2
DIGITAL IMAGE FEES	1100-341-18-180-013-0-000	✓ \$6,061.80 X; X2
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341-18-180-005-0-000	✓ \$87,970.00 X; X2
COURTHOUSE SECURITY FUND/LGC 291 008	1241-341-18-180-001-4-000	✓ \$9,214.00 X; X2
COMPTN OF PUBLIC ACCTS-MARR FEES (MONTHLY)LGC 118 022(a)	1100-297-20-000-040-0-000	✓ \$11,640.00 X; X2
COMPTN OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)LGC 118 015(b)	1100-297-20-000-039-0-000	✓ \$437.40 X; X2
COMPTN OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1100-297-20-000-041-4-000	✓ \$275.00 X; X2
NEW COURTHOUSE FEE	1100-341-18-180-019-4-000	✓ \$79,510.00 X; X2
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1100-341-18-180-019-4-000	✓ \$1,029.00 X; X2
DISTRIBUTION TOTAL		\$0.00
COUNTY AUDITOR'S FORM ARS-CC-002, PART I		5547-244-87
REVISED 2004		# 462,250.12

PREPARED BY: Barbara A. Alvarado DEPUTY CLERK 10/24/16 DATE

APPROVAL: Arturo Guajardo, Jr COUNTY CLERK 10/24/16 DATE

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: GA

DATE: 10/26/16

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 09/01/2016 - 09/30/2016 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 #3 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk

Total Receipts 166,556.05 (283.00) 166,273.06

Total Adjustments Impacting Receipts 1283.00 X9-2

Final Fee Code Totals 166,273.06 X3-1; X8; X9-2

2016 Criminal Court Cost X2-1

Less Refunds:	J	\$ 32.90
<b>Due Treasurer:</b>		<b>\$ 166,240.16</b>

X; X5-2

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *60*  
 DATE: 10/24/16

For the Month of September 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

October 12, 2016  
 Date

RECEIVED BY  
 COUNTY CLERK  
 2016 OCT 12 PM 11:30

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/10/2016 - 09/30/2016 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

Fee Code	Description	Totals	Fee Totals	RECEIVED BY
1100-341-10-180-002-0-000	County Clerk	9,014.59	166,273.06	COUNTY AN...
1100-342-10-180-001-0-000	Sheriff	5,661.32	7,429.47	
1100-341-10-180-006-0-000	Stenographer	3,714.92	5,661.32	
1100-341-10-180-008-0-000	Jury - County Clerk	33.39	3,714.92	
1100-207-20-000-027-0-000	Judicial & Court Person. Train	0.20	0.20	
1100-207-20-000-007-0-000	Juvenile Crime & Delinquency	0.05	0.05	
1100-207-20-000-005-0-000	Time Payment	1,981.63	4,006.79	Time Payment
1100-341-10-180-017-0-000	County Clerk EFile Fee	1,382.00	1,382.00	50% 2003.40 X2-1
1100-202-00-000-019-0-000	Failure to Appear-Venior	212.61	212.61	40% 1,602.92 X2-1
1100-202-00-000-022-0-000	Refund/Overprint-CC	32.90	32.90	10% 400.67 X2-1
1100-207-20-000-009-0-000	Fugitive Apprehension Fund	0.49	0.49	4,006.79 (TP) ✓
1100-207-20-000-015-0-000	Consolidated Court Costs	15,412.12	15,412.12	
1100-207-20-000-017-0-000	Crime Victims Comp Fund	3.39	3.39	
1100-207-20-000-019-0-000	Arrest-DPS	6.97	6.97	
1100-207-20-000-029-0-000	Correctional Mgmt (ns). of Tex	0.05	0.05	
1100-207-20-000-035-0-000	State Traffic Fee	2,456.55	2,456.55	
1100-207-20-000-038-0-000	EMS Trauma Fund (CCP)	8,059.36	8,059.36	
1100-207-20-000-046-0-000	Jud(CR-CC Statutory Court) lo	2,009.19	2,009.19	
1100-207-20-000-053-0-000	Jury Service Fund	531.48	531.48	
1100-207-20-000-054-0-000	Judicial Support Fee - State	997.17	997.17	
1100-207-20-000-058-0-000	Drug Court Fee - State (CCP)	5,185.17	5,185.17	
1100-207-20-000-059-0-000	Indigent Defense Representation	369.20	369.20	

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2016 - 09/30/2016 Sorted by: By receipt number

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

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

Criminal

	Totals	Fee Totals	RECEIVED BY COUNTY CLERK
1100-207-20-000-061-0-000 Moving Violation Fee	8.25	✓ 8.25 ✓ X ; X2-3a ; X3	OCT 14 AM 10:00
1100-207-20-000-065-0-000 Failure to Appear State	708.75	✓ 708.75 ✓ X ; X2-3a ; X3	
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	909.57	✓ 909.57 ✓ X ; X2-3a ; X3	
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	786.68	✓ 786.68 ✓ X ; X2-3a ; X3	
1100-341-10-180-003-0-000 CC Time Payment 10%	440.04	0.00 -440.04	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,678.00	✓ 1,678.00 ✓ X ; X2-3a ; X3	
1100-341-10-180-009-0-000 CC - DA Fees	3,380.84	✓ 3,380.84 ✓ X ; X2-3a ; X3	
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	110.90	✓ 110.90 ✓ X ; X2-3a ; X3	
1100-341-10-180-016-0-000 CC - FTA - Adman Fee	141.75	✓ 141.75 ✓ X ; X2-3a ; X3	
1100-351-20-180-001-0-000 CC - Public Defense	7,785.54	✓ 7,785.54 ✓ X ; X2-3a ; X3	
1100-341-10-180-006-0-000 County Clerk - Court Costs	245.73	✓ 245.73 ✓ X ; X2-3a ; X3	
1100-202 00 000 004 0-000 A/P Delinquent Fee	1,333.80	✓ 1,333.80 ✓ X ; X2-3a ; X3	
1100 - General Fund	74,594.60	74,594.60	
1238-341-20-180-001-0-000 County Records Management	3,988.59	✓ 3,988.59 ✓ X ; X1 ; X2-3a ; X3	
1238 - County Records Management and Preservation	3,988.59	3,988.59	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	649.50	✓ 649.50 ✓ X ; X1 ; X2-3a ; X3	
1237 - County Clerk Records Management and	649.50	649.50	
1200-351-10-180-000-0-000 CC - Fines	57,745.83	✓ 57,745.83 ✓ X ; X1 ; X2-3a ; X3	
1200 - Road and Bridge Countywide	57,745.83	57,745.83	
1241-341-10-180-001-0-000 Courthouse Security Fund	557.20	✓ 557.20 ✓ X ; X1 ; X2-3a ; X3	
1241 - Courthouse Security	557.20	557.20	
1255-341-10-180-000-0-000 CC/IOC Cr Tech - CC Fee	737.34	✓ 737.34 ✓ X ; X1 ; X2-3a ; X3-1	

X2-2

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2016 - 09/30/2016 Sorted by: By receipt number

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

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

**Criminal**

	Totals	Fee Totals
1255 - County and District Court Technology Fund	737.34	737.34
1225-341-10-060-000-0-000 Pre-Trial Interv Program-DA	28,000.00	✓ 28,000.00
1225 - Pre-Trial Intervention Program	28,000.00	28,000.00

RECEIVED BY  
COUNTY CLERK

2016 OCT 14 AM 10 29  
X;X;1; X2-3a;X3

X2-3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 09/01/2016 - 09/30/2016 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

Hidalgo County Clerk

Total Receipts 182,788.15 (611 55) 182,788.15 X7-1

Total Adjustments Impacting Receipts 182,176.60 (611 55) X7-2

Final Fee Code Totals 182,176.60 X3-1; X4; X7-2

2016 Civil and Probate Court Cost

Less refunds ✓ \$ 65.00 X2-2

Due treasurer: \$ 182,111.60 X; X5-2

RECEIVED BY COUNTY AND 2016 OCT 14 PM 1:59

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: GS  
 DATE: 10/21/16

For the Month of September 2016  
 This report has been personally reviewed by me & I certify it to be true & correct to the best of my knowledge.  
Ad P O County Clerk  
 October 12, 2016 Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range - 09/01/2016 - 09/30/2016 Sorted by: By receipt number

This: Alejandra Zapata, Anna 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

Civil Probate or Mental Health Family

COUNTY AL

2016 OCT 14 AM 10:23

Fee Code	Description	Totals	Fee Totals	Notes
1100-341-10-180-002-0-000	County Clerk	182,176.60	182,176.60	
1100-341-10-180-001-0-000	County Clerk	36,162.00	36,162.00	X; X3
1100-341-10-180-001-0-000	Sherrif	3,800.00	3,800.00	X; X3-1
1100-341-10-180-001-0-000	County Judge	604.00	604.00	X; X3-1
1100-341-10-180-006-0-000	Stenographer	10,260.00	10,260.00	X; X3-1
1100-341-10-180-008-0-000	Jury - County Clerk	6,280.00	6,280.00	X; X3-1
1100-341-10-180-007-0-000	Probate Judge Education	180.00	180.00	X; X3-1
1100-207-20-000-048-0-000	Indigent Civil Legal Services	4,725.00	4,725.00	467 @ \$10.11 @ \$5 467 + 11 = 478 cases X4-1 ✓
1100-207-20-000-047-0-000	Probate Indigent Legal Service	600.00	600.00	60 X4-1
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stat	18,480.00	18,480.00	462 X4-2 ✓
1100-207-20-000-055-0-000	Judicial Support Fee	19,352.00	19,352.00	459 @ \$42.2 @ \$37 459 + 2 = 461 cases ✓ X4-2
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stat	2,400.00	2,400.00	60 X4-2
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,610.00	2,610.00	X; X3
1100-341-10-080-011-0-000	Dist Attorney BF Commission	840.00	840.00	X; X3
1100-341-10-180-002-0-000	Registry Administration Fee	1,357.60	1,357.60	X; X3-1
1100-207-20-000-037-0-000	Non Disclosure Fee	56.00	56.00	2 X4-2 ✓
1100-207-20-000-069-0-000	State-Elec Filing Fee	14,360.00	14,360.00	X; X3
1100-341-10-180-017-0-000	County Clerk EFile Fee	6,754.00	6,754.00	X; X3
1100-341-10-180-019-0-000	County Clerk - Court Facilities	8,680.00	8,680.00	X; X3
1100 - General Fund		137,500.60	137,500.60	
1238-341-20-180-001-0-000	County Records Management	5,130.00	5,130.00	X; X1; X3-1
1238-341-10-180-000-0-000	Co Rec / Audit/Preserve	5,110.00	5,110.00	X; X1; X3
1238 - County Records Management and Preservation		10,240.00	10,240.00	

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 09/01/2016 - 09/30/2016 Sorted by By receipt number

This Alejandra Zapata,Alma Navarro,Alma Smith,Bersy Sanchez,CC Adjusinent,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

## Civil Probate or Mental Health Family

	Totals	Fee Totals	RECEIVED BY
1200-352-10-180-001-0-000 Bond Forfeitures	7,665.00	✓ 7,665.00 ✓ X; X1; X3	COUNTY AU'
1200 - Road and Bridge Countywide	7,665.00	7,665.00	2016 OCT 14 AM 10 28
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,930.00	✓ 6,930.00 ✓ X; X1; X3	
1239 - Court Reporter Service	6,930.00	6,930.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,626.00	✓ 2,626.00 ✓ X; X1; X3	
1241 - Courthouse Security	2,626.00	2,626.00	
1247-341-10-180-001-0-000 Law Library	16,030.00	✓ 16,030.00 ✓ X; X1; X3-1	
1247 - Law Library Fee	16,030.00	16,030.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,120.00	✓ 1,120.00 ✓ X; X1; X3-1	
1250 - Supplemental Court Guardianship	1,120.00	1,120.00	56 ✓ X1-2
9900-000-00-000-0-000 Refunds/Overpayments Due to	65.00	✓ 65.00 ✓ X2; X3-1	
9999 - Due to Others	65.00	65.00	

Prepared By: Gricelda Q ~~605~~  
Date: 05/03/17 5/3/17

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

Fee Account	\$	436,297.18
Criminal Court Cost	\$	183,815.64
Civil/Probate Court Cost	\$	<u>164,403.21</u>
Total October 2016 Collections	\$	<u><u>784,516.03</u></u>

4^

COUNTY CLERK MONTHLY FEE REPORT

PBC  
OCTOBER  
2016

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

RECORDING FEES/LGC 118 013, 118 011, 212 004, BCC36.10  
 MARRIAGE LICENSES/LGC 118 018 (TOTAL)  
 STATE COMPTROLLER  
 MARRIAGE LICENSE # Filed X5 430  
 BIRTH CERTIFICATES # Filed X5 288  
 BIRTH DSMS # Filed X5 17  
 DECLARATION OF INFORMAL MARRIAGE # Filed X5 24  
 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

\$135 008 50 X2, X5  
 \$13 200 00 X2, X5  
 \$12,900 00 X, X2, X5  
 \$482.40 X, X2, X5  
 \$31 11 X, X2, X5  
 \$300 00 X, X2, X5  
 \$540 00 X, X2, X5  
 \$10 00 X, X2, X5  
 \$14 300 49 X2, X5  
 \$30 00 X2, X5  
 \$735 50 X2, X3, X5  
 \$0 00  
 \$0 00  
 \$229 510 29 X2, X3, X5  
 \$84,810 00 X, X2, X5  
 \$4,265 96 X, X2, X5  
 \$87,180 00 X, X2, X5  
 \$9 090 00 X, X2, X5  
 \$1 057 00 X, X2, X5  
 \$82 00 X, X2, X5  
 \$78 270 00 X, X2, X5  
 \$0 00  
 \$0 00

LESS  
 CHARGES ON ACCOUNT

\$671,603.25 X2, X5, X6;  
X6-2  
 \$234,457.46 X3, X6

TOTAL DEPOSITED IN BANK

\$608-167-09  
 437,145.79

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

\$0 00  
 \$31 11 X, X2, X5  
 \$735 50 X2, X3-S  
 \$82 00 X2, X5  
 \$848 61

DUE TO TREASURER

\$607,219.47  
436,297.18

DISTRIBUTION  
 COUNTY CLERK FEES 1100-341 10-100-002-0-000  
 EARLY CHILDHOOD DONATION 1100-207-30-000-074-0-000  
 INTEREST EARNED 1100-381 11-000-000-0-000  
 RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216 1237-341-10-100-000-0-000  
 DIGITAL IMAGE FEES 1100-341 10-100-013-0-000  
 CC RECORDS ARCHIVE FEE LGC 118 025 1100-341 10-100-003-0-000  
 COURTHOUSE SECURITY FUND/LGC 291.008 1221-341-10-100-001-0-000  
 COMPTN OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a) 1100-207-30-000-040-0-000  
 COMPTN OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b) 1100-207-30-000-039-0-000  
 COMPTN OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a) 1100-207-30-000-041-0-000  
 NEW COURTHOUSE FEE 1100-341 10-100-019-0-000  
 PRESERVATION OF VITAL STATISTICS HSC 191.0045(h) 1100-741 10-100-010-0-000

\$329-53-07 158,131.52 X X5  
 \$10 00 X, X2  
 \$0 00  
 \$84 810 00 X, X2  
 \$4 265 96 X, X2  
 \$87 180 00 X, X2  
 \$9 090 00 X, X2  
 \$12 900 00 X, X2  
 \$482 40 X, X2  
 \$300 00 X, X2  
 \$78 270 00 X, X2  
 \$1,057 00 X, X2

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

\$0 00 \$607,219.47  
436,297.18

PREPARED BY Dust 11/09/16  
 Borenia Alvarado DEPUTY CLERK DATE  
 APPROVAL Arturo Guadarrama 11/09/16  
 ARTURO GUADARRAMA JR COUNTY CLERK DATE

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

1.27.17

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 Sorted by: By receipt number

TMS 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	183,828.64	184,028.64	X9-1
Total Adjustments Impacting Receipts	0.00	200.00.00	X9-2
Final Fee Code Totals	183,828.64	183,828.64	X3-1; X8; X9-2
Less Refunds:		\$ 13.00	X2-1
<b>Due Treasurer:</b>	<b>\$ 183,815.64</b>		X5-4; X

Hidalgo County Clerk

2016 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 1.24.17

For the Month of October 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

November 9, 2016  
Date

04 06 PM 14 NOV 2016

RECEIVED BY  
COUNTY AUDITOR

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 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

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

Criminal	Totals	Fee Totals
Fee Code Totals for All Funds	183,828.64	183,828.64
1100-341-10-180-002-0-000 County Clerk	10,473.17	8,715.31 10-4-23-17 ✓ X; X2-4; X3
1100-342-10-180-001-0-000 Sheriff	7,010.05	7,010.05 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 Stenographer	4,377.02	4,377.02 ✓ X; X2-4; X3
1100-341-10-180-008-0-000 Jury - County Clerk	51.08	51.08 ✓ X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	0.19	0.19 ✓ X; X2-4; X3; X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.05	0.05 ✓ X; X2-4; X3; X6
1100-207-20-000-005-0-000 Time Payment	2,157.01	4,456.27 2,157.01 (TP) X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk Efile Fee	1,476.00	1,476.00 ✓ X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	246.91	246.91 ✓ X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	13.00	13.00 ✓ X2-4; X3; X2
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	0.48	0.48 ✓ X; X2-4; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	18,161.09	18,161.09 ✓ X; X2-4; X3; X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	3.39	3.39 ✓ X; X2-4; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS	11.21	11.21 ✓ X; X2-4; X3
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	0.05	0.05 ✓ X; X2-4; X3; X6
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	11.89	11.89 ✓ X; X2-4; X3
1100-207-20-000-035-0-000 State Traffic Fee	3,228.93	3,228.93 ✓ X; X2-4; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	10,291.78	10,291.78 ✓ X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) fo	2,374.51	2,374.51 ✓ X; X2-4; X3
1100-207-20-000-053-0-000 Jury Service Fund	632.75	632.75 ✓ X; X2-4; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,181.49	1,181.51 ✓ X; X2-4; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	6,086.95	6,087.18 ✓ X; X2-4; X3

Time Payment  
 50% = 2,228.14 X  
 40% = 1,782.51 X  
 10% = 445.62 X  
4,456.27 (TP)

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 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

Criminal	Totals	Fee Totals
1100-207-20-000-059-0-000 Indigent Defense Representation	437.35	437.35 ✓ X; X2-4; X3
1100-207-20-000-061-0-000 Mowing Violation Fee	10.61	10.61 ✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	823.12	823.12 ✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,076.41	1,076.43 ✓ X; X2-4; X3 1,076.41
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,068.23	1,068.23 ✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	578.85	0.00 578.85
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,830.00	1,830.00 ✓ X; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,974.63	3,974.73 ✓ X; X2-4; X3 3,974.63
1100-341-10-180-012-0-000 CC - Jurl Support Fee (CR)	131.21	131.20 ✓ X; X2-4; X3 131.21
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	164.64	164.64 ✓ X; X2-4; X3
1100-342-10-295-000-0-000 Constable Fees Pcl. 5	1.94	0.00 -1.94
1100-351-20-180-001-0-000 CC - Public Defense	7,164.30	7,164.30 ✓ X; X2-4; X3 322.92
1100-341-10-180-006-0-000 County Clerk - Court Costs	322.92	322.92 ✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,673.27	1,673.27 ✓ X; X2-4; X3
1100 - General Fund	87,046.48	87,046.48
1238-341-20-180-001-0-000 County Records Management	4,855.38	4,855.47 ✓ X; X1; X2-4; X3 4,855.38
1238 - County Records Management and Preservation	4,855.38	4,855.38
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	615.90	615.91 ✓ X; X1; X2-4; X3 615.90
1237 - County Clerk Records Management and	615.90	615.90
1200-351-10-180-000-0-000 CC - Fines	58,279.64	58,279.64 ✓ X; X1; X2-4; X3
1200 - Road and Bridge Countywide	58,279.64	58,279.64
1241-341-10-180-001-0-000 Courthouse Security Fund	656.49	656.51 ✓ X; X1; X2-4; X3 656.49
1241 - Courthouse Security	656.49	656.49

# Receipt Journal by Fund and Fee Code

TXHIDALGOPPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 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: CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

Criminal

	Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	874.75	874.75
1255 - County and District Court Technology Fund	874.75	874.75
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	31,500.00	31,500.00
1225 - Pre-Trial Intervention Program	31,500.00	31,500.00

874.75  
874.75  
X; X1; X2-4; X3-1

31,500.00  
31,500.00  
X; X1; X2-4; X3

08 6 10 6 11 10 9 10 2

NOVEMBER 6 2016  
10 6 11 10 9 10 2

12-3

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 10/01/2016 - 10/31/2016 Sorted by By receipt number  
 Tills Alejandra Zapata, Alina Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals	
Total Receipts	164,745.21	164,745.21	X7-1
Total Adjustments Impacting Receipts	(30.00)	(30.00)	X7-2
Final Fee Code Totals	164,715.21	164,715.21	X3-1; X6; X7-2
Less refunds		\$ 312.00	X2-2
Due treasurer:		\$ 164,403.21	X

Hidalgo County Clerk

2016 Civil and Probate Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 11/25/17

For the Month of October 2016

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

*Alexa Berglund*  
 County Clerk

November 9, 2016  
 Date

8th 6 WU hI NON 9102  
 RECEIVED  
 COUNTY CLERK

# Receipt Journal by Fund and Fee Code

TXHDALGOPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 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, Claudi

## Civil Probate or Mental Health Family

Fee Code	Description	Totals	Fee Totals
1100-341-10-180-002-0-000	County Clerk	164,715.21	164,715.21
1100-341-10-180-001-0-000	County Sheriff	32,437.00	32,437.00
1100-341-10-180-001-0-000	County Judge	4,925.00	4,925.00
1100-341-10-180-006-0-000	Stenographer	538.00	538.00
1100-341-10-180-008-0-000	Jury - County Clerk	8,260.00	8,260.00
1100-341-10-180-007-0-000	Probate Judge Education	4,520.00	4,520.00
1100-207-20-000-048-0-000	Indigent Civil Legal Services	159.00	159.00
1100-207-20-000-047-0-000	Probate Indigent Legal Service	3,835.00	3,835.00
1100-207-20-000-043-0-000	Judicial Fund / Civil CC Stial	540.00	540.00
1100-207-20-000-055-0-000	Judicial Support Fee	14,840.00	14,840.00
1100-207-20-000-042-0-000	Judicial Fund / Probate CC Stial	15,582.00	15,582.00
1100-207-20-000-001-0-000	Appellate Judicial System Fund	2,160.00	2,160.00
1100-341-10-080-011-0-000	Dist Attorney BF Commission	1,405.00	1,405.00
1100-341-10-180-002-0-000	Registry Administration Fee	2,314.71	2,314.71
1100-207-20-000-037-0-000	Non Disclosure Fee	84.00	84.00
1100-207-20-000-069-0-000	State-Elec Filing Fee	13,080.00	13,080.00
1100-341-10-180-017-0-000	County Clerk EFile Fee	6,828.00	6,828.00
1100-341-10-180-019-0-000	County Clerk - Court Facilities	8,440.00	8,440.00
1100 - General Fund		122,067.71	122,067.71
1238-341-20-180-001-0-000	County Records Management	4,370.00	4,370.00
1238-341-10-180-000-0-000	Co Rec Mgmt/Preserve	4,240.00	4,240.00
1238 - County Records Management and Preservation		8,610.00	8,610.00

383 @ \$10.1 @ \$5 = 381 cases X4-1  
 54  
 371  
 371  
 54  
 3  
 X4-2

8th 6 WY HI NON 9102  
 POLICIV ALIADOO  
 AP DEAI 1008

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2016 - 10/31/2016 Sorted by: By receipt number

Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Betsy Sanchez, CC Adjustment, Clark

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	Description	Totals	Fee Totals
1200-352-10-180-001-0-000	Bond Forfeitures	11,942.50	11,942.50 ✓ X; X1; X3
1200 - Road and Bridge	Countywide	11,942.50	11,942.50
1239-341-10-180-001-0-000	Court Reporter Service Fee	5,580.00	5,580.00 ✓ X; X1; X3
1239 - Court Reporter	Service	5,580.00	5,580.00
1241-341-10-180-001-0-000	Courthouse Security Fund	2,138.00	2,138.00 ✓ X; X1; X3
1241 - Courthouse	Security	2,138.00	2,138.00
1247-341-10-180-001-0-000	Law Library	13,005.00	13,005.00 ✓ X; X1; X3-1
1247 - Law Library	Fee	13,005.00	13,005.00
1250-341-10-180-001-0-000	SCIG Probate Filing Fee	1,060.00	1,060.00 ✓ X; X1; X3-1
1250 - Supplemental	Court Guardianship	1,060.00	1,060.00
9900-000-00-000-000-0-000	Refunds/Overpayments Due to	312.00	312.00 ✓ X3-1; X2
9999 - Due to Others		312.00	312.00

Prepared By: Gricelda Q  
Date: 05/03/17 <sup>60</sup> <sub>5/3/17</sub>

**Hidalgo County Clerk  
Monthly Report  
For the Month Ended November 30, 2016**

Fee Account	\$	445,013.91
Criminal Court Cost	\$	162,345.25
Civil/Probate Court Cost	\$	<u>158,417.48</u>
Total November 2016 Collections	\$	<u><u>765,776.64</u></u> <sup>+</sup>

COUNTY CLERK MONTHLY FEE REPORT

PBC  
NOVEMBER  
2016

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

RECORDING FEES/LGC 118 013, 118 011, 212 004, BCC36 10	135,531.00	186,515.00	57,984.00	X2, X5
MARRIAGE LICENSES/LGC 118 018 (TOTAL)		\$16,127.50		X2, X5
STATE COMPTROLLER				
MARRIAGE LICENSE	# Filed XS 528	\$15,840.00		X1, X2, X5
BIRTH CERTIFICATES	# Filed XS 281	\$505.80		X1, X2, X5
BIRTH DSHS	# Filed XS 27	\$49.41		X1, X2, X5
DECLARATION OF INFORMAL MARRIAGE	# Filed XS 23	\$287.50		X1, X2, X5
UCC-FINANCING STATEMENTS/BCC9.403		\$1,035.00		X1, X2, X5
EARLY CHILDHOOD DONATION		\$15.00		X1, X2, X5
VITAL STATISTICS/LGC 118 015				
CERTIFIED COPIES/LGC 118 014		\$15,389.04		X1, X2, X5
RETURNED CHECK CHARGE/LGC 118 0215		\$0.00		
REFUNDS		\$464.50		X2, X3, X5
BEER & WINE PERMITS/ABC 61.31		\$0.00		
PRINTER FEES/ABC 61.38		\$0.00		
RECEIVED ON ACCOUNT		\$242,572.82		X1, X2, X3, X4, X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216	60,530.00	\$80,820.00		X1, X2, X5
DIGITAL IMAGE FEES		\$4,079.16		X1, X2, X5
CC RECORDS ARCHIVES FEE LGC 118 025	53,936.00	\$83,920.00		X1, X2, X5
COURTHOUSE SECURITY FUND/LGC 291.008	5737.00	\$8,736.00		X1, X2, X5
VITAL ARCHIVE FEE HSC 191.0045(h)		\$1,189.00		X1, X2, X5
OVER/(SHORT)	3.00	-\$2.00		X1, X2, X5
NEW COURTHOUSE FEE	74,170.00	\$74,160.00		X1, X2, X5
INTEREST EARNED		\$0.00		
ADJUSTMENTS		\$0.00		
TOTAL CHARGES AND COLLECTIONS		680,755.73		680,755.73
LESS				
CHARGES ON ACCOUNT		235,224.91		663,975.88 X3, X4
TOTAL DEPOSITED IN BANK				5626,731.87
LESS				
PRINTERS FEES/ABC 61.38		\$0.00		
BIRTH DSHS		\$49.41		X2, X5
REFUNDS		\$464.50		X2, X3, X5
OVER/(SHORT)	300	-\$2.00		516.91
SUBTOTAL				5615.91
DUE TO TREASURER				445,013.91
DISTRIBUTION				5626,731.87
COUNTY CLERK FEES	1100-341 10-168-001-0-000	\$366,562.70		175,430.45 X
EARLY CHILDHOOD DONATION	1100-287-20-000-071-0-000	\$15.00		X1, X2
INTEREST EARNED	1100-381 11-000-000-0-000	\$0.00		
RCRDS MGMT & PRESERVATION PRGR/LGC 118 0216	1217-341 10-168-200-0-000	\$80,820.00		50,530.00 X1, X2
DIGITAL IMAGE FEES	1100-341 10-168-013-0-000	\$4,079.16		X1, X2
CC RECORDS ARCHIVE FEE LGC 118 025	1100-341 10-168-005-0-000	\$83,920.00		53,936.00 X1, X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341 10-168-001-0-000	\$8,736.00		5,751.00 X1, X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118 022(a)	1900-287-20-000-046-0-000	\$15,840.00		X1, X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)	1900-287-20-000-039-0-000	\$505.80		X1, X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)	1900-287-20-000-041-0-000	\$287.50		X1, X2
NEW COURTHOUSE FEE	1900-341 10-168-019-0-000	\$74,160.00		74,170.00 X1, X2
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)	1900-341 10-168-016-0-000	\$1,189.00		X1, X2
DISTRIBUTION TOTAL		50.00		445,013.91
COUNTY AUDITOR'S FORM ARS-CC-002, PART I				5626,731.87
REVISED 2004				X

PREPARED BY

*Berenze Alvarado*  
BERENZE ALVARADO DEPUTY CLERK 12/12/16  
DATE

APPROVAL

*Arturo Guajardo, Jr*  
ARTURO GUAJARDO, JR COUNTY CLERK 12/12/16  
DATE

AUDITED BY: THE HIDALGO  
COUNTY AUDITOR'S OFFICE  
DATE: 1.27.17

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2016 - 11/30/2016 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

Totals	Fee Totals	
Total Receipts	162,406.25	X 9-3
Total Adjustments Impacting Receipts	(1,227.00)	X 9-3
Final Fee Code Totals	161,179.25	X 2-1; X 8; X 9-3
Less Refunds:	\$ 61.00	X 2-1
Due Treasurer:	\$ 161,118.25	X ; X 5-4

Hidalgo County Clerk

2016 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 12/17/16

For the Month of November 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

December 12, 2016  
 Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2016 - 11/30/2016 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	Totals	Fee Totals
Fee Code Totals for All Funds	161,179.25	161,179.25
1100-341-10-180-002-0-000 County Clerk	9,837.30	7,993.51 ✓ X; X2-4; X3 9,837.30
1100-342-10-180-001-0-000 Sheriff	6,228.88	6,255.50 ✓ X; X2-4; X3 6,228.88
1100-341-10-180-006-0-000 Stenographer	3,976.54	3,996.61 ✓ X; X2-4; X3 3,976.54
1100-341-10-180-008-0-000 Jury - County Clerk	31.37	31.37 ✓ X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person Train	0.20	0.20 ✓ X; X2-4; X3; X4
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.05	0.05 ✓ X; X2-4; X3; X4 4,791.60 (TP) X2-4; X3-1
1100-207-20-000-005-0-000 Time Payment	2,354.97	2,354.97 10,247.00 ✓ X; X2-4; X3
1100-341-10-180-017-0-000 County Clerk Efile Fee	1,012.00	1,012.00 ✓ X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Ventor	156.06	156.06 ✓ X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	61.00	61.00 ✓ X2-4; X2; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	0.49	0.49 ✓ X; X2-4; X3; X4 16,581.76 ✓ X; X2-4; X3; X4
1100-207-20-000-015-0-000 Consolidated Court Costs	16,498.65	16,498.65
1100-207-20-000-017-0-000 Crime Victims Comp Fund	3.36	3.36 ✓ X; X2-4; X3; X4 1.55 -2.95 ✓ X; X2-4; X3
1100-207-20-000-019-0-000 Arrest - DPS	2.95	2.95
1100-207-20-000-029-0-000 Correctional Mgmt Insl. of Tex	0.05	0.05 ✓ X; X2-4; X3; X4
1100-207-20-000-035-0-000 State Traffic Fee	3,196.27	3,196.27 3,196.27 ✓ X; X2-4; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	10,253.64	10,253.64 10,254.03 ✓ X; X2-4; X3 20,48.97 ✓ X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,018.91	2,048.91 534.42 ✓ X; X2-4; X3 634.46
1100-207-20-000-053-0-000 Jury Service Fund	534.40	534.40
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,057.74	1,057.74 1063.17 ✓ X; X2-4; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,560.72	5,560.72 5,560.72 ✓ X; X2-4; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	391.85	391.85 391.85 ✓ X; X2-4; X3

Time Payment  
 50% = 2,395.80 X  
 40% = 1,916.64 X  
 10% = 479.16 X  
4,791.60 (TP)

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2016 - 11/30/2016 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	Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	10.78	10.78
1100-207-20-000-066-0-000 Failure to Appear-State	520.23	520.23
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	967.61	967.61
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	732.10	732.10
1100-341-10-180-003-0-000 CC Time Payment 10%	552.46	552.46
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,770.00	1,770.00
1100-341-10-180-009-0-000 CC - DA Fees	3,525.01	3,525.01
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	117.50	117.50
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	104.04	104.04
1100-342-10-295-000-0-000 Constable Fees Pct. 5	1.94	1.94
1100-351-20-180-001-0-000 CC - Public Defense	7,901.22	7,901.22
1100-341-10-180-006-0-000 County Clerk - Court Costs	319.59	319.59
1100-202-00-000-004-0-000 APJ Delinquent Fee	797.66	797.66
1100 - General Fund	80,527.54	80,527.54
1238-341-20-180-001-0-000 County Records Management	4,416.25	4,416.25
1238 - County Records Management and Preservation	4,416.25	4,416.25
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	539.51	539.51
1237 - County Clerk Records Management and	539.51	539.51
1200-351-10-180-000-0-000 CC - Fines	52,566.14	52,566.14
1200 - Road and Bridge Countywide	52,566.14	52,566.14
1241-341-10-180-001-0-000 Courthouse Security Fund	596.41	596.41
1241 - Courthouse Security	596.41	596.41
1255-341-10-180-000-0-000 CC/DC Cr Tech - CC Fee	783.40	783.40

Handwritten notes and corrections in the right margin of the table, including checkmarks and numerical adjustments.

Stamp: NOV 13 2016

Handwritten mark: 22

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2016 - 11/30/2016    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

Criminal

	Totals	Fee Totals
1255 - County and District Court Technology Fund	783.40	783.40
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,750.00	22,1750.00
1225 - Pre-Trial Intervention Program	21,750.00	21,750.00

22,1750.00 ✓ X1; X; Y34; X3

NOV 15 10 22

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2016 - 11/30/2016 Sorted by By receipt number

Title 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

Hidalgo County Clerk

Totals	Fee Totals
159,135.48	159,135.48 X7-1
(518.00)	(518.00) X7-2
158,617.48	158,617.48 X3-1; X6; X7-2

2016 Civil and Probate Court Cost

Less refunds	\$ 200.00
Due treasurer:	\$ 158,417.48 Xj X5-4

000 000 15 001 10 02

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 1/15/17

For the Month of November 2016

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

*Alejandra Zapata*  
County Clerk

December 12, 2016  
Date

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2016 - 11/30/2016    Sorted by: By receipt number    Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clarif: 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	Totals	Fee Totals
1100-341-10-180-002-0-000 County Clerk	158,617.48	158,617.48
1100-342-10-180-001-0-000 Sheriff	30,812.00	30,812.00
1100-341-10-180-001-0-000 County Judge	4,955.00	4,955.00
1100-341-10-180-006-0-000 Stenographer	486.00	486.00
1100-341-10-180-008-0-000 Jury - County Clerk	9,060.00	9,060.00
1100-341-10-180-007-0-000 Probate Judge Education	4,800.00	4,800.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	168.00	168.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	4,090.00	4,090.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stal	580.00	580.00
1100-207-20-000-055-0-000 Judicial Support Fee	15,960.00	15,960.00
1100-207-20-000-042-0-000 Judicial Fund (Probate CC Stal	16,842.00	16,842.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,320.00	2,320.00
1100-341-10-080-011-0-000 Dist Attorney BF Commission	2,265.00	2,265.00
1100-341-10-180-002-0-000 Registry Administration Fee	250.00	250.00
1100-207-20-000-037-0-000 Non Disclosure Fee	1,723.48	1,723.48
1100-207-20-000-069-0-000 State-Elec Filing Fee	56.00	56.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	13,990.00	13,990.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	6,110.00	6,110.00
1100 - General Fund	9,100.00	9,100.00
1238-341-20-180-001-0-000 County Records Management	123,587.48	123,587.48
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,670.00	4,670.00
1238 - County Records Management and Preservation	4,570.00	4,570.00
	9,240.00	9,240.00

63 11 15 07 10 22

4,090.00	X4-1
580.00	X4-1
15,960.00	X4-1
16,842.00	X4-1
2,320.00	X4-1
2,265.00	X4-1
250.00	X4-2
1,723.48	X4-1
56.00	X4-1
13,990.00	X4-1
6,110.00	X4-1
9,100.00	X4-1
123,587.48	X4-1
4,670.00	X4-1
4,570.00	X4-1
9,240.00	X4-1

X2-1

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2016 - 11/30/2016 Sorted by By receipt number

Trms. Alejandra Zapata,Alma Navarro,Anna Smith,Beray 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

## Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	2,125.00	2,125.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide	2,125.00	2,125.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,015.00	6,015.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,015.00	6,015.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,295.00	2,295.00 ✓ X; X1; X3
1241 - Courthouse Security	2,295.00	2,295.00
1247-341-10-180-001-0-000 Law Library	14,035.00	14,035.00 ✓ X; X1; X3
1247 - Law Library Fee	14,035.00	14,035.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,120.00	1,120.00 ✓ X; X1; X3
1250 - Supplemental Court Guardianship	1,120.00	1,120.00 <span style="border: 1px solid black; padding: 2px;">56</span> X4-Z
9900-000-00-000-0-000 Refunds/Overpayments Due to	200.00	200.00 ✓ X2; X3-1
9999 - Due to Others	200.00	200.00

2016 11 30 15 07 10 22

Prepared By: Gricelda Q ~~608~~  
Date: 05/03/17 5/3/17

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

Fee Account	\$	425,437.46
Criminal Court Cost	\$	139,517.73
Civil/Probate Court Cost	\$	<u>169,663.56</u>
Total December 2016 Collections	\$	<u><u>734,618.75</u></u>

✚

COUNTY CLERK MONTHLY FEE REPORT

PBC  
DECEMBER  
2016

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

RECORDING FEES/LGC 118 013 118 011 212 004 BCC35 10  
MARRIAGE LICENSES/LGC 118 018 (TOTAL)  
STATE COMPTROLLER  
MARRIAGE LICENSE  
BIRTH CERTIFICATES  
BIRTH DSHS  
DECLARATION OF INFORMAL MARRIAGE  
UCC-FINANCING STATEMENTS/BCC9 403  
EARLY CHILDHOOD DONATION  
VITAL STATISTICS/LGC 118 015  
CERTIFIED COPIES/LGC 118 014  
RETURNED CHECK CHARGE/LGC 118 0215  
REFUNDS  
BEER & WINE PERMITS/ABC 61 31  
PRINTER FEES/ABC 61 38  
RECEIVED ON ACCOUNT  
RCRDS MGMT & PRESERVATION PRGM/LGC 118 0216  
DIGITAL IMAGE FEES  
CC RECORDS ARCHIVES FEE LGC 118 025  
COURTHOUSE SECURITY FUND/LGC 291 008  
VITAL ARCHIVE FEE HSC 191 0045(h)  
OVER(SHORT)  
NEW COURTHOUSE FEE  
INTEREST EARNED  
ADJUSTMENTS  
TOTAL CHARGES AND COLLECTIONS

# Filed 85 442  
# Filed 85 235  
# Filed 85 12  
# Filed 85 19

138,821.75  
513 497 50 ✓ X2, X5  
513 260 00 ✓ X, X2, X5  
5423 00 ✓ X, X2, X5  
521 95 ✓ X, X2, X5  
5237 50 ✓ X, X2, X5  
51 080 00 ✓ X2, X5  
50 00  
514 387 00 ✓ X2, X5  
50 00  
5462 50 ✓ X2, X5  
50 00  
50 00  
5242 311 42 ✓ X2, X5; X3-UN  
81,120.00 581-118-80 ✓ X, X2, X5  
54 302 92 ✓ X, X2, X5  
83,820.00 583-818-80 ✓ X, X2, X5  
8740.00 58-730-00 ✓ X, X2, X5  
51 078 00 ✓ X, X2, X5  
522 00 ✓ X2, X5  
74920.00 57-910-00 ✓ X, X2, X5  
50 00  
50 00  
678,505.59  
5628-469-99 X2, X5

LESS  
CHARGES ON ACCOUNT  
TOTAL DEPOSITED IN BANK

252,541.47 X3-UN  
587,766.02  
425,443.92  
591070287

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

50 00 ✓  
521 96 ✓ X2, X5  
5462 50 ✓ X2, X5  
522 00 ✓ X2, X5  
5508.46

DUE TO TREASURER

425,437.46  
5810-199-21  
X X5


DISTRIBUTION  
COUNTY CLERK FEES  
EARLY CHILDHOOD DONATION  
INTEREST EARNED  
RCRDS MGMT & PRESERVATION PRGRM/LGC 118 0216  
DIGITAL IMAGE FEES  
CC RECORDS ARCHIVE FEE LGC 118 025  
COURTHOUSE SECURITY FUND/LGC 291 008  
COMPTOR OF PUBLIC ACCTS MARR FEES (MONTHLY)/LGC 118 022(a)  
COMPTOR OF PUBLIC ACCTS BIRTH/DEATH CERT (QUARTERLY)/LGC 118 015(b)  
COMPTOR OF PUBLIC ACCTS DECLARATION OF INFORMAL MARRIAGE/LGC 118 022(a)  
NEW COURTHOUSE FEE  
PRESERVATION OF VITAL STATISTICS HSC 191 0045(h)

1120-341 10 180 002 0-000 5342-32579 ✓ 157,536.04 X  
1198 207-29-028 079 0-000 50 00 ✓  
1120-341 11 000 006 0-000 50 00 ✓  
1237-341 10 180 000 0-000 581-118-80 ✓ 81,120.00 X, X2  
1100-341 10 180 013 0-000 54 302 92 ✓ X, X2  
1109-341 10 180 005 0-000 83,820.00 ✓ 53,820.00 X, X2  
1241-341 10 180 001 0-000 58-730-00 ✓ 8740.00 X, X2  
1100-237 29-008 043 0-000 513 260 00 ✓ X, X2  
1109 237 29-008 039 0-000 5423 00 ✓ X, X2  
1100-237 29-018 041 0-000 5237 50 ✓ X, X2  
1120-341 10 180 019 0-000 574-910-00 ✓ 74,920.00 X, X2  
1100-341 10 180 010 0-000 51 078 00 ✓ X, X2

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

50 00 5610-199-21  
425,437.46

PREPARED BY

  
BERENIZE ALVARADO DEPUTY CLERK 01/11/17  
DATE

APPROVAL

  
ARTURO GUAJARDO, JR COUNTY CLERK 01/11/17  
DATE

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

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range - 12/01/2016 - 12/31/2016    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

	Totals	Fee Totals	
Total Receipts	139,535.23	139,535.23	X1-2
Total Adjustments Impacting Receipts	(1,446.00)	0.00	H-46-00) X1-3
Final Fee Code Totals	138,089.23	139,535.23	X3-1 ; X8 ; X1.4
Less Refunds:		\$ 17.50	X2-1
Due Treasurer:	\$ 138,071.73		X ; X5.2
	138,071.73		

Hidalgo County Clerk

2016 Criminal Court Cost

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 6/21/17

For the Month of December 2016

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

*Arthur S. Sanguino*  
County Clerk

January 11, 2017  
Date

RECEIVED  
COUNTY ;  
2017 JUN 12 11:52 AM

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2016 - 12/31/2016 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**

Fee Code	Totals	Fee Totals	
1100-341-10-180-002-0-000 County Clerk	138,089.23	138,089.23	
1100-341-10-180-001-0-000 Sheriff	8,098.15	6,543.01 ✓ X; X2-4; X3 1,555.14	
1100-341-10-180-006-0-000 Stenographer	5,632.81	5,632.81 ✓ X; X2-4; X3	
1100-341-10-180-008-0-000 Jury - County Clerk	3,231.65	3,231.65 ✓ X; X2-4; X3	
1100-207-20-000-027-0-000 Judicial & Court Person Train	5.19	5.19 ✓ X; X2-4; X3	
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	2.19	2.19 ✓ X; X2-4; X3; X4	
1100-207-20-000-005-0-000 Time Payment	0.55	0.55 ✓ X; X2-4; X3; X4	
1100-341-10-180-017-0-000 County Clerk Efile Fee	2,043.92	4,243.39 ✓ (FP) X2-4; X3-1 2,043.92	
1100-202-00-000-019-0-000 Failure to Appear-Vendor	1,214.00	1,250.00 ✓ X; X2-4; X3 36.00	
1100-202-00-000-022-0-000 Refund/Overpmi-CC	155.47	155.47 ✓ X; X2-4; X3	
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	17.50	17.50 ✓ X2-4; X3; X2-	
1100-207-20-000-015-0-000 Consolidated Court Costs	5.48	5.48 ✓ X; X2-4; X3; X4	
1100-207-20-000-017-0-000 Crime Victims Comp Fund	13,364.20	13,530.20 ✓ X; X2-4; X3; X4 166.00	
1100-207-20-000-019-0-000 Arrest -DPS	38.40	38.40 ✓ X; X2-4; X3; X4	
1100-207-20-000-029-0-000 Correctional Mgmt Inst. of Tex	15.11	15.11 ✓ X; X2-4; X3	
1100-207-20-000-030-0-000 DNA Testing Fee (CCD	0.55	0.55 ✓ X; X2-4; X3; X4	
1100-207-20-000-035-0-000 State Traffic Fee	10.74	10.74 ✓ X; X2-4; X3	
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	2,589.40	2,589.40 ✓ X; X2-4; X3	
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	8,242.60	8,242.60 ✓ X; X2-4; X3	
1100-207-20-000-053-0-000 Jury Service Fund	1,937.09	1,937.09 ✓ X; X2-4; X3	
1100-207-20-000-054-0-000 Judicial Support Fee - State	506.45	506.45 ✓ X; X2-4; X3	
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	857.80	548.60 ✓ X; X2-4; X3 309.20	
	5,026.87	5,026.87 ✓ X; X2-4; X3	

Time Payment

SD% = 2121.76 X  
 40% = 1697.36 X  
 10% = 424.33 X  
4,243.39 (FP)

RECEIVED  
 COUNTY CLERK  
 21 NOV 2017

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 12/01/2016 - 12/31/2016 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

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

	Totals	Fee Totals
<b>Criminal</b>		
1100-207-20-000-059-0-000 Indigent Defense Representation	317.02	321.02 ✓ X; X2-4; X3
1100-207-20-000-061-0-000 Moving Violation Fee	8.66	8.66 ✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	518.12	518.12 ✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	766.86	766.86 ✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scallaw - CC	523.39	523.39 ✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	564.33	564.33
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,624.00	1,624.00 ✓ X; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,218.43	3,218.43 ✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud Support Fee (CR)	95.56	95.56 ✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	103.61	103.61 ✓ X; X2-4; X3
1100-342-10-294-000-0-000 Constable Fees Pcl 4	5.00	5.00 ✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	7,651.11	7,651.11 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	258.96	258.96 ✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,697.64	1,697.64 ✓ X; X2-4; X3
1100 - General Fund	70,348.81	70,348.81
1208-341-20-180-001-0-000 County Records Management	3,612.16	3,612.16 ✓ X; X1; X2-4; X3
1238 - County Records Management and Preservation	3,612.16	3,612.16
1237-341-10-180-000-0-000 CC - Rec Mgmt Preserv Fees	414.99	414.99 ✓ X; X1; X2-4; X3
1237 - County Clerk Records Management and	414.99	414.99
1200-351-10-180-000-0-000 CC - Fines	49,094.28	49,094.28 ✓ X; X1; X2-4; X3
1200 - Road and Bridge Countywide	49,094.28	49,094.28
1241-341-10-180-001-0-000 Courthouse Security Fund	484.92	484.92 ✓ X; X1; X2-4; X3
1241 - Courthouse Security	484.92	484.92

RECEIVED  
 COUNTY CLERK  
 JURY ZI NOV 2017

X7-2

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2016 - 12/31/2016 Sorted by: By receipt number

Tfms. CC - COL - Criminal Adjustment, CC - Daniela Blanco, CC - Jason Rohr, CC - Juan

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

Criminal

	Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	634.07	634.07
1255 - County and District Court Technology Fund	634.07	634.07
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	13,500.00	13,500.00
1225 - Pre-Trial Intervention Program	13,500.00	13,500.00

Handwritten notes:   
 ✓ 642.09 ✓ X, X, 1; 12-4; X3-1   
 ✓ 14,500.00 ✓ X, X, 1; 12-4; X3   
 ✓ 13,500.00

RECEIVED  
 COUNTY  
 2017 JUN 12 PM

# Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 12/01/2016 - 12/31/2016    Sorted by: By receipt number    Tills: Alejandra Zapala, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clarr: 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
170,711.56	170,711.56 X7-1
(699.00)	(699.00) X7-2
170,013.56	170,013.56 X3-1, X0, X7-2

2016 Civil and Probate Court Cost

Less refunds	\$ 350.00 X2-2
<b>Due treasurer:</b>	<b>\$ 169,663.56 X, X5-2</b>

For the Month of December 2016

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

  
 County Clerk

Date  
 January 11, 2016

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 1-25-17

RECEIVED  
 COUNTY CLERK  
 2017 JAN 12 10:11 AM

# Receipt Journal by Fund and Fee Code

TX:HIDALGOPROD

Transaction Date Range 12/01/2016 - 12/31/2016 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

Tiis Alejandra Zapata,Alma Navarro,Anna Smith,Bersy Sanchez,CC Adjustment,Clarif

## Civil Probate or Mental Health Family

Fee Code	Description	Totals	Fee Totals
<b>Fee Code Totals for All Funds</b>			
		170,013.56	170,013.56
1100-341-10-160-002-0-000	County Clerk	28,995.00	28,995.00 ✓ X; X3
1100-342-10-160-001-0-000	Sheriff	4,230.00	4,230.00 ✓ X; X3-1
1100-341-10-160-001-0-000	County Judge	472.00	472.00 ✓ X; X3-1
1100-341-10-160-006-0-000	Stenographer	9,260.00	9,260.00 ✓ X; X3-1
1100-341-10-160-008-0-000	Jury - County Clerk	4,600.00	4,600.00 ✓ X; X3-1
1100-341-10-160-007-0-000	Probate Judge Education	153.00	153.00 ✓ X; X3; X3-1
1100-207-20-000-046-0-000	Indigent Civil Legal Services	4,220.00	4,220.00 ✓ X; X3; 422 X41
1100-207-20-000-047-0-000	Probate Indigent Legal Service	520.00	520.00 ✓ X; X3-1; 52 X41
1100-207-20-000-043-0-000	Judicial Fund - Civil CC Stal	16,600.00	16,600.00 ✓ X; X3-1; 415 X41
1100-207-20-000-055-0-000	Judicial Support Fee	17,472.00	17,472.00 ✓ X; X3-1; 416 X41
1100-207-20-000-042-0-000	Judicial Support Fee	2,020.00	2,020.00 ✓ X; X3-1; 52
1100-207-20-000-001-0-000	Probate CC Stal	2,335.00	2,335.00 ✓ X; X3
1100-341-10-050-011-0-000	Appellate Judicial System Fund	1,345.00	1,345.00 ✓ X; X3
1100-341-10-160-002-0-000	Dist Attorney BF Commission	1,671.06	1,671.06 ✓ X; X3
1100-207-20-000-037-0-000	Registry Administration Fee	28.00	28.00 ✓ X; X3; 1 X41
1100-207-20-000-069-0-000	Non Disclosure Fee	14,190.00	14,190.00 ✓ X; X3
1100-341-10-160-017-0-000	County Clerk EFile Fee	6,440.00	6,440.00 ✓ X; X3
1100-341-10-160-019-0-000	County Clerk - Court Facilities	9,320.00	9,320.00 ✓ X; X3
1100 - General Fund		124,139.06	124,139.06
1238-341-20-180-001-0-000	County Records Management	4,735.00	4,735.00 ✓ X; X1; X3
1238-341-10-160-000-0-000	Co Rec Mgmt/Preserve	4,670.00	4,670.00 ✓ X; X1; X3
1238 - County Records Management and Preservation		9,405.00	9,405.00

2017 JUN 12 : 21 JUN 2017

RECEIVED  
COUNTY CLERK

# Receipt Journal by Fund and Fee Code

TX-HIDALGOPROD

Transaction Date Range 12/01/2016 - 12/31/2016 Sorted by: By receipt number

Title: Alejandra Zapata Alina Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clara

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

Civil Probate or Mental Health Family

	Totals	Fee Totals
1200-352-10-180-001-0-000 Bond Forfeitures	11,957.50	11,957.50 ✓ X; X1; X3
1200 - Road and Bridge Countywide	11,957.50	11,957.50
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,240.00	6,240.00 ✓ X; X1; X3
1239 - Court Reporter Service	6,240.00	6,240.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,342.00	2,342.00 ✓ X; X1; X3
1241 - Courthouse Security	2,342.00	2,342.00
1247-341-10-180-001-0-000 Law Library;	14,560.00	14,560.00 ✓ X; X1; X3-1
1247 - Law Library Fee	14,560.00	14,560.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,020.00	1,020.00 ✓ X; X1; X3-1
1250 - Supplemental Court Guardianship	1,020.00	1,020.00 <span style="border: 1px solid black; padding: 2px;">51</span> X44
9900-000-00-000-000 Refunds/Overpayments Due to	350.00	350.00 ✓ X2; X3-1
9999 - Due to Others	350.00	350.00

2017 JUN 12 11:00 AM

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COUNTY CLERK

X2-2

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 31, 2017

The Honorable Arturo Guajardo Jr.  
Hidalgo County Clerk  
100 N. Closner, 1<sup>st</sup> Floor  
Edinburg, Texas 78539

Ref: Review of *Criminal Monthly Report* and Supporting Documentation  
For the months of July 2016 through December 2016

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Monthly Fee Report (Monthly Report)* and supporting documentation for the months of July 2016 through December 2016 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

#### Scope:

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

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

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 fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly 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 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be served by the defendant as stated on the Judgment Order agrees to the jail time reported on the Sheriff's "D" Monthly Report.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS W. BROWLHERRY  
JUDGE, 11<sup>th</sup> D.C.

RODOLFO DELAUNDO  
JUDGE, 11<sup>th</sup> D.C.

J. A. BOBBY FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSIE MARRA REYES  
JUDGE, 20<sup>th</sup> D.C.

JUAN P. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. PABREZ, JR.  
JUDGE, 22<sup>nd</sup> D.C.

ROSE GONZALEZ  
JUDGE, 33<sup>rd</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 34<sup>th</sup> D.C.

S. NEMU VASQUEZ  
JUDGE, 35<sup>th</sup> D.C.

ISAIAH RAMON JR.  
JUDGE, 48<sup>th</sup> D.C.

RENEE R. BETHANCOURT  
JUDGE, 49<sup>th</sup> D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court cost were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Report*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

**Conclusion:**

Total collections for the months of July 2016 through December 2016 were \$153,807.77; \$174,640.14; \$166,277.06; \$183,828.64; \$162,406.25; and \$139,535.23, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

**Observation No. 1:**

We reviewed a sample of receipts issued during the months of July 2016 through December 2016 to determine if fines, fees, and court costs were properly allocated and reported.

The results of our review revealed that 135 of the receipts tested (July-19; August-24; September-18; October-32; November-24; and December-18) (see Exhibit A) contained errors in the allocation of fines, fees, and court costs. Some of the errors were the result of the incorrect allocation of the Additional Court Cost (ADD.CC); State Traffic Fine (STF); Records Management and Preservation Fee (RMP \$22.50); Records Management and Preservation Fee – County Clerk (RMPr \$2.50); and Local Transaction Fee. Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was advised of the errors and various Odyssey programming errors were corrected. The adjustments resulting from human error have not been completed. According to staff, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment.

There are numerous statutes that require the County Clerk to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Failure to ensure that fines, fees, and court costs are properly allocated and reported may result in the improper collection of County revenues. In addition, the County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

**Recommendation:**

Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- The bill of costs should be revised through a court order to reflect the correct fines, fees, and court costs.

**Observation No. 2:**

We noted during our review that the July 2016 through December 2016 *Monthly Reports* were submitted 7, 13, 9, 7, 10, and 7 days after the fifth day following the end of the month, respectively, to the County Auditor's Office. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due

**HIDALGO COUNTY DISTRICT JUDGES**

LURE H. SHOLE FERRY  
JUDGE, 9<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 15<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 28<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

ROE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. RENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENÉE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of the county revenues.

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

**Recommendation:**

Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

**Observation No. 3:**

We noted during our review that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

**Recommendation:**

Management should contact the applicable parties to arrange a more convenient time for the armor car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

**Observation No. 4:**

We noted during our review that deposit slips were not properly prepared. The deposit slip did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks receipted are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Odyssey* when a payment is receipted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

**Recommendation:**

Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

**Observation No. 5:**

We noted during our review that manual receipts and corresponding computer-generated receipts were not consistently cross-referenced.

Pursuant to the Cash Handling Guidelines, "When a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is operational. Each manual receipt and corresponding computer-generated receipt should be cross-referenced."

Failure to ensure that manual receipts and corresponding computer-generated receipts are consistently cross-referenced may result in the loss or misuse of County funds.

**HIDALGO COUNTY DISTRICT JUDGES**

LURE M. ENGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELBADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 17<sup>th</sup> D.C.

RODOLFO GUERRA MEYNA  
JUDGE, 20<sup>th</sup> D.C.

JAIME P. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

BARTO E. RAMIREZ, JR.  
JUDGE, 22<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 27<sup>th</sup> D.C.  
CHIEF CLERK

LETICIA LOPEZ  
JUDGE, 28<sup>th</sup> D.C.

L. KENO YASQUEZ  
JUDGE, 29<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 30<sup>th</sup> D.C.

RENEE R. BETHANCOURT  
JUDGE, 34<sup>th</sup> D.C.

**Recommendation:**

Management should ensure that manual receipts and corresponding computer-generated receipts are consistently cross-referenced.

**Observation No. 6:**

We noted during our review that if an order of expunction is received, receipts attached to the case are voided.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. If an order of expunction is received, any docket numbers and receipts issued for the case should remain and not be removed. Any data referencing the defendant's name should be replaced with the word "expunged" and scanned documents should be deleted.

Failure to ensure receipts issued in expunged cases are not voided and that any data referencing the defendant's name is replaced with the word "expunged" may result in the misuse of County funds.

**Recommendation:**

Management should ensure that, if an order of expunction is received, receipts issued are not voided and any data referencing the defendant's name is replaced with the word "expunged". At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by April 28, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray E. Fracio, CPA  
County Auditor

Enclosures: Copy of *Criminal Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS H. BINGLES FERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELBADO  
JUDGE, 17<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 171<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 381<sup>ST</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 271<sup>ST</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 317<sup>TH</sup> D.C.

HOE DOGZALEZ  
JUDGE, 170<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. RENO VASQUEZ  
JUDGE, 388<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 437<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended July 31, 2016

Receipt #	Cause #	Receipt Date	Name	Offense	ADD.CC	STF	TOTAL
ADD.CC (\$3.00) and STF (\$30.00) should not be assessed.							
2016-032239	CR-15-09282-A	7/26/2016	WILSON, TEARETHA CHASSIDY	DRIVING WHILE INTOXICATED	\$ 3.00	\$ 30.00	\$ 854.10
COL-2016-15714	CR-16-05230-E	7/20/2016	VALDEZ, MARCO ANTONIO SAA	DRIVING WHILE INTOXICATED	\$ 3.00	\$ 30.00	\$ 1,669.10
COL-2016-15850	CR-16-04313-A	7/22/2016	SALINAS, GUADALUPE FUENTES	DRIVING WHILE INTOXICATED	\$ 3.00	\$ 30.00	\$ 679.10
COL-2016-16069	CR-16-00170-F	7/26/2016	Salazar, Roberto Irvin	DRIVING WHILE INTOXICATED	\$ 3.00	\$ 30.00	\$ 1,485.10
COL-2016-16216	CR-15-08601-G	7/29/2016	SOTO, MIGUEL HERNANDEZ	DRIVING WHILE INTOXICATED	\$ 3.00	\$ 30.00	\$ 1,602.10
COL-2016-14721	CR-15-10797-G	7/6/2016	GONZALEZ, JUAN EDUARDO TO	DRIVING WHILE INTOXICATED 2ND	\$ 3.00	\$ 30.00	\$ 1,300.10
COL-2016-14737	CR-15-00075-A	7/7/2016	YBARRA, MOSES GONZALEZ	DRIVING WHILE INTOXICATED 2ND	\$ 3.00	\$ 30.00	\$ 1,201.10
COL-2016-15747	CR-16-02677-F	7/20/2016	Ascencio, George Frank	DUTY ON STRIKING UNATTENDED VEHICLE	\$ 3.00	\$ 30.00	\$ 492.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	RMP	RMP CC/r	ADD.CC	STF	TOTAL
COL-2016-16182	CR-15-01395-A	7/28/2016	SALINAS, XAVIER, Jr.	DRIVING WHILE INTOXICATED	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 762.10
COL-2016-16224	CR-14-2609-B	7/29/2016	SANCHEZ, ABEL	DRIVING WHILE INTOXICATED	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 1,006.10
COL-2016-14749	CR-14-2145-E	7/7/2016	AGUILAR, JOSE MARIA DELGAD	DRIVING WHILE INTOXICATED BAC>=0.15	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 1,260.10
COL-2016-15398	CR-14-5219-F	7/15/2016	RODRIGUEZ, MIGUEL ANGEL	DRIVING WHILE INTOXICATED	\$ 25.00	\$ 25.00	\$ 6.00	\$ 60.00	\$ 1,500.20

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	RMP	RMP CC/r	TOTAL
COL-2016-15779	CR-15-07545-G	7/21/2016	Catares, Pablo	POSS CS PG 2-A<=20Z	\$ 2.50	\$ 22.50	\$ 765.00

**Hidalgo County Clerk  
Schedule of Adjustments  
For the Month Ended August 31, 2016**

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed.

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	ADD.CC	STF	TOTAL
COL-2016-17831	CR-15-01421-A	8/22/2016	VARGAS, ESTRELLA	DRIVING WHILE INTOXICATED	12/26/2014	\$ 3.00	\$ 30.00	\$ 646.10
COL-2016-16737	CR-15-11201-A	8/5/2016	FLORES, RICARDO, JR.	DRIVING WHILE INTOXICATED	7/1/2015	\$ 3.00	\$ 30.00	\$ 1,246.10
COL-2016-17817	CR-14-10618-G	8/22/2016	ESQUIVEL, JESSICA RUBY	DRIVING WHILE INTOXICATED	8/28/2014	\$ 3.00	\$ 30.00	\$ 1,683.73
COL-2016-18169	CR-10-2969-E	8/29/2016	CONTRERAS, ASAEI	DRIVING WHILE INTOXICATED	12/19/2009	\$ 3.00	\$ 30.00	\$ 885.10
COL-2016-16463	CR-15-06435-D	8/2/2016	DEL ANGEL, FRANK III ALONZO	DRIVING WHILE INTOXICATED	4/8/2015	\$ 3.00	\$ 30.00	\$ 1,198.10
COL-2016-17984	CR-16-03396-H	8/24/2016	Arechiga, Joe Mary, III	DRIVING WHILE INTOXICATED	8/24/2014	\$ 3.00	\$ 30.00	\$ 877.10
COL-2016-17191	CR-16-04294-B	8/12/2016	Landeros, Juan Raul Gutierrez	DRIVING WHILE INTOXICATED	12/23/2015	\$ 3.00	\$ 30.00	\$ 854.10
COL-2016-17657	CR-16-04775-B	8/19/2016	USCANGA, VICTOR DANIEL	DRIVING WHILE INTOXICATED	12/27/2015	\$ 3.00	\$ 30.00	\$ 848.10
COL-2016-16761	CR-16-00971-G	8/5/2016	Guerro, Gilbert	DRIVING WHILE INTOXICATED	8/22/2015	\$ 3.00	\$ 30.00	\$ 875.10
COL-2016-18253	CR-16-05048-H	8/29/2016	RAMIREZ, SANDRA	DRIVING WHILE INTOXICATED	2/6/2016	\$ 3.00	\$ 30.00	\$ 952.10
2016-034001	CR-16-03645-D	8/8/2016	CERVANTES, RENE JR	DRIVING WHILE INTOXICATED	11/14/2015	\$ 3.00	\$ 30.00	\$ 848.10
COL-2016-16971	CR-13-05325-A	8/9/2016	ELUSSETCHE, ERNESTO	DRIVING WHILE INTOXICATED 2ND	2/17/2013	\$ 3.00	\$ 30.00	\$ 931.13
COL-2016-18299	CR-16-06559-D	8/30/2016	CHARLES, GABINO VASQUEZ	DRIVING WHILE INTOXICATED 2ND	3/26/2016	\$ 3.00	\$ 30.00	\$ 1,067.10
COL-2016-18227	CR-13-10419-F	8/29/2016	RODRIGUEZ, ERIC ELIJAH ARENAS	DRIVING WHILE INTOXICATED BAC >=I	7/13/2013	\$ 3.00	\$ 30.00	\$ 1,131.10
2016-035501	CR-16-04314-B	8/16/2016	OCHOA, AIDA	DRIVING WHILE INTOXICATED BAC >=I	12/27/2015	\$ 3.00	\$ 30.00	\$ 862.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	RMP	RMP-CC	ADD.CC	STF	TOTAL
COL-2016-17115	CR-15-04215-F	8/11/2016	GONZALEZ, JAMIE	DRIVING WHILE INTOXICATED	2/27/2015	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 1,006.10
COL-2016-17941	CR-15-02870-D	8/23/2016	MUNIZ, JAMIE GERARDO PEREZ	DRIVING WHILE INTOXICATED	10/4/2014	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 1,010.10
COL-2016-16349	CR-15-07666-B	8/1/2016	ALVAREZ, JORGE ROBERTO, Jr.	DRIVING WHILE INTOXICATED BAC >=I	5/10/2015	\$ 2.50	\$ 22.50	\$ 3.00	\$ 30.00	\$ 2,061.10
COL-2016-16419	CR-14-11140-A	8/1/2016	BURLEY, NINA RUTH FREEMAN	DRIVING WHILE INTOXICATED 2ND	5/2/2014	\$ 25.00	\$ -	\$ 3.00	\$ 30.00	\$ 1,318.10

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	RMP	RMP-CC	TOTAL
COL-2016-18092	CR 15-11258-D	8/26/2016	BECERRA, RICARDO MOLINA, Jr.	VIOL BOND/PROTECTIVE ORDER	8/6/2015	\$ 2.50	\$ 22.50	\$ 1,346.00

**Hidalgo County Clerk  
Schedule of Adjustments  
For the Month Ended September 30, 2016**

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	ADD.CC	STF	TOTAL
ADD.CC (\$3.00) and STF (\$30.00) should not be assessed.								
COL-2016-19268	CR-16-02421-B	9/14/2016	ROSAS, ANA MARGARITA	DRIVING WHILE INTOXICATED	10/24/2015	3.00	30.00	\$ 1,237.10
COL-2016-19530	CR-16-06177-D	9/19/2016	Acosta, Cesar	DRIVING WHILE INTOXICATED	4/9/2016	3.00	30.00	\$ 981.10
COL-2016-20039	CR-16-06852-G	9/26/2016	CARABALLO, LUIS	DRIVING WHILE INTOXICATED	6/23/2016	3.00	30.00	\$ 882.10
COL-2016-18802	CR-16-01304-E	9/7/2016	PALACIOS, YOLANDA GONZALEZ	DRIVING WHILE INTOXICATED	9/3/2015	3.00	30.00	\$ 1,085.10
COL-2016-20227	CR-16-06519-E	9/29/2016	RANGEL, RENE G.	DRIVING WHILE INTOXICATED 2ND	5/22/2016	3.00	30.00	\$ 2,254.10
COL-2016-18863	CR-15-06125-B	9/8/2016	MACCHI, JOHN WALTER	DRIVING WHILE INTOXICATED BAC >=0.15	6/29/2015	3.00	30.00	\$ 1,239.10
COL-2016-19244	CR-16-00975-H	9/13/2016	ISLAS, SAUL	DRIVING WHILE INTOXICATED BAC >=0.15	8/23/2015	3.00	30.00	\$ 987.10
COL-2016-19541	CR-16-04358-D	9/19/2016	CARDENAS, ANDREW ALONSO	DRIVING WHILE INTOXICATED BAC >=0.15	11/26/2015	3.00	30.00	\$ 1,498.10
COL-2016-19990	CR-16-00566-A	9/26/2016	CARDENAS, JORGE ALFONSO	DRIVING WHILE INTOXICATED BAC >=0.15	1/10/2016	3.00	30.00	\$ 1,302.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, LTF (\$2.00) was not assessed to payments for Pretrial Diversion Program.

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	ADD.CC	STF	PTD.C	TOTAL
2016-037996	CR-16-01797-H	9/1/2016	SALINAS, ISRAEL JR	DRIVING WHILE INTOXICATED BAC >=0.15	9/6/2015	3.00	30.00	500.00	\$ 848.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMP/r should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	RMP	RMP-CC/r	ADD.CC	STF	TOTAL
COL-2016-19609	CR-15-11205-B	9/19/2016	GARCIA, LUIS EDUARDO	DRIVING WHILE INTOXICATED BAC >=0.15	7/29/2015	2.50	22.50	3.00	30.00	\$ 1,015.10

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMP/r should be \$2.50

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	RMP	RMP-CC/r	ADD.CC	STF	TOTAL
COL-2016-19304	CR-15-10099-H	9/14/2016	Villarreal, Guillermo	POSS CS PG 3 <2BG	8/25/2015	2.50	22.50	3.00	30.00	\$ 760.00

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMP/r should be \$2.50. In addition, LTF (\$2.00) was not assessed to payments for Pretrial Diversion Program

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	RMP	RMP-CC/r	PTD.C	TOTAL
COL-2016-19067	CR-15-00982-H	9/12/2016	YOUNG, ION JOSEPH	POSS CS PG 3 <2BG	10/7/2014	-	25.00	250.00	\$ 723.00

LTF (\$2.00) was not assessed to payments for Pretrial Diversion Program.

Receipt #	Cause #	Receipt Date	Name	Offense	Offense Date	PTD.C	TOTAL
COL-2016-18449	CR-16-02614-E	9/1/2016	CANTU, ERNESTO, JR.	POSS MARIJ <2OZ	1/7/2016	500.00	\$ 717.00
COL-2016-19245	CR-16-02884-A	9/13/2016	Salinas, Anahí Lee	POSS MARIJ <2OZ	2/13/2016	500.00	\$ 715.00

**Hidalgo County Clerk  
Schedule of Adjustments  
For the Month Ended October 31, 2016**

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed	Receipt Number	Case Number	Receipt Date	Party	Offense	ADCC	STF	TOTAL
	COL-2016-20678	CR-16-04581-F	10/5/2016	Galarza, Cesar	DRIVING WHILE INTOXICATED	3.00	30.00	1,252.10
	COL-2016-22154	CR-16-04710-A	10/25/2016	JAMES, PHILIP R	DRIVING WHILE INTOXICATED	3.00	30.00	867.10
	COL-2016-22375	CR-16-02726-F	10/28/2016	ALVAREZ, ISAAC VAUGHN ATTWOOD	DRIVING WHILE INTOXICATED	3.00	30.00	1,476.10
	COL-2016-22214	CR-13-07764-A	10/26/2016	GUERRA, CARLOS EDUARDO	DRIVING WHILE INTOXICATED	3.00	30.00	1,046.10
	2017-002763	CR-16-06185-G	10/14/2016	FELAN, ANDREW LACEY	DRIVING WHILE INTOXICATED	1.18	11.76	200.00

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation fee is not properly allocated, RMP should be \$22.50 and RMP should be \$2.50

Receipt Number	Case Number	Receipt Date	Party	Offense	ADCC	RMP	STF	TOTAL
COL-2016-20805	CR-15-04206-D	10/6/2016	ALVARADO, ERIC GONZALEZ	DRIVING WHILE INTOXICATED	3.00	2.50	30.00	1,329.10
COL-2016-20900	CR-14-9300-A	10/7/2016	GUZMAN, JUAN ALBERTO DELEON	DRIVING WHILE INTOXICATED	3.00	25.00	30.00	1,021.43
COL-2016-21024	CR-14-12258-F	10/11/2016	VEGA, RUBIO ROLANDO GONZALEZ	DRIVING WHILE INTOXICATED	3.00	25.00	30.00	1,417.73
COL-2016-20923	CR-15-07360-G	10/7/2016	LOPEZ, JAVIER TORRES	DRIVING W/UC INV W/PREV CONV/SUSP/W/O FIN RES	3.00	25.00	30.00	772.10
COL-2016-21924	CR-15-09526-H	10/21/2016	ALVARADO, RUBEN, JR.	DRIVING WHILE INTOXICATED	0.06	0.05	0.63	12.00
COL-2016-21542	CR-15-08044-G	10/17/2016	MADRIGALES, DAGABERTO HERRERA	DRIVING WHILE INTOXICATED	0.08	0.07	0.60	20.00
COL-2016-21660	CR-15-04812-H	10/19/2016	MIKE, MARIA RIVERA	DRIVING WHILE INTOXICATED	0.21	0.19	1.58	2.07
COL-2016-21342	CR-15-10987-G	10/28/2016	ZARATE, SAMUEL MARTINEZ	DRIVING WHILE INTOXICATED	0.10	0.09	0.75	1.00
COL-2016-21937	CR-15-08663-H	10/21/2016	ZARATE, SAMUEL MARTINEZ	DRIVING WHILE INTOXICATED	0.23	0.20	1.78	2.38
COL-2016-22417	CR-14-2317-B	10/31/2016	DUPUIS, BLAINE MATTHEW	DRIVING WHILE INTOXICATED	0.27	0.22	2.02	2.69
COL-2016-21774	CR-15-10160-G	10/20/2016	LUTZ, JONATHAN RODRIGUEZ	DRIVING WHILE INTOXICATED	0.27	0.24	2.05	2.73
COL-2016-20674	CR-15-09820-A	10/5/2016	Espinosa, Antonio Romero	DRIVING WHILE INTOXICATED	0.35	0.29	2.62	3.48
COL-2016-21174	CR-13-07741-G	10/12/2016	PEREZ, AARON XAVIER	DRIVING WHILE INTOXICATED	0.96	0.80	7.21	9.61
COL-2016-21776	CR-15-04796-G	10/20/2016	LUTZ, JONATHAN RODRIGUEZ	DRIVING WHILE INTOXICATED BAC >=0.15	0.20	0.17	1.51	2.01
COL-2016-21511	CR-15-09030-G	10/17/2016	MORALES, JUAN FERNANDO MEDRANO	DRIVING WHILE INTOXICATED BAC >=0.15	0.29	0.22	1.97	2.62
COL-2016-22141	CR-15-02495-A	10/25/2016	ORTIZ, ROBERTO CARLOS	DRIVING WHILE INTOXICATED BAC >=0.15	0.55	0.46	4.16	5.54

Records Management and Preservation fee is not properly allocated, RMP should be \$22.50 and RMP should be \$2.50

Receipt Number	Case Number	Receipt Date	Party	Offense	RMP	STF	TOTAL
COL-2016-20753	CR-217968-A	10/5/2016	MARTINEZ, OMAR SALDANA	MOTION TO REVOKE PROBATION	20.00	-	329.90
COL-2016-22308	CR-15-01800-F	10/27/2016	GUERRERO, ISAAC	POSS MARIJ < 2 OZ	25.00	-	612.00
COL-2016-21963	CR-13-11459-B	10/24/2016	LOPEZ, VAHESA SALINAS	FAIL TO IDENTIFY GIVING FALSE/FICTITIOUS INFO	25.00	-	514.10
COL-2016-22054	CR-15-10159-A	10/24/2016	MORENO, DAMIEN LEE	ASSULT CAUSES BODDY INIURY FAMILY VIOLANCE	0.11	0.96	15.00
COL-2016-20676	CR-15-09371-B	10/5/2016	Garza, Cristian Josue	BURGLARY OF VEHICLE	0.12	1.29	20.00
COL-2016-20983	CR-15-09173-B	10/11/2016	ROJAS, JOSHUA	POSS CS PG 3<2BG	0.18	1.64	27.00
COL-2016-22183	CR-15-07616-F	10/26/2016	FERNANDEZ, ALESSANDRIA ELYSS RAMOS	POSS MARIJ <2OZ	0.02	0.14	177.00
COL-2016-20622	CR-13-05004-D	10/5/2016	LOREDO, ISRAEL SALAZAR	PROH WEAPONS SWITCHBLADE/KNUCKLES	1.64	14.75	200.00
COL-2016-21191	CR-15-08300-B	10/17/2016	MEDELO, BELINDA	THEFT PROP >=\$50-\$500	0.21	1.90	30.00
COL-2016-22237	CR-15-06176-D	10/26/2016	Adames, Hilda Patricia	THEFT PROP >=\$50-\$500	0.21	1.91	319.80

**Hidalgo County Clerk  
Schedule of Adjustments  
For the Month Ended November 30, 2016**

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed

Receipt Number	Case Number	Date	Party	Offense	Offense Date	ADOC	STF	TOTALS
COL-2016-23018	CR-15-106006-H	11/7/2016	LUCATERO, JORGE ALBERTO LO	DRIVING WHILE INTOXICATED	6/27/2015	3.00	30.00	373.10
COL-2016-22564	CR-16-06139-A	11/1/2016	Sotelo, Jose Angel	DRIVING WHILE INTOXICATED BAC >= .1	4/13/2016	3.00	30.00	348.10
COL-2016-24336	CR-16-06990-F	11/28/2016	Haurum, Ricky Joe	DRIVING WHILE INTOXICATED BAC >= .1	5/1/2016	3.00	30.00	348.10
COL-2016-24554	CR-16-08701-B	11/30/2016	GONZALEZ, EUSEO	DRIVING WHILE INTOXICATED	6/18/2016	3.00	30.00	467.10
COL-2016-23414	CR-16-11121-G	11/14/2016	Tortora, Leo Frank Gianna	DRIVING WHILE INTOXICATED BAC >= .1	10/10/2016	3.00	30.00	967.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt Number	Case Number	Date	Party	Offense	Offense Date	ADOC	RMP	RMPPr	STF	TOTALS
COL-2016-22737	CR-15-09870-A	11/3/2016	Espinosa, Antonio Romero	DRIVING WHILE INTOXICATED	10/25/2015	0.35	0.29	2.62	3.50	60.00
COL-2016-22934	CR-14-0687-F	11/7/2016	FIGUEROA, SERGIO GARZA	DRIVING WHILE INTOXICATED	12/14/2013	0.80	0.69	5.99	7.99	302.00
COL-2016-23389	CR-04-3989-A	11/14/2016	ORDAZ, RAFAEL	DRIVING WHILE INTOXICATED	3/11/2004	-	20.00	-	-	755.00
COL-2016-23815	CR-04-7645-A	11/18/2016	CANTU, LINDA YBARRA	DRIVING WHILE INTOXICATED	5/16/2004	-	1.36	-	-	357.00
COL-2016-24043	CR-05-854-B	11/22/2016	CORDERO, ENRIQUE WENSELAI	DRIVING WHILE INTOXICATED	1/22/2005	-	0.23	-	-	23.00
COL-2016-24191	CR-15-06396-B	11/23/2016	GARZA, OSCAR OCTAVIO	DRIVING WHILE INTOXICATED	3/7/2015	1.32	1.10	9.90	13.20	200.00
COL-2016-24440	CR-13-03820-H	11/29/2016	RODRIGUEZ, OZIEL FLORES	DRIVING WHILE INTOXICATED BAC >= 0	2/24/2013	1.54	-	12.81	15.36	209.10
COL-2016-24486	CR-15-04846-H	11/30/2016	JIMENEZ, MARK ANTHONY	DRIVING WHILE INTOXICATED BAC >= 0	3/7/2015	0.38	-	3.17	3.81	67.00

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMPPr should be \$2.50

Receipt Number	Case Number	Date	Party	Offense	Offense Date	RMP	RMPPr	TOTALS
COL-2016-22854	CR-212968-A	11/4/2016	MARTINEZ, OMAR SALDANA	MOTION TO REVOKE PROBATION	4/15/2003	1.94	-	30.00
COL-2016-22619	CR-15-06028-B	11/2/2016	CANTU, ERIC MARES	POSS MARIJ <20Z	5/10/2015	10.99	-	150.00
COL-2016-22723	CR-15-05255-H	11/3/2016	TREVINO, DANNY	POSS MARIJ <20Z	5/24/2015	0.35	3.15	60.00
COL-2016-23707	CR-04-5220-E	11/17/2016	Escobedo, Eric Cantu	POSS MARIJ <20Z	2/27/2004	16.10	-	382.00
COL-2016-24456	CR-15-05720-B	11/29/2016	RODRIGUEZ, JORGE JR HERRER	POSS MARIJ <20Z	5/5/2015	0.11	-	55.00
COL-2016-23685	CR-15-06876-H	11/17/2016	GARCIA, ARNOLDO	POSS PG 3<2B G	2/19/2015	1.57	14.13	394.00
COL-2016-22960	CR-15-02264-F	11/7/2016	SOLIS, RICARDO ACENCION	RESIST ARREST SEARCH OR TRANSP	3/1/2015	0.02	-	15.00
COL-2016-24200	CR-15-06814-H	11/23/2016	Molina, Javian Adams	TERRORISTIC THREAT OF FAMILY/HOL	7/11/2015	2.61	-	37.00
COL-2016-24256	CR-15-05122-H	11/28/2016	MEDINA, MELISSA	THEFT PROP >=\$50<\$500	1/16/2015	2.92	-	50.00
COL-2016-23412	CR-05-7803-D	11/14/2016	RODRIGUEZ, GUADALUPE	WRONG FICT/ALTERED/UNINSURED WEI	5/30/2005	20.00	-	378.00
COL-2016-24201	CR-15-06815-H	11/23/2016	Molina, Javian Adams	CRIMINAL MISCHIEF >\$50<\$500	7/11/2015	2.61	-	37.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended December 31, 2016

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed

Receipt Number	Case Number	Date	Party	Offense	ADDC	STF	TOTAL
COL-2016-25523	CR-16-08724-H	12/14/2016	Villarreal, Alicia Marie	DRIVING WHILE INTOXICATED	3.00	30.00	348.10
COL-2016-25536	CR-16-11774-E	12/14/2016	Reyes, Jesus Alfonso	DRIVING WHILE INTOXICATED	3.00	30.00	1,202.10
COL-2016-25729	CR-13-12499-G	12/16/2016	JAUREGUI, JOSE ANGEL	DRIVING WHILE INTOXICATED	3.00	30.00	348.10
COL-2016-25833	CR-16-02434-H	12/19/2016	GARCIA, JAVIER	DRIVING WHILE INTOXICATED	3.00	30.00	348.10

ADD.CC (\$3.00) and STF (\$30.00) should not be assessed. In addition, Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMP should be \$2.50

Receipt Number	Case Number	Date	Party	Offense	ADDC	RMP	STF	TOTAL
COL-2016-24793	CR-15-09820-A	12/5/2016	Espinoza, Antonio Romero	DRIVING WHILE INTOXICATED	0.36	0.30	2.70	100.00

Records Management and Preservation Fee is not properly allocated, RMP should be \$22.50 and RMP should be \$2.50

Receipt Number	Case Number	Date	Party	Offense	RMP	RMP	TOTAL
COL-2016-25097	CR-212968-A	12/7/2016	MARTINEZ, OMAR SALDANA	MOTION TO REVOKE PROBATION	1.94	-	30.00
COL-2016-25205	CR-04-5870-B	12/9/2016	CHAVEZ, ASIEL ALEJANDRO	PROH WEAPONS SWITCHBLADE/KNUCKLES	8.87	-	100.00
COL-2016-25984	CR-04-9780-E	12/20/2016	GONZALEZ, RIGOBERTO	CRIMINAL MISCHIEF >=\$50<\$500	20.00	-	430.00
COL-2016-26109	CR-04-13761-A	12/22/2016	LEAL, JASON LEE	DRIVING WHILE INTOXICATED	20.00	-	753.00
COL-2016-26285	CR-15-02264-F	12/28/2016	SOLIS, RICARDO ACENCION	RESIST ARREST SEARCH OR TRANSP	0.02	-	75.00
COL-2016-25792	CR-15-09173-B	12/19/2016	ROJAS, JOSHUA	POSS CS PG 3<28G	0.18	1.63	25.55
COL-2016-25743	CR-13-05004-D	12/19/2016	LOREDO, ISRAEL SALAZAR	PROH WEAPONS SWITCHBLADE/KNUCKLES	0.81	7.30	93.51
COL-2016-25924	CR-15-09371-B	12/20/2016	Garza, Cristian Josue	BURGLARY OF VEHICLE	0.03	0.23	9.80
COL-2016-26169	CR-15-06242-H	12/27/2016	RUBALCAVA, JUANA GUADALUPE MARTINEZ	THEFT PROP >=\$50<\$500	0.92	8.30	481.42
COL-2016-24760	CR-15-10273-G	12/2/2016	Pena, Juan Moreno	FAIL TO IDENTIFY GIVING FALSE/FICTITIOUS INFO	2.50	22.50	531.70
COL-2016-04059	CR-15-07484-B	12/16/2016	DE LEON, ADRIANA GABRIELA	EXPUNGED	-	25.00	215.00

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 31, 2017

The Honorable Arturo Guajardo Jr.  
Hidalgo County Clerk  
100 N. Clossner, 1<sup>st</sup> Floor  
Edinburg, Texas 78539

Ref: Review of *Civil and Probate Court Cost Monthly Report* and Supporting Documentation  
For the months of July 2016 through December 2016

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Civil and Probate Court Cost Monthly Report (Monthly Report)* and supporting documentation for the months of July 2016 through December 2016 pursuant to Local Government Code §115.002 (a) and §115.002 (b). The objective of the review was to determine if fees and court costs collected were properly accounted and reported.

#### Scope:

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

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

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 fees and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly 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 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued *per Odyssey's Receipt Journal Report*, 2.) total collections per *Odyssey's Fee Distribution Report*, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's Undistributed Receipts* general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's Receipt Journal Report*. In addition, verified that receipts followed sequential order.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERNY  
JUDGE, 9<sup>th</sup> D.C.

RODOLFO DELBADO  
JUDGE, 9<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSALBA GUERRERO  
JUDGE, 20<sup>th</sup> D.C.

ADAM R. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETHIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETHCOURT  
JUDGE, 44<sup>th</sup> D.C.

- Reviewed randomly selected receipts to determine if fees and court costs were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Report*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.
- Reviewed and verified that the number of civil cases and motions were correctly reported on the *Monthly Report*.

**Conclusion:**

Total collections for the months of July 2016 through December 2016 were \$127,425.63; \$167,488.10; \$182,176.60, \$164,715.21; \$158,617.48; and \$170,013.56, respectively. Based on the results of our review, we have concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs require improvement as noted in the following observations.

**Observation No. 1:**

We reviewed randomly selected receipts to determine if fees and court costs were properly allocated and reported. The results of our review revealed that 116 receipts (July-19; August-26; September-19; October-24; November-14; and December-14) (see Exhibit A) contained errors in the allocation of fees and court costs. Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was advised of the errors and various *Odyssey* programming errors were corrected. The adjustments resulting from human error have not been completed. According to staff, due to an oversight, staff did not verify that the fees and court costs were correct prior to taking in a payment.

There are numerous statutes that require the County Clerk to charge various fees and court costs for certain services and offenses. Fees and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

Failure to ensure that fees and court costs are properly allocated and reported may result in the improper collection of County revenues. In addition, the County may be held liable to the State for failure to properly allocate and report fees and court costs.

**Recommendation:**

Management should ensure that all pending adjustments are completed. In addition, management should ensure that fees and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fees and court costs.
- Staff should review the allocation of fees and court costs before the official County receipt is issued.
- Staff should ensure that the proper fees and court costs allocation are entered when a case is setup.
- The bill of costs should be revised through a court order to reflect the correct fees and court costs.

**Observation No. 2:**

We noted during our review that the July 2016 through December 2016 *Monthly Reports* were submitted 7, 13, 9, 7, 10, and 7 days after the fifth day following the end of the month, respectively, to the County Auditor's Office. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of the county revenues.

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. BHOULETERRY  
JUDGE, 62<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 11<sup>TH</sup> D.C.

ROSE GUERRA NEYRA  
JUDGE, 26<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 21<sup>ST</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>RD</sup> D.C.

NOE GONZALEZ  
JUDGE, 27<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 36<sup>TH</sup> D.C.

L. HENRI VASQUEZ  
JUDGE, 38<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.

**Recommendation:**

Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

**Observation No. 3:**

We noted during our review that collections are deposited 2 days after the collections are received. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

**Recommendation:**

Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

**Observation No. 4:**

We noted during our review that deposit slips were not properly prepared. The deposit slip did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks received are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Odyssey* when a payment is received.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

**Recommendation:**

Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

**Observation No. 5:**

We noted during our review that if an order of expunction is received, receipts attached to the case are voided.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. If an order of expunction is received, any docket numbers and receipts issued for the case should remain and not be removed. Any data referencing the defendant's name should be replaced with the word "expunged" and scanned documents should be deleted.

Failure to ensure receipts issued in expunged cases are not voided and that any data referencing the defendant's name is replaced with the word "expunged" may result in the misuse of County funds.

**Recommendation:**

Management should ensure that, if an order of expunction is received, receipts issued are not voided and any data referencing the defendant's name is replaced with the word "expunged". At a minimum, the procedures noted above should be implemented.

Please provide written management responses to the observations noted above by April 28, 2017.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS W. SMOLETERY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 5<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSIE GUERRA REYNALDO  
JUDGE, 22<sup>nd</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

BARNO E. RAMIREZ, JR.  
JUDGE, 11<sup>th</sup> D.C.

NOE GONZALEZ  
JUDGE, 19<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 10<sup>th</sup> D.C.

L. NEMO YASQUEZ  
JUDGE, 30<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 40<sup>th</sup> D.C.

RENÉE R. DETANCOLINI  
JUDGE, 48<sup>th</sup> D.C.

The Honorable Arturo Guajardo Jr  
March 31, 2017  
Page 4 of 4

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,



Ray E. Piracio, CPA  
County Auditor

Enclosures: Copy of *Civil and Probate Court Cost Monthly Report* and Exhibit

cc: Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. BINGLITARY  
JUDGE, 17<sup>th</sup> D.C.

RODOLFO DELBADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>st</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 78<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 77<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 132<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 178<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 399<sup>th</sup> D.C.

L. WENO VASQUEZ  
JUDGE, 110<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 439<sup>th</sup> D.C.

RENÉE R. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended July 31, 2016

July 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Receipt Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-029983 CL-16-2779-H	7/11/2016	Garate, Florestela	7/11/2016	\$	10.00 \$ 284.00
2016-030411 CL-16-2004-E	7/12/2016	Chavez, Daniel	4/29/2016	\$	10.00 \$ 129.00
2016-030958 CL-16-2874-A	7/15/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	7/15/2016	\$	10.00 \$ 286.00
2016-030979 CL-16-2875-A	7/15/2016	Mendoza, Gilberto	7/15/2016	\$	10.00 \$ 286.00
2016-030994 CL-16-2879-A	7/18/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	7/15/2016	\$	10.00 \$ 286.00
2016-031097 CL-16-2475-E	7/18/2016	Garcia, Jesus	6/9/2016	\$	10.00 \$ 476.00
2016-031516 CL-16-2913-H	7/20/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	7/20/2016	\$	10.00 \$ 286.00
2016-032277 CL-16-1778-H	7/26/2016	Gomez De Garza, Bertha J	4/12/2016	\$	10.00 \$ 91.00
2016-032461 CL-16-3000-E	7/27/2016	CORTEZ, JORGE LUIS	7/27/2016	\$	10.00 \$ 282.00
2016-032747 CL-16-3020-G	7/28/2016	Castillo, Hiram Abel	7/28/2016	\$	10.00 \$ 284.00
2016-032925 CL-16-3033-G	7/29/2016	ZAPATA, HILDA G.	7/29/2016	\$	10.00 \$ 409.00

July 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-029550 P-37630	7/16/2016	Ocanas, Sylvia	7/16/2016	\$	10.00 \$ 383.00
2016-029633 P-37,434	7/17/2016	Lara, Feliciano	3/22/2016	\$	10.00 \$ 409.00
2016-030759 P-36,999	7/14/2016	MASCORRO, PRISCILLA	6/25/2015	\$	10.00 \$ 272.00
2016-031756 P-37,345	7/21/2016	Garza, Maria Beatriz	2/5/2016	\$	10.00 \$ 389.00
2016-031916 P-37,522	7/22/2016	David, Elbert Robert	5/10/2016	\$	10.00 \$ 306.00
2016-032413 P-37,481	7/27/2016	Mendoza, Daniel	4/19/2016	\$	10.00 \$ 310.00
2016-032793 P-37,194	7/29/2016	Garza, Xenia Idette	10/20/2015	\$	10.00 \$ 718.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended August 31, 2016

August 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-033102	CL-16-3044-B	8/2/2016	State of Texas	8/1/2016	10.00	\$ 284.00
2016-033996	CL-07-0864-H	8/8/2016	IBARRA, ARTURO	3/15/2007	10.00	\$ 649.00
2016-034625	CL-16-3149-H	8/10/2016	Gutierrez, Clara	8/10/2016	10.00	\$ 286.00
2016-034851	CL-16-3173-F	8/12/2016	Castillo, Lorenzo	8/12/2016	10.00	\$ 392.00
2016-035001	CL-16-3183-H	8/12/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	8/12/2016	10.00	\$ 286.00
2016-035045	CL-16-3201-D	8/12/2016	GARZA, ROBERTO	8/12/2016	10.00	\$ 284.00
2016-035123	CL-16-3206-A	8/15/2016	Ceja, Ana	8/15/2016	10.00	\$ 390.00
2016-035156	CL-16-3229-G	8/15/2016	Rodriguez, Ismael	8/15/2016	10.00	\$ 394.00
2016-035360	CL-16-3246-F	8/15/2016	Ygriega Environmental Services LLC	8/15/2016	10.00	\$ 286.00
2016-035515	CL-16-3254-B	8/16/2016	SALAS, BLANCA ESTELA	8/16/2016	10.00	\$ 284.00
2016-035713	CL-14-3532-G	8/17/2016	Howard, Nancy	9/11/2014	10.00	\$ 276.00
2016-036384	CL-16-2652-D	8/22/2016	Perez, Norma	6/27/2016	10.00	\$ 371.00
2016-036492	CL-16-3309-A	8/22/2016	Veliz, Armando, Next of Kin to, Sandra Veliz	8/22/2016	10.00	\$ 284.00
2016-036707	CL-29,221-E	8/24/2016	GREATER TEXAS FEDERAL CREDIT UNION	11/13/1997	10.00	\$ 260.00

August 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-033216	P-37,666	8/2/2016	Leal De Ochoa, Rosa	8/2/2016	10.00	\$ 324.00
2016-033588	P-36,875	8/4/2016	Saenz, Elizabeth M.	4/21/2015	10.00	\$ 288.00
2016-034332	P-37,679	8/9/2016	Saltisbury, Shanan	8/9/2016	10.00	\$ 219.00
2016-034465	P-37,603	8/10/2016	Guddal, Orval	6/20/2016	10.00	\$ 310.00
2016-034772	P-37,686	8/11/2016	Hoke, Martha A	8/11/2016	10.00	\$ 294.00
2016-036098	P-37,113	8/19/2016	Biel, Frederick J.	9/3/2015	10.00	\$ 345.00
2016-036208	P-37,379	8/19/2016	sawyer, karl	2/25/2016	10.00	\$ 306.00
2016-036393	P-37,702	8/22/2016	Lopez, Martha	8/18/2016	10.00	\$ 385.00
2016-037261	P-37,451	8/26/2016	Vielma, Jose Santiago	4/1/2016	10.00	\$ 300.00
2016-037338	P-37,328	8/29/2016	GONZALEZ, RAMONA	1/29/2016	10.00	\$ 340.00
2016-037371	P-37,579	8/29/2016	Magnans, Carolyn Isbell	6/6/2016	10.00	\$ 322.00
2016-037845	P-37,578	8/31/2016	Dillon, Curtis Jay	6/6/2016	10.00	\$ 320.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended September 30, 2016

September 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-038087	CL-16-3419-A	9/1/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	9/1/2016	10.00	\$ 286.00
2016-038467	CL-16-3346-G	9/6/2016	Covey, Chad Olin	8/25/2016	20.00	\$ 374.00
2016-038514	CL-16-3470-D	9/7/2016	GONZALEZ, MARIA E	9/6/2016	10.00	\$ 379.00
2016-038520	CL-16-3474-A	9/7/2016	Cruz, Micaela	9/6/2016	10.00	\$ 292.00
2016-038546	CL-16-3475-H	9/7/2016	Ramirez, Elizabeth	9/7/2016	10.00	\$ 326.00
2016-038579	CL-16-3479-D	9/7/2016	C-S Light, LLC	9/7/2016	10.00	\$ 292.00
2016-038716	CL-16-3511-D	9/8/2016	TAMEZ, CYNTHIA	9/7/2016	10.00	\$ 324.00
2016-038717	CL-16-3512-D	9/8/2016	Rios, Victor	9/7/2016	10.00	\$ 388.00
2016-040132	CL-16-3630-D	9/16/2016	Pallida, LLC Successor in Interest of Dodeka, LLC	9/16/2016	10.00	\$ 302.00
2016-040773	CL-16-3463-A	9/21/2016	H2O Construction Services, Inc	9/6/2016	10.00	\$ 471.00
2016-040864	CR-14-5992-H(N)	9/21/2016	ALLEGHENY CASUALTY COMPANY	9/29/2014	10.00	\$ 262.00
2016-041704	CL-16-3731-E	9/26/2016	Caceres, Daniel	9/26/2016	10.00	\$ 324.00
2016-042298	CR-14-10831-E(N)	9/29/2016	ALLEGHENY CASUALTY COMPANY	1/14/2015	10.00	\$ 252.00
2016-042568	CL-16-3794-B	9/30/2016	Head, Sherri Wynn	9/30/2016	10.00	\$ 284.00

September 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-040260	P-36,877	9/16/2016	Gonzalez, Blanca Silvia	4/22/2015	10.00	\$ 302.00
2016-040728	P-37,593	9/20/2016	Smethers, Minerva	6/14/2016	10.00	\$ 392.00
2016-040775	P-37,459	9/21/2016	Gonzalez, Benito	4/6/2016	10.00	\$ 326.00
2016-041420	P-37,766	9/23/2016	CANTU, HECTOR, Jr.	9/23/2016	10.00	\$ 197.00
2016-042329	P-37,776	9/29/2016	Kinsel, Gary W.	9/29/2016	10.00	\$ 294.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended October 31, 2016

October 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-043463	CL-16-3840-F	10/6/2016	Loera's Fresh Produce	10/6/2016	10.00	\$ 456.00
2016-043479	CL-16-3850-H	10/6/2016	Loera's Fresh Produce, Inc.	10/6/2016	10.00	\$ 454.00
2016-043501	CL-16-3853-B	10/7/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	10/6/2016	10.00	\$ 286.00
2016-043542	CL-16-0638-F	10/7/2016	Lacks Valley Stores, Ltd.	2/15/2016	10.00	\$ 306.00
2016-043776	CL-16-3887-H	10/11/2016	Ford Motor Credit Company LLC formerly Ford Motor Credit C	10/10/2016	10.00	\$ 290.00
2016-044432	CL-16-3938-F	10/13/2016	Lacks Valley Stores, LTD	10/13/2016	10.00	\$ 288.00
2016-044490	CL-16-3941-F	10/13/2016	Casarez, Angelica	10/13/2016	10.00	\$ 330.00
2016-044803	CL-16-3968-B	10/14/2016	VILLARREAL, ELIZABETH	10/14/2016	10.00	\$ 288.00
2016-045368	CL-16-4009-D	10/19/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	10/19/2016	10.00	\$ 286.00
2016-045607	CL-16-4041-D	10/20/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	10/20/2016	10.00	\$ 286.00
2016-045730	CL-16-4059-E	10/21/2016	DeLeon, Eric	10/20/2016	10.00	\$ 292.00
2016-046576	CL-16-4102-D	10/26/2016	Garcia, Cruz De Jesus	12/21/2016	10.00	\$ 288.00
2016-047030	CL-16-4138-D	10/28/2016	TD Bank USA, NA	10/28/2016	10.00	\$ 286.00
2016-047051	CL-16-4142-B	10/31/2016	ALANIZ, AMADEO, III	10/28/2016	10.00	\$ 286.00

October 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-043438	P-37,786	10/6/2016	Villegas, Santiago, Jr.	10/6/2016	10.00	\$ 292.00
2016-043930	P-37,544	10/11/2016	Rodriguez, Francisco Javier	5/20/2016	10.00	\$ 316.00
2016-044653	P-37,538	10/14/2016	Bruns, Dawn Marie	5/18/2016	10.00	\$ 397.00
2016-044701	P-37,653	10/14/2016	Navarro, Elizabeth	7/21/2016	10.00	\$ 393.00
2016-045156	P-37,589	10/18/2016	Lopez, Hilda	6/13/2016	10.00	\$ 403.00
2016-045581	P-37,762	10/20/2016	Rodriguez, Maria G.	12/7/2016	10.00	\$ 304.00
2016-045725	P-37,684	10/20/2016	Rubio, Nathaniel	8/10/2016	10.00	\$ 482.00
2016-045879	P-36,462	10/21/2016	PEREZ, MARTHA LETICIA	8/22/2014	10.00	\$ 321.00
2016-046357	P-36,958	10/26/2016	LAAKE, TRACEY L.	6/8/2015	10.00	\$ 274.00
2016-046568	P-37,819	10/26/2016	Diaz de Topete, Virginia	10/26/2016	10.00	\$ 296.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended November 30, 2016

November 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-047463	CL-16-4205-B	11/1/2016	National Collegiate Student Loan Trust 2006-3 a Delaware Sta	11/1/2016	10.00	\$ 288.00
2016-047554	CL-16-4224-G	11/2/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	11/2/2016	10.00	\$ 286.00
2016-048545	CL-16-4329-A	11/9/2016	RUIZ, OSCAR	11/9/2016	10.00	\$ 288.00
2016-048641	CL-16-4346-A	11/9/2016	National Collegiate Student Loan Trust 2006-1 a Delaware Sta	11/9/2016	10.00	\$ 290.00
2016-048676	CL-16-4360-D	11/10/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	11/10/2016	10.00	\$ 286.00
2016-048824	CL-16-4393-B	11/10/2016	TD Bank USA, N.A.	11/10/2016	10.00	\$ 286.00
2016-048858	CL-16-4401-G	11/10/2016	Bank of America, N.A.	11/10/2016	10.00	\$ 286.00
2016-049047	CL-16-4415-E	11/14/2016	Villarreal, et al, Jose	11/11/2016	10.00	\$ 328.00
2016-049193	CL-16-4429-F	11/14/2016	The Independent Savings Plan Company	11/14/2016	10.00	\$ 286.00
2016-049287	CL-16-4435-H	11/15/2016	Elsa State Bank	11/15/2016	10.00	\$ 286.00
2016-049586	CL-16-4455-B	11/16/2016	BINTEX, LTD	11/16/2016	10.00	\$ 288.00
2016-050705	CL-16-4533-B	11/28/2016	Cantu, Carlos	11/28/2016	10.00	\$ 285.00

November 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-048585	P-30,835-B	11/9/2016	Peralez, Noe	11/7/2016	10.00	\$ 288.00
2016-049515	P-37,858	11/16/2016	Monta, Marian F.	11/16/2016	10.00	\$ 298.00

Hidalgo County Clerk  
 Schedule of Adjustments  
 For the Month Ended December 31, 2016

December 2016 Civil Fee Testing

RMP.C was over assessed by 5.00.

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2016-051932	CL-16-4669-E	12/6/2016	National Judgment Recovery Center, L.P.	12/6/2016	10.00	\$ 288.00
2016-052261	CL-16-4684-A	12/7/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	12/7/2016	10.00	\$ 286.00
2016-053365	CL-16-4772-B	12/14/2016	Matt's Building Materials, Inc.	12/13/2016	10.00	\$ 294.00
2016-053584	CL-16-4792-D	12/14/2016	TD Bank USA, N.A.	12/14/2016	10.00	\$ 286.00
2016-054002	CL-16-4859-E	12/16/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	12/16/2016	10.00	\$ 286.00
2016-054397	CL-16-4920-G	12/20/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	12/20/2016	10.00	\$ 286.00
2016-054469	CL-16-4937-E	12/20/2016	TD Bank USA, N.A.	12/20/2016	10.00	\$ 286.00
2016-054776	CL-16-4963-H	12/22/2016	BM2 Child Day Care	12/22/2016	10.00	\$ 284.00
2016-054790	CL-16-4965-A	12/22/2016	RAMIREZ, JESUS ALBERTO III	12/22/2016	10.00	\$ 286.00
2016-054899	CL-16-4974-E	12/27/2016	PORTFOLIO RECOVERY ASSOCIATES, LLC	12/22/2016	10.00	\$ 286.00
2016-055228	CL-16-5004-B	12/28/2016	Saucedo, Maria	12/28/2016	10.00	\$ 433.00
2016-055464	CL-16-5027-H	12/29/2016	Cuellar, Maria Catarina	12/29/2016	10.00	\$ 290.00

December 2016 Probate Fee Testing

RMP.P was over assessed by 5.00.

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2016-052453	P-37,895	12/8/2016	Cantu, Olga Norma	12/8/2016	10.00	\$ 292.00
2016-054413	P-37,919	12/20/2016	Urbina, Melissa Vivian	12/20/2016	10.00	\$ 292.00

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 31, 2017

The Honorable Arturo Guajardo Jr.  
Hidalgo County Clerk  
100 N. Clossner, 1<sup>st</sup> Floor  
Edinburg, Texas 78539

Ref: Review of *Fee Monthly Fees Report* and Supporting Documentation  
For the months of July 2016 through December 2016

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Fee Report (Monthly Report)* and supporting documentation for the months of July 2016 through December 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 by your office on the *Monthly Report* for the months of July 2016 through December 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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 fees statutes. The following procedures were also performed:

- Reviewed the submittal dates 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 5 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.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Report* agreed to receipts issued. In addition, verified that receipts followed sequential order.

**HIDALGO COUNTY DISTRICT JUDGES**

JAMES E. OLIVERIA  
JUDGE, 1<sup>ST</sup> D.C.

RODOLFO DELGADO  
JUDGE, 2<sup>ND</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>TH</sup> D.C.

ROSÉ OLIVERIA REYNA  
JUDGE, 3<sup>RD</sup> D.C.

JUAN R. FANTUA  
JUDGE, 7<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 11<sup>TH</sup> D.C.

HOE GONZALEZ  
JUDGE, 17<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 3<sup>RD</sup> D.C.

L. ISMAEL VAUGHAN  
JUDGE, 2<sup>ND</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 13<sup>TH</sup> D.C.

RENEE R. BETHANCOULT  
JUDGE, 4<sup>TH</sup> D.C.

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

**Conclusion:**

Total collections for the months of July 2016 through December 2016 were \$435,528.75; \$489,708.15; \$462,596.24; \$437,145.46; \$445,530.82; and \$425,943.92, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

**Observation No. 1:**

We noted during our review that the July 2016 through December 2016 *Monthly Reports* were submitted 7, 13, 20, 7, 10, and 7 days after the fifth day following the end of the month, respectively, to the County Auditor's Office. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* gets delayed. In addition, at times, management is not available to review, approve, and sign the *Monthly Report*.

Pursuant to Local Government Code §114.001 (b), "A monthly report must be filed within five days after the last day of each month". Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

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

**Recommendation:**

Management should ensure that the *Monthly Report* is filed with the County Auditor's Office within 5 days after the last day of each month.

**Observation No. 2:**

We noted during our review that deposit slips were not properly prepared. The deposit slip did not include the receipt sequence and the listing of check numbers to be deposited. In addition, copies of the checks receipted are not kept and attached to the Close-Out Report. According to staff, the majority of the payments received are made by check and the list of checks will exceed the space available on the deposit slip. Furthermore, the staff has a heavy work load and making copies of the checks will be difficult. Staff is also instructed to enter the check number in *Kafile* when a payment is receipted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report."

Failure to properly prepare deposit slips may result in the misuse of County funds.

**Recommendation:**

Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

**Observation No. 3:**

We noted during our review that collections are deposited 2 days after the collections are receipted. According to staff, the armored car company changed their pick-up time schedule to an earlier time, leaving the department with insufficient time to review and prepare the close-out reports and deposit slip.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than \$100.00

Failure to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS H. SMOLETERNY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELBADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 18<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 28<sup>th</sup> D.C.

AMAR R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

BARJO E. RAMIREZ, JR.  
JUDGE, 31<sup>st</sup> D.C.

HOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETHIA LOPEZ  
JUDGE, 39<sup>th</sup> D.C.

L. RENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISAHEL RAMON, JR.  
JUDGE, 40<sup>th</sup> D.C.

RENÉE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

**Recommendation:**

Management should contact the applicable parties to arrange a more convenient time for the armored car to pick up the daily collections in order to ensure that collections are deposited daily. In the alternative, the time for closing out and balancing the daily collections should be changed in order to have ample time to make daily deposits.

**Observation No. 4:**

We were not able to verify the receipt sequence issued through *Kofile*. According to staff, *Kofile* creates an order number for every type of activity made on the system (e.g., receipting, scanning, or searching). The *Kofile* Order Summary Report only provides information regarding the issuance of order numbers (receipt) in which a financial transaction occurred; therefore, a gap on the receipt sequence exists. The *Kofile* "Order Summary Report" does not provide all the orders (receipts) issued. According to staff, the department is working with *Kofile* representatives to customize or create a report that will include all orders issued during the month. The report will indicate the type of order issued (e.g., receipting, scanning, or searching).

The County Auditor's Office requires that all official receipts be pre-numbered and issued in sequential order. Failure to ensure that receipts are issued in sequential order may result in the loss or misuse of County funds.

**Recommendation:**

Management should ensure that receipts are issued in sequential order. Management should continue cooperation efforts with *Kofile* representatives to create a report that will include all orders issued during the month.

**Observation No. 5:**

The balances, as of December 2016, for four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co. account was overstated by \$4.00;
- Nain Engineering LLC Maps account was overstated by \$75.00;
- Perdue Brandon Fielder Collins account was overstated by \$4.00; and,
- Spoor Engineering account was overstated by \$85.00.

The discrepancies are mainly attributed to entering incorrect amounts into *Kofile* when the accounts were opened or glitches in the receipting system. According to staff, *Kofile* representatives were informed of the discrepancies and they are still pending to be resolved.

The County Auditor's Office requires that all company accounts reflect the proper balances.

Failure to ensure that the company accounts reflect the proper balances may result in the loss of County funds.

**Recommendation:**

Management should ensure that balances on company accounts reflect the correct balances. Management should continue cooperating with *Kofile* representatives to correct the errors found in the escrow accounts listed above.

Please provide written management responses to the observations noted above by April 28, 2017.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I. at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

  
Ray Lufracio, CPA  
County Auditor

Enclosures: Copy of *Monthly Report*

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 17<sup>th</sup> D.C.

RODOLFO DELSADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 113<sup>th</sup> D.C.

ROSIE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 713<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 112<sup>th</sup> D.C.

HCE DOMÍNGUEZ  
JUDGE, 177<sup>th</sup> D.C.  
OVERSEER

LETICIA LÓPEZ  
JUDGE, 167<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 204<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 139<sup>th</sup> D.C.

RENÉE R. BETANCOURT  
JUDGE, 168<sup>th</sup> D.C.

Prepared By: Abigail G. *AG*  
 Date: 09/07/16  
 Reviewed By: *LA* 9/17/16  
 Approved By: \_\_\_\_\_

**Hidalgo County Tax Office  
 Collections Summary  
 For the Month ended July 31, 2016**

Hidalgo County Tax Collections	2,494,645.35 ✓	M1-1
2016 Hospital District Funding	-	M1-1
2015 Tax Year Subdivision Light Fee	1,108.17 ✓	M1-1
Administrative Fees Collected	12,218.11 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	95.43 ✓	M3-1
Road District # 15 Collections	(1.90) ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>2,508,065.16</u>	

*≠^*

1153

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

JULY 2016

PC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	-	-	-	-	-	✓ #DIV/0!	0.00%
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 MH2	1,684,304.69 MH2 ✓	-	✓ (6,472.17) MH2	29,771,994.45 MH2	5.35%	6.05%
	✓ 231,323.17 MH3	36,566.84 MH3 ✓	-	✓ 210,546.01 MH3	405,302.34 MH3	✓ 28%	25.69%
TOTALS	✓ 31,694,094.48 MH4	1,720,871.53 MH4 ✓	-	✓ 204,073.84 MH4	30,177,296.79 MH4		
2015 TAX ROLL	178,719,088.174	169,817,138.95 MH2 ✓	-	✓ 515,963.50 MH2	9,417,912.72 MH2	✓ 94.75%	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JULY 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX (115)	✓ 1,168,073.33d MH6	✗ (4,281.40) CURRENT MH2
CURRENT YEAR-P&I	✓ 178,811.29d MH6	
PRIOR YEARS-BASE TAX (114 & Prior)	✓ 1,684,304.69 MH6	✗ (6,472.17) PRIOR MH2
PRIOR YEARS-P&I	✓ 483,628.13 MH6	✗ (2,190.77)
ROLLBACK BASE	✓ 36,566.84d MH7	✗ 210,546.01 ROLLBACK MH3
ROLLBACK P&I	✓ 37.31d MH7	
ATTORNEY FEES	✓ 280,108.38d MH0	
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		✗ 414.39d MH23
LIGHT FEE - SUBDIVISIONS		✗ 1,108.17d MH24
SPECIAL INVENTORY FINE		✗ 1,400.00d MH34
SPECIAL INVENTORY PENALTY		✗ 6,320.93d MH36
TAX CERTIFICATE FEES		✗ 340.00d MH38
SERVICE CHG FEES		✗ 284.79d MH41
MISC FEES		✗ 2,958.00d MH45
TOTAL COLLECTIONS	✗ 2,494,645.35d MH0	✓ 204,073.84 MH4
LESS HCAD COMM REND. PEN. (CURR)	✓ 390.82d MH22	✗
LESS HCAD COMM REND. PEN. (DELQ)	✓ 77.03d MH22	✗
LESS TRANSFERRED	✓ 1,320,084.90d MH2; MH63	
LESS IN TRANSIT	✓ 893,984.22d MH2; MH63	✓ 13,326.28d MH61
LESS DUE TO DEL TAX ATTY FEES	✓ 280,108.38d MH2; MH61	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	13,326.28

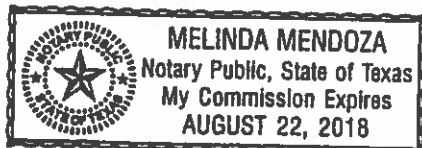
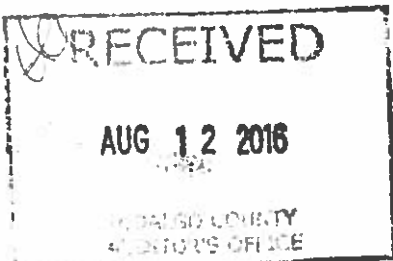
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JULY 2016 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF AUGUST 2016 A.D.

*Melinda Mendoza*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *8/17/16*

MH

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 2 TAXES COLLECTED  
JULY 2016

*MSB*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	✓ 60.90 + M2-3	- + M2-3	-	✓ - + M2-3	✓ 60.90 M2-4	± 1	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JULY 2016**

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

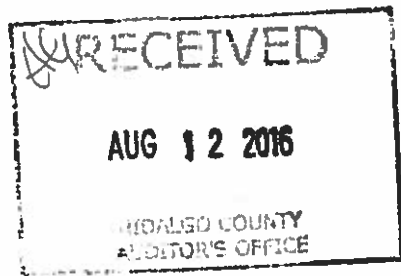
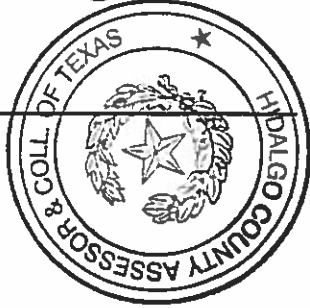
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JULY 2016 IS CORRECT.

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

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF AUGUST 2016 A.D.

*Melinda Mendoza*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



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

M2-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 5 TAXES COLLECTED  
 JULY 2016  
 PBC

MSB

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
 RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	25.80	-	-	7,864.70	0.33%	0.82%
TOTALS	✓7,890.50 #M3-5	✓25.80 #M3-5	-	-	✓#M3-5 / 7,864.70 M3-U #A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JULY 2016

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	
LESS HCAD COMM REND. PEN.	- d M3-U
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

Handwritten notes in table:  
 - d } M3-3 (next to CURRENT YEAR-BASE TAX)  
 - x 25.80 d } M3-3 (next to CURRENT YEAR-P&I)  
 - x 58.56 d } M3-3 (next to PRIOR YEARS-BASE TAX)  
 - ✓ 11.07 d } M3-4 (next to ATTORNEY FEES)  
 - ✓ 95.43 d } (next to TOTAL COLLECTIONS)  
 - ✓ 67.93 d to M3-2; M3-3 (next to LESS HCAD COMM REND. PEN.)  
 - ✓ 16.43 d to M3-2; M3-3 (next to LESS IN TRANSIT)  
 - ✓ 11.07 d to M3-2; M3-1 (next to LESS DUE TO DEL TAX ATTY FEES)

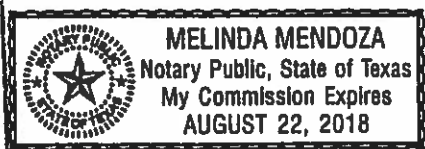
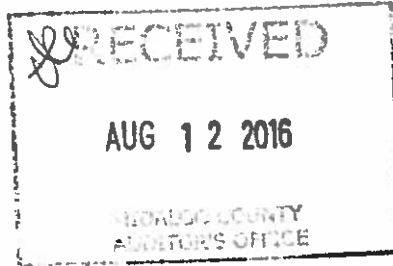
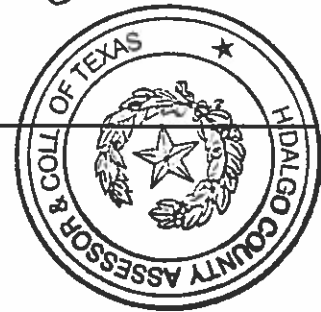
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JULY 2016 IS CORRECT.

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

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF AUGUST 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



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

M3-1

*msb*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 15 TAXES COLLECTED  
 JULY 2016  
*PBC*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	(0.42)	-	-	705.29	-0.06%	0.09%
	-	-	-	-	-	0.00%	0.00%
<b>TOTALS</b>	<i>√704.87</i>	<i>4M4-5 √(0.42)</i>	<i>4M4-5</i>	<i>-</i>	<i>-4M4-5 √705.29</i>	<i>4M4-6</i>	<i>+1</i>

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JULY 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	<i>√(0.42) d</i>	- PRIOR
PRIOR YEARS-P&I	<i>√(1.23) d</i>	- ROLLBACK
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	<i>√(0.25) d</i>	
TOTAL COLLECTIONS	<i>√(1.90) d</i>	<i>d M4-6</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	<i>√(0.25) d</i>	
BALANCE	(1.65)	

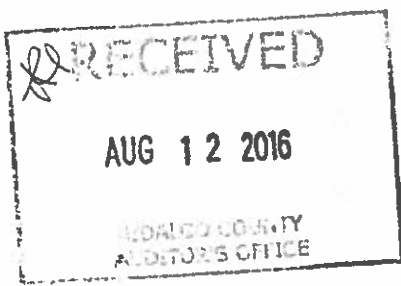
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JULY 2016 IS CORRECT.

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF AUGUST 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 JULY 2016  
 PBC

*MSB*

**COMPARATIVE RATE OF COLLECTIONS**

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	-	-	-	20.47	0.00%	0.00%
TOTALS	20.47	<i>+MS3</i>	<i>- +MS3</i>	<i>- +MS3</i>	20.47 <i>+A</i>	<i>MS4</i>	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF JULY 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	<i>- dMS2</i>	<i>- dMS4</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>- dMS2</i>	

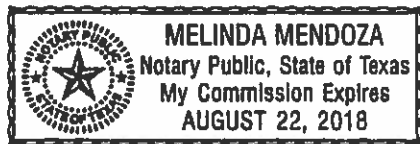
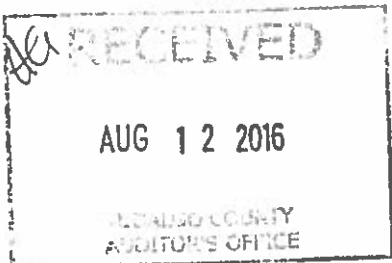
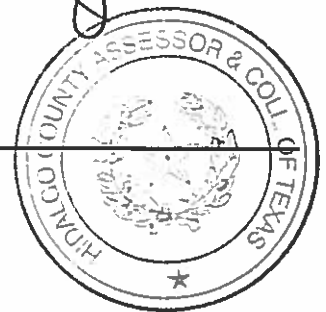
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF JULY 2016 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES

SWORN AND SUBSCRIBED BEFORE ME THIS 8TH DAY OF AUGUST 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



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

Prepared By: Abigail G. *AG*  
Date: 10/21/16  
Reviewed By: *J. V. / 10*

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended August 31, 2016**

Hidalgo County Tax Collections	1,833,244.49 ✓	M1-1
2016 Hospital District Funding - 4th Quarter	7,337,922.00 ✓	M1-1
2015 Tax Year Subdivision Light Fee	788.36 ✓	M1-1
Administrative Fees Collected	23,389.24 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	24.61	M3-1
Road District # 15 Collections	4.21 ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>9,195,372.91</u>	

*#8*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 HIDALGO COUNTY TAXES COLLECTED  
 AUGUST 2016

*MFB*

*PBC*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL						#DIV/0!	0.00%
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 <i>MH0</i>	2,881,276.42 <i>MH0</i>	127,311.64 <i>MH1</i>	(76,959.11) <i>MH0</i>	28,377,224.14 <i>MH0</i>	9.22%	9.93%
	✓ 231,323.17 <i>MH13</i>	✓ 124,977.97 <i>MH24</i>	-	202,996.86 <i>MH2</i>	309,342.06 <i>MH2</i>	28.78%	15.61%
TOTALS	✓ 31,694,094.48 <i>MH13</i>	3,006,254.39 <i>MH3</i>	(127,311.64) <i>MH1</i>	126,037.75 <i>MH3</i>	28,686,566.20 <i>MH13</i>		
2015 TAX ROLL	178,719,088.17 <i>f</i>	170,625,867.19 <i>MH0</i>	✓	507,709.34 <i>MH0</i>	8,600,930.32 <i>MH0</i>	95.20%	95.23%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF AUGUST 2016

			MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX (115)	808,728.24 <i>d</i> ✓		X (8,291.16) CURRENT <i>MH0</i>
CURRENT YEAR-P&I	141,607.49 <i>d</i> ✓		
PRIOR YEARS-BASE TAX (14 & Prior)	4,486,974.72 <i>d</i> ✓	388,243.49 <i>d</i> ✓	X (70,486.84) PRIOR <i>MH0</i>
PRIOR YEARS-P&I	242,636.07 <i>d</i> ✓	201,028.58 <i>d</i> ✓	X (62,232.78)
ROLLBACK BASE	88,411.13 <i>d</i> ✓		X (7,549.15) ROLLBACK <i>MH2</i>
ROLLBACK P&I	766.06 <i>d</i> ✓		
ATTORNEY FEES	204,459.50 <i>d</i> ✓		X (127,311.64) PURGED <i>MH1</i>
HOSPITAL DISTRICT FUNDING		7,337,922.00 <i>d</i> ✓	
HOSPITAL DISTRICT P&I			
STREET LIGHT ADMIN FEE		236.10 <i>d</i> ✓	
LIGHT FEE - SUBDIVISIONS		788.36 <i>d</i> ✓	
SPECIAL INVENTORY FINE		3,319.75 <i>d</i> ✓	
SPECIAL INVENTORY PENALTY		16,135.46 <i>d</i> ✓	
TAX CERTIFICATE FEES		510.00 <i>d</i> ✓	
SERVICE CHG FEES		1,332.93 <i>d</i> ✓	
MISC FEES		1,855.00 <i>d</i> ✓	
TOTAL COLLECTIONS	✓ 1,833,244.49 <i>d</i> ✓	7,362,099.60	✓ (205,347.73) <i>MH13</i>
LESS HCAD COMM REND. PEN. (CURR)	✓ 199.49 <i>d</i> ✓	≠A	≠A
LESS HCAD COMM REND. PEN. (DELQ)	✓ 59.46 <i>d</i> ✓		
LESS TRANSFERRED	✓ 1,254,627.91 <i>d</i> ✓	6,442,925.00 <i>d</i> ✓	
LESS IN TRANSIT	✓ 373,898.13 <i>d</i> ✓	919,174.60 ✓	
LESS DUE TO DEL TAX ATTY FEES	✓ 204,459.50 <i>d</i> ✓		
LESS DUE TO CO TREASURER			
LESS COURT ORDER INTEREST			
BALANCE	0.00	0.00	

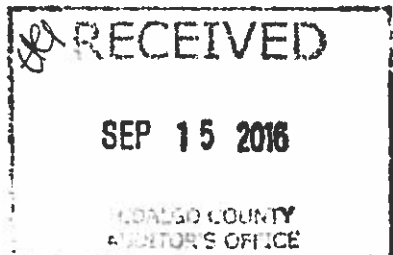
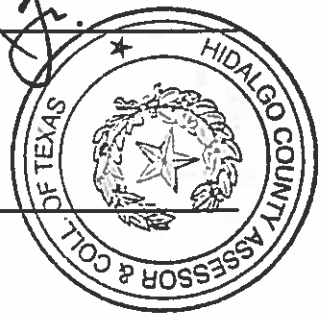
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF AUGUST 2016 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 10/19/16

*MH1*

*MSB*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 2 TAXES COLLECTED  
 AUGUST 2016  
*PBC*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2 RD2	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	<i>4M2-3</i>	<i>4M2-3</i>	<i>4M2-3</i>	60.90 <i>4A</i>	<i>M2-4</i>	

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF AUGUST 2016**

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

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

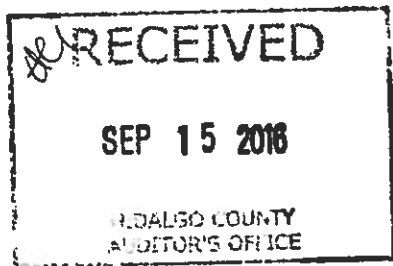
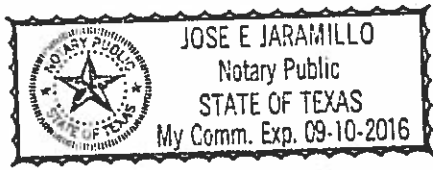
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*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *10/17/16* *10/22/16*

*M2-1*

*MSB*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 5 TAXES COLLECTED  
AUGUST 2016

*PBC*

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	32.49	(316.36)	(39.69)	7,501.96	0.43%	1.47%
TOTALS	<i>√</i> 7,890.50 <i>M3-5</i>	<i>√</i> 32.49 <i>M3-5</i>	<i>(316.36) <i>M3-6</i></i>	<i>(39.69) <i>M3-7</i></i>	<i>√</i> 7,501.96 <i>M3-7</i>		<i>√</i>

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF AUGUST 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	<i>√</i> 6.69 <i>d</i>	<i>√</i> (39.69) PRIOR <i>M3-5</i>
PRIOR YEARS-P&I	<i>√</i> 14.91 <i>d</i>	- ROLLBACK
ROLLBACK BASE	-	-
ROLLBACK P&I	-	-
ATTORNEY FEES	<i>√</i> 3.01 <i>d</i>	<i>√</i> (316.36) PURGED <i>M3-6</i>
TOTAL COLLECTIONS	<i>√</i> 24.61 <i>d</i>	<i>√</i> (356.05) <i>M3-7</i>
LESS HCAD COMM REND. PEN.	-	<i>√</i>
LESS TRANSFERRED	<i>√</i> 8.49 <i>d</i>	
LESS IN TRANSIT	<i>√</i> 13.11 <i>d</i>	
LESS DUE TO DEL TAX ATTY FEES	<i>√</i> 3.01 <i>d</i>	
LESS DUE TO CO TREASURER	-	
BALANCE	<i>√</i>	

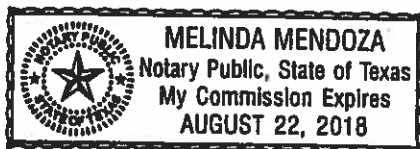
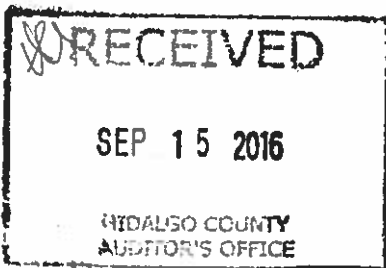
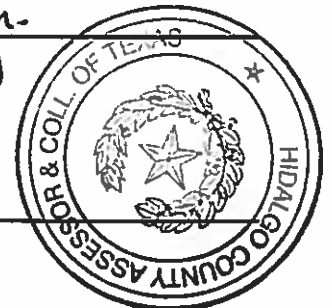
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF AUGUST 2016 IS CORRECT.

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

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Melinda Mendoza*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *10/17/16*

*M31*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 15 TAXES COLLECTED  
 AUGUST 2016  
 PBC

MSB

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	0.55	-	(0.17)	704.15	0.08%	0.14%
	-	-	-	-	-	0.00%	0.00%
TOTALS	✓ 704.87 #M45	✓ 0.55 #M45	-	✓ (0.17) #M45	✓ 704.15 #M45 #A		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF AUGUST 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d	- CURRENT
CURRENT YEAR-P&I	- d	
PRIOR YEARS-BASE TAX	✓ 0.97 d	✓ (0.17) PRIOR M46
PRIOR YEARS-P&I	✓ 3.24 d	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	✓ 4.21 d	
LESS HCAD COMM REND. PEN.	-	(0.17) #A
LESS TRANSFERRED	✓ 2.56 d	
LESS IN TRANSIT	- d	
LESS DUE TO DEL TAX ATTY FEES	✓ - d	
LESS DUE TO CO TREASURER	- d	
LESS PENDING JULY BALANCE	-	
BALANCE	1.65 #	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

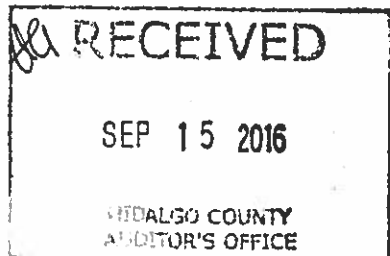
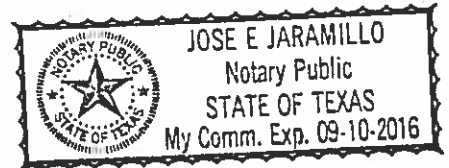
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF AUGUST 2016 IS CORRECT.

*Pablo Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #15



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 10/15/14 10/22/16

M44

MSB

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 AUGUST 2016  
 PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	-	-	-	20.47	0.00%	0.00%
TOTALS	20.47	MS3	MS3	-	MS3 20.47 #1	MS4	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF AUGUST 2016

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	-
TOTAL COLLECTIONS	
LESS HCAD COMM REND. PEN.	MS4
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	MS2

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

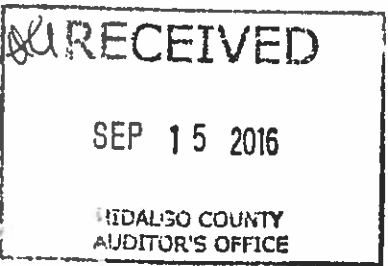
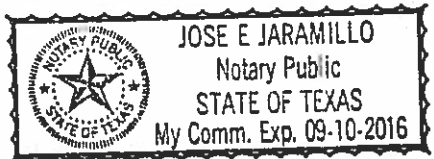
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF AUGUST 2016 IS CORRECT.

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 015/16 10/22/16

MS-1

Prepared By: Abigail G. *AG*  
Date: 11/05/16  
Reviewed By: *474/5/16*

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended September 30, 2016**

Hidalgo County Tax Collections	1,322,285.16 ✓	M1-1
2016 Hospital District Funding - 4th Quarter	- ✓	M1-1
2015 Tax Year Subdivision Light Fee	331.50 ✓	M1-1
Administrative Fees Collected	15,409.77 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	95.96 ✓	M3-1
Road District # 15 Collections	-	M4-1
State District Collections	<u>6.81 ✓</u>	M5-1
Total Collections	<u><u>1,338,129.20</u></u>	

*PA*

*MSB*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 HIDALGO COUNTY TAXES COLLECTED  
 SEPTEMBER 2016

*PBR*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL							
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 <i>MH2</i>	3,708,039.56 <i>MH2</i>	(127,311.64) <i>MH2</i>	(203,926.34) <i>MH2</i>	27,423,493.77 <i>MH2</i>	#DIV/0!	0.00%
	✓ 231,323.17 <i>MH3</i>	158,456.14 <i>MH3</i>	✓	295,112.08 <i>MH3</i>	367,979.11 <i>MH3</i>	11.91%	9.93%
TOTALS	✓ 31,694,094.48 <i>MH4</i>	3,866,495.70 <i>MH4</i>	(127,311.64) <i>MH4</i>	91,185.74 <i>MH4</i>	27,791,472.88 <i>MH4</i>	10.10%	15.61%
2015 TAX ROLL	178,719,088.17 <i>MH4</i>	171,102,256.95 <i>MH2</i>	✓	✓ 390,333.54 <i>MH2</i>	8,007,164.76 <i>MH2</i>	95.53%	0.00%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX ('15)	476,381.76 <i>MH4</i>	X (117,375.80) CURRENT <i>MH2</i>
CURRENT YEAR-P&I	110,354.89 <i>MH4</i>	X (426,867.23) PRIOR <i>MH2</i>
PRIOR YEARS-BASE TAX ('14 & Prior)	826,763.14 <i>MH4</i>	X (9,591.43)
PRIOR YEARS-P&I	289,667.04 <i>MH4</i>	X 92,115.22 ROLLBACK <i>MH3</i>
ROLLBACK BASE	33,478.17 <i>MH4</i>	
ROLLBACK P&I	✓ 172,376.81 <i>MH1</i>	- PURGED
ATTORNEY FEES		
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		
LIGHT FEE - SUBDIVISIONS		130.49 <i>MH2</i> ✓
SPECIAL INVENTORY FINE		331.50 <i>MH3</i> ✓
SPECIAL INVENTORY PENALTY		2,715.19 <i>MH3</i> ✓
TAX CERTIFICATE FEES		9,550.18 <i>MH3</i> ✓
SERVICE CHG FEES		380.00 <i>MH3</i> ✓
MISC FEES		978.91 <i>MH3</i> ✓
TOTAL COLLECTIONS	✓ 1,322,285.16 <i>MH1</i>	15,741.27 <i>MH4</i> ✓
LESS HCAD COMM REND. PEN. (CURR)	122.77 <i>MH2</i> ✓	✓ (34,852.01) <i>MH4</i>
LESS HCAD COMM REND. PEN. (DELQ)	55.03 <i>MH2</i> ✓	✓
LESS TRANSFERRED	✓ 781,869.76 <i>MH2; MH5</i>	
LESS IN TRANSIT	✓ 367,860.79 <i>MH2; MH5</i>	15,741.27 <i>MH5</i> ✓
LESS DUE TO DEL TAX ATTY FEES	✓ 172,376.81 <i>MH2; MH5</i>	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	45,741.27

.....AFFIDAVIT.....

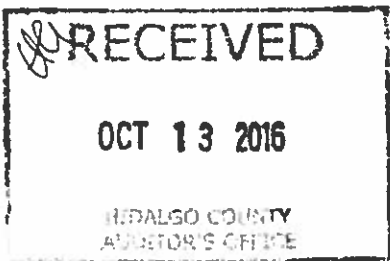
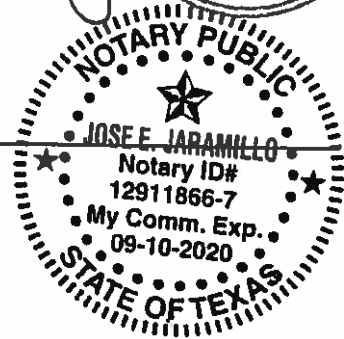
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF SEPTEMBER 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 11/03/16 11/5/16

MH1

*MSB*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 2 TAXES COLLECTED  
 SEPTEMBER 2016

*PBC*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
 RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	<i>+M2-3 ✓</i>	<i>- +M2-3</i>	<i>- +M2-3</i>	<i>60.90</i>	<i>M2-4 ✓</i>	<i>41</i>

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	- PRIOR
PRIOR YEARS-BASE TAX	- ROLLBACK
PRIOR YEARS-P&I	- PURGED
ROLLBACK BASE	
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	
LESS HCAD COMM REND. PEN.	<i>- dM2</i>
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	<i>- dM2-4 ✓</i>
BALANCE	<i>- dM2</i>

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

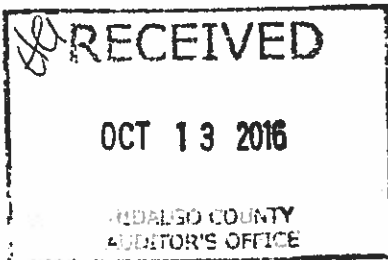
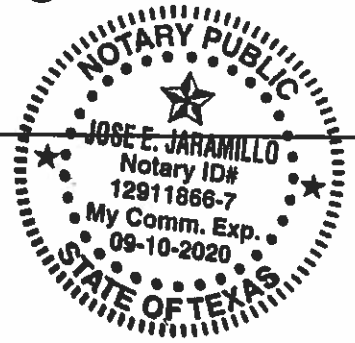
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*Pablo (Paul) Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT #2



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *11/07/16* *11/3/16*

*M2-1*

MSB

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 5 TAXES COLLECTED  
SEPTEMBER 2016

PBC

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 5  
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	55.72	(316.36)	(39.69)	7,478.73	0.74%	1.47%
TOTALS	✓7,890.50 M3-7	✓55.72 M3-7	(316.36) M3-7	(39.69) M3-7	✓7,478.73 M3-8		✓A

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	✓23.23 M3-4	- PRIOR
PRIOR YEARS-P&I	✓60.49 M3-3	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	✓12.24 M3-5	- PURGED
TOTAL COLLECTIONS	✓95.96	✓d M3-8
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	✓30.43 M3-2, M154	
LESS IN TRANSIT	✓63.29 M3-2, M154	
LESS DUE TO DEL TAX ATTY FEES	✓12.24 M3-2, M152	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

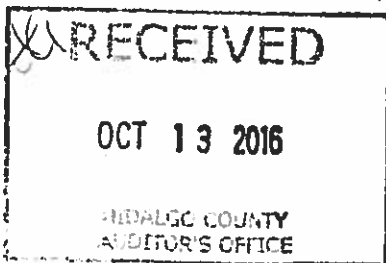
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF SEPTEMBER 2016 IS CORRECT.

*Pablo Villarreal Jr.*  
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 11/02/16

M3-1

MSB

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 15 TAXES COLLECTED  
SEPTEMBER 2016

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15  
RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	0.55	-	(0.17)	704.15	0.08%	14.00%
	-	-	-	-	-	0.00%	0.00%
TOTALS	704.87 #M4-3/	0.55 #M4-3 ✓	-	(0.17) #M4-3 ✓	704.15 #M4-4 #A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	- PRIOR
PRIOR YEARS-BASE TAX	-	- ROLLBACK
PRIOR YEARS-P&I	-	- PURGED
ROLLBACK BASE	-	
ROLLBACK P&I	-	
ATTORNEY FEES	-	
TOTAL COLLECTIONS	- #M4-2	- #M4-4
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
LESS PENDING JULY BALANCE	-	
BALANCE	- #M4-2	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

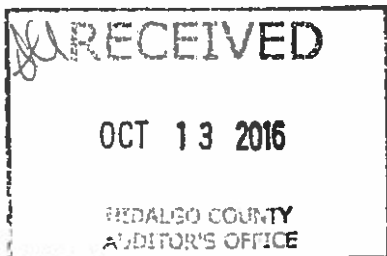
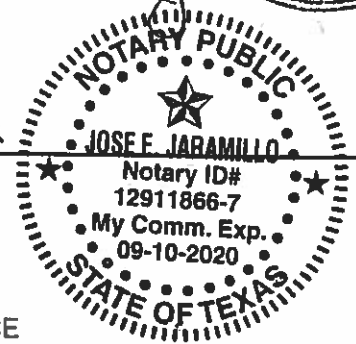
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*Pablo Paul Villarreal Jr.*  
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 11/02/16 11/5/16

M4-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 SEPTEMBER 2016

msb

**COMPARATIVE RATE OF COLLECTIONS**

STATE DIST TEX	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	✓ 20.47	✓ 1.10	-	-	✓ 19.37	5.37%	0.00%
TOTALS	✓ 20.47 + MS-5	✓ 1.10 + MS-5	-	- + MS-5	✓ 19.37 MS-6 #A		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	- PRIOR
PRIOR YEARS-BASE TAX	- ROLLBACK
PRIOR YEARS-P&I	- PURGED
ROLLBACK BASE	
ROLLBACK P&I	
ATTORNEY FEES	
TOTAL COLLECTIONS	✓ - d MS-6
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	

Handwritten notes in table:  
 - d } MS-3  
 X 1.10 d }  
 X 4.91 d }  
 ✓ 0.80 d MS-4  
 ✓ 6.81 d }  
 ✓ 6.01 d MS-2; M154  
 - d MS-2; M154  
 ✓ 0.80 d MS-2; M152

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

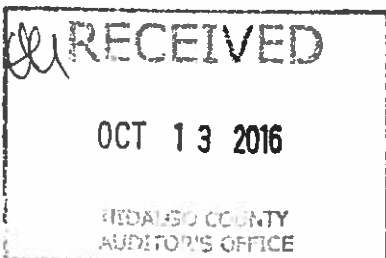
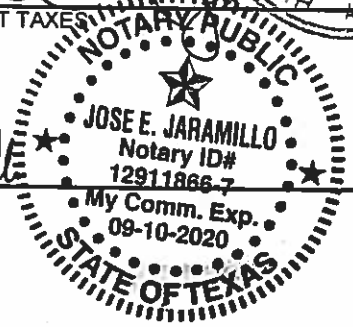
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF SEPTEMBER 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF SEPTEMBER 2016 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 11/02/16 11/5/10

M5-1

Prepared By: Abigail G. *AG*  
Date: 12/15/16  
Reviewed By: *AG*

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended October 31, 2016**

Hidalgo County Tax Collections	2,366,892.90 ✓✓	M1-1
2016 Hospital District Funding - 4th Quarter	-	M1-1
2015 Tax Year Subdivision Light Fee	378.20 ✓	M1-1
Administrative Fees Collected	13,107.08 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	84.44 ✓	M3-1
Road District # 15 Collections	0.16 ✓	M4-1
State District Collections	3.80 ✓	M5-1
Total Collections	<u>2,380,466.58</u> <i>28</i>	

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 HIDALGO COUNTY TAXES COLLECTED  
 OCTOBER 2016

*msk*

**COMPARATIVE RATE OF COLLECTIONS**

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	✓ 189,038,466.34 M1-10	✓ 1,141,739.35 M1-10	-	✓ (63,246.56) M1-10	187,833,480.43 M1-10	0.60%	0.45%
2015 & PRIOR YRS ROLLBACK	✓ 31,462,771.31 M1-10	✓ 4,449,111.40 M1-10	(127,311.64) M1-10	(210,613.21) M1-10	26,675,735.06 M1-10	14.29%	15.25%
	✓ 231,323.17 M1-11	✓ 228,736.10 M1-11	-	✓ 295,112.08 M1-11	297,699.15 M1-11	43.45%	20.44%
<b>TOTALS</b>	✓ 220,732,560.82 M1-12	✓ 5,819,586.85 M1-12	(127,311.64) M1-12	21,252.31 M1-12	214,806,914.64 M1-12		
2015 TAX ROLL	178,719,088.17	803,133.69	-	660,441.08	178,576,395.55		0.45%
		✓ 1,715,210.11 M1-10	-	✓ 343,742.72 M1-10	7,591,819.73 M1-10		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

		MONTHLY MODIFICATIONS	
CURRENT YEAR-BASE TAX	✓ 1,141,739.35 d M1-12	(63,246.56) CURRENT (M1-10)	
CURRENT YEAR-P&I		3,409.18 '15 Roll M1-10	
PRIOR YEARS-BASE TAX	X 741,071.84 = 710,104.21 : 2015 Tax Roll (M1-3) X	(6,686.82) PRIOR	
PRIOR YEARS-P&I	X 268,771.24 = 2,317.63 : '14 & Prior Tax Roll (M1-5)	(10,096.65) '14 & Prior M1-10	
ROLLBACK BASE	X 70,279.96 d M1-12	ROLLBACK M1-11	
ROLLBACK P&I	X 42.41 d M1-12		
ATTORNEY FEES	✓ 144,988.10 d M1-9		
HOSPITAL DISTRICT FUNDING			
HOSPITAL DISTRICT P&I			
STREET LIGHT ADMIN FEE		131.40 d M1-19 ✓	
LIGHT FEE - SUBDIVISIONS		378.20 d M1-20 ✓	
SPECIAL INVENTORY FINE		2,004.20 d M1-28 ✓	
SPECIAL INVENTORY PENALTY		6,824.68 d M1-30 ✓	
TAX CERTIFICATE FEES		730.00 d M1-30 ✓	
SERVICE CHG FEES		574.80 d M1-30 ✓	
MISC FEES		2,842.00 d M1-38 ✓	
<b>TOTAL COLLECTIONS</b>	✓ 2,366,892.90 d M1-9	13,485.28	(69,933.43) M1-12
LESS HCAD COMM REND. PEN. (CURR)-2016	✓ 30,274.18 d M1-9		
LESS HCAD COMM REND. PEN. (DELQ)	X 192.07 = 184.36 : 2015 HCAD (M1-19) X		
LESS TRANSFERRED	✓ 1,176,362.18 d M1-2, M1-50		
LESS IN TRANSIT	✓ 1,045,320.28 d M1-2, M1-50	13,485.28 d M1-47 ✓	
LESS DUE TO DEL TAX ATTY FEES	✓ 144,988.10 d M1-2, M1-47		
LESS DUE TO CO TREASURER			
LESS COURT ORDER INTEREST			
<b>BALANCE</b>	0.00	43,485.28	

.....AFFIDAVIT.....

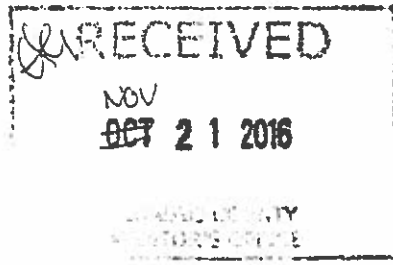
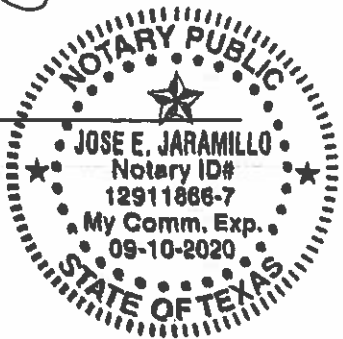
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*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF NOVEMBER 2016 A.D.

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 12/10/16

MH

*msb*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 2 TAXES COLLECTED  
 OCTOBER 2016

*PBC*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
 RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	√ 60.90 <i>#N2-3</i>	- <i>#N2-3</i>	-	- <i>#N2-3</i>	√ 60.90 <i>#N2-4</i> <i>#A</i>		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- CURRENT
CURRENT YEAR-P&I	-
PRIOR YEARS-BASE TAX	- PRIOR
PRIOR YEARS-P&I	-
ROLLBACK BASE	- ROLLBACK
ROLLBACK P&I	-
ATTORNEY FEES	- PURGED
TOTAL COLLECTIONS	- <i>#N2-4</i>
LESS HCAD COMM REND. PEN.	
LESS TRANSFERRED	
LESS IN TRANSIT	
LESS DUE TO DEL TAX ATTY FEES	
LESS DUE TO CO TREASURER	
BALANCE	- <i>#N2-2</i>

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

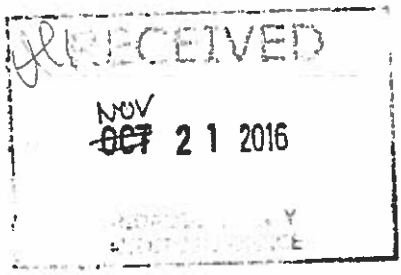
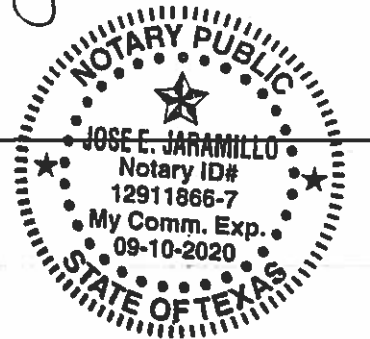
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*Pablo Paul Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF NOVEMBER 2016 A.D.

*Jose E. Jaramillo*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *12/10/16* *1/5/17*

*N21*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 5 TAXES COLLECTED  
OCTOBER 2016  
PBC

MSB

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	77.12	(316.36)	(39.69)	7,457.33	1.02%	1.76%
TOTALS	✓ 7,890.50 #M2-5	✓ 77.12 #M3-5	(316.36) #M3-5	(39.69) #M3-5	✓ 7,457.33 #M3-5		✓ #M3-5

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- d)	- CURRENT
CURRENT YEAR-P&I	- d)	
PRIOR YEARS-BASE TAX	✓ 21.40 d) #M3-3	- PRIOR
PRIOR YEARS-P&I	✓ 52.79 d)	
ROLLBACK BASE		- ROLLBACK
ROLLBACK P&I		
ATTORNEY FEES	✓ 10.25 d) #M3-4	- PURGED
TOTAL COLLECTIONS	✓ 84.44 d)	- #M3-4
LESS HCAD COMM REND. PEN.		
LESS TRANSFERRED	✓ 74.19 d) #M3-2; #M3-5	
LESS IN TRANSIT	d) #M3-2; #M3-5	
LESS DUE TO DEL TAX ATTY FEES	✓ 10.25 d) #M3-2; #M3-4	
LESS DUE TO CO TREASURER		
BALANCE	-	

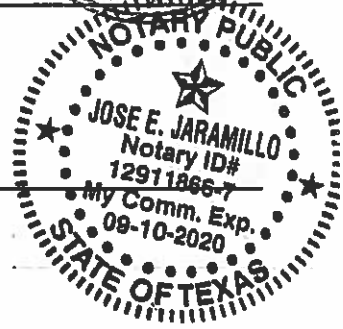
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF OCTOBER 2016 IS CORRECT.

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

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF NOVEMBER 2016 A.D.

*[Signature]*  
JOSE E. JARAMILLO  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



RECEIVED  
NOV 21 2016  
HIDALGO COUNTY  
AUDITOR'S OFFICE

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: 12/10/16 4/5/17

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 15 TAXES COLLECTED  
 OCTOBER 2016  
 PRC

MSB

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	0.59	-	(0.17)	704.11	0.08%	0.21%
	-	-	-	-	-	0.00%	0.00%
TOTALS	√ 704.87 M45	√ 0.59 M45	-	√ (0.17) M45	704.11 M46 FA		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	0.04 M43	- PRIOR
PRIOR YEARS-P&I	0.10 M43	- ROLLBACK
ROLLBACK BASE	-	-
ROLLBACK P&I	-	-
ATTORNEY FEES	0.02 M44	- PURGED
TOTAL COLLECTIONS	√ 0.16 M44	- d M46
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	√ 0.14 M4-2; M1-50	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	0.02 M4-2; M1-50	
LESS DUE TO CO TREASURER	√ 0.02 M4-2; M1-7	
LESS PENDING JULY BALANCE	-	
BALANCE	-	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

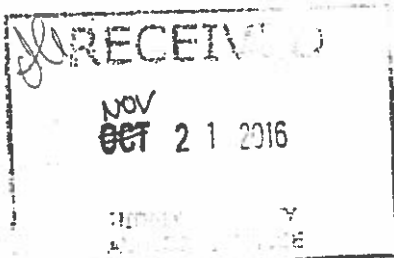
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*Pablo Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF NOVEMBER 2016 A.D

*Jose E. Jaramillo*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *10/11/16* 1/5/17

M41

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 OCTOBER 2016  
 PBC

msk

**COMPARATIVE RATE OF COLLECTIONS**

STATE DIST	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2016/2017	COLLECTED 2015/2016
TEX							
1979 & PRIOR YRS	20.47	1.74	-	-	18.73	8.50%	0.00%
TOTALS	✓ 20.47 MS-5	✓ 1.74 MS-5	-	-	MS-5 ✓ 18.73 MS-6		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF SEPTEMBER 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	- 4	- CURRENT
CURRENT YEAR-P&I	- 4	
PRIOR YEARS-BASE TAX	✓ 0.64 MS-1	- PRIOR
PRIOR YEARS-P&I	✓ 2.72	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	✓ 0.44 MS-4	- PURGED
TOTAL COLLECTIONS	✓ 3.80	
LESS HCAD COMM REND. PEN.	-	- MS-6
LESS TRANSFERRED	✓ 3.36 MS-2; MS-50	
LESS IN TRANSIT	- MS-2; MS-50	
LESS DUE TO DEL TAX ATTY FEES	✓ 0.44 MS-2; MS-47	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

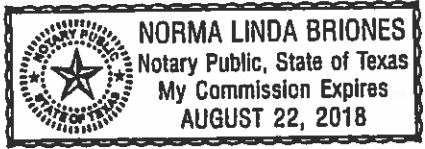
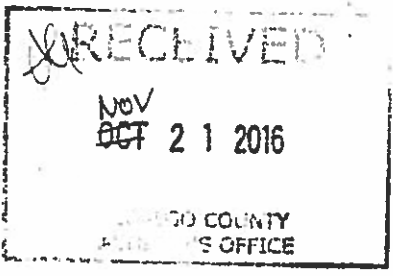
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*Pablo Paul Villarreal*  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES





SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF NOVEMBER 2016 A.D.

*[Signature]*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 12/10/16 1/5/17

MS-1

Prepared By: Abigail G.   
Date: 01/24/17  
Reviewed By: 

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended November 30, 2016**

Hidalgo County Tax Collections	14,390,128.84 ✓	M1-1
2017 Hospital District Funding - 1st Quarter	18,789,629.48 ✓	M1-1
2015/2016 Tax Year Subdivision Light Fee	975.62 ✓	M1-1
Administrative Fees Collected	13,262.90 ✓	M1-1
Road District # 2 Collections	-	M2-1
Road District # 5 Collections	41.62 ✓	M3-1
Road District # 15 Collections	0.28	M4-1
State District Collections	<u>3.70 ✓</u>	M5-1
Total Collections	<u><u>33,194,042.44</u></u> *A	

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 HIDALGO COUNTY TAXES COLLECTED  
 NOVEMBER 2016  
 REVISED *PR*

*MSB*

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	189,038,486.34 <i>MHO</i>	14,626,369.19 <i>MHO</i>	-	(168,162.50) <i>MHO</i>	174,243,934.65 <i>MHO</i>	7.74%	6.64%
2015 & PRIOR YRS ROLLOBACK	31,462,771.31 <i>MHO</i>	5,014,449.55 <i>MHO</i>	(127,311.64) <i>MHO</i>	(253,142.83) <i>MHO</i>	26,067,867.29 <i>MHO</i>	16.13%	17.10%
	231,323.17 <i>MHI</i>	243,114.16 <i>MHI</i>	-	250,599.43 <i>MHI</i>	238,808.44 <i>MHI</i>	50.45%	20.55%
TOTALS	220,732,560.82 <i>MH2</i>	19,883,932.90 <i>MH2</i>	(127,311.64) <i>MH2</i>	(170,705.90) <i>MH2</i>	200,550,610.38 <i>MH2</i>		
2015 TAX ROLL	178,719,088.17 <i>MHO</i>	171,846,391.29 <i>MHO</i>	-	371,510.05 <i>MHO</i>	7,244,206.93 <i>MHO</i>		95.96%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER, 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	13,484,629.84 <i>MHO</i>	(104,915.94) CURRENT (2016) <i>MHO</i>
CURRENT YEAR-P&I		(22,232.67) 15 Roll <i>MHI</i>
PRIOR YEARS-BASE TAX	565,338.15	(42,529.62) PRIOR
PRIOR YEARS-P&I	210,173.18	(20,296.95) 14 Prior <i>MHO</i>
ROLLBACK BASE	14,378.06	(44,512.65) ROLLOBACK <i>MHI</i>
ROLLBACK P&I	156.86	
ATTORNEY FEES	115,452.75 <i>MHO</i>	- PURGED
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		
LIGHT FEE - SUBDIVISIONS		
SPECIAL INVENTORY FINE		
SPECIAL INVENTORY PENALTY		
TAX CERTIFICATE FEES		
SERVICE CHG FEES		
MISC FEES		
TOTAL COLLECTIONS	14,390,128.84 <i>MHO</i>	18,803,868.00 (191,958.21) <i>MHI</i>
LESS HCAD COMM REND. PEN. (CURR)-2016	479.94 <i>MHI-21</i>	
LESS HCAD COMM REND. PEN. (DELD)	136.90	104.14 : 15 HCAD (MHI-21)
LESS TRANSFERRED	10,006.516 <i>MHI-2, MHI-4</i>	32.76 : 14 Prior HCAD (MHI-21)
LESS IN TRANSIT	4,267.543 <i>MHI-2, MHI-6</i>	150,057.27 <i>MHI-5, 7</i>
LESS DUE TO DEL TAX ATTY FEES	115,452.75 <i>MHI-2, MHI-4</i>	18,803,868.00
LESS DUE TO CO TREASURER		18,647,770.73 <i>MHI-4</i>
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

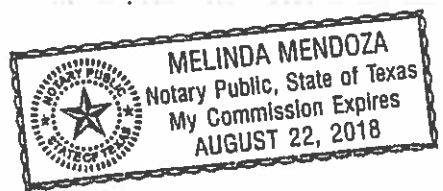
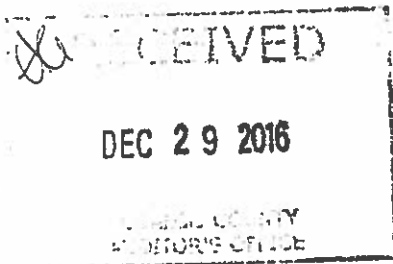
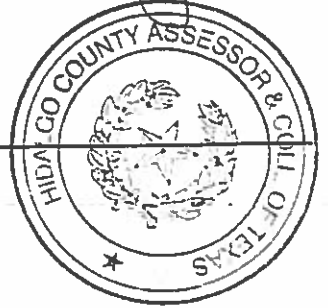
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2016 IS CORRECT.

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR HIDALGO COUNTY, TEXAS

SWORN AND SUBSCRIBED BEFORE ME THIS 20TH DAY OF DECEMBER 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *11/23/17*

*MHI*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
ROAD DIST # 2 TAXES COLLECTED  
NOVEMBER 2016

*MSP*

*PBC*

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 2  
RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90	<i>4M23</i>	<i>-4M23</i>	<i>-4M23</i>	60.90 <i>4M23</i>	<i>4M24</i>	<i>4M24</i>

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX		CURRENT
CURRENT YEAR-P&I		
PRIOR YEARS-BASE TAX		PRIOR
PRIOR YEARS-P&I		
ROLLBACK BASE		- ROLLBACK
ROLLBACK P&I		
ATTORNEY FEES		- PURGED
TOTAL COLLECTIONS	<i>-4M22</i>	<i>-4M24</i>
LESS HCAD COMM REND. PEN.		
LESS TRANSFERRED		
LESS IN TRANSIT		
LESS DUE TO DEL TAX ATTY FEES		
LESS DUE TO CO TREASURER		
BALANCE	<i>-4M22</i>	

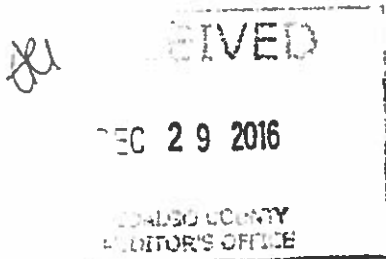
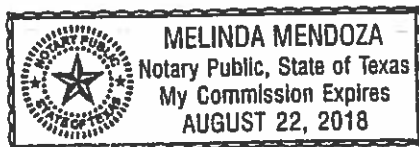
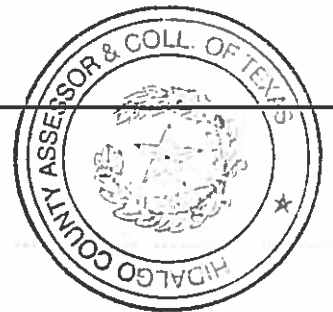
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2016 IS CORRECT.

*Pablo Villarreal Jr.*  
ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 2

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2016 A.D.

*Melinda Mendoza*  
NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: *[Signature]*  
DATE: *01/21/17*

*M21*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 5 TAXES COLLECTED  
 NOVEMBER 2016

MSB

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
 RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	87.87	(316.36)	(39.69)	7,446.58	1.17%	1.78%
TOTALS	7,890.50	87.87	(316.36)	(39.69)	7,446.58		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX		CURRENT
CURRENT YEAR-P&I		
PRIOR YEARS-BASE TAX	10.75	PRIOR
PRIOR YEARS-P&I	26.17	
ROLLBACK BASE		- ROLLBACK
ROLLBACK P&I		
ATTORNEY FEES	4.70	- PURGED
TOTAL COLLECTIONS	41.62	- d M3-6
LESS HCAD COMM REND. PEN.		
LESS TRANSFERRED	36.92	
LESS IN TRANSIT		
LESS DUE TO DEL TAX ATTY FEES	4.70	
LESS DUE TO CO TREASURER		
BALANCE	λ	

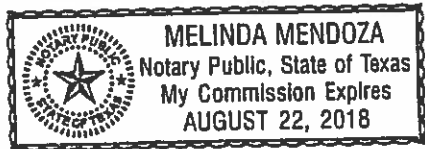
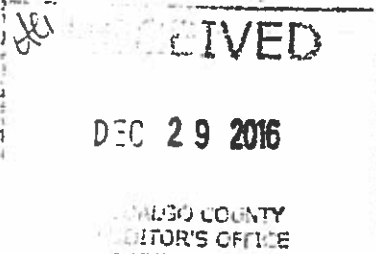
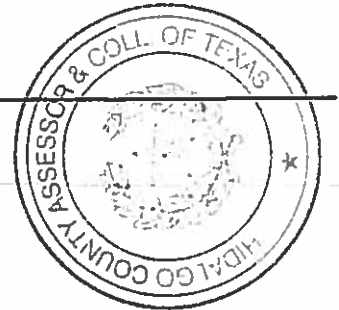
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2016 IS CORRECT.

*Pablo Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 5

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 01/21/17

M3-1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 15 TAXES COLLECTED  
 NOVEMBER 2016

1155

DBC

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	0.66	-	(0.17)	704.04	0.09%	22.00%
	-	-	-	-	-	0.00%	0.00%
<b>TOTALS</b>	704.87	0.66	-	(0.17)	704.04		

*M4-5* *M4-5* *M4-5* *M4-5* *M4-5* *M4-6* *M4-6*

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	CURRENT
CURRENT YEAR-P&I	0.07	PRIOR
PRIOR YEARS-BASE TAX	0.18	ROLLBACK
PRIOR YEARS-P&I		
ROLLBACK BASE		
ROLLBACK P&I		
ATTORNEY FEES	0.03	PURGED
TOTAL COLLECTIONS	0.28	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	0.25	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	0.03	
LESS DUE TO CO TREASURER	-	
LESS PENDING JULY BALANCE	-	
BALANCE	-	

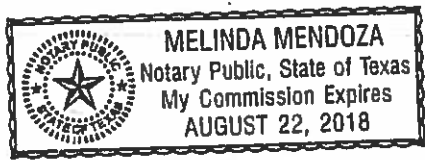
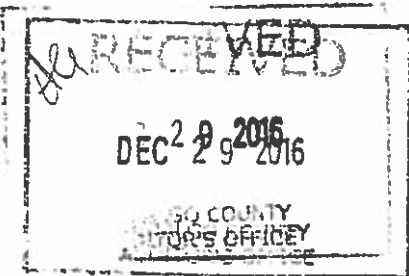
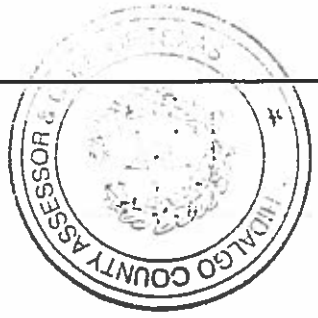
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2016 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15

SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2016 A D.

*Melinda Mendoza*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 11/21/16

M4

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 NOVEMBER 2016

MSR

PBC

COMPARATIVE RATE OF COLLECTIONS

STATE DIST  
 TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	2.38	-	-	18.09	11.63%	0.00%
TOTALS	20.47 MS-5	2.38 MS-5	-	-	MS-5 18.09 MS-6 #A		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF NOVEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX		CURRENT
CURRENT YEAR-P&I	- d MS-3	
PRIOR YEARS-BASE TAX	0.64 d	PRIOR
PRIOR YEARS-P&I	2.64 d	
ROLLBACK BASE		- ROLLBACK
ROLLBACK P&I		
ATTORNEY FEES	0.42 d MS-4	- PURGED
TOTAL COLLECTIONS	3.70 d	- d MS-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	3.28 d MS-2; MH-6	
LESS IN TRANSIT	- d MS-2; MH-6	
LESS DUE TO DEL TAX ATTY FEES	0.42 d MS-2; MI-04	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

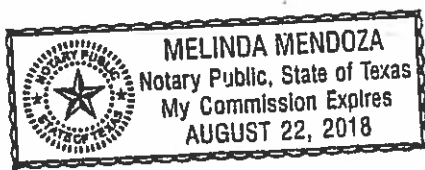
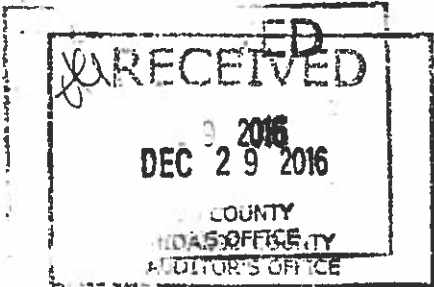
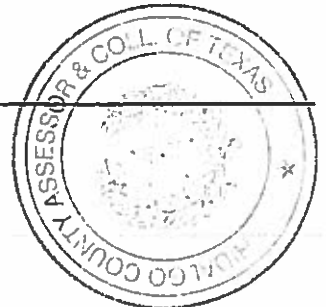
\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF NOVEMBER 2016 IS CORRECT.

*Pablo (Paul) Villarreal Jr.*  
 \_\_\_\_\_  
 ASSESSOR-COLLECTOR OF TAXES FOR STATE DIST TAXES


SWORN AND SUBSCRIBED BEFORE ME THIS 7TH DAY OF DECEMBER 2016 A.D.

*Melinda Mendoza*  
 \_\_\_\_\_  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 01/2/17

MS-1

Prepared By: Abigail G.   
Date: 02/27/17  
Reviewed By: 47-

**Hidalgo County Tax Office  
Collections Summary  
For the Month ended December 31, 2016**

Hidalgo County Tax Collections	61,072,325.74 ✓	M1-1
2017 Hospital District Funding - 1st Quarter	379,190.45 ✓	M1-1
2015/2016 Tax Year Subdivision Light Fee	6,410.41 ✓	M1-1
Administrative Fees Collected	26,027.52 ✓	M1-1
Road District # 2 Collections	- ✓	M2-1
Road District # 5 Collections	78.53 ✓	M3-1
Road District # 15 Collections	12.39 ✓	M4-1
State District Collections	- ✓	M5-1
Total Collections	<u>61,484,045.04</u>	



MSR

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 HIDALGO COUNTY TAXES COLLECTED  
 DECEMBER 2016

PBC

COMPARATIVE RATE OF COLLECTIONS

HIDALGO COUNTY GHD	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
2016 TAX ROLL	189,038,466.34 MH1	74,744,781.91 MH1	-	(311,984.39) MH1	113,981,700.04 MH1	39.60%	40.32%
2015 & PRIOR YRS ROLLBACK	31,462,771.31 MH1 231,323.17 MH2	5,571,492.20 MH1 294,067.73 MH2	(127,311.64) MH1	(339,822.89) MH1	125,424,144.58 MH1	17.98%	19.04%
TOTALS	220,732,560.82 MH1-3	80,610,341.84 MH1-3	(127,311.64) MH3	(401,207.85) MH3	39,593,699.49 MH3		
2015 TAX ROLL	178,719,088.174	172,168,269.08 MH1	-	341,570.25 MH1	6,892,389.34 MH1		96.15%

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER, 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	60,118,412.72 d	(143,821.89) CURRENT MH1
CURRENT YEAR-P&I		(29,939.80) '15 Roll MH1
PRIOR YEARS-BASE TAX	557,042.65 d	(86,680.06) PRIOR
PRIOR YEARS-P&I	227,737.64	(56,740.26) '14 & Prior MH1
ROLLBACK BASE	50,953.57 d	- ROLLBACK MH1-2
ROLLBACK P&I	2,658.83 d	-
ATTORNEY FEES	115,520.33 d	- PURGED
HOSPITAL DISTRICT FUNDING		
HOSPITAL DISTRICT P&I		
STREET LIGHT ADMIN FEE		
LIGHT FEE - SUBDIVISIONS		
SPECIAL INVENTORY FINE		
SPECIAL INVENTORY PENALTY		
TAX CERTIFICATE FEES		
SERVICE CHG FEES		
MISC FEES		
TOTAL COLLECTIONS	61,072,325.74 d	(230,501.95) MH1-3
LESS HCAD COMM REND. PEN (CURR) -2016	888.03 d	# ^
LESS HCAD COMM REND. PEN (DELQ)	87.29	
LESS TRANSFERRED	50,342,412.52 d	
LESS IN TRANSIT	10,613,417.57 d	
LESS DUE TO DEL TAX ATTY FEES	115,520.33 d	
LESS DUE TO CO TREASURER		
LESS COURT ORDER INTEREST		
BALANCE	0.00	0.00

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2017 A.D.

*[Signature]*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS

RECEIVED  
 JAN 19 2017

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY *[Signature]*  
 DATE: 02/25/17

NORMA LINDA BRIONES  
 Notary Public, State of Texas  
 My Commission Expires  
 AUGUST 22, 2018

MH1

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 2 TAXES COLLECTED  
 DECEMBER 2016

*ms2*

**COMPARATIVE RATE OF COLLECTIONS**

ROAD DIST # 2  
 RD2

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1981 & PRIOR YRS	60.90	-	-	-	60.90	0.00%	0.00%
TOTALS	60.90 <i>112-3</i>	- <i>112-3</i>	-	- <i>112-3</i>	60.90 <i>112-4</i> <i>11</i>		

**BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2016**

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	-	- PRIOR
PRIOR YEARS-P&I	-	
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	-	- PURGED
TOTAL COLLECTIONS	- <i>112-2</i>	- <i>112-4</i>
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	-	
LESS IN TRANSIT	-	
LESS DUE TO DEL TAX ATTY FEES	-	
LESS DUE TO CO TREASURER	-	
BALANCE	- <i>112-2</i>	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

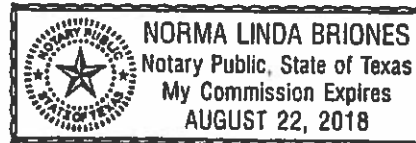
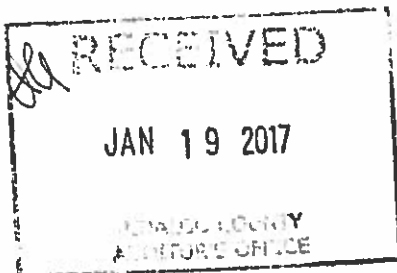
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2016 IS CORRECT

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



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2017 A.D

*M. L. Briones*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY *[Signature]*  
 DATE: *02/23/17*

*112-1*

*msk*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 5 TAXES COLLECTED  
 DECEMBER 2016

*PBC*

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 5  
 RD5

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT COLLECTED 2016/2017	COLLECTED 2015/2016
1999 & PRIOR YRS	7,890.50	109.48	(316.36)	(39.69)	7,424.97	1.45%	1.85%
TOTALS	7,890.50	109.48	(316.36)	(39.69)	7,424.97	1.36%	

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	21.61	PRIOR
PRIOR YEARS-P&I	47.48	
ROLLBACK BASE	-	ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	9.44	PURGED
TOTAL COLLECTIONS	78.53	
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	3.66	
LESS IN TRANSIT	65.43	
LESS DUE TO DEL TAX ATTY FEES	9.44	
LESS DUE TO CO TREASURER	-	
BALANCE	-	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

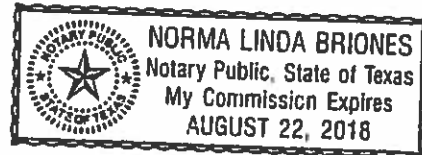
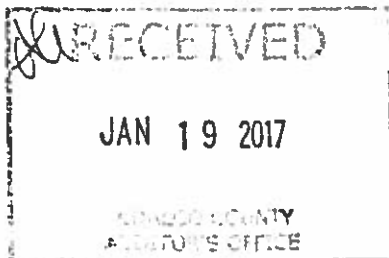
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2016 IS CORRECT.

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



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2017 A.D.

*Marta Barrera*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 02/23/17

*M31*

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 ROAD DIST # 15 TAXES COLLECTED  
 DECEMBER 2016

17582

PBC

COMPARATIVE RATE OF COLLECTIONS

ROAD DIST # 15  
 RD15

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1993 & PRIOR YRS ROLLBACK	704.87	3.45	-	(0.17)	701.25	0.49%	4.28%
	-	-	-	-	-	0.00%	0.00%
TOTALS	704.874 M4-5	3.454 M4-5	-	(0.17)4 M4-5	701.25 M4-6 4A		

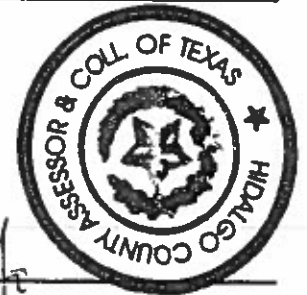
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2016

		MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	-	- CURRENT
CURRENT YEAR-P&I	-	-
PRIOR YEARS-BASE TAX	2.79d	- PRIOR
PRIOR YEARS-P&I	7.98d	-
ROLLBACK BASE	-	- ROLLBACK
ROLLBACK P&I	-	-
ATTORNEY FEES	1.62d	- PURGED
TOTAL COLLECTIONS	12.39d	- d M4-6
LESS HCAD COMM REND. PEN.	-	
LESS TRANSFERRED	0.14d	
LESS IN TRANSIT	10.63d	
LESS DUE TO DEL TAX ATTY FEES	1.62d	
LESS DUE TO CO TREASURER	-	
LESS PENDING JULY BALANCE	-	
BALANCE	-	

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

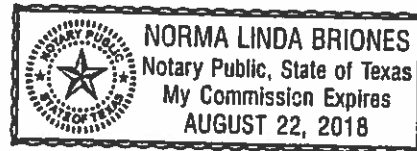
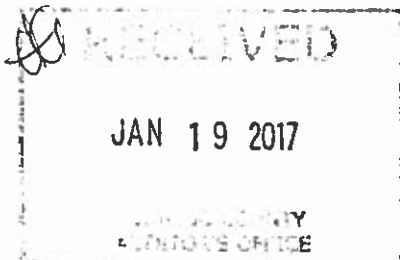
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2016 IS CORRECT.

*Pablo Paul Villarreal Jr.*  
 ASSESSOR-COLLECTOR OF TAXES FOR ROAD DISTRICT # 15



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2017 A.D.

*Norma Linda Briones*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*  
 DATE: 02/23/17

M41

MS2

PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR  
 STATE DIST TAXES COLLECTED  
 DECEMBER 2016

PE

COMPARATIVE RATE OF COLLECTIONS

STATE DIST  
 TEX

	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF TO DATE	TAXES OUTSTANDING	PERCENT 2016/2017	COLLECTED 2015/2016
1979 & PRIOR YRS	20.47	2.38	-	-	18.09	11.63%	0.00%
TOTALS	20.47	2.38	-	-	18.09	MS-4 +A	

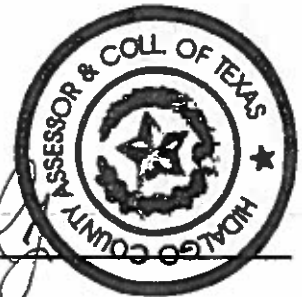
BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2016

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

\*\*\*\*\*AFFIDAVIT\*\*\*\*\*

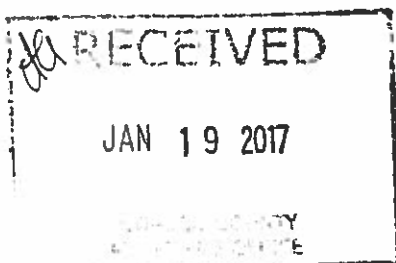
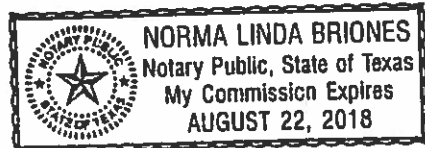
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE HIDALGO COUNTY, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2016 IS CORRECT

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



SWORN AND SUBSCRIBED BEFORE ME THIS 10TH DAY OF JANUARY 2017 A.D.

*Marta Barrera*  
 NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 02/22/17

MS-1

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 30, 2017

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

Re: Review of the *Hidalgo County Tax Collected Reports*  
For the months of July 2016 through December 2016

Dear Mr. Villarreal:

We have conducted a limited scope review of the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities and supporting documentation for the months of July 2016 through December 2016 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901. The objective of the review was to determine if taxes, penalties, interest, and fees collected were properly accounted and reported.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report - All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities.

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 reports. The following procedures were performed:

- Reviewed the submittal date of the *Hidalgo County Tax Collected Report* to the County Auditor's Office to determine if the report and supporting documentation were received within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a) and whether the report was made under oath.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SHOLETEYRY  
JUDGE, 67<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 17<sup>th</sup> D.C.

R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 26<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE DONAZALEZ  
JUDGE, 37<sup>th</sup> D.C.

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. RENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

KENEE R. BETAHCOURT  
JUDGE, 44<sup>th</sup> D.C.

- Verified the signature on the *Hidalgo County Tax Collected 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 *Tax Collected Report* by footing and cross-footing the report.
- Verified that taxes collected per the *Hidalgo County Tax Collected Report* agreed to: 1.) total collections per *ACT's* Deposit Distribution Report (Report No. TC298-D) 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Report* agreed to: modifications made to the tax levy per *ACT's* Tax Collector Monthly Report (Report No. TC168) for each entity.
- Compared the *Hamer Enterprise* Online Credit Card Payment Report to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online credit card transactions received within the period in review were timely receipted.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online e-check transactions received within the period in review were timely receipted.
- Reviewed the *Hidalgo County Tax Collected Report* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

**Conclusion:**

Total collections for the months of July 2016 through December 2016 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$2,508,065.16; \$9,195,372.91; \$1,338,129.20; \$2,380,466.58; \$33,194,042.44; and \$61,484,045.04, respectively. Based on the results of our review, we have concluded that taxes, penalties, interest, and fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

**Observation No. 1:**

We reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* for the period in review to determine if the shortages were replenished and if overages were deposited to the general fund as miscellaneous revenue. The results of our review revealed the following:

- Total deposits did not agree to the amount collected per the "Deposit Control" report.
  - Deposits were short a total of \$220.48.
    - Net shortages totaling \$109.11 (July 2016); \$4.73 (August 2016); \$7.52 (September 2016); \$0.97 (October 2016); \$46.68 (November 2016); and \$51.47 (December 2016) were replenished with funds in the Cash/Shorts & Overs balance sheet account.
  - Deposits were over a total of \$426.77.
    - Net overages totaling \$47.80 (July 2016); \$116.23 (August 2016); \$13.09 (September 2016) \$16.44 (October 2016); \$105.15 (November 2016); and \$128.06 (December 2016) were placed in the Cash/Shorts & Overs balance sheet account.

According to staff, overages are not remitted to the County Treasurer's Office as miscellaneous revenue. Overages are deposited to the Tax General bank account and credited to the Cash/Shorts & Overs balance sheet account. The funds are utilized to replenish collection shortages, if any.

The County Auditor's Office requires cash receipts be deposited intact on a daily basis. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs and criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office. Shortages should be replenished or a request for indemnification should be made to the Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS W. SMOLETSKY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DE LOZADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 22<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 23<sup>rd</sup> D.C.

LETICIA LOPEZ  
JUDGE, 26<sup>th</sup> D.C.

L. KENO YARQUEZ  
JUDGE, 28<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 33<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

controls may be considered negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, re-training of personnel, or disciplinary action.

Formal monitoring procedures were not in place to ensure that overages and shortages were properly accounted and reported.

Failure to ensure that overages and shortages are properly accounted and reported may result in the loss or misuse of funds.

**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

- o Transfer overages to the County Treasurer as miscellaneous revenue.
- o Replenish shortages or request indemnification from Commissioners Court pursuant to Local Government Code §157.903;
- o Immediately report to the County Auditor's Office and the Sheriff's Office, a shortage, regardless of the amount, if criminal conduct is suspected; and
- o Monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

In addition, management should deposit with the County Treasurer's Office the current balance in the Cash/Shorts & Overs balance sheet account as miscellaneous revenue.

Please provide a written management response to the observation noted above by April 30, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Abigail Guajardo, MSA, Internal Auditor II, at 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

  
Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, Commissioners Court Executive Officer  
Eva Mireles, Tax Office Chief of Operations



**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 10<sup>th</sup> D.C.

RODOLFO DELSADO  
JUDGE, 19<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE OLIVERA REYNA  
JUDGE, 26<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 22<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 17<sup>th</sup> D.C.

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. RENO VARGAS  
JUDGE, 28<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

KEVIN R. BETHANCOURT  
JUDGE, 44<sup>th</sup> D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT  
MONTHLY FEES REPORT  
FOR THE MONTH OF: FEBRUARY 2017**

**Part I: RECAP OF COLLECTIONS**

<b>A. TOTAL CASH COLLECTED</b>		<b>\$ 14,241.00</b>
<b>1 HELD IN ESCROW</b>		
a. EDINBURG	\$ -	
b. MISSION	\$ -	
c. WESLACO	\$ -	\$ -
<b>2 UTILITY CERTIFICATE FEE</b>		
a. EDINBURG	\$ 3,930.00	From X3
b. MISSION	\$ 2,400.00	X4
c. WESLACO	\$ 4,480.00	X5
		\$ 10,810.00
<b>3 SUBDIVISION FEES</b>		
a. EDINBURG	\$ 3,431.00	X2
b. MISSION	\$ -	
c. WESLACO	\$ -	
		\$ 3,431.00
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>		<b>\$ 14,241.00</b>

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: 3-27-17  
J.C. 4/13/17

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 10,810.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 3,431.00
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>				<b>\$ 14,241.00</b>

variance should => "0"

PREPARED BY: Flora Sesin DATE PREPARED: March 15, 2017

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

**RECEIVED**

MAR 17 2017

[Signature]  
DIRECTOR OF PLANNING  
DATE: 3-16-17

**HIDALGO COUNTY PLANNING DEPARTMENT  
 DETAIL ON MONTHLY FEES COLLECTED  
 FOR THE MONTH OF: FEBRUARY 2017**

**Part III: SUMMARY OF FEES COLLECTED**

**1 HELD IN ESCROW**

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

**2 UTILITY CERTIFICATE FEE**

\$ 10,810.00 *From X1*

**3 SUBDIVISION FEES**

a. FILING/REVIEW FEE	<u>\$</u>	<b>3,105.00</b>	
b. 2% INSPECTION FEE	<u>\$</u>	-	
c. MAPS	<u>\$</u>	<b>126.00</b>	
d. SUBD. RULES BOOK	<u>\$</u>	-	
e. OTHER	<u>\$</u>	<b>200.00</b>	
			<u>\$ 3,431.00</u>

*From X3*

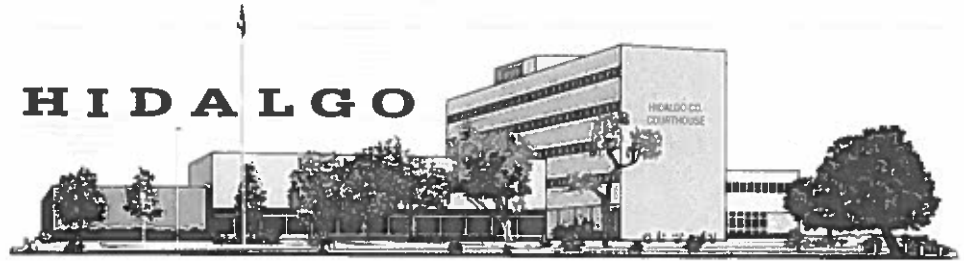
**TOTAL AMOUNT COLLECTED**

\$ 14,241.00

*≠^*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 18, 2017

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

Re: Review of the Planning Department's *Monthly Fees Report*  
For the month of February 2017

Dear Mr. Arredondo:

We conducted a limited scope review of the Planning Department's *Monthly Fees Report* and supporting documentation for the month of February 2017 in accordance with 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 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 M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LÉTICIA LÓPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.


- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if 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: 1.) Total receipts issued by the department; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of February 2017 were \$14,241.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you 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 M. SINGLETERRY  
JUDGE, 1<sup>ST</sup> D.C.

RODOLFO DELGADO  
JUDGE, 1<sup>ST</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 11<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>RD</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.

**HIDALGO COUNTY PLANNING DEPARTMENT**

**MONTHLY FEES REPORT**

FOR THE MONTH OF: **MARCH 2017**

PAGE 1 OF 6

**Part I: RECAP OF COLLECTIONS**

<b>A. TOTAL CASH COLLECTED</b>		<b>\$ 21,645.00</b>
1 HELD IN ESCROW		
a. EDINBURG	\$ -	AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: <u>Mar 5-2-17</u> <u>JCS/SJH</u>
b. MISSION	\$ -	
c. WESLACO	\$ -	
2 UTILITY CERTIFICATE FEE		
a. EDINBURG	\$ 6,570.00 -X3	S 18,960.00 ^
b. MISSION	\$ 4,860.00 -X4	
c. WESLACO	\$ 7,530.00 -X5	
3 SUBDIVISION FEES		
a. EDINBURG	\$ 2,685.00 -X2	S 2,685.00 ^
b. MISSION	\$ -	
c. WESLACO	\$ -	
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>		<b>\$ 21,645.00</b> ^

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	\$ -
Septic Tank-Held in Escrow	LGC § 232.027	\$1500/septic	1100-211-00-000-018-0-000	\$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	\$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	\$30	1100-341-30-210-003-0-000	\$ 18,960.00 ^
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	\$ 2,685.00 X3
<b>TOTAL AMOUNT DUE TO THE COUNTY TREASURER:</b>				<b>\$ 21,645.00</b> ^

variance should => "0"

PREPARED BY: *Yolisa* DATE PREPARED: April 20, 2017

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

**RECEIVED**  
**APR 21 2017**

*[Signature]*  
DIRECTOR OF PLANNING

4-20-17  
DATE

**HIDALGO COUNTY PLANNING DEPARTMENT  
 DETAIL ON MONTHLY FEES COLLECTED  
 FOR THE MONTH OF: MARCH 2017**

**Part III: SUMMARY OF FEES COLLECTED**

**1 HELD IN ESCROW**

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

**2 UTILITY CERTIFICATE FEE**

\$ 18,960.00 From X1

**3 SUBDIVISION FEES**

a. FILING/REVIEW FEE	<u>\$</u>	2,485.00	From X3
b. 2% INSPECTION FEE	<u>\$</u>	-	
c. MAPS	<u>\$</u>	-	<u>\$ 2,685.00</u> A
d. SUBD. RULES BOOK	<u>\$</u>	-	
e. OTHER	<u>\$</u>	200.00	From X3

**TOTAL AMOUNT COLLECTED**

\$ 21,645.00 X2

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of the Planning Department's *Monthly Fees Report*  
For the month of March 2017

Dear Mr. Arredondo:

We conducted a limited scope review of the Planning Department's *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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 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 M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 97<sup>ND</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

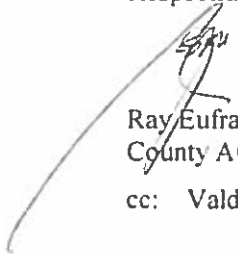
- Reviewed the *Revenue Detail Report by Account* generated from *alio* to determine if fees collected were properly accounted and deposited with the County Treasurer on or before the fifth business day after the day on which the funds were received.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the department; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of March 2017 were \$21,645.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, 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 M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 81<sup>st</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

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JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>st</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 400<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 443<sup>rd</sup> D.C.

**HIDALGO COUNTY LAW LIBRARY**  
**MONTHLY FEES REPORT**  
**FOR THE MONTH ENDED February 28, 2017**

PBC

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B	C		D	E	F			G	H	I
		Law Library Receipt #		Total Collected	COUNTY TREASURER			OVER/ (SHORT)			
		Receipt Date	Sequence		Receipt Amount	Receipt No.	Receipt Date				
		BEG #	END #								
1	1-Feb-17	59657 ✓	59664 ✓	\$ 54.50	\$ 54.50	206963	02/02/17	-			
2	2-Feb-17	59665 ✓	59672 ✓	\$ 31.50	\$ 31.50	207076	02/03/17	-			
3	3-Feb-17	59673 ✓	59676 ✓	\$ 36.75	\$ 36.75	207106	02/06/17	-			
4	4-Feb-17	0	0	\$ -				-			
5	5-Feb-17	0	0	\$ -				-			
6	6-Feb-17	59677 ✓	59688 ✓	\$ 100.75	\$ 100.75	207157	02/07/17	-			
7	7-Feb-17	59689 ✓	59694 ✓	\$ 46.50	\$ 46.50	207263	02/09/17	-			
8	8-Feb-17	59695 ✓	59704 ✓	\$ 65.25	\$ 65.25	207264	02/09/17	-			
9	9-Feb-17	59705 ✓	59712 ✓	\$ 80.50	\$ 80.50	207315	02/10/17	-			
10	10-Feb-17	59713 ✓	59718 ✓	\$ 57.25	\$ 57.25	207434	02/14/17	-			
11	11-Feb-17	0	0	\$ -				-			
12	12-Feb-17	0	0	\$ -				-			
13	13-Feb-17	59719 ✓	59728 ✓	\$ 86.50	\$ 86.50	207435	02/14/17	-			
14	14-Feb-17	59729 ✓	59734 ✓	\$ 41.50	\$ 41.50	207590	02/17/17	-			
15	15-Feb-17	59735 ✓	59742 ✓	\$ 90.50	\$ 90.50	207591	02/17/17	-			
16	16-Feb-17	59743 ✓	59746 ✓	\$ 28.75	\$ 28.75	207655	02/22/17	-			
17	17-Feb-17	59747 ✓	59752 ✓	\$ 68.50	\$ 68.50	207656	02/22/17	-			
18	18-Feb-17	0	0	\$ -				-			
19	19-Feb-17	0	0	\$ -				-			
20	20-Feb-17	Holiday	0	\$ -				-			
21	21-Feb-17	59753 ✓	59766 ✓	\$ 123.25	\$ 123.25	207657	02/22/17	-			
22	22-Feb-17	59767 ✓	59777 ✓	\$ 156.00	\$ 156.00	207705	02/23/17	-			
23	23-Feb-17	59778 ✓	59788 ✓	\$ 58.25	\$ 58.25	207761	02/24/17	-			
24	24-Feb-17	59789 ✓	59798 ✓	\$ 57.00	\$ 57.00	207868	02/28/17	-			
25	25-Feb-17	0	0	\$ -				-			
26	26-Feb-17	0	0	\$ -				-			
27	27-Feb-17	59799 ✓	59807 ✓	\$ 73.75	\$ 73.75	207867	02/28/17	-			
28	28-Feb-17	59808 ✓	59816 ✓	\$ 76.00	\$ 76.00	207893	03/01/17	-			
29	1-Mar-17	0	0	\$ -				-			
30	2-Mar-17	0	0	\$ -				-			
31	3-Mar-17	0	0	\$ -				-			

TOTAL RECEIPTS AND FUNDS COLLECTED 1,333.00 120

LESS: REIMBURSEMENTS 0.00 ^ FOR RECEIPT #(s): \_\_\_\_\_

TOTAL REVENUE COLLECTIONS 1,333.00 ^

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 1,269.00	July	\$ -	HIDALGO COUNTY AUDITOR'S OFFICE
February	\$ 1,333.00 ^	August	\$ -	
March	\$ -	September	\$ -	DATE: <u>3/2/17</u>
April	\$ -	October	\$ -	
May	\$ -	November	\$ -	
June	\$ -	December	\$ -	
(1) Subtotal	\$ 2,602.00	(2) Subtotal	\$ -	Total (1+2) \$ 2,602.00 ^

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

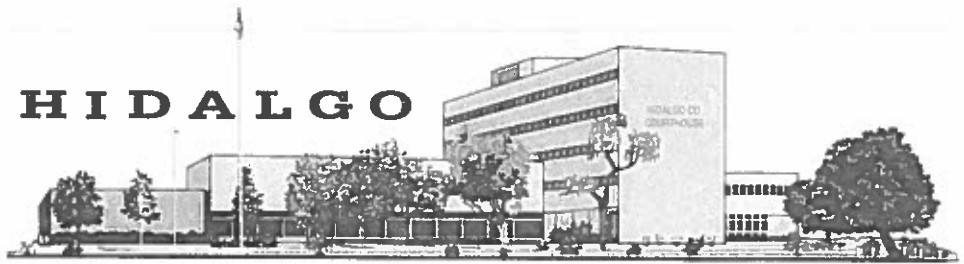
[Signature]  
 LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

XA

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 27, 2017

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 February 2017

Dear Ms. Chapa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of February 2017 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 February 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

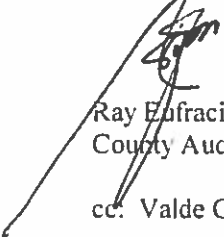
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, Close-Out Forms, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$1,333.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.
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**HIDALGO COUNTY LAW LIBRARY  
MONTHLY FEES REPORT  
FOR THE MONTH ENDED March 31, 2017**

*PBC*

**PART I: SUMMARY OF MONTHLY COLLECTIONS**

A	B Receipt Date	C Law Library Receipt # Sequence		E Total Collected	F, G, H COUNTY TREASURER			I OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Mar-17	59817	59824	\$ 52.25	\$ 52.25	207933	03/02/17	-
2	2-Mar-17	59825	59830	\$ 71.50	71.50	208028	03/06/17	-
3	3-Mar-17	59831	59838	\$ 73.75	73.75	208155	03/08/17	-
4	4-Mar-17	0	0	\$ -				-
5	5-Mar-17	0	0	\$ -				-
6	6-Mar-17	59839	59854	\$ 169.75	169.75	208156	03/08/17	-
7	7-Mar-17	59855	59862	\$ 59.00	59.00	208331	03/10/17	-
8	8-Mar-17	59863	59870	\$ 68.00	68.00	208332	03/10/17	-
9	9-Mar-17	59871	59878	\$ 82.25	82.25	208362	03/14/17	-
10	10-Mar-17	59879	59882	\$ 22.00	22.00	208363	03/14/17	-
11	11-Mar-17	0	0	\$ -				-
12	12-Mar-17	0	0	\$ -				-
13	13-Mar-17	59883	59892	\$ 87.50	87.50	208379	03/14/17	-
14	14-Mar-17	59893	59900	\$ 69.25	69.25	208519	03/17/17	-
15	15-Mar-17	59901	59906	\$ 45.50	45.50	208520	03/17/17	-
16	16-Mar-17	59907	59912	\$ 60.75	60.75	208521	03/17/17	-
17	17-Mar-17	59913	59916	\$ 17.75	17.75	208569	03/20/17	-
18	18-Mar-17	0	0	\$ -				-
19	19-Mar-17	0	0	\$ -				-
20	20-Mar-17	59917	59925	\$ 86.00	86.00	208636	03/21/17	-
21	21-Mar-17	59926	59928	\$ 30.00	30.00	208810	03/24/17	-
22	22-Mar-17	59929	59941	\$ 97.25	97.25	208811	03/24/17	-
23	23-Mar-17	59942	59950	\$ 47.00	47.00	208812	03/24/17	-
24	24-Mar-17	59951	59956	\$ 31.50	31.50	208880	03/27/17	-
25	25-Mar-17	0	0	\$ -				-
26	26-Mar-17	0	0	\$ -				-
27	27-Mar-17	59957	59966	\$ 64.00	64.00	208904	03/28/17	-
28	28-Mar-17	59967	59972	\$ 50.25	50.25	208940	03/29/17	-
29	29-Mar-17	59973	59979	\$ 52.50	52.50	208985	03/30/17	-
30	30-Mar-17	59980	59990	\$ 105.50	105.50	209025	03/31/17	-
31	31-Mar-17	59991	59998	\$ 56.25	56.25	209067	04/03/17	-
<b>TOTAL RECEIPTS AND FUNDS COLLECTED</b>				<b>1,499.50</b>				<b>0.00</b>

2017 APR 4 PM 5:07

RECEIVED BY  
COUNTY AUDITOR

LESS: REIMBURSEMENTS 0.00 FOR RECEIPT #(s): \_\_\_\_\_  
**TOTAL REVENUE COLLECTIONS** 1,499.50

**PART II: SUMMARY OF YEARLY COLLECTIONS:**

January	\$ 1,269.00	July	\$ -	HIDALGO COUNTY AUDITOR'S OFFICE	
February	\$ 1,333.00	August	\$ -	APPROVED BY: <i>[Signature]</i>	
March	\$ 1,499.50	September	\$ -	DATE: <u>4/5/17</u>	
April	\$ -	October	\$ -		
May	\$ -	November	\$ -		
June	\$ -	December	\$ -		
(1) Subtotal	\$ <u>4,101.50</u>	(2) Subtotal	\$ -	Total (1+2) \$ <u>4,101.50</u>	

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

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the month of March 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 2017 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 March 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

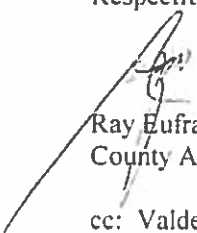
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-Out Forms*, and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$1,499.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

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**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 449<sup>TH</sup> D.C.

# HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF FEBRUARY

*pbc*

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
02/01/17	SUSANA MARTINEZ REGISTERED HOME	14961		X		BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	MARCO A GARZA	14962	X			BURN PERMIT	207063	\$25.00
02/01/17	JORGE PASCUAL COMMERCIAL PLAZA	14963	X			BUILDING PERMIT	207063	\$200.00
02/01/17	HORTENCIA REYNA	14964	X			BURN PERMIT	207063	\$25.00
02/01/17	MARIA C. GARCIA NENA'S KITCHEN	14965	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	MARIA SANTOS	14966		X		BURN PERMIT (2)	207063	\$50.00
02/01/17	MARIE DEZIEL	14967		X		BURN PERMIT	207063	\$25.00
02/01/17	BELINDA GARCIA	14968	X			BURN PERMIT	207063	\$25.00
02/01/17	EVELYN EASTWOOD	14969		X		BURN PERMIT	207063	\$25.00
02/01/17	IVONNE PRIETO	14970	X			BURN PERMIT	207063	\$25.00
02/01/17	RAUL GARCIA CONV STORE	14971	X			BUILDING PERMIT	207063	\$200.00
02/01/17	JAZLYN HERNANDEZ PARADISE	14972	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	JUAN M SERRATE	14973	X			BURN PERMIT	207063	\$25.00
02/01/17	SEBRINA PARKER	14974		X		BURN PERMIT	207063	\$25.00
02/01/17	LUIS SUSTAITA THE BEE HIVE	14975	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	ALFREDO / YURI ELICERIO DAY CARE	14976	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	BRENDA MUNOZ B&V	14977	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	HIDALGO COUNTY HEAD START SULLIVAN CITY HEAD START	14978		X		BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	NOE BERMUDEZ LA CAZOS TORTILLERIA	14979	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	ARELY J GUTIERREZ	14980	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	BENJAMIN VARGAS LA MAMIS	14981	X			BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	ANGELES ADULT DAY	14982		X		BUSINESS OCCUPANCY	207063	\$75.00
02/01/17	PERLA GUERRERO ANTOJITOS PERLA	14983	X			BUSINESS OCCUPANCY	207063	\$75.00

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02/02/17	ERIC NORDHOUSEN	14984	X		BURN PERMIT	207249	\$25.00
02/02/17	CONSUELO CASIANO	14985	X		BURN PERMIT	207249	\$25.00
02/02/17	TRINIDAD HERNANDEZ	14986		X	BURN PERMIT	207249	\$25.00
02/02/17	VICTORIANA DIAZ	14987	X		BURN PERMIT	207249	\$25.00
02/02/17	PAULA CANALES	14988	X		BURN PERMIT	207249	\$25.00
02/03/17	FELIX CASTILLO	14989	X		BURN PERMIT	207250	\$25.00
02/03/17	SANTIAGO CASIANO	14990		X	BURN PERMIT	207250	\$25.00
02/03/17	LINDA DAVIS	14991		X	BURN PERMIT	207250	\$25.00
02/03/17	SARITA GOMEZ	14992	X		BURN PERMIT	207250	\$25.00
02/03/17	SANTA CRUZ IRG. DISTRICT #15	14993	X		BUSINESS OCCUPANCY	207250	\$75.00
02/03/17	NATHAN STRACNER SOUTH TEXAS HOLINESS CAMP	14994	X		BUSINESS OCCUPANCY	207250	\$75.00
02/06/17	GUSTAVO MORENO	14995	X		BURN PERMIT	207252	\$25.00
02/06/17	ORALIA CUELLO	14996	X		BURN PERMIT	207252	\$25.00
02/06/17	ALFREDO SALINAS	14997		X	COMMERCIAL BURN PERMIT	207252	\$100.00
02/06/17	DIANA GUERRERO	14998	X		BURN PERMIT	207252	\$25.00
02/06/17	SALVADOR GARZA	14999	X		BURN PERMIT	207252	\$25.00
02/06/17	ORALIA MARTINEZ	15000		X	BURN PERMIT	207252	\$25.00
02/06/17	GIOVANA BENITEZ	15001	X		BURN PERMIT	207252	\$25.00
02/07/17	BRENDA BARRIENTOS	15002	X		BURN PERMIT	207254	\$25.00
02/07/17	MAGDALENA MARTINEZ	15003	X		DUPLICATE BURN PERMIT	207254	\$5.00
02/07/17	RUBEN RANGEL	15004	X		BURN PERMIT	207254	\$25.00
02/07/17	DANIEL MOFFATT GRACIELA ESTATES LLC	15005		X	COMMERCIAL BURN PERMIT (2)	207254	\$200.00
02/07/17	VOID	15006			VOID	207254	\$0.00
02/07/17	DELMAR JOHNSON	15007	X		BURN PERMIT	207254	\$25.00
02/07/17	JAMES JOHNSON	15008	X		BURN PERMIT	207254	\$25.00
02/08/17	DANIEL VASQUEZ	15009	X		BURN PERMIT	207359	\$25.00
02/08/17	FERMIN OLIVAREZ	15010	X		BURN PERMIT	207359	\$25.00

02/08/17	MARCO VERA	150114	X✓			BURN PERMIT	207359	\$25.00
02/08/17	HUMBERO GARZA JR	150124	X✓			BURN PERMIT	207359	\$25.00
02/08/17	SYLVIA VASQUEZ FOSTER HOME	150134	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	GLORIA ARREVALO GLORIA'S BEAUTY SHOP	150144	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	MANUEL RODRIGUEZ	150154	X✓			BURN PERMIT	207359	\$25.00
02/08/17	EAST HIDALGO DENTITION CENTER	150164		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	FIDEL AVILA	150174	X✓			BURN PERMIT	207359	\$25.00
02/08/17	SIMON SALAZAR BEAUTY SALON	150184	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	MARIA FLORES BLOSSOM NAIL STUDIO	150194	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	MAYRA RAMIREZ MOBILE FOOD CART	150204	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	BENJAMIN C ABSHER REPUBLIC SERVICES	150214		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	JESUS BERMUDEZ J BERMUDEZ TRUCKING INC	150224	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	EDNA ECKROAT	150234	X✓			BURN PERMIT	207359	\$25.00
02/08/17	MARGARITO GONZALEZ TAQUERIA EL FOGON	150244	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	MARTIN GARCIA	150254	X✓			BURN PERMIT	207359	\$25.00
02/08/17	ELIZABETH CASTILLO KIDS COLLEGE DAY CARE	150264		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	MARIA R REYES 5 PLEX APTS	150274		X✓		BUILDING PERMIT	207359	\$200.00
02/08/17	MAGDALENA HERNANDEZ M&J ZUMBA FITNESS	150284	X✓			BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	NARCISO LUNA	150294	X✓			BURN PERMIT	207359	\$25.00
02/08/17	EDUARDO MARTINEZ CAR LOT	150304		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	BENITO SANCHEZ HINOJOSA & SONS PRODUCE	150314		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/08/17	FABIAN SALINAS LITTLE SUPER HEROS THERAPY	150324		X✓		BUSINESS OCCUPANCY	207359	\$75.00
02/09/17	GUSTAVO CHAPA	150334		X✓		COMMERCIAL BURN PERMIT	207361	\$100.00
02/09/17	LUZ CAPETILLO	150344	X✓			BURN PERMIT	207361	\$25.00
02/09/17	MARIA LUVIANOS	150354	X✓			BURN PERMIT	207361	\$25.00
02/09/17	MARIA HANCOCK	150364	X✓			BURN PERMIT	207361	\$25.00
02/09/17	MODESTO LUNA	150374	X✓			BURN PERMIT	207361	\$25.00

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02/09/17	JOHN WATSON TEXAS A&M UNIVERSITY	15038 4		X✓		COMMERCIAL BURN PERMIT 3	207361 4	\$100.00 4
02/09/17	BRIAN JONES	15039 4		X✓		BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	MARIA GARZA	15040 4	X✓			BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	JUAN SERRATO	15041 4	X✓			BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	AMANDA GONZALEZ	15042 4		X✓		BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	JOSE F SANCHEZ	15043 4	X✓			BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	JOSE A VALDEZ	15044 4	X✓			BURN PERMIT 4	207361 4	\$25.00 4
02/09/17	ELDA REYNA	15045 4		X✓		BURN PERMIT 4	207361 4	\$25.00 4
02/10/17	YVETTE HERNANDEZ HACIENDA PARAISO	15046 4	X✓			BURN PERMIT 4	207449 4	\$25.00 4
02/10/17	JUANITA G ALVAREZ	15047 4	X✓			BURN PERMIT 4	207449 4	\$25.00 4
02/10/17	VICTOR GALVAN	15048 4		X✓		BURN PERMIT 4	207449 4	\$25.00 4
02/10/17	EDNA PEREZ	15049 4	X✓			BURN PERMIT 4	207449 4	\$25.00 4
02/10/17	REY CANTU	15050 4	X✓			BURN PERMIT 4	207449 4	\$25.00 4
02/10/17	ARMANDO MARCIEL	15051 4	X✓			BURN PERMIT 4	207449 4	\$25.00 4
02/13/17	BOB ENGELHARDT	15052 4		X✓		BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	JUANITA NAVARRO	15053 4		X✓		BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	FAUSTINO PENA	15054 4		X✓		BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	CARLOS LEAL	15055 4	X✓			COMMERCIAL BURN PERMIT 4	207450 4	\$100.00 4
02/13/17	PATRICIA RODRIGUEZ	15056 4	X✓			BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	BLANCA FLORES	15057 4	X✓			BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	JESUS POMPA	15058 4	X✓			BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	JOSE LUIS DUBERNEY	15059 4	X✓			BURN PERMIT 4	207450 4	\$25.00 4
02/13/17	JUAN LEAL	15060 4	X✓			BURN PERMIT 4	207450 4	\$25.00 4
02/14/17	MACEDONIA AGUILAR	15061 4	X✓			BURN PERMIT 4	207563 4	\$25.00 4
02/15/17	KARLA RODRIGUEZ MK BBQ MILAGRO DRIVE TIIRU	15062 4	X✓			BUSINESS OCCUPANCY	207567 4	\$75.00 4
02/15/17	MARIA SERNA J&L SNOW WIZ	15063 4	X✓			BUSINESS OCCUPANCY	207567 4	\$75.00 4
02/15/17	GUSTAVO MIRANDA EMPANADAS EL CHAMO	15064 4	X✓			BUSINESS OCCUPANCY	207567 4	\$75.00 4

K/C

02/15/17	VETA INC	15065	X✓		BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	CYNTHIA GARZA SHOE STORE	15066		X✓	BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	MOURILIO CHACON	15067	X✓		BURN PERMIT	207567	\$25.00
02/15/17	SUPERIOR ALARMS MONTE ALTO ISD	15068		X✓	FIRE ALARM SYSTEMS PERMIT	207567	\$120.00
02/15/17	LARRY WILLS	15069	X✓		BURN PERMIT	207567	\$25.00
02/15/17	GREGORIO HERNANDEZ	15070	X✓		BURN PERMIT	207567	\$25.00
02/15/17	RAQUEL GOMEZ HOT DOG STAND	15071	X✓		BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	DANIEL TORRES EVENT CENTER	15072	X✓		BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	AURORA S ALANIZ	15073	X✓		COMMERCIAL BURN PERMIT	207567	\$100.00
02/15/17	DAMARIS TREVINO FOSTER HOME	15074	X✓		BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	DAMARIS TREVINO FOSTER HOME	15075	X✓		BUSINESS OCCUPANCY	207567	\$75.00
02/15/17	ISABEL LOPEZ	15076		X✓	BURN PERMIT	207567	\$25.00
02/15/17	JUAN JALOMO	15077	X✓		BURN PERMIT	207567	\$25.00
02/15/17	LEE ROY GUERRA LEE ROY'S CHICKEN & BURGERS #2	15078		X✓	BUILDING PERMIT	207567	\$200.00
02/16/17	JESUS DURAN	15079	X✓		BURN PERMIT	207651	\$25.00
02/16/17	MICHELLE GALAVIZ	15080	X✓		BURN PERMIT	207651	\$25.00
02/16/17	ANDRES ALCANTAR	15081	X✓		BURN PERMIT	207651	\$25.00
02/17/17	MIRIAM SOBREVILLA	15082	X✓		BURN PERMIT	207652	\$25.00
02/17/17	JOSE ANGEL OLVERA	15083	X✓		BURN PERMIT	207652	\$25.00
02/17/17	ENRIQUE SALINAS	15084		X✓	BURN PERMIT	207652	\$25.00
02/17/17	ANNA TREJO	15085	X✓		BURN PERMIT	207652	\$25.00
02/17/17	OFELIA HERNANDEZ	15086	X✓		BURN PERMIT	207652	\$25.00
02/17/17	ANGELITA LUEVANO	15087		X✓	BURN PERMIT	207652	\$25.00
02/17/17	PAMELA PEREZ	15088	X✓		COMMERCIAL BURN PERMIT	207652	\$100.00
02/17/17	FERNANDO GOMEZ	15089	X✓		BURN PERMIT	207652	\$25.00
02/17/17	ROY CANTU	15090	X✓		DUPLICATE BURN PERMIT	207652	\$5.00
02/21/17	SAUL SANCHEZ	15091	X✓		BURN PERMIT	207731	\$25.00

11d

02/21/17	ALONSO VILLARAN	150924	X✓		COMMERCIAL BURN PERMIT	207731	\$100.00
02/21/17	BERTHA RENDON	150934	X✓		BURN PERMIT	207731	\$25.00
02/21/17	CRUZ VEGA	150944		X✓	BURN PERMIT	207731	\$25.00
02/21/17	CARLOS CALERA	150954		X✓	COMMERCIAL BURN PERMIT	207731	\$100.00
02/21/17	EDWARD COOGEN	150964	X✓		BURN PERMIT (2)	207731	\$50.00
02/21/17	ROBERTO MIRANDA	150974	X✓		BURN PERMIT	207731	\$25.00
02/21/17	RAMON MIRANDA	150984	X✓		BURN PERMIT	207731	\$25.00
02/21/17	JULIO NIETO	150994	X✓		BURN PERMIT	207731	\$25.00
02/22/17	ROLANDO LOPEZ LEE ROY'S CHICKEN & BURGER	151004		X✓	FIRE PROTECTION SYSTEMS PERMIT	207733	\$150.00
02/22/17	GONZALO MANCIAS	151014	X✓		BURN PERMIT	207733	\$25.00
02/22/17	LIZELLE GUERRA KIDZ IMAGINATION	151024	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	IRENE VASQUEZ LA REGIO	151034	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	MARCOS LEOS HACIENDA PARAISO	151044	X✓		BUILDING PERMIT	207733	\$200.00
02/22/17	RAYMUNDO BLANCO MI CASITA FOOD STORE	151054	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	BRITTANY GARCIA FOSTER HOME	151064	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	CELIA LEDESMA ZUMBA BY CELIA	151074		X✓	BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	JUANA SALINAS RED ANT'S SNACK SHACK	151084	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	ALL SAFE FIRE ALARM SERVICES LLC KIDZ IMAGINATION LEARNING ACADEMY	151094		X✓	FIRE ALARM SYSTEMS PERMIT	207733	\$100.00
02/22/17	FELIPE CORRAL	151104	X✓		DUPLICATE BURN PERMIT	207733	\$5.00
02/22/17	BOB BOURNE ENCHANTED VALLEY RANCH INC	151114		X✓	BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	ROSA FLORES PLATINUM YOUTH CENTER	151124	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	LETICIA ORTEGA DRIVE THRU	151134	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	ERIKA GONZALEZ UNIQUE LEARNING ACADEMY	151144		X✓	BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	MELISSA CARATACHIA BUSY B CHILD CARE CENTER	151154		X✓	BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	LYDIA MIRANDA CHAVEZ EL REMOJON CAR WASH OFFICE	151164	X✓		BUSINESS OCCUPANCY	207733	\$75.00
02/22/17	FERNANDO ARREDONDO	151174	X✓		BURN PERMIT	207733	\$25.00

X/e

02/23/17	SATURINO CODINA	15118	X		BURN PERMIT	207897	\$25.00
02/23/17	JOSE CABRERA	15119	X		BURN PERMIT	207897	\$25.00
02/23/17	TERESA MONTOYA	15120		X	BURN PERMIT	207897	\$25.00
02/24/17	SIMON CASAS SAFEGUARD FIRE	15121		X	FIRE ALARM SYSTEMS PERMIT	207828	\$146.00
02/24/17	EFRAIN GOMEZ	15122	X		BURN PERMIT	207828	\$25.00
02/24/17	JESUS L MARES	15123	X		COMMERCIAL BURN PERMIT	207828	\$100.00
02/24/17	DENNIS GOLDBERRY	15124		X	COMMERCIAL BURN PERMIT	207828	\$100.00
02/24/17	VOID	15125			VOID	207828	\$0.00
02/24/17	JUAN MEDELES	15126	X		BURN PERMIT	207828	\$25.00
02/24/17	BALTAZAR ESQUIVEL	15127	X		BURN PERMIT	207828	\$25.00
02/27/17	TWIN FIRE PROTECTION PROGRESO ISD TECH	15128		X	FIRE PROTECTION SYSTEMS PERMIT	207829	\$150.00
02/27/17	PABLO LOZANO	15129	X		BURN PERMIT	207829	\$25.00
02/27/17	ADELFA GARZA	15130	X		BURN PERMIT	207829	\$25.00
02/27/17	BLAYNE ROWLAND	15131	X		COMMERCIAL BURN PERMIT	207829	\$100.00
02/27/17	JESUS URBANO	15132	X		BURN PERMIT	207829	\$25.00
02/27/17	GREGORIO GARCIA	15133	X		BURN PERMIT	207829	\$25.00
02/27/17	ANA PEREZ	15134	X		BURN PERMIT	207829	\$25.00
02/28/17	OLGA MARTINEZ	15135		X	BURN PERMIT	207898	\$25.00
02/28/17	RENE RAMIREZ	15136	X		BURN PERMIT	207898	\$25.00
02/28/17	DOMINGO CONTRERAS	15137	X		BURN PERMIT	207898	\$25.00
02/28/17	JOSE VILLARREAL	15138	X		COMMERCIAL BURN PERMIT	207898	\$100.00
02/28/17	JOSE GARCIA	15139	X		COMMERCIAL BURN PERMIT	207898	\$100.00
02/28/17	SAUL CHAVEZ	15140	X		BURN PERMIT	207898	\$25.00
02/28/17	DENISE ZAMARIPPA	15141	X		BURN PERMIT (2)	207898	\$50.00
<b>Grand Total:</b>							<b>\$9,506.00</b>

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

*X222a*

*X17*

Approved by: [Signature]  
Fire Marshal

Prepared by: Elizabeth Castro 3/1/17  
Administrative Assistant Date

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



RECEIVED  
COUNTY CLERK  
2017 MAR 2 11:00 AM

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature]  
DATE: 3/3/17

81

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 17, 2017

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 February 2017

Dear Mr. Garza:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 reports.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 1<sup>ST</sup> D.C.

RODOLFO DELGADO  
JUDGE, 2<sup>ND</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 11<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.

- 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 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, *Daily Remittance forms*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$9,506.00. Based on the results of our review, we have concluded that generally fees collected were properly accounted and reported.

If you 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 E. Fraccio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

# HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF MARCH

*pbc*

	APPLICANT	RECEIPT	☑	☑	☑		TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER	Cash	Check	MO	TYPE OF SERVICE	RECEIPT	COUNTY
03/01/17	MARY J. HIEBERT	15142 $\Delta$		X $\checkmark$		COMMERCIAL BURN PERMIT $\Delta$	207959 $\Delta$	\$100.00 $\Delta$
03/01/17	GERARDO RODRIGUEZ	15143 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	MATIAS PENA JR.	15144 $\Delta$		X $\checkmark$		BURN PERMIT $\Delta$	207959 $\Delta$	\$25.00 $\Delta$
03/01/17	BRENDA ULLOA	15145 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	RICARDO CAZARES	15146 $\Delta$	X $\checkmark$			DUPLICATE PERMITS $\Delta$ X3 $\Delta$	207959 $\Delta$	\$15.00 $\Delta$
03/01/17	RENE GUERRA	15147 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	MARGARITA MUNIZ	15148 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	ROSA N. TAMEZ	15149 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	PEDRO PERALES	15150 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	207959 $\Delta$	\$25.00 $\Delta$
03/01/17	VOID $\Delta$	15151 $\Delta$				VOID $\Delta$	207959 $\Delta$	VOID $\Delta$
03/01/17	GILBERTO TRISTAN	15152 $\Delta$		X $\checkmark$		BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	ALFREDO GUERRA	15153 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	207959 $\Delta$	\$25.00 $\Delta$
03/01/17	MARIA ALANIZ	15154 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	207959 $\Delta$	\$25.00 $\Delta$
03/01/17	ROMAN CATHOLIC DIOCESE-BROWNSVILLE	15155 $\Delta$		X $\checkmark$		BUILDING PERMIT $\Delta$	207959 $\Delta$	\$210.50 $\Delta$
03/01/17	JACQUILINE ROMO	15156 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	ANTHONY LLANOS	15157 $\Delta$	X $\checkmark$			BUSINESS OCCUPANCY $\Delta$	207959 $\Delta$	\$75.00 $\Delta$
03/01/17	MARTA HERNANDEZ	15158 $\Delta$		X $\checkmark$		COMMERCIAL BURN PERMIT $\Delta$	207959 $\Delta$	\$100.00 $\Delta$
03/01/17	HOMERO GARCIA	15159 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	207959 $\Delta$	\$25.00 $\Delta$
03/02/17	HERMELINDA GARZA	15160 $\Delta$		X $\checkmark$		BURN PERMIT $\Delta$	208020 $\Delta$	\$25.00 $\Delta$
03/02/17	RAMON GOMEZ	15161 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	208020 $\Delta$	\$25.00 $\Delta$
03/02/17	JESUS LOPEZ	15162 $\Delta$	X $\checkmark$			BURN PERMIT $\Delta$	208020 $\Delta$	\$25.00 $\Delta$
03/02/17	MARIA GARZA	15163 $\Delta$		X $\checkmark$		COMMERCIAL BURN PERMIT $\Delta$	208020 $\Delta$	\$100.00 $\Delta$

X

03/02/17	JOE CORSO	15164	X		COMMERCIAL BURN PERMIT	208020	\$100.00
03/02/17	MARIA DAVIS	15165	X		BUILDING PERMIT	208020	\$200.00
03/02/17	MARIA DAVIS	15166	X		BUILDING PERMIT	208020	\$200.00
03/02/17	MARIA DAVIS	15167	X		BUILDING PERMIT	208020	\$200.00
03/03/17	RAY MCCLAUGHERTY	15168		X	COMMERCIAL BURN PERMIT	208117	\$100.00
03/03/17	YOLANDA FLORES	15169	X		BURN PERMIT	208117	\$25.00
03/03/17	MARIA BALDERAS	15170	X		BURN PERMIT	208117	\$25.00
03/03/17	JUAN ZUNIGA	15171	X		BURN PERMIT	208117	\$25.00
03/03/17	VANESSA CARDENAS	15172	X		BURN PERMIT	208117	\$25.00
03/03/17	BERTHA MARTINEZ	15173	X		BURN PERMIT	208117	\$25.00
03/06/17	JORGE TREVINO	15174	X		BURN PERMIT	208118	\$25.00
03/06/17	SANTOS VASQUEZ	15175	X		BURN PERMIT	208118	\$25.00
03/06/17	MARY MCLAUGHLIN	15176	X		COMMERCIAL BURN PERMIT	208118	\$100.00
03/06/17	JOSE A. ESCOBEDO	15177	X		BURN PERMIT	208118	\$25.00
03/06/17	MARIA VARGAS	15178	X		BURN PERMIT	208118	\$25.00
03/07/17	MARCIAL GOMEZ	15179	X		BURN PERMIT	208326	\$25.00
03/07/17	OSCAR SANCHEZ	15180	X		BURN PERMIT	208326	\$25.00
03/07/17	JOSE VELIZ	15181	X		BURN PERMIT	208326	\$25.00
03/07/17	JESUS V. CAMARENA	15182	X		BURN PERMIT	208326	\$25.00
03/07/17	JOE CORSO	15183		X	COMMERCIAL BURN PERMIT	208326	\$100.00
03/08/17	JUAN BERNAL	15184	X		BURN PERMIT	208327	\$25.00
03/08/17	VIA REAL ESTATE LLC	15185		X	BUILDING PERMIT	208327	\$515.00
03/08/17	IGNACIO HERNANDEZ	15186	X		DUPLICATE PERMITS	208327	\$5.00
03/08/17	RAMIRO REYNA	15187	X		BURN PERMIT	208327	\$25.00
03/08/17	BULL DOG FIRE & SAFETY	15188		X	FIRE PROTECTION SYSTEMS PERMIT	208327	\$150.00

XI

03/08/17	BULL DOG FIRE & SAFETY	15189 <sup>4</sup>		X		FIRE PROTECTION SYSTEMS PERMIT <sup>4</sup>	208327 <sup>4</sup>	\$150.00 <sup>4</sup>
03/08/17	DORA PONCE	15190 <sup>4</sup>		X		BURN PERMIT <sup>4</sup>	208327 <sup>4</sup>	\$25.00 <sup>4</sup>
03/08/17	ANGELICA M. OLIVAREZ	15191 <sup>4</sup>	X			BUSINESS OCCUPANCY <sup>4</sup>	208327 <sup>4</sup>	\$75.00 <sup>4</sup>
03/08/17	ALFREDO TORRES <sup>Δ</sup>	15192 <sup>4</sup>	X			BUSINESS OCCUPANCY <sup>Δ</sup>	208327 <sup>4</sup>	\$75.00 <sup>4</sup>
03/08/17	JUAN ALDRETE	15193 <sup>Δ</sup>	X			BURN PERMIT <sup>Δ</sup>	208327 <sup>4</sup>	\$25.00 <sup>4</sup>
03/08/17	VICTOR MALDONADO	15194 <sup>Δ</sup>	X			BUSINESS OCCUPANCY <sup>4</sup>	208327 <sup>4</sup>	\$75.00 <sup>Δ</sup>
03/08/17	SANDRA RUIZ	15195 <sup>4</sup>		X		BUSINESS OCCUPANCY <sup>4</sup>	208327 <sup>Δ</sup>	\$75.00 <sup>4</sup>
03/08/17	MARIA CONCHAS	15196 <sup>Δ</sup>	X			BURN PERMIT <sup>4</sup>	208327 <sup>Δ</sup>	\$25.00 <sup>Δ</sup>
03/08/17	FABIOLA CIAVERO	15197 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208327 <sup>4</sup>	\$25.00 <sup>Δ</sup>
03/08/17	CHARLES CATER	15198 <sup>Δ</sup>		X		BUSINESS OCCUPANCY <sup>4</sup>	208327 <sup>Δ</sup>	\$75.00 <sup>Δ</sup>
03/09/17	JOSE LOZANO	15199 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208328 <sup>4</sup>	\$25.00 <sup>4</sup>
03/09/17	MYRNA SALINAS	15200 <sup>Δ</sup>	X			BURN PERMIT <sup>Δ</sup>	208328 <sup>4</sup>	\$25.00 <sup>4</sup>
03/09/17	JESUS PEREZ	15201 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208328 <sup>Δ</sup>	\$25.00 <sup>4</sup>
03/10/17	BRADFORD L. HOOD	15202 <sup>Δ</sup>		X		BURN PERMIT <sup>Δ</sup>	208470 <sup>4</sup>	\$25.00 <sup>4</sup>
03/10/17	LILLIAN RUGERIO	15203 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208470 <sup>Δ</sup>	\$25.00 <sup>4</sup>
03/10/17	JOAQUIN VILLANUEVA	15204 <sup>Δ</sup>		X		BURN PERMIT <sup>Δ</sup>	208470 <sup>4</sup>	\$25.00 <sup>Δ</sup>
03/10/17	LEONEL REYNA	15205 <sup>Δ</sup>	X			BURN PERMIT <sup>4</sup>	208470 <sup>Δ</sup>	\$25.00 <sup>Δ</sup>
03/10/17	MARY GOMEZ	15206 <sup>Δ</sup>	X			DUPLICATE PERMITS <sup>Δ</sup>	208470 <sup>Δ</sup>	\$5.00 <sup>Δ</sup>
03/13/17	NELDA LEJA	15207 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208471 <sup>Δ</sup>	\$25.00 <sup>4</sup>
03/13/17	RAYMOND PEREZ	15208 <sup>Δ</sup>		X		BURN PERMIT <sup>Δ</sup>	208471 <sup>Δ</sup>	\$25.00 <sup>Δ</sup>
03/14/17	BRANDY RODRIGUEZ	15209 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208472 <sup>4</sup>	\$25.00 <sup>4</sup>
03/14/17	HAROLD MUNAL	15210 <sup>Δ</sup>		X		COMMERCIAL BURN PERMIT <sup>Δ</sup>	208472 <sup>Δ</sup>	\$100.00 <sup>Δ</sup>
03/14/17	STEPHEN RIOS	15211 <sup>4</sup>	X			BURN PERMIT <sup>4</sup>	208472 <sup>4</sup>	\$25.00 <sup>Δ</sup>
03/14/17	SAUL CANTU	15212 <sup>4</sup>		X		BURN PERMIT <sup>4</sup>	208472 <sup>4</sup>	\$25.00 <sup>4</sup>
03/14/17	JUAN SALINAS	15213 <sup>Δ</sup>	X			BURN PERMIT <sup>Δ</sup>	208472 <sup>Δ</sup>	\$25.00 <sup>Δ</sup>

Revised  
XLB

03/14/17	ARNOLDO MARTINEZ	15214	X✓			BURN PERMIT	208472	\$25.00
03/14/17	MARIA G. ALVAREZ	15215	X✓			BURN PERMIT	208472	\$25.00
03/14/17	REYES RODRIGUEZ	15216	X✓			BURN PERMIT	208472	\$25.00
03/14/17	DANIEL RODRIGUEZ	15217	X✓			BURN PERMIT	208472	\$25.00
03/14/17	ALICIA GARCIA	15218		X✓		BURN PERMIT	208472	\$25.00
03/14/17	NORMA RODRIGUEZ	15219	X✓			BURN PERMIT	208472	\$25.00
03/15/17	ROLANDO CUELLAR	15220	X✓			BURN PERMIT	208473	\$25.00
03/15/17	GLORIA AGUIRRE	15221	X✓			BURN PERMIT	208473	\$25.00
03/15/17	JOHN GOMEZ	15222	X✓			BURN PERMIT	208473	\$25.00
03/15/17	KOHAKKCAKATHU MAMACHEN	15223	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	ELIZABETH BARRERA	15224	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	SANDRA GONZALEZ	15225	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	MANUEL VILLANUEVA	15226	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	MARIA DEL CARMEN MAY	15227	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	RAMON ACCUES	15228	X✓			BURN PERMIT	208473	\$25.00
03/15/17	MARIA DEL SOCORRO GARCIA	15229		X✓		BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	GUILLERMINA GUTIERREZ	15230	X✓			BURN PERMIT	208473	\$25.00
03/15/17	ALBERTO ALVAREZ	15231	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	CRYSTAL M. GUERRA	15232	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	YADIRA CARDENAS	15233	X✓			BURN PERMIT	208473	\$25.00
03/15/17	ALEJANDRO RAMIREZ	15234	X✓			BURN PERMIT	208473	\$25.00
03/15/17	VERONICA GONZALEZ	15235	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	MARICELA MOLINA	15236	X✓			BURN PERMIT	208473	\$25.00
03/15/17	TERESA RANGEL	15237	X✓			BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	DANIEL/JANA GARCIA	15238	X✓			BUSINESS OCCUPANCY	208473	\$75.00

Xlc

03/15/17	STRONG TOWER TECHNOLOGIES	15239	X		FIRE ALARM SYSTEM PERMIT	208473	\$100.00
03/15/17	ELIDEMA GUTIERREZ GARZA	15240	X		BURN PERMIT	208473	\$25.00
03/15/17	JOSE LUNA	15241	X		BURN PERMIT	208473	\$25.00
03/15/17	ZUREIL CANTU	15242	X		BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	RAYMOND D. MARTINEZ	15243	X		BURN PERMIT	208473	\$25.00
03/15/17	FRANK ARGUELLES	15244		X	BURN PERMIT	208473	\$25.00
03/15/17	RICARDO/ERIKA GARCIA	15245	X		BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	DAVID VILLARREAL	15246	X		BUILDING PERMIT	208473	\$200.00
03/15/17	LEONEL GONZALEZ	15247	X		BURN PERMIT	208473	\$25.00
03/15/17	EVANGELINA GARZA	15248	X		BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	JOSE VASQUEZ	15249		X	BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	GD FIRE PROTECTION LLC	15250		X	SPRINKLER SYSTEM PERMIT	208473	\$806.50
03/15/17	RAFAEL GARZA	15251	X		BUSINESS OCCUPANCY	208473	\$75.00
03/15/17	F CASTILLO	15252		X	BUSINESS OCCUPANCY	208473	\$75.00
03/16/17	JOSE ORTIZ	15253	X		BURN PERMIT	208661	\$25.00
03/16/17	VOID	15254			VOID	208661	VOID
03/16/17	MATIAS GUTIERREZ	15255	X		BURN PERMIT	208661	\$25.00
03/17/17	MARIO GUERRA	15256	X		BURN PERMIT	208662	\$25.00
03/17/17	PROCUPIO ZAMBALES	15257		X	BURN PERMIT	208662	\$25.00
03/17/17	MAYRA GARCIA	15258	X		BURN PERMIT	208662	\$25.00
03/17/17	SAMUEL CANTU	15259	X		BURN PERMIT	208662	\$25.00
03/17/17	PETRA RENDON	15260	X		BURN PERMIT	208662	\$25.00
03/17/17	CHARLES MEYERS	15261		X	BURN PERMITS	208662	\$50.00
03/17/17	GENOVEVA ALANIZ	15262	X		BURN PERMIT	208662	\$25.00
03/17/17	OCTAVIO GARCIA	15263	X		BURN PERMIT	208662	\$25.00

Xld

03/17/17	WESLEY WIRSCHKE	15264	X		BURN PERMIT	208662	\$25.00
03/20/17	ROGELIO FLORES	15265	X		DUPLICATE PERMITS	208663	\$5.00
03/20/17	JOSE MARTINEZ	15266	X		BURN PERMIT	208663	\$25.00
03/20/17	JUAN RODRIGUEZ	15267	X		BURN PERMIT	208663	\$25.00
03/20/17	ROMEO GARZA	15268	X		BURN PERMIT	208663	\$25.00
03/20/17	EVA ZARZOZA	15269	X		BURN PERMIT	208663	\$25.00
03/20/17	MARIA I. GOMEZ	15270	X		BURN PERMIT	208663	\$25.00
03/20/17	LEODEGARIO HERNANDEZ	15271	X		BURN PERMIT	208663	\$25.00
03/20/17	IMELDA GANDARIA	15272	X		BURN PERMIT	208663	\$25.00
03/20/17	MANEUL PENA JR.	15273	X		BURN PERMIT	208663	\$25.00
03/20/17	RENE GARZA	15274	X		COMMERCIAL BURN PERMIT	208663	\$100.00
03/21/17	RAUL ELIZONDO	15275	X		BURN PERMIT	208803	\$25.00
03/21/17	CRISIELDA GONZALEZ	15276		X	BURN PERMIT	208803	\$25.00
03/21/17	EDGAR TORRES	15277		X	COMMERCIAL BURN PERMIT	208803	\$100.00
03/21/17	RICARDO MUNOZ	15278	X		BURN PERMIT	208803	\$25.00
03/21/17	JUAN GUAJARDO	15279	X		COMMERCIAL BURN PERMIT	208803	\$100.00
03/21/17	JOHANNA GUTIERREZ	15280	X		BURN PERMIT	208803	\$25.00
03/21/17	MARIO GARCIA	15281	X		BURN PERMIT	208803	\$25.00
03/21/17	FABIAN GONZALEZ	15282	X		BURN PERMIT	208803	\$25.00
03/21/17	SELECTIVE SITE CONSULTANTS INC	15283		X	BUILDING PERMIT	208803	\$200.00
03/22/17	ALFREDO GUERRA	15284		X	BUILDING PERMIT	208804	\$515.00
03/22/17	CLAUDIA ESCOBEDO	15285	X		BURN PERMIT	208804	\$25.00
03/22/17	RUBEN DELGADO	15286	X		BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	ELIUD PENA	15287	X		BURN PERMIT	208804	\$25.00
03/22/17	ADRIANA VILLEGAS	15288	X		BUSINESS OCCUPANCY	208804	\$75.00

Xle

03/22/17	TOMAS GUTIERREZ	15289	X		BUSINESS OCCUPANCY	208804	\$125.00
03/22/17	BRENDA GARCIA	15290	X		BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	TOMAS GUTIERREZ	15291	X		BUSINESS OCCUPANCY	208804	\$125.00
03/22/17	REGINO KARR	15292	X		BUILDING PERMIT	208804	\$200.00
03/22/17	SANTIAGO ALONZO	15293	X		COMMERCIAL BURN PERMIT	208804	\$100.00
03/22/17	PAULITA PEREZ	15294		X	BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	SAN JUANITA HERNANDEZ	15295	X		BURN PERMIT	208804	\$25.00
03/22/17	EFREN LUNA JR.	15296	X		BURN PERMIT	208804	\$25.00
03/22/17	HECTOR CANDANOZA	15297	X		BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	BLANCA LOPEZ	15298		X	BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	JOSE A. MORALES MATA	15299	X		BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	MAX MARTINEZ	15300		X	BUSINESS OCCUPANCY	208804	\$75.00
03/22/17	INDUSTRIAL FIRE SAFETY	15301	X		FIXED PIPE SYSTEM PERMIT	208804	\$50.00
03/22/17	VOID	15302			VOID	208804	VOID
03/23/17	ESPERANZA GARZA	15303		X	BURN PERMIT	208898	\$25.00
03/23/17	OMAR RAMON	15304	X		DUPLICATE PERMITS	208898	\$5.00
03/23/17	MARIA G. ALFARO	15305	X		BURN PERMIT	208898	\$25.00
03/23/17	GUADALUPE ARREDONDO	15306	X		BURN PERMIT	208898	\$25.00
03/23/17	ENEDELIA GUZMAN	15307	X		BURN PERMIT	208898	\$25.00
03/23/17	ADAM COPELAND	15308	X		BURN PERMIT	208898	\$25.00
03/23/17	ALLEN R. JACKSON	15309		X	COMMERCIAL BURN PERMIT	208898	\$100.00
03/24/17	ALEJANDRO GARCIA	15310	X		BURN PERMIT	208899	\$25.00
03/24/17	NORA LARA	15311	X		BURN PERMIT	208899	\$25.00
03/24/17	BILL OVERSTREET	15312	X		DUPLICATE PERMITS	208899	\$5.00
03/27/17	JOEL RIOS	15313	X		BURN PERMIT	209021	\$25.00

NP

03/27/17	ROLANDO LOPEZ	15314	X		BURN PERMIT	209021	\$25.00
03/27/17	EDUARDO ELIZONDO	15315	X		BURN PERMIT	209021	\$25.00
03/27/17	MARIO GUERRERO	15316		X	COMMERCIAL BURN PERMIT	209021	\$100.00
03/27/17	SINUE CABADAS	15317	X		BURN PERMIT	209021	\$25.00
03/28/17	RICARDO LLAMAS	15318	X		BURN PERMIT	209022	\$25.00
03/28/17	CARLOS ELIZONDO	15319		X	BURN PERMIT	209022	\$25.00
03/28/17	REYNALDO ROBLES	15320	X		BURN PERMIT	209022	\$25.00
03/28/17	SONIA LOPEZ	15321	X		BURN PERMIT	209022	\$25.00
03/28/17	CYNTHIA VILLARREAL	15322		X	BURN PERMIT	209022	\$25.00
03/29/17	ESTER VELASQUEZ	15323	X		BURN PERMIT	209023	\$25.00
03/29/17	NANCY HENNIG	15324		X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	MARLEEN TORRES	15325	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ACE FIRE & SOUND	15326		X	FIRE ALARM SYSTEM PERMIT	209023	\$100.00
03/29/17	BELINDA BAUTISTA	15327	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ACE FIRE & SOUND	15328		X	FIRE ALARM SYSTEM PERMIT	209023	\$275.00
03/29/17	MY MORNING STAR ADULT DAY CARE	15329		X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	EVELIA SAENZ	15330	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	FRANCISCO JARAMILLO	15331		X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	MARIA HERNANDEZ	15332	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	RICARDO MOSSO	15333	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	GILBERT YANEZ	15334		X	BURN PERMIT	209023	\$25.00
03/29/17	JUAN MORALES	15335	X		BURN PERMIT	209023	\$25.00
03/29/17	RIGOBERTO PRUNEDA	15336	X		DUPLICATE PERMITS	209023	\$5.00
03/29/17	DARIO JAIMEZ	15337	X		BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	OSVALDO CABADO	15338	X		BURN PERMIT	209023	\$25.00

03/29/17	BERTHA GARZA	15339	✓	X	BURN PERMIT	209023	\$25.00
03/29/17	MARGARITA MORALES	15340	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	BENITO ESTIMBO	15341	✓	X	BURN PERMIT	209023	\$25.00
03/29/17	JESUS ARMENDAREZ	15342	✓	X	BURN PERMIT	209023	\$25.00
03/29/17	LUIS F. RODRIGUEZ	15343	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	COLOR THE WORLD	15344	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ACTION FIRE PROTECTION	15345	✓	X	FIXED PIPE SYSTEM PERMIT	209023	\$50.00
03/29/17	CARLOS RODRIGUEZ	15346	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ISABEL MARTINEZ	15347	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ROCIO RESENDEZ	15348	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	ADRIAN J. ROBLES	15349	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	GERARDO MARTINEZ	15350	✓	X	BUSINESS OCCUPANCY	209023	\$75.00
03/29/17	DAMIAN OZUNA JR.	15351	✓	X	BURN PERMIT	209023	\$25.00
03/30/17	ANDREA VILLARREAL	15352	X	✓	BURN PERMIT	209027	\$25.00
03/30/17	ELIAMAR BAUTISTA	15353	X	✓	COMMERCIAL BURN PERMIT	209027	\$100.00
03/30/17	SKYVIEW INVESTMENTS	15354	✓	X	BUILDING PERMIT	209027	\$200.00
03/30/17	GUADALUPE LARRALDE	15355	✓	X	BURN PERMIT	209027	\$25.00
03/30/17	EMELDA GONZALEZ	15356	✓	X	COMMERCIAL BURN PERMIT	209027	\$100.00
03/30/17	JAMES R. HESS	15357	X	✓	BUSINESS OCCUPANCY	209027	\$75.00
03/31/17	SAMUEL GARCIA	15358	✓	X	BURN PERMIT	209169	\$25.00
03/31/17	ARNULFO BARAJAS	15359	✓	X	DUPLICATE PERMITS	209169	\$5.00
03/31/17	ANTONIA FLORES	15360	✓	X	BURN PERMIT	209169	\$25.00
03/31/17	RAFAEL MORENO	15361	✓	X	BURN PERMIT	209169	\$25.00
03/31/17	SAUL MARTINEZ	15362	✓	X	BURN PERMIT	209169	\$25.00
03/31/17	JOSE G. RODRIGUEZ	15363	✓	X	BURN PERMIT	209169	\$25.00

Revised x/h

03/31/17	JUPERTINO ROSALES	15364 4	X ✓		BURN PERMIT 4	209169 4	\$25.00 4
03/31/17	CLARA ALCALA	15365 4	X ✓		BURN PERMIT 4	209169 4	\$25.00 4
03/31/17	YEMIN SANCHEZ	15366 4	X ✓		BURN PERMIT 4	209169 4	\$25.00 4
<i>Grand Total:</i>							\$75.00

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

X256

Approved by: [Signature] 4/4/17 Date  
 Fire Marshal

Prepared by: [Signature] 4/4/17 Date  
 Administrative Assistant

Print Name: Homero Garza

Print Name: Sulema Cavazos

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



RECEIVED BY  
 COUNTY AUDITOR  
 2017 APR 6 PM 3 33

AUDITED BY: THE HIDALGO  
 COUNTY AUDITOR'S OFFICE  
 DATE: Bono 4/19/17  
J.C. 5/4/17

Xi

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

May 8, 2017

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 March 2017

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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 reports.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 15<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>TH</sup> D.C.


- 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 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, *Daily Remittance forms*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$13,497.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LHS M. SINGLETERRY  
JUDGE, 92<sup>nd</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 390<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT  
ENVIRONMENTAL HEALTH DIVISION  
MONTHLY FEES REPORT  
FOR THE MONTH OF: FEBRUARY 2017**

*pbc*

**Part I: RECAP OF COLLECTIONS**

**A. TOTAL CASH COLLECTED**

\$19,385.00

**1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES**

**a. INSTALLATION PERMIT FEE**

*X11-X12*

1. EDINBURG	<u>\$3,655.00</u>	<i>X12</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	

\$3,655.00

*X12*

**b. FINAL INSPECTION PERMIT FEE**

1. EDINBURG	<u>\$2,580.00</u>	<i>X12</i>
2. MISSION	<u>\$-</u>	
3. WESLACO	<u>\$-</u>	

\$2,580.00

*X12, X9*

**2. RESTAURANT INSPECTION FEE**

\$13,150.00

*X11*

**3. FOOD HANDLER'S CERTIFICATE FEES**

\$-

**4. MOBILE UNIT DECAL FEES**

\$-

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

\$19,385.00

*- X11-X12*

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
<b>LOCAL FEES</b>					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>43</u>	1100-345-21-340-000-0-000	<u>\$3,225.00</u>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>43</u>	1100-345-25-340-000-0-000	<u>\$2,580.00</u>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>202</u>	1100-345-22-340-000-0-000	<u>\$13,150.00</u>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>\$-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

**STATE FEES**

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>43</u>	1100-207-20-000-002-0-000	<u>\$430.00</u>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$19,385.00

*X11-X12*

*variance should => "0"*

*M. Alreal*

PREPARED BY

*3/7/17*

DATE

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

*3-7-17*

DATE

HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*  
DATE: *3/13/17*

*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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 13, 2017

Mr. Eduardo Olivarez, Chief Administrator  
Hidalgo County Health & Human Services Department  
1304 S. 25<sup>th</sup> Street  
Edinburg, Texas 78539

Re: Review of the Environmental Health Division *Monthly Fees Report* and Supporting Documentation  
For the month of February 2017

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 February 2017 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 the review was limited to collections reported on the *Monthly Fees Report* for the month of February 2017. 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 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 that receipts followed sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Reports* (Close-Out Report) to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

Mr. Eduardo Olivarez  
April 13, 2017  
Page 2 of 2

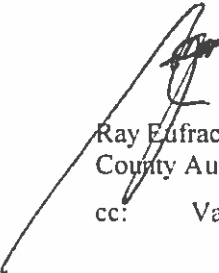
- Verified that the collections per the *Monthly Fees Report* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$19,385.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra. County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETARY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELSADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSÉ GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMÍREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOÉ GONZÁLEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LÓPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMÓN, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT  
ENVIRONMENTAL HEALTH DIVISION  
MONTHLY FEES REPORT  
FOR THE MONTH OF: MARCH 2017**

*pbc*

**Part I: RECAP OF COLLECTIONS**

**A. TOTAL CASH COLLECTED**

**1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES**

**a. INSTALLATION PERMIT FEE**

1. EDINBURG	<u>\$3,995.00</u> <i>4 X12</i>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$3,995.00 *X12*

**b. FINAL INSPECTION PERMIT FEE**

1. EDINBURG	<u>\$2,820.00</u> <i>4 X10</i>
2. MISSION	<u>S-</u>
3. WESLACO	<u>S-</u>

\$2,820.00 *4 X12, X9*

**2. RESTAURANT INSPECTION FEE**

\$18,350.00 *4 X11*

**3. FOOD HANDLER'S CERTIFICATE FEES**

S-

**4. MOBILE UNIT DECAL FEES**

S-

\$25,165.00 *4 X11-X10*

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

\$25,165.00 *4*

*X11-X12*

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
<b>LOCAL FEES</b>					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<i>X4</i> 47 <i>4</i>	1100-345-21-340-000-0-000	<u>\$3,525.00</u> <i>X6, X1</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<i>X4</i> 47 <i>4</i>	1100-345-25-340-000-0-000	<u>\$2,820.00</u> <i>X9, X0</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<i>X3</i> 186 <i>4</i>	1100-345-22-340-000-0-000	<u>\$18,350.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	0 <i>✓</i>	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	<u>S-</u>

**STATE FEES**

TCEQ Waste Water Fee	\$10	HSC § 367.010	<i>X4</i> 47 <i>4</i>	1100-207-20-000-002-0-000	<u>\$470.00</u> <i>X6, X8</i>
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**TOTAL AMOUNT DUE TO THE COUNTY TREASURER:**

\$25,165.00 *4 X11-X10*

*variance should => "0"*

Roberto Sama  
PREPARED BY

4-6-17  
DATE

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

4-6-17  
DATE

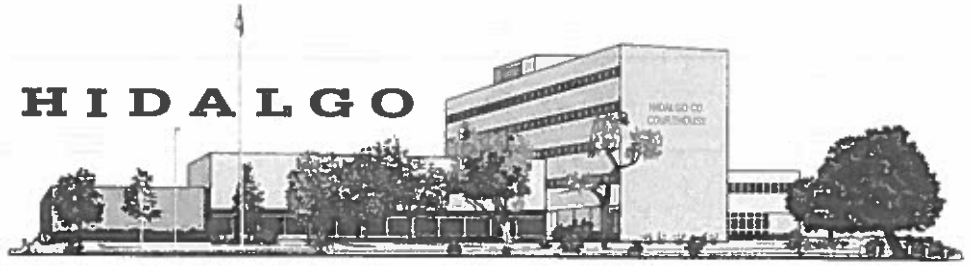
[Signature]  
HEALTH DEPARTMENT DIRECTOR

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

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: [Signature]  
DATE: 5/9/17 *5/9/17*  
*Daiviera*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 10, 2017

Mr. Eduardo Olivarez, Chief Administrator  
Hidalgo County Health & Human Services Department  
1304 S. 25<sup>th</sup> Street  
Edinburg, Texas 78539

Re: Review of the Environmental Health Division *Monthly Fees Report*  
For the month of March 2017

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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 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 that receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-Out Reports (Close-Out Report)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JFL  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 44<sup>th</sup> D.C.

Mr. Eduardo Olivarez  
May 10, 2017  
Page 2 of 2

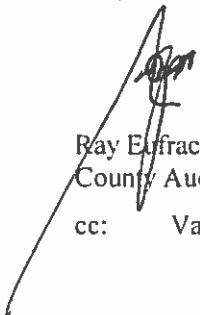
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Environmental Health Division; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$22,165.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

HIDALGO COUNTY, TEXAS  
 DELTA LAKE PARK, PRECINCT 1  
 MONTHLY REPORT FOR THE MONTH ENDING  
 February 2017

*PBC*

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	2/1/2017			\$ -	\$ -			211 0
2	2/2/2017			\$ -	\$ -			211 0
3	2/3/2017			\$ -	\$ -			211 0
4	2/4/2017			\$ -	\$ -			211 0
5	2/5/2017 ✓	317489 ✗	317535 ✗	47 ✗	\$ 94.00	7/24/00	207408 ✗	211 02532 ✗
6	2/6/2017			\$ -	\$ -			211 0
7	2/7/2017			\$ -	\$ -			211 0
8	2/8/2017			\$ -	\$ -			211 0
9	2/9/2017			\$ -	\$ -			211 0
10	2/10/2017			\$ -	\$ -			211 0
11	2/11/2017			\$ -	\$ -			211 0
12	2/12/2017 ✓	317536 ✗	317613 ✗	78 ✗	\$ 156.00	2/14/17	207525 ✗	211 02533 ✗
13	2/13/2017			\$ -	\$ -			211 0
14	2/14/2017			\$ -	\$ -			211 0
15	2/15/2017			\$ -	\$ -			211 0
16	2/16/2017			\$ -	\$ -			211 0
17	2/17/2017			\$ -	\$ -			211 0
18	2/18/2017			\$ -	\$ -			211 0
19	2/19/2017 ✓	317614 ✗	317700 ✗	87 ✗	\$ 174.00	2/22/17	207780 ✗	211 02534 ✗
20	2/20/2017			\$ -	\$ -			211 0
21	2/21/2017			\$ -	\$ -			211 0
22	2/22/2017			\$ -	\$ -			211 0
23	2/23/2017			\$ -	\$ -			211 0
24	2/24/2017			\$ -	\$ -			211 0
25	2/25/2017			\$ -	\$ -			211 0
26	2/26/2017 ✓	317701 ✗	317763 ✗	63 ✗	\$ 126.00	2/27/17	207944 ✗	211 2535 ✗
27	2/27/2017			\$ -	\$ -			211 0
28	2/28/2017			\$ -	\$ -			211 0
29	3/1/2017			\$ -	\$ -			211 0
30	3/2/2017			\$ -	\$ -			211 0
31	3/3/2017			\$ -	\$ -			211 0

275      \$ 550.00      \$ 550.00

TOTAL RECEIPTS AND FUNDS COLLECTED:      \$ 275.00 x      \$ 2.00      \$ 550.00 ✗

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----      \$ 550.00

LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----      \$ 550.00 ✗

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

PREPARED BY: *Delma Cadenas*

DATE: 3/3/17

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: 3/16/17      03/03/17      DATE

DAVID L. PUENTES  
 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:5/11

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 12, 2017

The Honorable David L. Fuentes, Commissioner  
Hidalgo County Precinct No. 1  
1902 Joe Stephens Suite 101  
Weslaco, Texas 78596

Re: Review of Delta Lake Park *Monthly Fees Report* and Supporting Documentation  
For the month of February 2017

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake Park *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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:

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- 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 Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELUADO  
JUDGE, 93<sup>RD</sup> D.C.

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JUDGE, 139<sup>TH</sup> D.C.

ROSIE GUEPRA HEYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARRIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

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JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

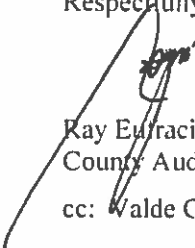
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* were verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$550.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you 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: Walde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
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OVERSEER

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JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

HIDALGO COUNTY, TEXAS  
 DELTA LAKE PARK, PRECINCT 1  
 MONTHLY REPORT FOR THE MONTH ENDING PBC  
 March 2017

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	3/1/2017			\$ -	\$ -			211 0
2	3/2/2017			\$ -	\$ -			211 0
3	3/3/2017			\$ -	\$ -			211 0
4	3/4/2017			\$ -	\$ -			211 0
5	3/5/2017	✓ 317764	317860 Δ	97 Δ	\$ Δ 194.00	3/6/17	Δ 208169	211 2536 Δ
6	3/6/2017			\$ -	\$ -			211 0
7	3/7/2017			\$ -	\$ -			211 0
8	3/8/2017			\$ -	\$ -			211 0
9	3/9/2017			\$ -	\$ -			211 0
10	3/10/2017			\$ -	\$ -			211 0
11	3/11/2017			\$ -	\$ -			211 0
12	3/12/2017			\$ -	\$ -			211 0
13	3/13/2017			\$ -	\$ -			211 0
14	3/14/2017			\$ -	\$ -			211 0
15	3/15/2017			\$ -	\$ -			211 0
16	3/16/2017			\$ -	\$ -			211 0
17	3/17/2017			\$ -	\$ -			211 0
18	3/18/2017			\$ -	\$ -			211 0
19	3/19/2017			\$ -	\$ -			211 0
20	3/20/2017			\$ -	\$ -			211 0
21	3/21/2017			\$ -	\$ -			211 0
22	3/22/2017			\$ -	\$ -			211 0
23	3/23/2017			\$ -	\$ -			211 0
24	3/24/2017			\$ -	\$ -			211 0
25	3/25/2017			\$ -	\$ -			211 0
26	3/26/2017			\$ -	\$ -			211 0
27	3/27/2017			\$ -	\$ -			211 0
28	3/28/2017			\$ -	\$ -			211 0
29	3/29/2017			\$ -	\$ -			211 0
30	3/30/2017			\$ -	\$ -			211 0
31	3/31/2017			\$ -	\$ -			211 0

TOTAL RECEIPTS AND FUNDS COLLECTED: 97 Δ \$ Δ 194.00 x \$ 2.00 Δ \$ 194.00 Δ

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-347-40-121-000-0-000-----	\$	194.00
LESS: TOTAL AMOUNTS REMITTED TO GENERAL FUND-----	\$	-
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	194.00

PREPARED BY: Delmar Cadena DATE: 3/10/17

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

David L. Fuentes HIDALGO COUNTY AUDITOR'S OFFICE  
 DAVID L. FUENTES APPROVED BY: Bme J. Stull  
 COMMISSIONER PRCT NO. 1 DATE: 3/20/17 DATE: 3-10-17

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

The Honorable David L. Fuentes, Commissioner  
Hidalgo County Precinct 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 March 2017

Dear Commissioner Cuellar:

We conducted a limited scope review of the Delta Lake *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

#### Scope:

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#### Methodology:

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- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
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- 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 if fees collected were properly accounted and deposited with the financial institution on a daily basis.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 133<sup>RD</sup> D.C.

ROSE GUERRA REYNA  
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NOE GONZALEZ  
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OVERSEER

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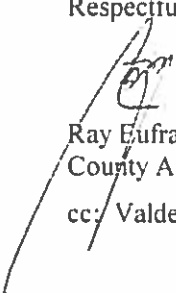
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$194.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 2-7-17 / 17 Jan-17

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

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)	
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates		
1	1-Jan											0 \$	
2	2-Jan											0 \$	
3	3-Jan	19085	19171	\$ 3,125.00	\$ 425.00	\$ 2,700.00	1-3-2017	212	00507	\$ 3,125.00	1/9/2017	206088	-6 \$
4	4-Jan	19172	19207	\$ 1,500.00	\$ 400.00	\$ 1,100.00	1-4-2017	212	00508	\$ 1,500.00	1/9/2017	206097	-5 \$
5	5-Jan	19208	19230	\$ 925.00	\$ 100.00	\$ 825.00	1-5-2017	212	00509	\$ 925.00	1/13/2017	206330	-8 \$
6	6-Jan	19231	19261	\$ 1,325.00	\$ 275.00	\$ 1,050.00	1-6-2017	212	00510	\$ 1,325.00	1/13/2017	206331	-7 \$
7	7-Jan												0 \$
8	8-Jan												0 \$
9	9-Jan	19262	19304	\$ 1,850.00	\$ 100.00	\$ 1,750.00	1-9-2017	212	00511	\$ 1,850.00	1/18/2017	206417	-9 \$
10	10-Jan	19305	19328	\$ 1,025.00	\$ 75.00	\$ 950.00	1-10-2017	212	00512	\$ 1,025.00	1/13/2017	206332	-3 \$
11	11-Jan	19329	19353	\$ 850.00	\$ 175.00	\$ 675.00	1-11-2017	212	00513	\$ 850.00	1/18/2017	206424	-7 \$
12	12-Jan	19354	19371	\$ 650.00	\$ 50.00	\$ 600.00	1-12-2017	212	00514	\$ 650.00	1/18/2017	206426	-6 \$
13	13-Jan	19372	19406	\$ 1,400.00	\$ 175.00	\$ 1,225.00	1-13-2017	212	00515	\$ 1,400.00	1/18/2017	206427	-5 \$
14	14-Jan												0 \$
15	15-Jan												0 \$
16	16-Jan												0 \$
17	17-Jan	19407	19444	\$ 1,350.00	\$ 325.00	\$ 1,025.00	1-17-2017	212	00516	\$ 1,350.00	1/20/2017	206534	-3 \$
18	18-Jan	19445	19480	\$ 1,550.00	\$ 500.00	\$ 1,050.00	1-18-2017	212	00517	\$ 1,550.00	1/20/2017	206535	-2 \$
19	19-Jan	19481	19499	\$ 650.00	\$ 225.00	\$ 425.00	1-19-2017	212	00518	\$ 650.00	1/27/2017	206741	-8 \$
20	20-Jan	19500	19532	\$ 1,350.00	\$ 150.00	\$ 1,200.00	1-20-2017	212	00519	\$ 1,350.00	1/27/2017	206743	-7 \$
21	21-Jan												0 \$
22	22-Jan												0 \$
23	23-Jan	19533	19570	\$ 1,400.00	\$ 225.00	\$ 1,175.00	1-23-2017	212	00520	\$ 1,400.00	1/30/2017	206836	-7 \$
24	24-Jan	19571	19599	\$ 1,325.00	\$ 250.00	\$ 1,075.00	1-24-2017	212	00521	\$ 1,325.00	1/30/2017	206838	-6 \$
25	25-Jan	19600	19631	\$ 1,275.00	\$ 125.00	\$ 1,150.00	1-25-2017	212	00522	\$ 1,275.00	1/30/2017	206840	-5 \$
26	26-Jan	19632	19664	\$ 1,100.00	\$ 200.00	\$ 900.00	1-26-2017	212	00523	\$ 1,100.00	1/30/2017	206841	-4 \$
27	27-Jan	19665	19711	\$ 1,725.00	\$ 375.00	\$ 1,350.00	1-27-2017	212	00524	\$ 1,725.00	2/1/2017	206934	-5 \$
28	28-Jan												0 \$
29	29-Jan												0 \$
30	30-Jan	19712	19775	\$ 2,075.00	\$ 175.00	\$ 1,900.00	1-30-2017	212	00525	\$ 2,075.00	2/1/2017	206936	-2 \$
31	31-Jan	19776	19825	\$ 2,000.00	\$ 300.00	\$ 1,700.00	1-31-2017	212	00526	\$ 2,000.00	2/1/2017	206938	-1 \$
<b>TOTALS</b>			<b>\$ 28,450.00</b>	<b>\$ 4,625.00</b>	<b>\$ 23,825.00</b>							<b>#REF!</b>	

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	28,450.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	4,625.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	23,825.00

PREPARED BY: LDN

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: 2/13/17

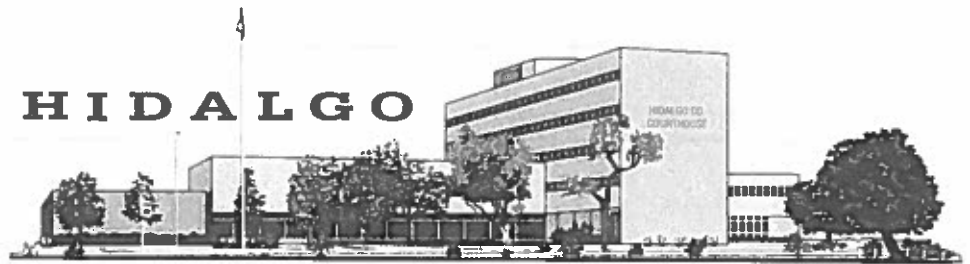
COUNTY AUDITOR'S FORM: RE-PCT.1-005 REVISED THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.

RECEIVED  
 FEB 14 2017

Hidalgo County AUDITORS OFFICE

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 20, 2017

Honorable David L. Fuentes, Commissioner  
Hidalgo County Precinct 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 January 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of January 2017 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 January 2017. 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 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 permits were properly followed.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERAY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>RD</sup> D.C.

RENEE A. BETANCO  
JUDGE, 44<sup>TH</sup> D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine if 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: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued, *Close-Out Reports*, and *Monthly Fees Report* were properly completed.


**Conclusion:**

Total collections for the month of January 2017 were \$28,450.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

However, on January 2016, February 2016, May 2016, July 2016, and October 2016 we noted the Sanitation Precinct 1 Program had six missing permits. The County Auditor's Office requested that \$150.00 for the six missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$150.00 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, Linda Fong, First Assistant Auditor, at ext. 4648, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA  
County Auditor

cc: Valde Guerra, Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LISA M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

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JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETHANCOUR  
JUDGE, 44<sup>th</sup> D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 3-21-17  
P.C.S/H Feb-17

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

Receipt Date	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)		
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates			
1	1-Feb	19826	19877	\$ 1,600.00	\$ 300.00	\$ 3,300.00	2/1/17	212	00527	\$ 1,600.00	2/8/2017	207208	-7	\$ -
2	2-Feb	19878	19923	\$ 1,575.00	\$ 350.00	\$ 1,225.00	2/2/17	212	00528	\$ 1,575.00	2/8/2017	207209	-6	\$ -
3	3-Feb	19924	20025	\$ 3,175.00	\$ 675.00	\$ 2,500.00	2/3/17	212	00529	\$ 3,175.00	2/17/2017	207619	-14	\$ -
4	4-Feb							212					0	\$ -
5	5-Feb							212					0	\$ -
6	6-Feb	20026	20104	\$ 2,725.00	\$ 700.00	\$ 2,025.00	2/6/17	212	00531	\$ 2,725.00	2/9/2017	207272	-3	\$ -
7	7-Feb	20105	20155	\$ 1,650.00	\$ 350.00	\$ 1,300.00	2/7/17	212	00532	\$ 1,650.00	2/9/2017	207275	-2	\$ -
8	8-Feb	20156	20216	\$ 1,800.00	\$ 275.00	\$ 1,525.00	2/8/17	212	00533	\$ 1,800.00	2/17/2017	207622	-9	\$ -
9	9-Feb	20217	20262	\$ 1,700.00	\$ 300.00	\$ 1,375.00	2/9/17	212	00534	\$ 1,675.00	2/17/2017	207626	-8	\$ 25.00
10	10-Feb	20263	20339	\$ 2,475.00	\$ 300.00	\$ 2,175.00	2/10/17	212	00535	\$ 2,475.00	2/19/2017	207628	0	\$ -
11	11-Feb							212					0	\$ -
12	12-Feb							212					0	\$ -
13	13-Feb	20340	20401	\$ 2,075.00	\$ 300.00	\$ 1,775.00	2/13/17	212	00536	\$ 2,075.00	2/17/2017	207630	-4	\$ -
14	14-Feb	20402	20437	\$ 1,200.00	\$ 200.00	\$ 1,000.00	2/14/17	212	00537	\$ 1,200.00	2/17/2017	207631	-3	\$ -
15	15-Feb	20438	20483	\$ 1,700.00	\$ 400.00	\$ 1,300.00	2/15/17	212	00538	\$ 1,700.00	2/21/2017	207632	-6	\$ -
16	16-Feb	20484	20519	\$ 1,400.00	\$ 350.00	\$ 1,050.00	2/16/17	212	00539	\$ 1,400.00	2/21/2017	207635	-5	\$ -
17	17-Feb	20520	20590	\$ 2,525.00	\$ 475.00	\$ 2,050.00	2/17/17	212	00540	\$ 2,525.00	2/27/2017	207793	-10	\$ -
18	18-Feb							212					0	\$ -
19	19-Feb							212					0	\$ -
20	20-Feb							212					0	\$ -
21	21-Feb	20591	20656	\$ 2,550.00	\$ 750.00	\$ 1,800.00	2/21/17	212	00541	\$ 2,550.00	2/27/2017	207794	-6	\$ -
22	22-Feb	20657	20706	\$ 1,800.00	\$ 175.00	\$ 1,625.00	2/22/17	212	00542	\$ 1,800.00	2/27/2017	207795	-5	\$ -
23	23-Feb	20707	20752	\$ 1,375.00	\$ 450.00	\$ 925.00	2/23/17	212	00543	\$ 1,375.00	3/3/2017	208007	-8	\$ -
24	24-Feb	20753	20824	\$ 2,425.00	\$ 200.00	\$ 2,225.00	2/24/17	212	00544	\$ 2,425.00	3/3/2017	208010	-7	\$ -
25	25-Feb							212					0	\$ -
26	26-Feb							212					0	\$ -
27	27-Feb	20825	20933	\$ 3,925.00	\$ 575.00	\$ 3,350.00	2/28/17	212	00545	\$ 3,925.00	3/7/2017	208146	-7	\$ -
28	28-Feb	20934	21012	\$ 3,000.00	\$ 500.00	\$ 2,500.00	3/7/17	212	00546	\$ 3,000.00	3/7/2017	208149	0	\$ -
29	1-Mar							212					0	\$ -
30	2-Mar							212					0	\$ -
31	3-Mar							212					0	\$ -
TOTALS			\$ 40,675.00	\$ 7,625.00	\$ 33,025.00							\$ 25.00		

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-121-000-0-000-----	\$	40,675.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)-----	\$	7,625.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	33,050.00

PREPARED BY: Mimi (DIP)

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: 3/8/17

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

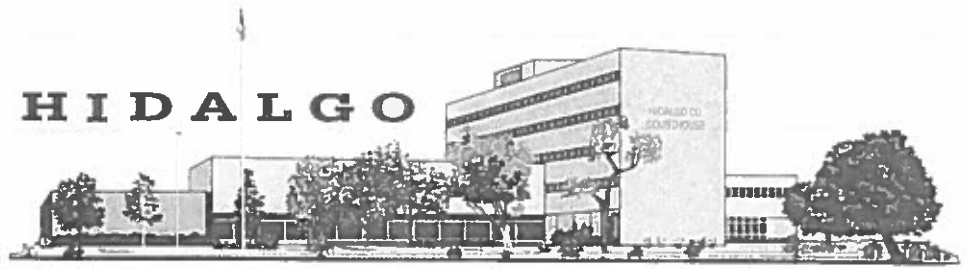
COUNTY AUDITOR'S FORM RE-PC1-005 REVISED:

\*\* Shortage of \$25.00 due to the fact that payment (manual receipt # 212-000119) was taken on 12/7/16 and keyed in on 2/9/17 (receipt # 212-20236). \*\*

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

The Honorable David L. Fuentes, Commissioner  
Hidalgo County Precinct 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 February 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine if 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: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and *Monthly Fees Report* to verify proper completion .


**Conclusion:**

Total collections for the month of February 2017 were \$40,675.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

However, on January 2016, February 2016, May 2016, July 2016, and October 2016 we noted the Sanitation Precinct I Program had six missing permits. The County Auditor's Office requested that \$150.00 for the six missing permits be replenished and deposited with the County Treasurer. As of today, the funds have not been deposited. The \$150.00 should be immediately deposited with the County Treasurer.

If you have any questions, please contact 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. 4648, or me at ext. 4604.

Respectfully,



Ray Zufracio, CPA  
County Auditor

cc/ Valde Guerra, Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 133<sup>RD</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 322<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

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

*PBC*

**FEBRUARY 2017**

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-Feb	222-04450	222-04452	\$75	\$75			222	\$75	2/9/2017	207284	-42775	\$
2	2-Feb	222-04453	222-04457	\$125		\$125	2/2/2017	222 00504	\$125	2/9/2017	207285	-7	\$
3	3-Feb	222-04458	222-04471	\$500	\$500	\$450	2/3/2017	222 00505	\$500	2/9/2017	207286	-6	\$
4	4-Feb	CLOSED						222				0	\$
5	5-Feb	CLOSED						222				0	\$
6	6-Feb	222-04472	222-04484	\$475		\$475	2/06/2017	222 00506	\$475	2/22/2017	207662	-16	\$
7	7-Feb	222-04485	222-04493	\$375		\$375	2/07/2017	222 00507	\$375	2/15/2017	207491	-8	\$
8	8-Feb	222-04494	222-04498	\$125		\$125	2/08/2017	222 00508	\$125	2/15/2017	207496	-7	\$
9	9-Feb	222-04499	222-04501	\$75		\$75	2/10/2017	222 00509	\$75	2/15/2017	207497	-5	\$
10	10-Feb	222-04502	222-04511	\$325		\$325	2/10/2017	222 00510	\$325	2/15/2017	207499	-5	\$
11	11-Feb	CLOSED						222				0	\$
12	12-Feb	CLOSED						222				0	\$
13	13-Feb	222-04512	222-04525	\$525		\$525	2/13/2017	222 00511	\$525	2/15/2017	207500	-2	\$
14	14-Feb	222-04526	222-04531	\$300		\$300	2/14/2017	222 00512	\$300.00	2/16/2017	207587	-2	\$
15	15-Feb	222-04532	222-04534	\$75		\$75	2/16/2017	222 00513	\$75	2/22/2017	207691	-6	\$
16	16-Feb	222-04535	222-04541	\$350		\$350	2/16/2017	222 00514	\$350	2/22/2017	207692	-6	\$
17	17-Feb	222-04542	222-04552	\$300	\$75	\$225	2/17/2017	222 00515	\$300	3/1/2017	207925	-12	\$
18	18-Feb	CLOSED						222				0	\$
19	19-Feb	CLOSED						222				0	\$
20	20-Feb	HOLIDAY						222				0	\$
21	21-Feb	222-04553	222-04560	\$300		\$300	2/21/2017	222 00516	\$300	3/1/2017	207926	-8	\$
22	22-Feb	222-04561	222-04570	\$450	\$125	\$325	2/22/2017	222 00517	\$450	3/1/2017	207927	-7	\$
23	23-Feb	222-04571	222-04576	\$250	\$150	\$100	2/24/2017	222 00518	\$250	3/1/2017	207928	-5	\$
24	24-Feb	222-04577	222-04594	\$650	\$250	\$400	2/24/2017	222 00519	\$650	3/1/2017	207929	-5	\$
25	25-Feb	CLOSED						222				0	\$
26	26-Feb	CLOSED						222				0	\$
26	27-Feb	222-04595	222-04607	\$525	\$25	\$500	2/27/2017	222 00520	\$525	3/7/2017	208152	-8	\$
27	28-Feb	222-04608	222-04618	\$350		\$350	2/28/2017	222 00521	\$350	3/7/2017	208153	-7	\$
29	1-Mar							222				0	\$
30	2-Mar							222				0	\$
31	3-Mar							222				0	\$

TOTALS \$ 6,150.00 \$ 750.00 \$ 5,400.00 \$ 6,150.00 \$

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$ 6,150.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 6,150.00
OVER/(SHORT)-----	\$

PREPARED BY: Belinda Mtz

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

Erika Zamora  
APPROVED BY

3-20-17  
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE  
APPROVED BY: Bono  
DATE: 3/23/17

*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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 12, 2017

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the Month of February 2017

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 February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>RD</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

MOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KEHO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

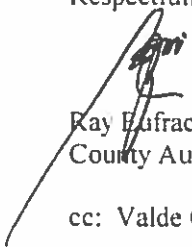
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine whether fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that the receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of February 2017 were \$6,150.00. 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 SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

*PBC*

**MARCH 2017**

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-Mar	222-04619	222-04623	\$125		\$125	3/2/2017	222 00522	\$125	3/9/2017	208248	-7	\$
2	2-Mar	222-04624	222-04631	\$350		\$350	3/2/2017	222 00523	\$350	3/9/2017	208250	-7	\$
3	3-Mar	222-04632	222-04646	\$525	\$25	\$500	3/3/2017	222 00524	\$525	3/9/2017	208251	-6	\$
4	4-Mar	CLOSED						222				0	\$
5	5-Mar	CLOSED						222				0	\$
6	6-Mar	222-04647	222-04655	\$450		\$450	3/6/2017	222 00525	\$450	3/9/2017	208252	-3	\$
7	7-Mar	222-04656	222-04663	\$500		\$500	3/8/2017	222 00526	\$500	3/9/2017	208253	-1	\$
8	8-Mar	222-04664	222-04671	\$300		\$300	3/8/2017	222 00527	\$300	3/9/2017	208254	-1	\$
9	9-Mar	222-04672	222-04680	\$450		\$450	3/9/2017	222 00528	\$450	3/17/2017	208511	-8	\$
10	10-Mar	222-04681	222-04689	\$450	\$125	\$325	3/10/2017	222 00529	\$450	3/17/2017	208512	-7	\$
11	11-Mar	CLOSED						222				0	\$
12	12-Mar	CLOSED						222				0	\$
13	13-Mar	222-04690	222-04697	\$425	\$50	\$375	3/14/2017	222 00530	\$425	3/17/2017	208536	-3	\$
14	14-Mar	222-04698	222-04702	\$200	\$25	\$175	3/15/2017	222 00531	\$200.00	3/20/2017	208615	-5	\$
15	15-Mar	222-04703	222-04703	\$25		\$25	3/17/2017	222 00532	\$25	3/20/2017	208616	-3	\$
16	16-Mar	222-04704	222-04711	\$300		\$300	3/17/2017	222 00533	\$300	3/20/2017	208618	-3	\$
17	17-Mar	222-04712	222-04717	\$225	\$25	\$200	3/17/2017	222 00534	\$225	3/20/2017	208619	-3	\$
18	18-Mar	CLOSED						222				0	\$
19	19-Mar	CLOSED						222				0	\$
20	20-Mar	222-04718	222-04722	\$150		\$150	3/20/2017	222 00535	\$150	3/23/2017	208800	-3	\$
21	21-Mar	222-04723	222-04728	\$175		\$175	3/21/2017	222 00536	\$175	3/23/2017	208801	-2	\$
22	22-Mar	222-04729	222-04732	\$150		\$150	3/22/2017	222 00537	\$150	3/31/2017	209054	-9	\$
23	23-Mar	222-04733	222-04737	\$125	\$25	\$100	3/24/2017	222 00538	\$125	3/31/2017	209055	-7	\$
24	24-Mar	222-04738	222-04743	\$325	\$125	\$200	3/24/2017	222 00539	\$325	3/31/2017	209056	-7	\$
25	25-Mar	CLOSED						222				0	\$
26	26-Mar	CLOSED						222				0	\$
26	27-Mar	222-04744	222-04747	\$125		\$125	3/27/2017	222 00540	\$125	3/31/2017	209057	-4	\$
27	28-Mar	222-04748	222-04750	\$100	\$50	\$50	3/28/2017	222 00541	\$100	3/30/2017	209011	-2	\$
29	29-Mar	222-04751	222-04754	\$100	\$25	\$75	3/29/2017	222 00542	\$100.00	3/31/2017	209058	-2	\$
30	30-Mar	222-04755	222-04757	\$75		\$75	3/30/2017	222 00543	\$75.00	4/5/2017	209189	-6	\$
31	31-Mar	222-04758	222-04762	\$225.00	\$50.00	\$175.00	3/31/2017	222 00544	\$225.00	4/5/2017	209191	-5	\$
<b>TOTALS</b>			<b>\$ 5,875.00</b>	<b>\$ 525.00</b>	<b>\$ 5,350.00</b>				<b>\$ 5,875.00</b>				<b>\$</b>

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000-0-000-----	\$	5,875.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	5,875.00
OVER/(SHORT)-----	\$	

PREPARED BY: Belinda Martinez

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

Erika Zamora  
 APPROVED BY

4/13/17  
 DATE

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

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: Bmo  
 DATE: 4/24/17

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of the Precinct 2 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the Month of March 2017

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 375<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
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JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

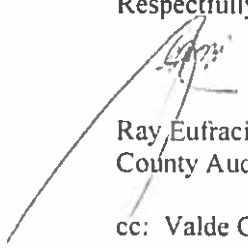
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Report)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$5,875.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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 Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 273<sup>RD</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 376<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 395<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

HIDALGO COUNTY, TEXAS  
 ANZALDUAS PARK, PRECINCT 3  
 MONTHLY REPORT FOR THE MONTH ENDING  
 February 2017

*PBC*

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	2/1/2017							231
2	2/2/2017							231
3	2/3/2017							231
4	2/4/2017 ✓	383713 ↗	383735 ↘	23 ↗	\$ ↗ 92.00	2/4/2017	207183 ↘	231 010185 ↗
5	2/5/2017 ✓	383736 ↗	383771 ↘	36 ↗	\$ ↗ 144.00	2/5/2017	207184 ↘	231 010186 ↗
6	2/6/2017							231
7	2/7/2017							231
8	2/8/2017							231
9	2/9/2017							231
10	2/10/2017							231
11	2/11/2017 ✓	383772 ↗	383816 ↘	45 ↗	\$ ↗ 180.00	2/11/2017	207558 ↘	231 010187 ↗
12	2/12/2017 ✓	383817 ↗	383871 ↘	55 ↗	\$ ↗ 220.00	2/12/2017	207560 ↘	231 010188 ↗
13	2/13/2017							231
14	2/14/2017							231
15	2/15/2017							231
16	2/16/2017							231
17	2/17/2017							231
18	2/18/2017 ✓	383872 ↗	383927 ↘	56 ↗	\$ ↗ 224.00	2/18/2017	207649 ↘	231 010189 ↗
19	2/19/2017 ✓	383928 ↗	384026 ↘	99 ↗	\$ ↗ 396.00	2/19/2017	207650 ↘	231 010190 ↗
20	2/20/2017							231
21	2/21/2017							231
22	2/22/2017							231
23	2/23/2017							231
24	2/24/2017							231
25	2/25/2017 ✓	384027 ↗	384078 ↘	52 ↗	\$ ↗ 208.00	2/25/2017	207832 ↘	231 01091 ↗
26	2/26/2017 ✓	384079 ↗	384178 ↘	100 ↗	\$ ↗ 400.00	2/26/2017	207834 ↘	231 01092 ↗
27	2/27/2017							231
28	2/28/2017							231
29								231
30								231
31								231
				1,864.00	\$1,864.00			

$\uparrow$  466 x \$4.00  $\uparrow$       \$1,864.00  $\uparrow$  *X10*

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$1,864.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$1,864.00

PREPARED BY: Gerardo Flores

RTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

*Gerardo Flores*

3/3/2017  
DATE

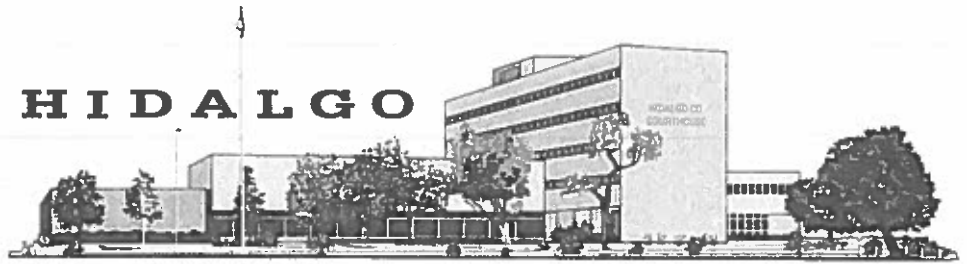
BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH.  
 COUNTY AUDITOR'S FORM: RE-PCT.#3-001 REVISED 9/5/05

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *Gerardo Flores*  
 DATE: *3/1/17*

*X1*

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 12, 2017

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 February 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 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, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>th</sup> 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* (Close-Out Reports) to determine if 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: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$1,864.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**Observation No. 1:**

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

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

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

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

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

**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

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ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

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LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

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JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

The Honorable Jose M. Flores  
April 12, 2017  
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 April 28, 2017.

If you 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 Euffacio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
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JUDGE, 449<sup>TH</sup> D.C.

HIDALGO COUNTY, TEXAS  
 ANZALDUAS PARK, PRECINCT 3  
 MONTHLY REPORT FOR THE MONTH ENDING  
 March 2017

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	3/1/2017							231
2	3/2/2017							231
3	3/3/2017							231
4	3/4/2017	384179 Δ	384186 Δ	8 Δ	\$ Δ 32.00	3/4/2017	Δ 208124	231 01093 Δ
5	3/5/2017	384187 Δ	384236 Δ	50 Δ	\$ Δ 200.00	3/5/2017	Δ 208126	231 01094 Δ
6	3/6/2017							231
7	3/7/2017							231
8	3/8/2017							231
9	3/9/2017							231
10	3/10/2017							231
11	3/11/2017	384237 Δ	384276 Δ	40 Δ	\$ Δ 160.00	3/11/2017	Δ 208355	231 01095 Δ
12	3/12/2017	384277 Δ	384310 Δ	34 Δ	\$ Δ 136.00	3/12/2017	Δ 208356	231 01096 Δ
13	3/13/2017							231
14	3/14/2017							231
15	3/15/2017							231
16	3/16/2017							231
17	3/17/2017							231
18	3/18/2017	384311 Δ	384380 Δ	70 Δ	\$ Δ 280.00	3/18/2017	Δ 208594	231 01097 Δ
19	3/19/2017	384381 Δ	384463 Δ	83 Δ	\$ Δ 332.00	3/19/2017	Δ 208596	231 01098 Δ
20	3/20/2017							231
21	3/21/2017							231
22	3/22/2017							231
23	3/23/2017							231
24	3/24/2017							231
25	3/25/2017	384464 Δ	384490 Δ	27 Δ	\$ Δ 108.00	3/25/2017	Δ 208892	231 01099 Δ
26	3/26/2017	384491 Δ	384602 Δ	112 Δ	\$ Δ 448.00	3/26/2017	Δ 208893	231 01100 Δ
27	3/27/2017							231
28	3/28/2017							231
29	3/29/2017							231
30	3/30/2017							231
31	3/31/2017							231
1,696.00					\$1,696.00			

Δ 424 x \$4.00      \$1,696.00 Δ X 10

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND	\$1,696.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER	\$1,696.00

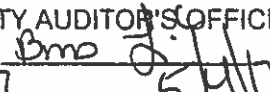
PREPARED BY: Gerardo Flores

STATEMENT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.



3/31/2017  
DATE

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:   
 DATE: 4/3/17

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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 March 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code §115.002(a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported.

### Scope:

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

### Methodology:

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 tickets issued to determine if proper fee amounts were collected and reported.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
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JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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 (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution 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: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$1,696.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

**Observation No. 1:**

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

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

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

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

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

**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 449<sup>TH</sup> D.C.

The Honorable Jose M. Flores  
May 8, 2017  
Page 3 of 3


**Recommendation:**

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

Please provide a written management response to the observation noted above by May 31, 2017.

If you have any questions, please contact 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. SIKLETERRY JUDGE, 97 <sup>th</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>rd</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 138 <sup>th</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>th</sup> D.C.	JUAN R. PARTIDA JUDGE, 271 <sup>st</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 <sup>nd</sup> D.C.	NOÉ GONZÁLEZ JUDGE, 370 <sup>th</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>th</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>th</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>th</sup> D.C.	RENEE R. BETANCOURT JUDGE, 448 <sup>th</sup> D.C.
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**COUNTY OF HIDALGO, TEXAS**  
**SCHEDULE OF RECIPITS AND DEPOSITS FOR THE MONTH OF:** *PBC*  
**PRÉCINCT 4, SANITATION PROGRAM**

Feb-17

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-Feb	242-27575	242-27652	\$ 3,250.00	\$ 775.00	\$ 2,475.00	2/2/2017	242 579	\$ 3,250.00	2/15/2017	207477	#REF!	#REF!
2	2-Feb	242-27653	242-27715	\$ 2,325.00	\$ 500.00	\$ 1,825.00	2/6/2017	242 580	\$ 2,325.00	2/15/2017	207479	-9	\$ -
3	3-Feb	242-27716	242-27800	\$ 3,975.00	\$ 1,175.00	\$ 2,800.00	2/6/2017	242 581	\$ 3,975.00	2/15/2017	207480	-9	\$ -
4	4-Feb	242-27801	242-27824	\$ 925.00	\$ 250.00	\$ 675.00	2/6/2017	242 582	\$ 925.00	2/15/2017	207481	-9	\$ -
5	5-Feb	SUNDAY						242				0	\$ -
6	6-Feb	242-27825	242-27918	\$ 3,825.00	\$ 825.00	\$ 3,000.00	2/7/2017	242 583	\$ 3,825.00	2/15/2017	207482	-8	\$ -
7	7-Feb	242-27919	242-27983	\$ 2,275.00	\$ 375.00	\$ 1,900.00	2/8/2017	242 584	\$ 2,275.00	2/15/2017	207483	-7	\$ -
8	8-Feb	242-27984	242-28027	\$ 1,425.00	\$ 200.00	\$ 1,225.00	2/9/2017	242 585	\$ 1,425.00	2/16/2017	207576	-7	\$ -
9	9-Feb	242-28028	242-27872	\$ 1,550.00	\$ 450.00	\$ 1,100.00	2/10/2017	242 586	\$ 1,570.00	2/16/2017	207573	-6	\$ 20.00
10	10-Feb	242-28073	242-28120	\$ 1,875.00	\$ 300.00	\$ 1,575.00	2/13/2017	242 587	\$ 1,875.00	2/16/2017	207578	-3	\$ -
11	11-Feb	242-28121	242-28144	\$ 1,050.00	\$ 350.00	\$ 700.00	2/13/2017	242 588	\$ 1,050.00	2/16/2017	207580	-3	\$ -
12	12-Feb	SUNDAY						242				0	\$ -
13	13-Feb	242-28145	242-28222	\$ 2,975.00	\$ 875.00	\$ 2,100.00	2/14/2017	242 589	\$ 2,975.00	2/22/2017	207693	-8	\$ -
14	14-Feb	242-28223	242-28262	\$ 1,675.00	\$ 475.00	\$ 1,200.00	2/15/2017	242 590	\$ 1,675.00	2/22/2017	207695	-7	\$ -
15	15-Feb	242-28263	242-28309	\$ 2,125.00	\$ 425.00	\$ 1,700.00	2/16/2017	242 591	\$ 2,125.00	3/2/2017	207945	-14	\$ -
16	16-Feb	242-28310	242-28350	\$ 1,600.00	\$ 175.00	\$ 1,425.00	2/17/2017	242 592	\$ 1,600.00	3/2/2017	207947	-13	\$ -
17	17-Feb	242-28351	242-28423	\$ 2,600.00	\$ 425.00	\$ 2,175.00	2/21/2017	242 593	\$ 2,600.00	3/2/2017	207948	-9	\$ -
18	18-Feb	242-28424	242-28444	\$ 900.00	\$ 450.00	\$ 450.00	2/21/2017	242 594	\$ 900.00	3/2/2017	207949	-9	\$ -
19	19-Feb	SUNDAY						242				0	\$ -
20	20-Feb	242-28445	242-28487	\$ 1,975.00	\$ 500.00	\$ 1,475.00	2/21/2017	242 595	\$ 1,975.00	3/2/2017	207951	-9	\$ -
21	21-Feb	242-28488	242-28551	\$ 2,350.00	\$ 500.00	\$ 1,850.00	2/22/2017	242 596	\$ 2,350.00	3/2/2017	207952	-8	\$ -
22	22-Feb	242-28552	242-28611	\$ 2,100.00	\$ 300.00	\$ 1,800.00	2/23/2017	242 597	\$ 2,100.00	3/2/2017	207953	-7	\$ -
23	23-Feb	242-28612	242-28659	\$ 1,700.00	\$ 375.00	\$ 1,325.00	2/24/2017	242 598	\$ 1,700.00	3/2/2017	207954	-6	\$ -
24	24-Feb	242-28660	242-28730	\$ 3,025.00	\$ 675.00	\$ 2,350.00	2/27/2017	242 599	\$ 3,025.00	3/2/2017	207955	-3	\$ -
25	25-Feb	242-28731	242-28749	\$ 700.00	\$ 150.00	\$ 550.00	2/27/2017	242 600	\$ 700.00	3/2/2017	207956	-3	\$ -
26	26-Feb	SUNDAY						242				0	\$ -
26	27-Feb	242-28750	242-28845	\$ 3,625.00	\$ 1,100.00	\$ 2,525.00	2/28/2017	242 601	\$ 3,625.00	3/7/2017	208082	-7	\$ -
27	28-Feb	242-28846	242-28905	\$ 2,075.00	\$ 225.00	\$ 1,850.00	3/01/2017	242 602	\$ 2,075.00	3/7/2017	208082	-6	\$ -
29	1-Mar							242				0	\$ -
30	2-Mar							242				0	\$ -
31	3-Mar							242				0	\$ -
TOTALS			\$ 51,900.00	\$ 11,850.00	\$ 40,070.00				\$ 51,920.00				

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	51,900.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	51,920.00
OVER/(SHORT)-----	\$	20.00

PREPARED BY: *Diana Gomez*

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

*Mano D. Lucio*  
 APPROVED BY

3-15-17  
 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.4-002 REVISED 5/2016

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 3/29/17

*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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 12, 2017

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

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the month of February 2017

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of February 2017. 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 applicable supporting documentation was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

HOE DONAZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 349<sup>TH</sup> D.C.

L. KEVO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Verified that receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of February 2017 were \$51,900.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELOADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

MDE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

Mar-17

*PBC*

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-Mar	242-28906	242-28962	\$ 2,575.00	\$ 825.00	\$ 1,850.00	3/2/17	242	603	\$ 2,575.00	3/13/2017	208348	#REF!	DD.0
2	2-Mar	242-28963	242-29030	\$ 2,400.00	\$ 450.00	\$ 1,950.00	3/3/17	242	604	\$ 2,400.00	3/9/2017	208262	-6	\$ -
3	3-Mar	242-29031	242-29107	\$ 3,175.00	\$ 400.00	\$ 2,775.00	3/6/17	242	605	\$ 3,175.00	3/9/2017	208265	-3	\$ -
4	4-Mar	242-29108	242-29128	\$ 675.00	\$ 200.00	\$ 475.00	3/6/17	242	606	\$ 675.00	3/9/2017	208266	-3	\$ -
5	5-Mar	SUNDAY						242					0	\$ -
6	6-Mar	242-29129	242-29203	\$ 3,475.00	\$ 800.00	\$ 2,675.00	3/7/17	242	607	\$ 3,475.00	3/9/2017	208270	-2	\$ -
7	7-Mar	242-29204	242-29273	\$ 2,675.00	\$ 850.00	\$ 1,825.00	3/8/17	242	608	\$ 2,675.00	3/16/2017	208468	-8	\$ -
8	8-Mar	242-29274	242-29331	\$ 2,550.00	\$ 475.00	\$ 2,075.00	3/9/17	242	609	\$ 2,550.00	3/16/2017	208469	-7	\$ -
9	9-Mar	242-29332	242-229376	\$ 1,650.00	\$ 100.00	\$ 1,550.00	3/10/17	242	610	\$ 1,650.00	3/16/2017	208476	-6	\$ -
10	10-Mar	242-29377	242-229445	\$ 2,475.00	\$ 725.00	\$ 1,750.00	3/13/17	242	611	\$ 2,475.00	3/16/2017	208477	-3	\$ -
11	11-Mar	242-29446	242-229459	\$ 450.00	\$ 150.00	\$ 300.00	3/13/17	242	612	\$ 450.00	3/16/2017	208478	-3	\$ -
12	12-Mar	SUNDAY						242					0	\$ -
13	13-Mar	242-29460	242-29539	\$ 2,850.00	\$ 425.00	\$ 2,425.00	3/14/17	242	613	\$ 2,850.00	3/16/2017	208479	-2	\$ -
14	14-Mar	242-29540	242-29623	\$ 3,000.00	\$ 675.00	\$ 2,425.00	3/15/17	242	614	\$ 3,000.00	3/22/2017	208685	-7	\$ 100.0
15	15-Mar	242-29624	242-29688	\$ 2,700.00	\$ 425.00	\$ 2,275.00	3/16/17	242	615	\$ 2,700.00	3/22/2017	208688	-6	\$ -
16	16-Mar	242-29689	242-29751	\$ 2,225.00	\$ 575.00	\$ 1,750.00	3/17/17	242	616	\$ 2,325.00	3/22/2017	208689	-5	\$ 100.0
17	17-Mar	242-29752	242-29840	\$ 3,525.00	\$ 600.00	\$ 2,900.00	3/20/17	242	617	\$ 3,500.00	3/22/2017	208691	-2	\$ (25.0)
18	18-Mar	242-29841	242-29864	\$ 850.00	\$ 150.00	\$ 700.00	3/20/17	242	618	\$ 850.00	3/22/2017	208696	-2	\$ -
19	19-Mar	SUNDAY						242					0	\$ -
20	20-Mar	242-29865	242-29958	\$ 3,075.00	\$ 450.00	\$ 2,625.00	3/21/17	242	619	\$ 3,075.00	3/22/2017	208697	-1	\$ -
21	21-Mar	242-29965	242-30011	\$ 2,125.00	\$ 550.00	\$ 1,575.00	3/22/17	242	620	\$ 2,125.00	3/29/2017	208979	-7	\$ -
22	22-Mar	242-30012	242-30061	\$ 2,200.00	\$ 525.00	\$ 1,575.00	3/23/17	242	621	\$ 2,100.00	3/29/2017	208977	-6	\$ (100.0)
23	23-Mar	242-30062	242-30114	\$ 1,700.00	\$ 300.00	\$ 1,400.00	3/24/17	242	622	\$ 1,700.00	3/30/2017	208980	-6	\$ -
24	24-Mar	242-30115	242-30181	\$ 2,500.00	\$ 425.00	\$ 2,075.00	3/27/17	242	623	\$ 2,500.00	3/30/2017	208982	-3	\$ -
25	25-Mar	242-30182	242-30202	\$ 675.00	\$ 225.00	\$ 450.00	3/27/17	242	624	\$ 675.00	3/30/2017	208983	-3	\$ -
26	26-Mar	SUNDAY						242					0	\$ -
26	27-Mar	242-30203	242-20271	\$ 2,575.00	\$ 400.00	\$ 2,175.00	3/28/17	242	625	\$ 2,575.00	3/30/2017	209000	-2	\$ -
27	28-Mar	242-30272	242-30324	\$ 2,425.00	\$ 825.00	\$ 1,700.00	3/29/17	242	626	\$ 2,525.00	3/30/2017	09008/20916	-1	\$ 100.0
29	29-Mar	242-30325	242-30374	\$ 1,600.00	\$ 450.00	\$ 1,150.00	3/30/17	242	627	\$ 1,600.00	4/5/2017	209174	-6	\$ -
30	30-Mar	242-30375	242-30424	\$ 1,600.00	\$ 175.00	\$ 1,425.00	3/31/17	242	628	\$ 1,600.00	4/5/2017	209176	-5	\$ -
31	31-Mar	242-30426	242-30487	\$ 2,350.00	\$ 725.00	\$ 1,625.00	4-3-17	242	629	\$ 2,350.00	4/5/2017	209177	-2	\$ -
<b>TOTALS</b>				\$ 60,075.00	\$ 12,875.00	\$ 47,475.00					\$ 60,350.00			

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-124-000-0-000-----	\$	60,075.00	<i>K21H</i>
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$	60,350.00	<i>K21I</i>
OVER/(SHORT)-----	\$	275.00	

PREPARED BY: *Sabrina Rodriguez*

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

*5/11/17*  
 DATE

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: *5/11/17* Revised

# COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of the Precinct 4 Sanitation Program *Monthly Fees Report* and Supporting Documentation  
For the month of March 2017

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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 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, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if 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: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; and 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$60,075.00. Based on the results of our review, we have concluded that fees collected were not properly accounted and reported (see observation no. 1).

**Observation No. 1**

The March 17, 2017 collections were short \$25.00. The clerk was not able to explain the reason for the shortage.

The County Auditor's Office requires that cash receipts be deposited intact on a daily basis. A county officer is personally liable for the loss of funds (e.g., shortage, acceptance of counterfeit bill, hot check, credit card charge back, etc.) while in his/her possession in the performance of official duties. Shortages must be replenished.

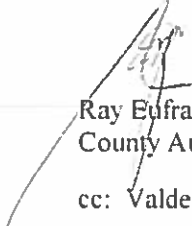
Failure to ensure that cash receipts are deposited intact on a daily basis may result in the loss of County revenue.

**Recommendation:**

Management should implement formal monitoring procedures to ensure that collections are deposited intact on a daily basis. In addition, management should monitor all shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. Furthermore, the \$25.00 shortage should be immediately replenished and deposited with the County Treasurer.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETARY  
JUDGE, 97<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 10<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

REHEE R. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

# Constable Celestino Avila Jr. Monthly Report

For the Month Ending February 2017

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
2/1/2017	Yolanda E. Williams	Elsabeth Hernandez	C1-2017-37	1-T17-0090-J12	FFD	In county	Justice court	207211	\$75 00
2/2/2017	Max Fine Furniture	Gabriel Casas	C1-2017-38	SC17-0022-J12	Small Claims	In county	Justice court	207221	\$75 00
2/2/2017	Max Fine Furniture	Norma Compian	C1-2017-39	SC17-0020-J12	Small Claims	In county	Justice court	207221	\$75 00
2/2/2017	Max Fine Furniture	Jesus Nilo	C1-2017-40	SC17-0018-J12	Small Claims	In county	Justice court	207221	\$75 00
2/2/2017	Max Fine Furniture	Jose Alfredo Martinez	C1-2017-41	SC17-0019-J12	Small Claims	In county	Justice court	207221	\$75 00
2/2/2017	Max Fine Furniture	Della Cazarez	C1-2017-42	SC17-0021-J12	Small Claims	In county	Justice court	207221	\$75 00
2/6/2017	Max Fine Furniture	Marrn Garcia Jr	C1-2017-43	SC17-0024-J12	Small Claims	In county	Justice court	207222	\$75 00
2/6/2017	Midfirst Bank	Javier Rodriguez	C1-2017-44	1-T17-0016-J12	Writ of Possession in county	In county	Justice court	207222	\$200 00
2/6/2017	Enrique Espinosa and Laura Espinosa	Propel Financial Services	C1-2017-45	C-4356-15-F	Writ of Execution in county	In county	Justice court	207222	\$200 00
2/6/2017	Juan Carlos Garcia	Juan Carlos Garcia	C1-2017-46	C-4422-17-G	Citation	In county	Justice court	207222	\$75 00

Wednesday, March 15, 2017

Page 1 of 4



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



X

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
2/7/2017	Irene Vasquez	Stacy Car	CI-2017-17	LT17-0094-J12	FED	In county	Justice court	207433	\$75.00
2/7/2017	Jesus A. Longoria	Jorge A. Longoria	CI-2017-48	LT17-0095-J12	FED	In county	Justice court	207433	\$75.00
2/8/2017	Martina Losoya	Juan Perez	CI-2017-49	SC17-0028-J12	Small Claims	In County	Justice court	207437	\$75.00
2/8/2017	Max Fine Furniture	Carlos Cortez	CI-2017-50	SC17-0027-J12	Small Claims	In county	Justice court	207437	\$75.00
2/8/2017	Max Fine Furniture	Mario Palomin	CI-2017-51	SC17-0030-J12	Small Claims	In county	Justice court	207437	\$75.00
2/8/2017	Max Fine Furniture	Jacqueline Martinez	CI-2017-52	SC17-0029-J12	Small Claims	In county	Justice court	207437	\$75.00
2/8/2017	Max Fine Furniture	Alberto Trevino Jr	CI-2017-53	SC17-0026-J12	Small Claims	In county	Justice court	207437	\$75.00
2/9/2017	Elsa State Bank & Trust Co.	Tomas Anzaldua, Jr	CI-2017-54	CL-17-0120-G	Citation	In County	Justice court	207438	\$75.00
2/9/2017	Weese Investin Properties, LLC	Juan Vidaurri	CI-2017-55	LT17-0096-J12	FED	In county	Justice court	207438	\$75.00
2/9/2017	Weese Investin Properties, LLC	Noel Cantu	CI-2017-56	LT17-0097-J12	FED	In county	Justice court	207438	\$75.00
2/14/2017	Housing Authority of the County of Hidalgo	Noemi Garcia	CI-2017-57	LT17-0105-J12	FED	In county	Justice court	207697	\$75.00
2/17/2017	Jose Pimentel	Juan Luciano Balladares	CI-2017-58	SC17-0033-J12	Small Claims	In county	Justice court	207699	\$75.00

Wednesday, March 15, 2017

Page 2 of 4



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: SAM Administrative Assistant

X/a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
2/17/2017	Enriqueta Trevino	Samuel Aguilar	CI-2017-59	LT17-0106-J12	FED	In County	Justice Clerk	207699	\$75.00
2/21/2017	Jaime Cirio Salazar	Giselle Cirio & Games Cirio Children	CI-2017-60	2017-00019	Writ of Attachment	Out of county	Justice court	207798	\$80.00
2/21/2017	Jose F. Perez II Way 83 Auto Sales	Maria Alanis	CI-2017-61	SC17-0034-J12	Small Claims	In County	Justice court	207798	\$75.00
2/21/2017	Oil Patch Fuel & Supply Inc.	JM Construction	CI-2017-62	2017-ESC-00006	Citation	Out of county	Justice court	207798	\$75.00
2/21/2017	Lack's Valley Stores	Diego Ivan Gutierrez	CI-2017-63	SC17-0054-J42	Small Claims	In county	Justice court	207798	\$75.00
2/21/2017	Lack's Valley Stores, LTD	Jesus Hernandez	CI-2017-64	SC17-0052-J42	Small Claims	In county	Justice court	207798	\$75.00
2/21/2017	Lack's Valley Stores, LTD	Bianca Hernandez	CI-2017-65	SC17-0052-J42	Small Claims	In county	Justice court	207798	\$75.00
2/22/2017	South Texas Vending, Inc	Adrian Marquez	CI-2017-66	SC17-0035-J12	Small Claims	In county	Justice court	207799	\$75.00
2/24/2017	Max Fine Furniture	Christopher Ramirez	CI-2017-67	SC17-0039-J12	Small Claims	In county	Justice court	208017	\$75.00
2/24/2017	Weller, Green, Toups & Terr eh, LLP	Jaime Gonzalez	CI-2017-68	461-335	Citation	Out County	Justice court	208017	\$75.00
2/24/2017	Socorro Barrera	Melberto Ortiz	CI-2017-69	LT17-0110-J12	FED	In county	Justice court	208017	\$75.00
2/24/2017	Socorro Barrera	Helen C. Ortiz	CI-2017-70	LT17-0110-J12	FED	In county	Justice court	208017	\$75.00

Wednesday, March 15, 2017



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

X16

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
2/27/2017	Edgar Alcega	Camerino Cameron	C1-2017-71	SC17-0040-112	Small Claims	In County	Justice court	208150	\$75.00

Grand Total \$2,880.00

*per*

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 3/27/17



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: *[Signature]* Prepared by: *[Signature]* Administrative Assistant



*TK*

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 11, 2017

The Honorable Celestino Avila, Constable  
Hidalgo County 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 February 2017

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 February 2017 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 February 2017. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. P. "BOBBY" FLORES  
JUDGE, 131<sup>ST</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

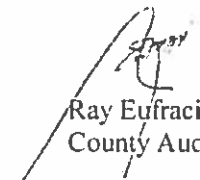
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$2,880.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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

Respectfully,



Ray Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

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JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NGE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.

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JUDGE, 381<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 448<sup>TH</sup> D.C.

# Constable Celestino Avila Jr. Monthly Report

For the Month Ending \_\_\_\_\_

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/1/2017	State of Texas	Alejandro Garcia Jr.	011246-1	2010-CR-00682-TWarrant	Warrant	Out of county	Justice court	208151	\$50.00
3/1/2017	state of Texas	Alejandro Garcia Jr.	011246-1	2010-CR-00683-TWarrant	Warrant	Out of county	Justice court	208151	\$50.00
3/1/2017	State of Texas	Alejandro Garcia Jr.	011246-1	2010-CR-00684-TWarrant	Warrant	Out of county	Justice court	208151	\$50.00
3/1/2017	Braulio Cruz Pacheco	Alyssa L. Ramirez	C1-2017-072	SC17-0041-J12	Small Claims	In county	Justice court	208151	\$75.00
3/2/2017	Nueces Power Equipment	Duane cotter	C1-2017-073	17SC-0022-JP12	Small Claims	Out of county	Justice court	208184	\$75.00
3/3/2017	Trinity Trailers Rentals L.L.C	Lucio De Los Santos	C1-2017-074	JS1600781A	Writ of Execution	Out of county	Justice court	208185	\$200.00
3/6/2017	Diana Flores	Alejandro Zamora	C1-2017-075	LT17-0128-J12	FED	In county	Justice court	208186	\$75.00
3/7/2017	Angelica Herrera	Violeta Mata	C1-2017-076	SC17-0042-J12	Small Claims	In county	Justice court	208377	\$75.00
3/7/2017	Juanita A. Bergal	Fernando Almanza	C1-2017-077	SC17-0043-J12	Small Claims	In county	Justice court	208377	\$75.00
3/8/2017	Maria De La Luz Escalon	Araceli Lopez	C1-2017-078	LT17-0131-J12	FED	In county	Justice court	208506	\$75.00
3/8/2017	Amita G. Silva	Alan Diaz/Soraide Diaz	C1-2017-079	SC17-0044-J12	Small Claims	In county	Justice court	208506	\$75.00

Monday, April 17, 2017

Page 1 of 36

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



Handwritten initials or signature.

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/8/2017	Amilia G. Silva	Jose Luis Garcia / Jeannette Benavidez	C1-2017-080	SC17-0045-J12	Small Claims	In county	Justice court	208506	\$75.00
3/9/2017	Max Fine Furniture	Johnny S. Zamora	C1-2017-081	SC17-0046-J12	Small Claims	In County	Justice Clerk	208527	\$75.00
3/9/2017	Max Fine Furniture	Elda F. Luna	C1-2017-082	SC17-0047-J12	Small Claims	In County	Justice Clerk	208527	\$75.00
3/9/2017	Max Fine Furniture	Mary A. Luna	C1-2017-083	SC17-0848-J12	Small Claims	In County	Justice Clerk	208527	\$75.00
3/10/2017	Housing authority of the County of Hidalgo	Noemi Garcia and all other occupants	C1-2017-084	LT17-0105-J12	Writ of Possession	In County	Justice Clerk	208529	\$200.00
3/13/2017	OAG	Kristina Marie Reyes	C1-2017-085	F-6175-15-2	Subpoena OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Sylvia A Carreon	C1-2017-086	F-6743-15-8	Citation OAG	In County	District Clerk	208523	\$49.50
3/13/2017	OAG	Veronica Garcia	C1-2017-087	F-0730-15-8	Subpoena OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Arissa Segura	C1-2017-088	F-6016-14-6	Subpoena OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Martecela A. Perez	C1-2017-089	F-5570-15-5	Subpoena OAG	In County	Disclriet clerk	208524	\$49.50
3/17/2017	The State of Texas	Diane Salinas (2/2/15)	C1-2017-090	F-3140-15-C	Citation OAG	In County	District Clerk	208524	\$49.50
3/13/2017	OAG	Daniel Vasquez Jr	C1-2017-091	F-2797-13-B	Precept To Serve	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



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

Xla

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Omar Saavedra	CI-2017-092	F-6404-14-2	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Rene Ronnie Guerra Jr	CI-2017-093	F-3348-09-C	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Clemente Ramirez Jr	CI-2017-094	F-215304H	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Joanna DeLeon	CI-2017-095	F-4762-09-5	Precept To Serve	IN county	District clerk	208524	\$49.50
3/13/2017	OAG	Hugo Alvarado	CI-2017-096	P-297-07-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Alan J Oranday	CI-2017-097	F-4449-14-E	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Victor H Ramirez	CI-2017-098	F-4521-14-5	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Jose Guadalupe Alvarado	CI-2017-099	F-1554-15-4	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Roberto Blanco	CI-2017-100	F-4661-13-F	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	Lack's valley Stores, L.T.D	Amy Mata	CI-2017-101	DC16-0389-J42	Small Claims	In county	Justice court	208524	\$75.00
3/13/2017	Lack's Valley Stores, L.T.D	Luis Garcia	CI-2017-102	DC16-0389-J42	Small Claims	In county	Justice court	208524	\$75.00
3/13/2017	Oag	Gerardo Antonio Morales	CI-2017-103	F-2434-15-F	Precept To Serve	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



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

X/16

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Marcos Guzman	CI-2017-104	F-4024-15-D	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	David A. Garza	CI-2017-105	F-1977-07-1	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Alfredo Ozuna	CI-2017-106	F-3893-15-J	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jose A. Benitez Flores	CI-2017-107	F-4067-15-II	Precept To Serve	In County	District Clerk	208524	\$49.50
3/13/2017	OAG	Arnulfo Lucio	CI-2017-108	F-6257-09-F	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Eduardo P. Rubio	CI-2017-109	F-0733-15-J	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Luis A. Garza	CI-2017-110	F-7024-12-1	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Michael Richard Lanum Jr	CI-2017-111	F-2697-15-II	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Juan Cardenas Jr	CI-2017-112	F-1022-06-5	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Joel Quintana Jr	CI-2017-113	F-6349-14-7	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Juan Pablo Juarez	CI-2017-114	F-2633-15-1	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Rene Zuniga Alvarez	CI-2017-115	2010-DCL-2805	Citation OAG	Out County	District clerk	208524	\$49.50

Monday, April 17, 2017



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



X/c

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Jaime A Lopez	CI-2017-116	F-2061-14-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	Oag	Sonia Torres	CI-2017-117	2015-DCL-06041	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG Harlingen	Mark Anthony Clark	CI-2017-118	2016-DCL-00172	Citation OAG	Out County	District clerk	208524	\$49.50
3/13/2017	OAG	Aaron Herrera	CI-2017-119	F-1955-16-1	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Javier A. Montez	CI-2017-120	F-2078-16-2	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Geofredo Casares III	CI-2017-121	F-1820-16-A	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Guillermo Diaz Jr	CI-2017-122	F-9048-10-A	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Onesimo Reyes Jr	CI-2017-123	F-1586-16-6	Citation OAG	In county	District Clerk	208524	\$49.50
3/13/2017	OAG	Jaime A. Lopez	CI-2017-124	F-2061-14-7	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Guillermo Corpus	CI-2017-125	F-7584-15-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Hector Ruiz Jr	CI-2017-126	F-0004-16-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Angelo Rosa Jr	CI-2017-127	F-7563-15-E	Citation OAG	In County	District clerk	208524	\$49.50

Monday, April 17, 2017

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



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

PK

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Graciela Rodríguez	C1-2017-128	F-5478-04-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Maria Ester Sanchez Cristo R. Ramirez	C1-2017-129	F-0619-16-J	Citation OAG	In County	District Clerk	208524	\$49.50
3/13/2017	OAG	Jesus C. Gonzalez	C1-2017-130	F-2239-16-6	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Andres Hernandez Joel Cerda	C1-2017-131	F-7767-15-1	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Rene Zuniga Alaniz	C1-2017-132	2010-DCE-2805	Precept To Serve	Out County	District clerk	208524	\$49.50
3/13/2017	OAG	Patrick Escobar	C1-2017-133	2009-01-0410-B	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Joel Delcon	C1-2017-134	F-6878-15-D	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Santiago Martinez	C1-2017-135	F-5172-12-7	Citation OAG	IN County	District clerk	208524	\$49.50
3/13/2017	OAG	Yoselin Mireles	C1-2017-136	F-0137-16-G	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Victoria J. Alvarado	C1-2017-137	F-1367-16-D	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Jose C. Chamarillo	C1-2017-138	F-2127-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Michael Vega	C1-2017-139	F-1672-16-A	Citation OAG	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



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



X/E

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Oneida Gonzalez	CI-2017-140	F-1831-16-1	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Pablo S Medina	CI-2017-141	F-2065-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Frank Comto	CI-2017-142	F-1059-16-D	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Luis A. Reyna	CI-2017-143	F-5478-04-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Beverly L. James	CI-2017-144	F-1418-16-B	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Joshua R. Rodriguez	CI-2017-145	F-3061-15-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Joelvana Rodriguez	CI-2017-146	F-6184-15-1	Citation OAG	In County	District Clerk	208524	\$49.50
3/13/2017	OAG	Christina T. Sanchez	CI-2017-147	F-7219-15-D	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Marcos Garcia	CI-2017-148	F-5197-07-B	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Guadalupe Fonseca	CI-2017-149	F-7251-15-J	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Marco Alexis De La O	CI-2017-150	F-7675-15-1	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Jesus Hinojosa	CI-2017-151	F-7236-15-G	Citation OAG	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant



XIF

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	Oag	Sebastian Escobar	CI-2017-152	F-7408-15-A	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Johnathan N. Macias	CI-2017-153	F-1670-16-G	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	Oag	Gamañel Vela	CI-2017-154	F-5557-15-8	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Eric M. Rangel	CI-2017-155	CW-007-03-G	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Aaron Michelle Cavazos	CI-2017-156	F-1898-16-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	Oag	Jhaziel Loredo	CI-2017-157	F-1507-16-4	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Nayla S. Santos	CI-2017-158	F-1452-16-D	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jorge Alberto Rojas	CI-2017-159	F-1671-16-2	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Angela Martinez	CI-2017-160	F-1958-16-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Juan M. Rodriguez	CI-2017-161	F-2043-16-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Sue Ellen Lugo	CI-2017-162	F-2043-16-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Encarnacion Muniz	CI-2017-163	F-1865-16-J	Citation OAG	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: Constable, Precinct 1 Prepared by: Administrative Assistant



XIC

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Maria L. Ramirez	C1-2017-164	F-2065-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Veronica Loredo	C1-2017-165	F-6322-15-4	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jose A. Casullo	C1-2017-166	F-813-07-2	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Bryan Zamir Ascencio	C1-2017-167	F-7753-15-1	Precept To Serve	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Julissa Salazar	C1-2017-168	F-2243-16-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Richard Anisio	C1-2017-169	F-1849-16-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Daniel Garcia	C1-2017-170	F-6322-15-4	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	David Vela	C1-2017-171	C-3048-99-C	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jakoby I. Mariscal	C1-2017-172	F-1768-16-11	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jessica M. Hernandez	C1-2017-173	F-5096-14-8	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Luis Hernandez	C1-2017-174	F-1660-16-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Francisco Torres	C1-2017-175	F-6243-15-7	Citation OAG	In County	District clerk	208524	\$49.50

Monday, April 17, 2017



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

111

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	<sup>A</sup> Alma Y Morales	C1-2017-176 <sup>A</sup>	F-1743-16-7	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Miguel Granados	C1-2017-177 <sup>A</sup>	F-9117-10-F	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Feliciano Perez	C1-2017-178 <sup>A</sup>	F-1729-16-11	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Roberto Espartero	C1-2017-179 <sup>A</sup>	F-1818-16-B	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Judith Davila	C1-2017-180 <sup>A</sup>	F-1818-16-B	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Priscilla Martinez	C1-2017-181 <sup>A</sup>	F-1712-16-7	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Jason R. Closter	C1-2017-182 <sup>A</sup>	F-1848-09-2	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Andy Steven Gonzalez	C1-2017-183 <sup>A</sup>	F-3813-09-G	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Elizabeth Galvez	C1-2017-184 <sup>A</sup>	F-7572-15-6	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Mariana E. Miramontes	C1-2017-185 <sup>A</sup>	F-4024-15-D	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Irma E. Carrizales	C1-2017-186 <sup>A</sup>	F-0809-16-F	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>
3/13/2017	OAG	<sup>A</sup> Adrian Rodriguez Jr	C1-2017-187 <sup>A</sup>	F-1749-16-C	Citation OAG	In County	District clerk	208524 <sup>A</sup>	\$49.50 <sup>A</sup>

Monday, April 17, 2017



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



XI

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Adian Solis	CI-2017-188	F-1017-16-G	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Roberto Ramon	CI-2017-189	F-2111-16-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Gilberto Martinez	CI-2017-190	F-1953-16-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	David O. Gomez	CI-2017-191	F-7567-15-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Luis Herrera	CI-2017-192	F-0002-16-C	Citation OAG	IN County	District clerk	208524	\$49.50
3/13/2017	OAG	Juan Antonio Zepeda	CI-2017-193	F-1333-16-2	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Guadalupe Castillo	CI-2017-194	F-1434-16-2	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Yvette Villarreal	CI-2017-195	F-8633-10-D	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jeremy L. Garza	CI-2017-196	F-7565-15-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Kimberly Y. Alexander	CI-2017-197	F-7565-15-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Lombardo Mendoza (NOT SERVED)	CI-2017-198	F-1050-15-5	Citation OAG	In County	District Clerk	208524	\$49.50

Monday, April 17, 2017



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



XI

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Rogelio Segura	C1-2017-199	F-0055-16-E	Citation OAG	In county	District clerk	208524	\$49.50
3/17/2017	OAG	Rogelio Segura	C1-2017-200	F-0055-16-E	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Sergio L. Leos Jr	C1-2017-201	F-1422-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Lorenzo Cantu	C1-2017-202	F3886071	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Ricardo Ortega Jr	C1-2017-203	F-7396-15-7	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Emilio Francisco Briones	C1-2017-204	F-1367-16-D	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Jose A. Benitez	C1-2017-205	F-2711-14-2	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Hugo Alvarado	C1-2017-206	F-297-07-J	Precept To Serve	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Sandra Perez	C1-2017-207	F-1848-09-2	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Breanna Elizabeth Tristan	C1-2017-208	F-7411-15-F	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Ruben Flores III	C1-2017-209	F-7411-15-F	Citation OAG	IN County	District clerk	208524	\$49.50
3/13/2017	OAG	Jose Antonio Arispe	C1-2017-210	F-7413-15-A	Citation OAG	IN county	District clerk	208524	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: SAM Administrative Assistant

XII

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Daniel Salinas	C1-2017-211	F-1712-16-7	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Jose Carlos Rodriguez	C1-2017-212	F-2127-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Ruben Cuellar	C1-2017-213	F-7148-15-F	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Merari Hernandez	C1-2017-214	F-7129-15-E	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Tanya M. Ramirez	C1-2017-215	F-1852-16-I	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Eloy Villarreal	C1-2017-216	F-2050-16-A	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Irma Linda Garza	C1-2017-217	F-2768-15-F	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Ruben Zamora Jr.	C1-2017-218	2016-CV-0107-A	Citation OAG	Out County	District clerk	208524	\$49.50
3/13/2017	OAG	Leicia N. Reyes	C1-2017-219	F-0003-16-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Roger R. Perez	C1-2017-220	F-0003-16-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Robert G. Puga	C1-2017-221	F-4183-11-J	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Alvaro Martinez Jr.	C1-2017-222	F-2063-05-8	Citation OAG	In County	District clerk	208524	\$49.50

Monday, April 17, 2017



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

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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Baldemar Cano	C1-2017-223	F-1897-16-D	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Noemi Guerrero	C1-2017-224	F-9117-10-F	Citation OAG	IN County	District clerk	208524	\$49.50
3/13/2017	OAG	Andres Hernandez	C1-2017-225	F-7767-15-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Debrah Losoya	C1-2017-226	F-4831-14-1	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Jose Lozaoya	C1-2017-227	F-1945-16-2	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Santos Torna Jr	C1-2017-228	F-0811-16-2	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Priscilla Nunez	C1-2017-229	F-2063-05-8	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Jose I Rivera Silva	C1-2017-230	F-1743-16-7	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Matthew R. Esquivel	C1-2017-231	F-1852-16-4	Citation OAG	IN county	District clerk	208524	\$49.50
3/13/2017	OAG	Monica M Salazar	C1-2017-232	F-1585-16-F	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Omar J Trevino Torres	C1-2017-233	F-2047-16-5	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Maria Guadalupe Lopez	C1-2017-234	F-1555-16-F	Citation OAG	In county	District clerk	208524	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: SAL Administrative Assistant



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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/13/2017	OAG	Amando Gamez	C1-2017-235	F-0965-16-8	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Frank Lopez Gonzalez III	C1-2017-236	F-1703-16-11	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Angel T. De Lara	C1-2017-237	F-0813-16-11	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Yadira J. Flores	C1-2017-238	CW-007-03-G	Citation OAG	IN county	District clerk	208524	\$49.50
3/13/2017	OAG	Esmeralda Garcia	C1-2017-239	F-2071-16-D	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Daniel Tijerina	C1-2017-240	F-4441-13-D	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG	Juan F. Bernal	C1-2017-241	F-3864-09-B	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG	Aimee L. Villarreal	C1-2017-242	F-1746-16-H	Citation OAG	In County	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Enrique Manuel Gonzalez	C1-2017-243	F-1378-16-6	Citation OAG	In county	District clerk	208524	\$49.50
3/13/2017	OAG Pharr	Leticia Delegado Garces	C1-2017-244	F-1274-16-A	Citation OAG	In county	District clerk	208524	\$49.50
3/16/2017	Maria Elena Torres	Dora Vega	C1-2017-245	LT17-0140-J12	FED	In county	Justice court	208668	\$75.00
3/16/2017	Maria Elena Torres	Michael domingo Vega	C1-2017-246	LT17-0140-J12	FED	In county	Justice court	208668	\$75.00

Monday, April 17, 2017



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

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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/16/2017	Andrew Ramirez	Rene Jesus Vega	CI-2017-247	31S1500433	Writ of Execution Out county	In county	Justice court	208668	\$200.00
3/17/2017	Joe P. Martinez	Manuel Sanchez	CI-2017-248	SC17-0049-J12	Small Claims	In county	Justice clerk	208669	\$75.00
3/20/2017	Jose Hernandez	Maria Martinez	CI-2017-249	SC17-0050-J12	Small Claims	In County	Justice Clerk	208670	\$75.00
3/20/2017	Liliana Guerrero Ramos	Marina Alvarez	CI-2017-250	SC17-0051-J12	Small Claims	In county	Justice Clerk	208670	\$75.00
3/21/2017	Action Career Training	Carlos Morales	CI-2017-251	SC17-22566J12	Citation	In county	Justice court	208798	\$75.00
3/21/2017	Lack's Valley Stores	Melissa Guerrero	CI-2017-252	SC17-0080-J42	Small Claims	In county	Justice court	208798	\$75.00
3/22/2017	OAG	Magda Cecilia Buteo	CI-2017-253	F-2862-15-5	Subpoena OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Silvia Landeros	CI-2017-254	F-3722-15-G	Subpoena OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jasmine Isaguirre	CI-2017-255	F-3667-15-B	Subpoena OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Celina Nava	CI-2017-256	F-5230-15-H	Subpoena OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Andres A. Perez	CI-2017-257	F-5579-11-E	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan De Jesus Lopez Jr	CI-2017-258	F-217-08-5	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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



X/O

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Sergio Ramirez	C1-2017-259-A	F-011-10-11	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Carlos Aurelio Alvarez	C1-2017-260-A	F-3924-15-1	Precept To Serve	In county	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Oscar M. Alvizo	C1-2017-261-A	F-2507042	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Jose Luis Ozuna	C1-2017-262-A	F-2668-13-4	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Christopher Lee Torres	C1-2017-263-A	F-7496-12-4	Citation OAG	In county	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Mamuel Borja	C1-2017-264-A	F-6077-09-C	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Tomas Trejo Jr	C1-2017-265-A	2006-05-2127-E	Citation OAG	Out County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Mamuel Alcarado	C1-2017-266-A	F-946-09-11	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Eduardo Hernandez	C1-2017-267-A	F-7820-10-D	Citation OAG	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Reynaldo Lerma Jr	C1-2017-268-A	F-3047-14-B	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Eduardo Garcia	C1-2017-269-A	F-4466-13-F	Precept To Serve	In County	District clerk	208857-A	\$49.50-A
3/22/2017	OAG	Ana Gamriela Barreros	C1-2017-270-A	F-6168-13-4	Precept To Serve	In County	District clerk	208857-A	\$49.50-A

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant



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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Jesus Ramos Jr	C1-2017-271A	F-1286-15-G	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	John N. Gonzalez	C1-2017-272	F-1206-04-I	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Osbaldo Morales	C1-2017-273	F-3074-01-F	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus Huerto	C1-2017-274	F-2608-15-D	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Alberto Grandados	C1-2017-275	F-0860-00-B	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Manuel P. Lara	C1-2017-276	F-5606-13-I	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Daniel Serrano	C1-2017-277	F-6516-11-I	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Pedro Perales	C1-2017-278	F-3164-09-5	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ruben Villegas	C1-2017-279	F-2679-07-J	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Michelle Grimaldo	C1-2017-280	CV-0184-14-J	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Oscar Salinas	C1-2017-281	F-002-08-E	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Guadalupe Rocha Jr	C1-2017-282	F-7123-10-F	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: S.M. D. Administrative Assistant



X/C

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Eliazar Guzman	CI-2017-283	F-4585-08-B	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Maria T. Galvan	CI-2017-284	F-5269-14-A	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Louie Villarreal	CI-2017-285	F-1678-15-I	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Erick A. Espino	CI-2017-286	F-3512-15-D	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ramon G. Herrera Rojas	CI-2017-287	F-0221-13-I	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Hector Serna	CI-2017-288	F-3156-09-I	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus Guillen	CI-2017-289	F-6266-14-I	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Imco Castillo Jr	CI-2017-290	F-292-09-G	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jerardo Hernandez	CI-2017-291	F-2236045	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	Omar Alonso	Weslaco Auto Center	CI-2017-292	SC17-0052-112	Small Claims	In county	Justice clerk	208857	\$75.00
3/22/2017	OAG	Jose Angel Hernandez III	CI-2017-293	F-191907C	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Rogelio Pena	CI-2017-294	F-1177-12-I	Precept To Serve	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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



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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Victor J Garcia	C1-2017-295	F-8443-10-J	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guillermo Leat Jr	C1-2017-296	F-9195-10-5	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Juan J Rubalcaba	C1-2017-297	F-4532-09-J	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Eloy Lozano	C1-2017-298	F-6720-11-B	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Alanacio Morales	C1-2017-299	F-2728-15-G	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Martha E. guerrero	C1-2017-300	F-2363-16-6	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ricardo Garza Jr	C1-2017-301	F-1650-14-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Melissa Rodriguez	C1-2017-302	F-0418-12-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan Lopez	C1-2017-303	F-217-08-5	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Nestor D. Hernandez	C1-2017-304	F-5497-11-11	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Daniel M. Olmedo Jr	C1-2017-305	F-5486-15-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jose L. Balduino	C1-2017-306	F-0238-12-E	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant

XIS

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Eduardo Hernandez	C1-2017-307	F-7820-10-D	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	San Juanita Loera	C1-2017-308	F-0011-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Cesar S. Varela	C1-2017-309	F-0384-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan Villa IV	C1-2017-310	F-0827-16-6	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Fabian Gonzalez	C1-2017-311	F-2356-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Anthony Jason Montemayor	C1-2017-312	F-2633-16-J	Citation OAG	In County	District Clerk	208857	\$49.50
3/22/2017	OAG	Oscar M. Alvizo Jr	C1-2017-313	F-2507042	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Christopher Lee Torres	C1-2017-314	F-7496-12-4	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Azucena Alvarado	C1-2017-315	F-2389-16-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guadalupe A. Diaz Trevino	C1-2017-316	F-2165-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Pedro I. Balderas	C1-2017-317	F-9192-10-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jose Granados III	C1-2017-318	F-0086-16-11	Precept To Serve	In county	District clerk	208857	\$49.50

Monday, April 17, 2017



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 Approved by: [Signature] Prepared by: [Signature]  
 Constable, Precinct 4 Administrative Assistant

X/T

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Melchor Galvan	CI-2017-319	F-0802-14-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Francisco Calderon	CI-2017-320	F-2453-16-II	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Isabel Cavazos	CI-2017-321	F-2453-16-II	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Anthier Ja Vilda Zarate	CI-2017-322	F-6424-15-I	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Leticia Reyes	CI-2017-323	F-2590-16-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jorge E. Gonzalez	CI-2017-324	F-6287-15-I	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ruben Gonzalez	CI-2017-325	F-2348-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jorge Luis Correa	CI-2017-326	F-0918-13-II	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Leslie A. Lopez Jr	CI-2017-327	F-2548-16-I	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan Antonio Orta Muniz	CI-2017-328	F-2735-16-G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Manuel Borja	CI-2017-329	F-6077-09-C	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Marra Mata	CI-2017-330	F-2633-16-J	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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



X/a

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Veronica L. Salazar	CI-2017-331	F-7629-15-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Evone Mireles	CI-2017-332	F-2664-15-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria I. Rojas	CI-2017-333	F-116400G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan A. Janos	CI-2017-334	F-2673-16-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Kayla J. Uresti	CI-2017-335	F-2435-16-G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guadalupe G. Ramirez	CI-2017-336	F-1303-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Sahoni Hernandez	CI-2017-337	F-1286-15-G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria E. Flores	CI-2017-338	F-8367-10-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Roxanne Gonzalez	CI-2017-339	F-2048-10-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG Harlingen	Matthew F. Saenz	CI-2017-340	2016-DC-5308	Citation OAG	Out County	District clerk	208857	\$49.50
3/22/2017	OAG	Ilana L. Gamez	CI-2017-341	F-0384-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG Harlingen	Thomas Trejo Jr	CI-2017-342	2006-05-2127-E	Precept To Serve	Out County	District clerk	208857	\$49.50

Monday, April 17, 2017



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 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant

XIV

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Francisco I. Cosme	C1-2017-343	F-0537-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Bense Bernal Jr	C1-2017-344	F-5383-11-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ezequiel Herlin	C1-2017-345	F-2692-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Joel A. Gonzalez Jr	C1-2017-346	F-0256-16-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Rebecca Gonzalez	C1-2017-347	F-0783-16-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guillermo Ramon	C1-2017-348	F-3698075	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria E. Cuellar	C1-2017-349	F-0549-16-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Josue Martinez	C1-2017-350	F-2190-03-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Roberto Gonzalez Jr	C1-2017-351	F-6309-11-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Reyna F. Mendoza	C1-2017-352	F-0966-13-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Sergio Salazar	C1-2017-353	F-2157-15-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jose C. Cerda	C1-2017-354	F-2775-16-11	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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



X/14

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Ever Lugo	C1-2017-355	F-2818-16-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Karina Perez	C1-2017-356	F-2354-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Rene Delgado Jr	C1-2017-357	F-2754-16-4	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Andres Hernandez	C1-2017-358	F-2548-16-4	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria Eugenia Davis	C1-2017-359	2011DCL1341	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus Beltran Jr	C1-2017-360	F116400G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Raul Castro	C1-2017-361	F-0325-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Reymundo Cerda	C1-2017-362	F-2748-07-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Daniel Serrato	C1-2017-363	F-6516-11-11	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	David Cavazos	C1-2017-364	F-0324-16-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria M. Lopez	C1-2017-365	F-2700-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Daniel Rodriguez Jr	C1-2017-366	F-0949-16-F	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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 Approved by: [Signature]  
 Constable, Precinct 1



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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Javier Lopez	C1-2017-367	F-2700-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Gonzalo A. Guerrero	C1-2017-368	F-0418-12-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Miguel Angel Quintana	C1-2017-369	F-2413-16-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Sirenia Delacruz	C1-2017-370	F-0372-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus Infante	C1-2017-371	F-2651-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Manuel Leja Jr	C1-2017-372	F-0444-13-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Mariuel Ramirez	C1-2017-373	F-2348-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Alejandro S. Hernandez	C1-2017-374	F-2583-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Alvino Salinas Jr	C1-2017-375	F-0549-16-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Isabellas Cervantes	C1-2017-376	F-0019-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jose J. Mariscal Jr	C1-2017-377	F-0019-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jaime Enrique Hernandez	C1-2017-378	F-2524-16-J	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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

Approved by: [Signature] Prepared by: [Signature] Administrative Assistant

X/g

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Arnoldo Rangel	C1-2017-379	F-2439-16-11	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Arnoldo Montemayor	C1-2017-380	F-6378-15-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Miguel Martinez Jr	C1-2017-381	F-0034-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Tristan Victor	C1-2017-382	F-0066-16-6	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus E. Salinas	C1-2017-383	F-1456-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ramon G Herrera Rojas	C1-2017-384	F-0221-13-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Carlos Flores	C1-2017-385	F-1707-05-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jose G. Orocio III	C1-2017-386	F-0011-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Theodore Michael Klampel	C1-2017-387	F-2546-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Gabriel Reyes	C1-2017-388	F-1349-16-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan J Garcia	C1-2017-389	F-3566-05-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Dedra N. Martinez	C1-2017-390	F-0674-16-A	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017

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This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature]  
 Constable Precinct Administrative Assistant

X/2

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Irene Saenz	C1-2017-391	F-2875-16-F	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Mario A. Gallegos Delgado	C1-2017-392	F-0894-16-B	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Fernando Quiroz	C1-2017-393	C-3700-9-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Alfonso Delossantos	C1-2017-394	F332206F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Lee Roy Zamora	C1-2017-395	F-2400-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jenardo Hernandez	C1-2017-396	F-2236-04-5	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	George R. Torres Jr	C1-2017-397	F-0434-14-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Mark Contreras	C1-2017-398	F-0784-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Marta T. Verdin	C1-2017-399	F-2583-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ramon Caldera Chavez Jr	C1-2017-400	F-3990-12-11	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Domingo J. Rivas Jr	C1-2017-401	F-6681-13-E	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Monica Grant	C1-2017-402	F-1206-04-1	Citation OAG	In County	District clerk	208857	\$49.50

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



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Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Rene Arcante	C1-2017-103	F-886-02-1	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Rebecca V Galvan	C1-2017-104	F-1436-12-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG (Austin)	Dominique Kobles	C1-2017-105	DIAG11001914	Citation w/NO II Out county		District clerk	208857	\$49.50
3/22/2017	OAG	Guadalupe Rocha Jr	C1-2017-106	F-7123-10-F	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guadalupe Juan Martinez	C1-2017-107	F-2843-16-6	Citation OAG	IN County	District clerk	208857	\$49.50
3/22/2017	OAG	Ricardo Lopez	C1-2017-108	F-2777-16-F	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Ricky Delatorre	C1-2017-109	F-2756-16-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria Zavala	C1-2017-110	F-2500-16-2	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Mariessa Salazar	C1-2017-111	F-0205-16-6	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Cecilia Perez	C1-2017-112	F-0110-16-E	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Carlos Chavez	C1-2017-113	F-0094-16-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Elisabeth A. Gonzalez	C1-2017-114	F-0066-16-6	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017

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

114

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Ovidio Herrera	C1-2017-115	F-2832-11-C	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Jessica Reboloso	C1-2017-116	F-2101-16-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Baldemar Leonel Garcia	C1-2017-117	F-0095-16-4	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan M Ramirez	C1-2017-118	F-0967-16-H	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Pablo E. Belmares	C1-2017-119	F-2062-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria D Lopez	C1-2017-120	F-0033-16-E	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Lou Villareal	C1-2017-121	F-1678-15-4	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Brenda L. Molina	C1-2017-122	F-1509-16-E	Citation OAG	In County	District Clerk	208857	\$49.50
3/22/2017	OAG	Aaron Micheal Cosme	C1-2017-123	F-1407-08-2	Citation OAG	In County	District Clerk	208857	\$49.50
3/22/2017	OAG	Melissa Ansico	C1-2017-124	F-0044-16-4	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Eloy Martinez	C1-2017-125	C514799B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Liza Lee Garces	C1-2017-126	F-0270-16-E	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant

X/c

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Noe DelaGarza	C1-2017-427A	F-0372-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Rose M Gonzalez	C1-2017-428	C-0437-98-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus A Martinez	C1-2017-429	F-1432-16-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Dalia Vasquez	C1-2017-430	F-0363-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Jacqueline M Hernandez	C1-2017-431	F-2640-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Aaron Rene Garcia	C1-2017-432	F-0363-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Cecilia Gutierrez	C1-2017-433	F-5201-08-2	Citation OAG	In County	District clerk	208875	\$49.50
3/22/2017	OAG	Albert R. Trego	C1-2017-434	F-2353-16-E	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Armando Serrata Jr	C1-2017-435	F-0111-16-4	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Erika Cuevas	C1-2017-436	F-0346-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Hollywood R Venecia	C1-2017-437	F-0836-16-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Edgar O Gallegos	C1-2017-438	F-7125-15-E	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017



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



X/c

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG Pharr	Guadalupe Tafolla III	C1-2017-439	F-1274-16-A	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Stephen Cardoza	C1-2017-440	F-2794-16-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Cynthia E. Garza	C1-2017-441	F-1105-16-D	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Raul L. Gutierrez	C1-2017-442	F-3988-06-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Victoria Lynn Reyes	C1-2017-443	F-1327-09-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan L. Banda	C1-2017-444	F-1449-16-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Guillermo Ramirez III	C1-2017-445	F-1327-09-A	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Rider Renegifo	C1-2017-446	F-2857-06-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Reynaldo C. Deleon Jr	C1-2017-447	F-0960-14-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Felicia Kyleen Trevino	C1-2017-448	F-2439-16-11	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ramon Zapata Jr	C1-2017-449	1449071	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Celina Nava	C1-2017-450	F-2777-16-F	Citation OAG	In County	District clerk	208857	\$49.50

Monday, April 17, 2017

Page 32 of 36



This report has been personally reviewed by me and which I certify to be true and correct to the  
 Approved by: [Signature] Prepared by: [Signature] Administrative Assistant

[Handwritten initials]

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Otilia M. Torres	C1-2017-451	F-6519-15-B	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Lionel Morales	C1-2017-452	F-0406-16-D	Citation OAG	IN county	District clerk	208857	\$49.50
3/22/2017	OAG	Samantha G. Perez	C1-2017-453	F-2754-16-F	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Michael A. Castillo	C1-2017-454	F-5201-08-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Domingo Martinez Jr	C1-2017-455	F-2852-16-F	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Isaac Ramos	C1-2017-456	F-2433-16-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Ernesto Hermosillo Ruiz	C1-2017-457	F-2835-16-E	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Gabriel Martinez	C1-2017-458	F-1426-16-I	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Raul Arevalo Garcia	C1-2017-459	F-7223-15-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	David Cavazos	C1-2017-460	F-2590-16-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Carlina Bocanegra	C1-2017-461	F-6114-15-6	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Elizabeth Becerra	C1-2017-462	C-3700-99-I	Citation OAG	In County	District clerk	208857	\$49.50



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



XIF

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Merari Yolanda Martinez	C1-2017-463	F-2689-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Humberto Alvarado	C1-2017-464	F-0783-16-B	Precept To Serve	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Rolando Gallegos Jr	C1-2017-465	F-0300-16-5	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Homar Cantu	C1-2017-466	F-2875-16-F	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG Harding	Victor A. Castillo	C1-2017-467	2016-CV-210-A	Citation OAG	Out County	District clerk	208857	\$49.50
3/22/2017	OAG	Jesus Pineda	C1-2017-468	F-6114-15-6	Citation OAG	In County	District Clerk	208857	\$49.50
3/22/2017	OAG	John N. Gonzalez	C1-2017-469	F-1206-04-1	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Osbaldo Morales	C1-2017-470	F307401F	Precept To Serve	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Gilberto Gomez Jr	C1-2017-471	F-2354-16-8	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Francisco J. Zuniga	C1-2017-472	F-1010-15-1	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Samuel Alvarez	C1-2017-473	F-2520-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Martha E. Guerrero	C1-2017-474	F-2363-16-6	Citation OAG	In county	District clerk	208857	\$49.50



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



X10

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Jesus Beltran Jr	C1-2017-176	F-1164-00-G	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Sergio Casarez	C1-2017-176	C-400296E	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Selena M. Salinas	C1-2017-177	F-1456-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Domingo Jasso III	C1-2017-178	F-1456-16-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Kathalin Alexandra Garcia	C1-2017-179	F-0784-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Juan J Rubalcada	C1-2017-180	F-4532-09-J	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Maria G. Martinez	C1-2017-181	F-1459-16-G	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Leslie S.G. Cantu	C1-2017-182	F-2701-16-2	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Raul Vallejo III	C1-2017-183	F-4390011	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Norma Linda Munoz	C1-2017-184	F-2294-13-1	Citation OAG	In county	District clerk	208857	\$49.50
3/22/2017	OAG	Belinda Vega	C1-2017-185	F-6418-15-D	Citation OAG	In County	District clerk	208857	\$49.50
3/22/2017	OAG	Manuel Lopez	C1-2017-186	F-2725-16-G	Citation OAG	In County	District clerk	208857	\$49.50

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



XII

Date	Plaintiff	Defendant	Receipt #	Cause #	Type of Service	In/Out County	Court	Treasurer #	Amount Due
3/22/2017	OAG	Samantha Sarahi Saldana	C1-2017-187	F-2692-16-7	Citation OAG	In County	District clerk	208857	\$49.50
3/28/2017	Ice Cream Place Inc (Abel Martinez)	Maria Teresa Nava	C1-2017-188	SC17-0057-J12	Small Claims	In county	Justice court	209077	\$75.00
3/28/2017	Max Fine Furniture	Lorinda Medellin	C1-2017-189	SC17-0054-J12	Small Claims	In county	Justice clerk	209077	\$75.00
3/28/2017	Max Fine Furniture	Mario Padilla Jr	C1-2017-190	SC17-0055-J12	Small Claims	In county	Justice clerk	209077	\$75.00
3/28/2017	Max Fine Furniture	Estrella Perez	C1-2017-191	SC17-0056-J12	Small Claims	In county	Justice clerk	209077	\$75.00
3/28/2017	Guadalupe Escamilla	Ramona Guerrero	C1-2017-192	SC174-0060-J12	Small Claims	In county	Justice clerk	209077	\$75.00
3/29/2017	Muhammad Akram Rana	Ayde De la Cruz Serna	C1-2017-193	L117-0173-J12	FED	In county	Justice clerk	209078	\$75.00
3/30/2017	Santos Guerra	Guadalupe Zamora	C1-2017-194	L117-0174-J12	FED	In county	Justice court	209145	\$75.00

hex

\$22,254.00

Grand Total

HIDALGO COUNTY AUDITOR'S OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 5/5/17

Monday, April 17, 2017



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



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation  
For the Month of March 2017

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.


- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Constable; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-Out Reports*, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$22,254.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 448<sup>TH</sup> D.C.

# CONSTABLE MARTIN CANTU MONTHLY REPORT

## For the Month Ending Feb-17

ORIGINAL

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)						
2/2/2017	National Judgement Recovery Center, LP	Leticia Contreras	10045-2	CL-05-1987-E	Writ of Execution	X	X				207276	\$200.00
2/8/2017	PSJA ISD	International Culinary Institute	10046-2	T-2053-16-B	Tax Warrant Fee	X		X			207278	\$200.00
2/10/2017	Capital One Bank	Javier Alonzo	10047-2	CL-17-0039-A	Civil Claim	X	X				207568	\$75.00
2/10/2017	TX Bank USA	Yolanda Cerdi	10048-2	CL-16-4935-E	Civil Claim	X	X				207668	\$75.00
2/13/2017	Jose Dozal	Alma Dozal	10049-2	2016-64744	Citation-All Other Methods	X		X			207569	\$75.00
2/13/2017	Pilot Travel Centro LLC	M. Trms Logistics	10050-2	CV12-12129	Civil Claim	X	X				207569	\$75.00
2/13/2017	De Lage Landen Financial Srv. Inc.	Valmed Export LLC-Cesar Val	10051-2	CV-2016-02831	Writ of Execution	X	X				207569	\$200.00
2/13/2017	Roberto Zuniga	Pedro Soto	10052-2	2017-GSC-00015	Civil Claim	X	X				207569	\$75.00
2/13/2017	Roberto Zuniga	Guadalupe Soto	10053-2	2017-GSC-00015	Civil Claim	X	X				207569	\$75.00
2/14/2017	Weslaco ISD, City of Weslaco	Taqueria Moleas	10054-2	T-1554-16-A	Tax Warrant Fee	X		X			207570	\$200.00
2/15/2017	Linebarger Goggan Blair, Sampson, LLP	Titled Kilt & Pub Eatery	10055-2	T-0177-17-I	Other Tax Warrant	X	X				207614	\$200.00
2/15/2017	Linebarger Goggan Blair, Sampson, LLP	V & V Communication	10056-2	T-1460-16-F	Other Tax Warrant	X		X			207614	\$300.00
2/16/2017	TD Bank USA, Target National Bank	Cynthia Medina	10057-2	CL-16-4793-F	Citation-All Other Methods	X	X				207616	\$75.00
2/21/2017	Donna ISD	TEXXX Adult Video	10058-2	T-2049-16-J	Tax Warrant	X	X				207778	\$200.00
2/22/2017	Edcouch ISD	Santos Maldonado	10059-2	T-1368-10-I	Levy, Deed & Notice Package/Order of Sale	X	X				207830	\$275.00
											Page Total	\$2,200.00
											Grand Total	\$2,200.00

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

Approved by: \_\_\_\_\_

Prepared by: Maria Castellon

Constable Precinct 2





# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 11, 2017

The Honorable Martin Cantu, Constable  
Hidalgo County Precinct No. 2  
300 W. Hall Acres, Ste. E  
Pharr, TX 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation  
For the month of February 2017

Dear Constable Cantu:

We have conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of February 2017 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 February 2017. 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.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer in a timely manner.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 385<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

The Honorable Martin Cantu  
April 11, 2017  
Page 2 of 2

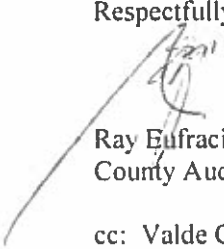
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$3,850.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you 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

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARNO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOU  
JUDGE, 445<sup>TH</sup> D.C.

**CONSTABLE MARTIN CANTU MONTHLY REPORT**  
 For the Month Ending Mar-17

**ORIGINAL**

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	Treasurer Receipt	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC/IC						
3/1/2017	Lincoln Lumber LP	Strong Structural	10065-2	DC-13-10735	Writ of Execution	X			X		208189	\$200.00
3/2/2017	Xerox Corp	Oladiyo A. Samusi M.D	10066-2	2017-DC1-0114-C C2-2017-85	Writ of Garnishment	X			X		208272	\$80.00
3/7/2017	A. Mingo Bail Bond	Jose Alejandro Cepeda	10067-2	SC17-0061-142	Citation - All Other Methods	X			X		208273	\$75.00
3/8/2017	Green Mountain Energy Co.	Ma Concepcion Toledo aka Maria C	10068-2	CL-14-3272	Writ of Execution	X			X		208510	\$200.00
3/8/2017	Hidalgo Co., South TX College	Erika Beauty & Barber Shop Erika Garcia	10069-2	T-0083-17-B	Tax Warrant	X			X		208510	\$200.00
3/8/2017	Weshaco ISD	Frontiera Star Food LLC dba Curis Jr.	10070-2	T-0137-17-C	Tax Warrant	X			X		208510	\$200.00
3/8/2017	James N. Hull, Danielle Combs	Maria C. Gonzalez	10071-2	CL05-2805-A	Writ of Execution	X			X		208510	\$200.00
3/14/2017	Washington International Insurance	The Republic Barr	10072-2	CV12C0145	Writ of Execution	X			X		208537	\$200.00
3/14/2017	PSJA ISD, Hidalgo Co	Coeys Drive Thru	10073-2	T-0084-14-J	Other Order of Sale				X		208537	\$200.00
3/14/2017	Gonzalez Furniture CO	Jovilla Najera	10074-2	DC17-0663-J21	Small Claims				X		208537	\$75.00
3/14/2017	Gonzalez Furniture	Juana Benavidez	10075-2	DC17-0664-J21	Small Claims				X		208537	\$75.00
3/15/2017	National Judgement Recovery Cents	Sergio C. Venegas	10076-2	CL-06-2237-D	Writ of Execution				X		208681	\$200.00
3/17/2017	Lorenzo J. Garcia	Ping Xu	10077-2	178200119954	Small Claims				X		208682	\$75.00
3/17/2017	Lorenzo J. Garcia	Xin Xu	10078-2	178200119954	Small Claims				X		208682	\$75.00
3/20/2017	Action Career Training	Sagrario Mendez	10079-2	SC17-22567J12	Citation, All Other Methods				X		208683	\$75.00
											Page Total	\$2,130.00
											Grand Total	\$2,130.00



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

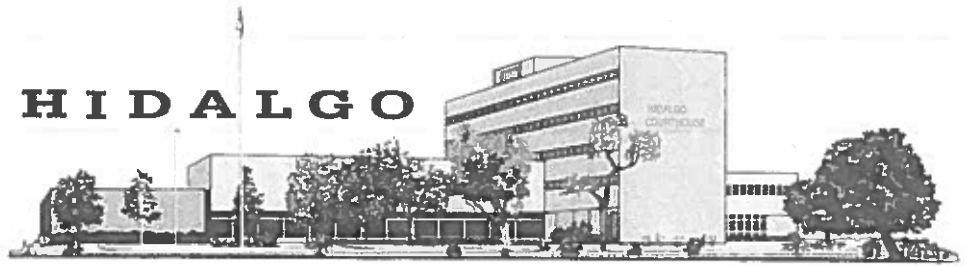
Approved by: [Signature]  
 Cashier, Precinct 2

RECEIVED BY  
 COUNTY AUDITOR



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

The Honorable Martin Cantu, Constable  
Hidalgo County Precinct No. 2  
300 W. Hall Acres, Ste. E  
Pharr, TX 78577

Ref: Review of *Monthly Fees Report* and Supporting Documentation  
For the month of March 2017

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code § 115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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.
- Reviewed *Cashier's Daily Close-Out Report/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

The Honorable Martin Cantu  
May 8, 2017  
Page 2 of 2


- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Constable; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$8,278.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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 Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 332<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.

LETICIA LOPEZ  
JUDGE, 349<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 344<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

**CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT**  
 For the Month Ending February *PLG*

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	JUDICIAL OFFICER				Treasurer Receipt	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other		
2/1/2017	TRAVIS CO. ET AL	RAYMOND MUTASTIK	C3-2017-13	D-1-GN-16-004322	CITATION (TRAVIS COUNTY)			X		207281	75.00
2/1/2017	CITY OF MCALLEN, ET AL	ALL AMERICAN HYDRAULICS	C3-2017-14	T-2-060-16-C	TAX WARRANT			X		207281	200.00
2/3/2017	CITY OF MCALLEN, ET AL	TONY'S PLAYHOUSE DISCOVERY CENTER	C3-2017-15	T-1466-16-G	TAX WARRANT			X		207283	200.00
2/3/2017	CITY OF MCALLEN, ET AL	ZARAGOZA PRODUCE	C3-2017-16	T-1344-16-I	TAX WARRANT			X		207283	200.00
2/3/2017	CAPITAL ONE BANK	MARIA R. GRANADOS	C3-2017-17	DC16-0681-J32	SMALL CLAIMS		X			207283	75.00
2/8/2017	PAWNEE LEASING CORP	EVERT CANTU DBA RICMAR TRUCKING	C3-2017-18	2016-007080-2	CITATION & WRIT OF SEQUESTRATION (COLLIN)	X				207444	275.00
2/8/2017	NORTH MILL CREDIT TRUST	TOENSA, L.L.C.	C3-2017-19	401-02692-2015	WRIT OF EXECUTION			X		207444	200.00
2/9/2017	GREEN MOUNTAIN ENERGY COMPANY	GRACIELA RAMIREZ DBA DANNY'S MEXICAN RESTAURANT	C3-2017-20	CL-15-2763-G	WRIT OF EXECUTION		X			207446	200.00
2/13/2017	NATIONAL COLLEGIATE STUDENT LOAN TRUST 2006-4	DANIEL ELI RODRIGUEZ & JUAN TREVINO	C3-2017-21	CL-16-1221-A	CITATION			X		207543	75.00
2/13/2017	NOLAN TRANSPORTION GROUP, INC.	ALL VALLEY METAL RECYCLING L.L.C.	C3-2017-22	17EV000460	CITATION (FULTON CO GEORGIA)	X				207543	75.00
2/17/2017	HIDALGO COUNTY, ET AL	OCCASIONS	C3-2017-23	T-0175-17-D	TAX WARRANT			X		207700	200.00
2/21/2017	IN THE INTEREST OF	105 CASES	C3-2017-123	SEE ATTACHED	GENERAL CTS & PRECEPTS			X		207797	5,197.50
2/27/2017	GILBERT YANEZ, JR.	JAVIER ESQUEDA	C3-2017-124	SC17-0857-J42	CITATION			X		207931	75.00
2/27/2017	VOID	VOID	C3-2017-125	VOID	VOID					VOID	-
2/27/2017	HIDALGO COUNTY ET AL	GLOBAL PLASTIC TRADING	C3-2017-126	T-0073-17-J	TAX WARRANT			X		207931	200.00
Page Total											\$ 7,247.50
Grand Total											A



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

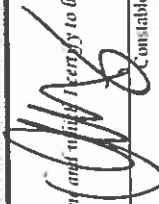

Approved by: *[Signature]* Constable, Precinct 3

Prepared by: *[Signature]*

XI

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

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Other	Circuit Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OCY)	IN-COUNTY (IC)							
2/27/2017	CITY OF MCALLEN, ET AL.	B GARZA PLUMBING	C3-2017-127 A	T-1817-16-J			X		X			207931	200.00
2/27/2017	CITY OF MCALLEN, ET AL.	ALBERICOS	C3-2017-128 A	T-0079-17-J			X		X			207931	200.00
2/27/2017	HIDALGO COUNTY, ET AL.	UNIVERSAL PAWN INC	C3-2017-129 A	T-0176-17-A			X		X			207931	200.00
2/27/2017	CITY OF MCALLEN, ET AL.	CHIO & JUNG LLC	C3-2017-130 A	T-1334-16-A			X		X			207931	200.00
2/27/2017	MCALLEN ISD, ET AL.	THE QUARTER	C3-2017-131 A	T-0078-17-F			X		X			207931	200.00
2/27/2017	LA JOYA ISD	ANDRES CAVAZOS, ET AL.	C3-2017-132 A	T-0339-12-A			X		X			207931	275.00
2/27/2017	MISSION CISD, ET AL.	THE KNOWN & UNKNOWN HEIRS OF ROBOLEDO GONZALEZ	C3-2017-133 A	T-1319-10-C			X		X			207931	275.00
2/27/2017	MISSION CISD, ET AL.	THE KNOWN & UNKNOWN HEIRS OF ROBOLEDO GONZALEZ	C3-2017-134 A	T-1319-10-C			X		X			207931	275.00
2/27/2017	LA JOYA ISD	ERASMO GARZA	C3-2017-135 A	T-2370-14-H			X		X			207931	275.00
2/27/2017	LA JOYA ISD	ANDRES CAVAZOS, ET AL.	C3-2017-136 A	T-0339-12-A			X		X			207931	275.00
2/27/2017	HIDALGO COUNTY, ET AL.	IRMA BARRERA	C3-2017-137 A	T-2679-09-A			X		X			207931	275.00
2/27/2017	MISSION CISD, ET AL.	HENRY SANCHEZ JR.	C3-2017-138 A	T-411-10-E			X		X			207931	275.00
2/27/2017	South Texas College CITY OF MCALLEN, ET AL.	FRANCISCO MARTINEZ	C3-2017-139 A	T-1669-13-H			X		X			207931	275.00
2/27/2017	HIDALGO COUNTY, ET AL.	GREGORIA SOSA SOTO	C3-2017-140 A	T-271-04-A			X		X			207931	275.00
2/27/2017	HIDALGO COUNTY, ET AL.	BLUE DOG DRIVE THRU	C3-2017-141 A	T-0075-17-J			X		X			207931	200.00
<i>Page Total</i>												\$ 3,675.00	
<i>Grand Total</i>												\$ 3,675.00	

This report has been personally reviewed by me and I certify to be true and correct to the best of my knowledge.  
 Approved by:  Constable, Precinct 3  
 Prepared by: 

Xla



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 11, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the Month of February 2017

Dear Constable Gallardo:

We have conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of February 2017 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 February 2017. 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. SINGLETEARY  
JUDGE, 92<sup>nd</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 129<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>rd</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

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JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

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JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>th</sup> D.C.

Honorable Lazaro Gallardo  
April 11, 2017  
Page 2 of 2

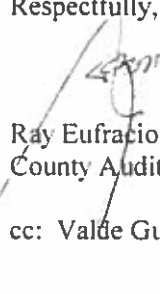
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the County Treasurer in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Precinct; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$12,812.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you 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**

LLUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 394<sup>TH</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

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

DATE	PLAINTIFFS NAME	DEFENDANTS NAME	RECIPT# NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (O) / IN-COUNTY (I)	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
3/1/2017	TROY CAPITAL LLC	LA JOYA ARIA ITCU	C3-2017-142	SC17-0008-111	WRIT OF GARNISHMENT	N	N			208380	80.00
3/2/2017	DISCOVER BANK	RIUBENE VANWAGONER	C3-2017-143	DC16-0692-132	CITATION	N	N			208382	75.00
3/3/2017	IN THE INTEREST OF	109 CASES FOR OCTOBER 2016 RECYCLING	C3-2017-245	SEE ATTACHED	GENERAL CITATIONS & PRECEPTS	N	N	N		208383	5,395.50
3/6/2017	NOELAN TRANSPORTATION GROUP INC.	ALL VALLEY METAL RECYCLING	C3-2017-246	17LV-000460	CITATION (GEORGIA STATE)	N	N	N		208384	75.00
3/7/2017	HIDALGO COUNTY, ET AL.	MISSION OPEN MRI & DIAG CENTER	C3-2017-247	1-0676-174	TAX WARRANT	N	N	N		208385	200.00
3/7/2017	IN THE INTEREST OF	146 CASES FOR SEPTEMBER 2016	247 TO C3-2017-386	SEE ATTACHED	GENERAL CITATIONS & PRECEPTS	N	N	N		208385	7,227.00
3/10/2017	IN THE INTEREST OF	167 CASES FOR AUGUST 2016	387 TO C3-2017-543	SEE ATTACHED	GENERAL CITATIONS & PRECEPTS	N	N	N		208488	8,266.50
3/13/2017	JORGE J. HERRERA	JOSE AURELIO SALINAS	C3-2017-544	CL-17-0618-11	WRIT OF SEQUESTRATION	N	N			208492	200.00
3/13/2017	HIDALGO COUNTY, ET AL.	RUSSO'S NEW YORK PIZZERIA	C3-2017-545	1-2059-16-F	TAX WARRANT	N	N	N		208492	200.00
3/17/2017	HIDALGO COUNTY, ET AL.	BLUE STAR CHEMICAL CO. INC	C3-2017-546	1-0178-17-C	TAX WARRANT	N	N	N		208737	200.00
3/20/2017	UNITED RENTALS	MIR CONSTRUCTION & DEMOLITION LLC	C3-2017-547	1085072-701	WRIT OF EXCUCUTION (HARRIS CO)	N	N	N		208738	200.00
3/20/2017	CITY OF MCALLEN ET AL	FREY CROUCH'S WHEELSON CREDIT	C3-2017-548	1-1816-16-J	TAX WARRANT	N	N	N		208738	200.00
3/23/2017	VOID	VOID	C3-2017-549	VOID	VOID	N	N	N			
3/23/2017	LVNY FUNDING LLC	ANA M. GARCIA	C3-2017-550	CL-07-1295-1	WRIT OF EXCUCUTION	N	N	N		208968	200.00
3/27/2017	ALDINI ISD	MARTIN A. VILLARREAL	C3-2017-550	2014-0680-A	TAX CITATION (HARRIS CO)	N	N	N		208973	75.00
Page Total											\$ 22,594.00
Grand Total											



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: Nazario Gallardo  
Constable, Precinct 3

Prepared by: R.V.U.R.



# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the Month of March 2017

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOÉ GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 349<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 384<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 448<sup>TH</sup> D.C.

Honorable Lazaro Gallardo  
May 8, 2017  
Page 2 of 2


- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Constable; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$22,994.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

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 Eufracio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 201<sup>ST</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 11, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the month of February 2017

Dear Constable Gaitan:

We have conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of February 2017 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 your office on the *Monthly Fees Report* for the month of February 2017. 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, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 19<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) 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, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of February 2017 were \$925.00. 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 case requires improvements as noted in the following observation.

**Observation No. 1:**

We noted during our review that Odyssey, the County's justice/receipting information system, does not automatically issue a receipt number. Odyssey allows staff to enter a receipt number. In addition, we noted that the Constable's Office staff prepares a manual receipt and an Odyssey receipt for each transaction. According to the Administrative Assistant, a receipt number is manually entered in Odyssey to coincide with the manual receipt number. The Auditor's Office has notified the Information Technology Department of this issue.

The County Auditor's Office requires that a computerized receipting system be used, if available, to receipt collections. Computerized receipt numbers must be automatically issued in sequential order. Manual receipts should only be utilized if the computerized receipting system is non-operational.

Failure to ensure that Odyssey automatically assigns a receipt number in sequential order may result in the loss of County revenue.

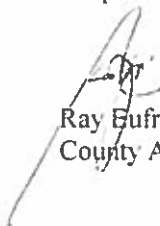
**Recommendation:**

Management should ensure that the Information Technology Department removes access to manually enter receipt numbers in Odyssey.

Please provide a written management response to the observation noted above by April 28, 2017.

If you 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  
Renan Ramirez, Chief Information Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
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LÉTICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

ppc

**CONSTABLE PRECINCT 4 MONTHLY REPORT**  
**For the Month Ending March 2017**

RECEIVED BY

COUNTY AUDITOR

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	METHOD OF SERVICE							TREASURER RECEIPT	AMOUNTS DUE TO COUNTY	
						Personal Clerk	Process Clerk	County Clerk	Deputy Clerk	Other	Test	Sale			
3/3/2017	Marlin Business Bank	Eberto A. Villarreal, Jr.	10165-4	C-4043-16-G	Writ of Execution					X				208145	\$ 200.00
3/3/2017	In The Interest of	Xavier Tammir Marshall	10166-4	JC-17-00138	Civil Claim					X				208145	\$ 75.00
3/3/2017	Rioprop Holdings, LLC	Alfonso Perez, Gloria O. Perez	10167-4	CL-15-4132-B	Writ of Possession					X				208145	\$ 200.00
3/9/2017	SMS Financial JDC, LP et al	Ruben Clapa	10168-4	CL-17-0701-F	Writ of Garnishment					X				208391	\$ 80.00
3/21/2017	1) Lack's Valley Stores 2) Lack's Valley Stores	1) Lucinda Cantu 2) Donato Cantu	10169-1	SC-17-0086-J42	Small Claim - 2					X				208740	\$ 150.00
3/21/2017	Action Career Training	Nue Mata, Jr	10170-1	SC17-22570J12	Small Claim					X				208740	\$ 75.00
3/21/2017	Action Career Training	Ovidio Salazar	10170-1	SC17-22570J12	Small Claim					X				208740	\$ 75.00
3/21/2017	Action Career Training	Marco Moncada	10170-1	SC17-22572J12	Small Claim					X				208740	\$ 75.00
3/21/2017	Action Career Training	Antanacio Moncada	10170-1	SC17-22572J12	Small Claim					X				208740	\$ 75.00
3/21/2017	Action Career Training	Javier E. Montalvo	10170-1	SC17-22574J12	Small Claim					X				208740	\$ 75.00
3/21/2017	Action Career Training	Teodora Montalvo	10170-1	SC17-22574J12	Small Claim					X				208740	\$ 75.00
3/24/2017	Dallas County, et al	Linda Coronado, et al	10171-4	TX14-11805	Civil Claim						X			208906	\$ 75.00
3/24/2017	Various	Various	10172-4	Various	Civil Claim - 99					X				208906	\$4,900.50
3/24/2017	Various	Various	10173-4	Various	Civil Claim - 604					X				208906	\$2,970.00
3/30/2017	Investment Retrievers, Inc.	Maria Reyna, et al	10174-4	CL-07-2090-A	Writ of Garnishment					X				209107	\$ 80.00
													Page Total	\$9,180.50	
													Grand Total	\$9,180.50	

1265

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 4

Prepared by: *[Signature]*  
 Mayla Munoz



HIDALGO COUNTY AUDITORS OFFICE  
 APPROVED BY: *[Signature]*  
 DATE: 4/25/17

# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of *Monthly Fees Report* and Supporting Documentation  
For the month of March 2017

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of March 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported.

#### Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. 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, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports) 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, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

**Conclusion:**

Total collections for the month of March 2017 were \$9,180.50. 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 improvements as noted in the following observation.

**Observation No. 1:**

We noted during our review that a receipt is not prepared for each of the cases for which a fee is received from the Office of the Attorney General. Instead, one receipt is prepared; therefore, the receipt does not detail the cause numbers related to each fee. In addition, we noted that a manual receipt and an Odyssey receipt are prepared for each transaction. According to the Administrative Assistant, a manual receipt is prepared since it's easier to refer to if they need information.

The County Auditor's Office requires that a computerized receipting system be used, if available, to receipt collections. The receipt should include the cause number for which the fee is received. Manual receipts should only be utilized if the computerized receipting system is non-operational.

Failure to ensure that a receipt is prepared for each of the cases for which a fee is received results in improper accounting. In addition, issuing both a manual and computerized receipt results in inefficiencies.


**Recommendation:**

Management should ensure that a receipt is prepared for each of the cases for which a fee is received from the Office of the Attorney General. The receipt should include the related cause number. In addition, manual receipts should only be utilized if the computerized receipting system is non-operational.

Please provide a written management response to the observation noted above by May 31, 2017.

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 Eufracio, CPA  
County Auditor

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

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 17<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

**HIDALGO COUNTY SHERIFF'S OFFICE  
"FEE" MONTHLY REPORT  
FOR THE MONTH ENDED FEBRUARY 2017**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
DATE: Dec 31/17  
J.C. 4/12/17

**Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS**

AGENCY NAME	AMOUNT
A. Bureau of Prisons (BOP)	\$ 3,120.00 X1
B. U.S. Marshals (USM)	\$ 2,236.00 X2
C. Customs and Border Protection (Pharr)	\$ 520.00 X3
D.	\$ -
E.	\$ -
F.	\$ -
G.	\$ -
H.	\$ -

**Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS**

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	Dec. 2016 X12	\$ 1,664.00 DD-G1
B. U.S. Marshals (USM)	Jan. 2017	\$ 1,456.00 DD-G1
C. Federal Bureau of Prisons	Jan. 2017 X1	\$ 6,136.00 DD-G1
D. Customs and Border Protection (Pharr)		\$ -
E. Customs and Border Protection (Pharr)		\$ -
F.		\$ -
G.		\$ -
H.		\$ -

**Part III: SUMMARY OF RECEIPT COLLECTION**

A. RECEIPTS ISSUED	SO-2017-00403	TO	SO-2017-00781	\$ 38,201.79
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00046	TO	SSE-2017-00102	\$ 140.00
C. BAIL BOND FEES (JAIL)	F-2017-00851	TO	F-2017-01736	\$ 12,795.00
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 51,136.79</b>

**Part IV: SUMMARY OF FEE ALLOCATION**

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Dec. 2016	\$ 29,979.79 X5, X1
<b>HOUSING OF PRISONERS</b>		
A. Federal Bureau of Prisons		\$ -
B. Customs and Border Protection (Pharr)		\$ -
C. Customs and Border Protection (Pharr)		\$ -
TUITION FEES		\$ -
GARAGEKEEPER FEES		\$ 250.00 X5, X*
REIMBURSEMENT-JAIL-PHYSICIAN SRV		\$ -
BAIL BOND FEES		\$ 12,795.00
BAIL BOND FEE REFUNDS		\$ 12,795.00 X8
<b>OTHER SHERIFF'S FEES AND COSTS</b>		
A. Serving Legal Process	\$ 5,974.10 X5 E10	
B. Sale of Stray Animals	\$ 2.00 X5	
C. Offense Reports/Insurance Reports	\$ 688.00 X5	
D. Fingerprints	\$ 270.00 X5	
E. Clearance Letters/Record checks	\$ 585.00 X5 E2	
F. Photo & Video Fees	\$ -	
G. Other "Order of Sale"	\$ 400.00 X5	
H. Miscellaneous	\$ 192.90 X5 E3	
I. Overpayments		
<b>Total Sheriff Fees (A through I)</b>		\$ 8,112.00 X9
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>		
<b>\$ 51,136.79</b>		

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

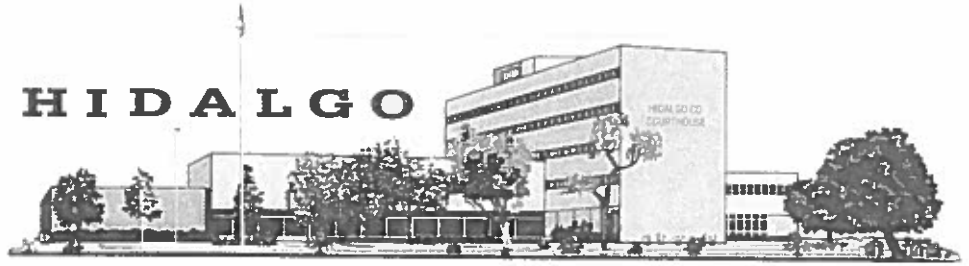
Emilia Nieves  
(Hidalgo County Sheriff or Designee)

Elena Suedenas  
Prepared by:

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 17, 2017

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

Re: Review of the Sheriff's Fee *Monthly Fees Report*  
For the Month of February 2017

Dear Sheriff Guerra:

We have conducted a limited scope review of the Sheriff's Fee *Monthly Fees Report* and supporting documentation for the month of February 2017 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 the review was limited to collections reported on the *Monthly Fees Report* for the month of February 2017. 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 fee schedules and the *Monthly Fees Report*. The following procedures were also performed:

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

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE CUERRA REYNOLDS  
JUDGE, 208<sup>TH</sup> D.C.

JUAN A. PARRIDA  
JUDGE, 375<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 448<sup>TH</sup> D.C.

The Honorable Eddie Guerra  
April 17, 2017  
Page 2 of 2

- Reviewed direct deposits noted on the bank statements to ensure the remittance forms for the direct deposits were submitted timely to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of February 2017 were \$51,136.79. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

If you have any questions or concerns, 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 Euffacio, CPA  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J.R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSÉ GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

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JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 44<sup>th</sup> D.C.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 2/17 4/27/17  
 J.C.S/5/17

HIDALGO COUNTY SHERIFF'S OFFICE  
 "FEE" MONTHLY REPORT  
 FOR THE MONTH ENDED MARCH 2017

**Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS**

AGENCY NAME	AMOUNT
A. Bureau of Prisons (BOP)	\$ 3,068.00
B. U.S. Marshals (USM)	\$ 884.00
C. Customs and Border Protection (Pharr)	\$ 312.00
D.	\$ -

X1  
X2  
X3

**Part II: AMOUNT RECEIVED FOR HOUSING**

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)	Feb. 2017	\$ 2,236.00
B. Federal Bureau of Prisons	Feb. 2017	\$ 3,120.00
C. Customs and Border Protection (Pharr)	Feb. 2017	\$ 520.00
D.		\$ -

GF-Direct Depos  
GF-Direct Depos  
GF-Direct Depos

**Part III: SUMMARY OF RECEIPT COLLECTION**

A. RECEIPTS ISSUED	SO-2017-00782	TO	SO-2017-01222	\$ 42,384.83
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00103	TO	SSE-2017-00154	\$ 120.00
C. BAIL BOND FEES (JAIL)	F-2017-01737	TO	F-2017-02863	\$ 15,330.00
<b>TOTAL DUE TO THE COUNTY TREASURER</b>				<b>\$ 57,834.83</b>

X4, X10, X  
X-A1, X10, X3  
X9  
stop unit  
134.83

**Part IV: SUMMARY OF FEE ALLOCATION**

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.	Jan-17	\$ 29,902.84
<b>HOUSING OF PRISONERS</b>		
A. Federal Bureau of Prisons		\$ -
B. Customs and Border Protection (Pharr)		\$ -
TUITION FEES		\$ 600.00
GARAGEKEEPER FEES		\$ 240.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		\$ -
BAIL BOND FEES		\$ 15,330.00
BAIL BOND FEE REFUNDS		\$ -
<b>OTHER SHERIFF'S FEES AND COSTS</b>		
A. Serving Legal Process	\$ 6,895.40	
B. Adjustment Legal Process	\$ (200.00)	
C. Sale of Stray Animals	\$ 69.99	
D. Offense Reports/Insurance Reports	\$ 608.00	
E. Fingerprints	\$ 510.00	
F. Clearance Letters/Record checks	\$ 805.00	
G. Photo & Video Fees	\$ -	
H. Other "Order of Sale"	\$ 2,600.00	
I. Miscellaneous	\$ 273.60	
J. Overpayments		
<b>Total Sheriff Fees (A through I)</b>		\$ 11,561.99
<b>TOTAL FEES PAYABLE TO THE COUNTY TREASURER</b>		<b>\$ 57,634.83</b>

X6, X5

X7, X5  
X8, X5

X9

RECEIVED BY  
COUNTY AUDITOR  
MAR 21 PM 10 39

X10

This report has been personally reviewed by me and which I certify to be true to the best of my knowledge.  
 [Signature] Hidalgo County Sheriff (or Designee)  
 [Signature] Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.  
 County Auditor's Form: RE-S0-002 Revised 9/2016

\* Stop payment by attorney after check was deposited into general fund in amount of \$200.00. Receipt issued 02/28/17, stop payment on 03/03/17 due to writ was recalled (no service done). Legal Process should be \$6,895.40 for month of March 2017.

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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of the Sheriff's Fee *Monthly Fees Report*  
For the Month of March 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Fee *Monthly Fees Report* and supporting documentation for the month of March 2017 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of March 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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

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

### Methodology:

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

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

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 128<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

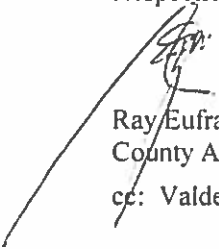
- Reviewed direct deposits noted on the bank statements to ensure the remittance forms for the direct deposits were submitted timely to the County Treasurer's Office.
- Verified that receipts issued followed a sequential order.
- Verified that the receipts issued and the *Monthly Fees Report* were properly completed.

**Conclusion:**

Total collections for the month of March 2017 were \$57,634.83. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

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  
County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUI M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 82<sup>ND</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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NOE GONZALEZ  
JUDGE, 379<sup>TH</sup> D.C.  
OVERSEER

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JUDGE, 389<sup>TH</sup> D.C.

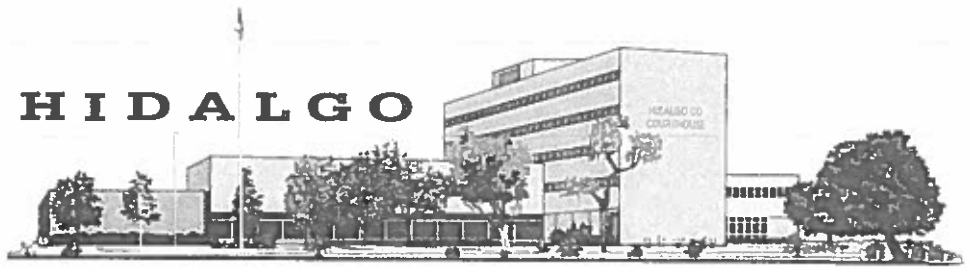
L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 441<sup>TH</sup> D.C.

# COUNTY *of* HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 8, 2017

The Honorable Ricardo Rodriguez, Jr.  
Hidalgo County Criminal District Attorney  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78539

Re: Review of the H.B. 65 Financial Statements  
For the month ended January 31, 2017

Dear Mr. Rodriguez:

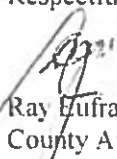
We conducted a limited scope review of the H.B. 65 financial statements for the month ended January 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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 financial statements are free from material misstatements.

Based on our review, the financial statements do not contain any material misstatements.

If you have any questions, please contact 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/ Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>nd</sup> D.C.

RODOLFO DEL JACO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REINA  
JUDGE, 294<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>th</sup> D.C.

# COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

May 8, 2017

The Honorable Ricardo Rodriguez, Jr.  
Hidalgo County Criminal District Attorney  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78539

Re: Review of the Hot Checks Fund Financial Statements  
For the month ended January 31, 2017

Dear Mr. Rodriguez:


We conducted a limited scope review of the Hot Check financial statements for the month ended January 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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 financial statements are free from material misstatement.

Based on our review, the financial statements do not contain any material misstatements.

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 4604.

Respectfully,

  
Ray Enfracio, CPA  
County Auditor

cc: Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

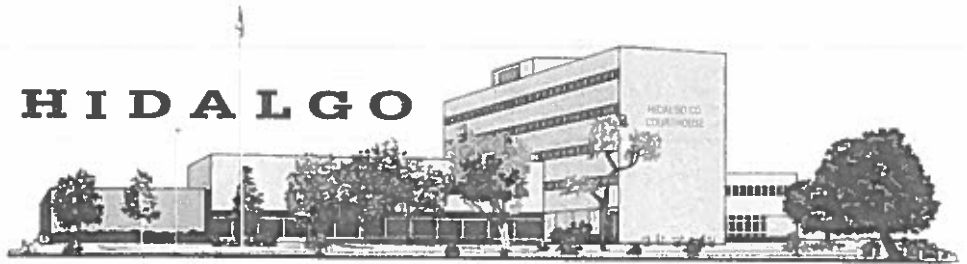
L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 44<sup>th</sup> D.C.

# COUNTY OF HIDALGO

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EDINBURG, TEXAS 78539

May 8, 2017

The Honorable Ricardo Rodriguez, Jr.  
Hidalgo County Criminal District Attorney  
100 E. Cano, 2nd Floor  
Edinburg, Texas 78539

Re: Review of the HIDTA Financial Statements  
For the month ended January 31, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the HIDTA H.B. 65 (Chapter 59) financial statements for the month ended January 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements and for design, implementation, and maintenance of internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that financial statements are free from material misstatements.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls for the accounting of funds requires improvements as noted below:

## 1. HIDTA Task Force Bank Account


The District Attorney's Office maintains two bank accounts to deposit funds seized by law enforcement agencies once a final disposition is rendered. The HIDTA Task Force bank account is utilized to deposit funds seized by HIDTA, while the District Attorney's HB65 (Chapter 59) bank account is utilized to deposit funds seized by all other law enforcement agencies.

In order to minimize the DA's bank accounts, we recommend that the HIDTA Task Force bank account be closed unless an agreement exists requiring HIDTA to maintain a separate bank account. Funds seized by HIDTA should be deposited to the District Attorney's HB65 bank account once a final disposition is rendered.

Please provide a management response to item 1 above by May 31, 2017.

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  
County Auditor

cc: Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

## HIDALGO COUNTY DISTRICT JUDGES

LISA M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 131<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 201<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 271<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>ST</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 381<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 17, 2017

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

Re: Review of Sheriff's Inmate Trust Financial Statements  
For the Month ended October 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and supporting documentation of the Inmate Trust Fund Account for the month of October 2016 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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 the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below:

#### **Observation No. 1:**

The Sheriff's Inmate Trust financial statements and supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The financial statements were filed 62 working days late.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that balance sheets are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

#### **Recommendation:**

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

#### **Observation No. 2:**

As of October 31, 2016, the "Held in Trust" account had a cash balance of \$53,014.22 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 \$48,908.11 resulting in an unidentified variance of \$4,106.11. The Sheriff's Office conducted research to identify the owners of the unidentified variance and several checks were issued; however, a variance that fluctuates from month to month continues to exist.

#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUSPRA REINA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Recommendation:**

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates.

**Observation No. 3:**

The "Inmate Account Journal" report generated from *Odyssey* summarizes the total monthly Commissary purchases made by each inmate. The "Commissary Sales" report generated from *Odyssey* summarizes the total monthly Commissary sales. The totals on the reports should agree; however, the totals on the "Inmate Account Journal" and "Commissary Sales" reports for the month of October 2016 were \$129,183.91 and \$129,134.35, respectively, resulting in a variance of \$49.56. According to the Sheriff's Office, \$10.86 was due to an adjustment made to an inmate's account after the end of the month. This variance was corrected in the month of December 2016. The Sheriff's Office could not provide a reason for the remaining variance; however, Tyler Technologies was notified and is attempting to resolve the issue.

**Recommendation:**

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the totals on the "Inmate Account Journal" and the "Commissary Sales" reports agree.

**Observation No. 4:**

The "Inmate Accounts with Balances" report as of October 31, 2016 included the names of 25 inmates with negative balances (see Exhibit A). The 25 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances were not appearing on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. We reviewed the 25 inmate accounts in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0". It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the 25 inmates owe the Sheriff's Office the negative balance amount. If the Sheriff's Office determines that the inmates in fact owe the balance, a letter should be sent to the inmate to request the funds. In addition, the accounts receivable amount should be recorded on the Jail Commissary balance sheet.

**Observation No. 5:**

The October 31, 2016 "Commissary Accounts with Balances" report included funds due to 25 inmates that had been released from jail (see Exhibit B). As of April 12, 2017, the funds had not been disbursed to the inmates. It appears that the funds were not disbursed due to a "Commissary adjustment" that was done to the inmates account after the inmates were released.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the Sheriff's Office owes the 25 inmates. If the Sheriff's Office determines that the inmates are owed the balance on *Odyssey*, a check should be sent to the inmate.

Please provide a management response to the observations noted above by April 24, 2017.

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 Enfracio, CPA  
Hidalgo County Auditor

Cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 19 <sup>TH</sup> D.C.	RODOLFO DELGADO JUDGE, 15 <sup>TH</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 13 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 20 <sup>TH</sup> D.C.	JUAN P. PARTIDA JUDGE, 27 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 37 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 39 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 43 <sup>RD</sup> D.C.	RENEE R. BETANCOURT JUDGE, 44 <sup>TH</sup> D.C.
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# COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 26, 2017

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

Re: Review of Sheriff's Inmate Trust Financial Statements  
For the month ended November 30, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and supporting documentation of the Inmate Trust Fund Account for the month of November 2016 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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 the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

**Observation No. 1:**

The Sheriff's Inmate Trust financial statements and supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The financial statements were filed 74 working days late.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that balance sheets are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

**Recommendation:**

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

**Observation No. 2:**

As of November 30, 2016, the "Held in Trust" account had a cash balance of \$58,531.90 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 \$54,444.86 resulting in an unidentified variance of \$4,087.04. The Sheriff's Office conducted research to identify the owners of the unidentified variance and several checks were issued; however, a variance that fluctuates from month to month continues to exist.

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLESTRAY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 15<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

**Recommendation:**

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates.

**Observation No. 3:**

The "Inmate Account Journal" report generated from *Odyssey* summarizes the total monthly Commissary purchases made by each inmate. The "Commissary Sales" report generated from *Odyssey* summarizes the total monthly Commissary sales. The totals on the reports should agree; however, the totals on the "Inmate Account Journal" and "Commissary Sales" reports for the month of November 2016 were \$124,490.77 and \$124,485.54, respectively, resulting in a variance of \$5.23. The Sheriff's Office could not provide a reason for the remaining variance; however, Tyler Technologies was notified and is attempting to resolve the issue.

**Recommendation:**

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the totals on the "Inmate Account Journal" and the "Commissary Sales" reports agree.

**Observation No. 4:**

The "Inmate Accounts with Balances" report as of November 30, 2016 included the names of 25 inmates with negative balances (see Exhibit A). The 25 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances were not appearing on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. We reviewed the 25 inmate accounts in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0". It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the 25 inmates owe the Sheriff's Office the negative balance amount. If the Sheriff's Office determines that the inmates in fact owe the balance, a letter should be sent to the inmate to request the funds. In addition, the accounts receivable amount should be recorded on the Jail Commissary balance sheet.

**Observation No. 5:**

The November 30, 2016 "Commissary Accounts with Balances" report included funds due to 25 inmates that had been released from jail (see Exhibit B). As of April 18, 2017, the funds had not been disbursed to the inmates. It appears that the funds were not disbursed due to a "Commissary adjustment" that was done to the inmates account after the inmates were released.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the Sheriff's Office owes the 25 inmates. If the Sheriff's Office determines that the inmates are owed the balance on *Odyssey*, a check should be sent to the inmate.

Please provide a management response to the observations noted above by May 12, 2017.

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 Bufracio, CPA  
Hidalgo County Auditor

Enclosures

Cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 52<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 11<sup>TH</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
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JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

## Exhibit A

	Booking No.	S.O. Number	Balance	Release Date
1	B-181-01	445207	(\$2.45)	2/22/2001
2	B-399-02	639362	(\$78.66)	4/18/2002
3	C-1307-00	214832	(\$0.17)	4/13/2004
4	C-225-07	930990	(\$2.00)	3/14/2007
5	D-021-04	152703	(\$35.00)	1/26/2005
6	E-1371-10	214662	(\$83.99)	11/3/2010
7	E-1481-09	1230470	(\$22.80)	6/9/2009
8	E-831-01	345016	(\$25.51)	8/17/2001
9	F-1228-08	688568	(\$40.00)	9/26/2012
10	F-256-05	920378	(\$20.00)	9/1/2005
11	F-555-10	385189	(\$50.00)	10/20/2010
12	F-639-03	829092	(\$215.98)	7/2/2003
13	F-690-10	317863	(\$100.00)	12/7/2010
14	G-1365-04	170569	(\$30.00)	9/1/2004
15	G-610-06	1058951	(\$30.70)	11/2/2006
16	G-931-13	1290456	(\$2.00)	7/30/2013
17	G-986-10	1117592	(\$2.79)	1/14/2011
18	H-154-01	132063	(\$0.98)	12/19/2001
19	H-1554-06	190690	(\$15.00)	9/22/2006
20	H-1587-10	819513	(\$50.00)	9/15/2010
21	H-2014-06	971159	(\$2.21)	10/27/2006
22	H-732-08	825731	(\$48.79)	8/22/2008
23	I-051-14	1072051	(\$2.04)	9/5/2014
24	L-090-03	391208	(\$10.00)	4/30/2004
25	L-673-07	141186	(\$40.00)	6/9/2008

## Exhibit B

	Booking No.	S.O. No.	Balance	Release Date
1	A-1511-16	796016	\$0.98	10/26/2016
2	D-215-16	1468823	\$1.38	7/28/2016
3	E-932-16	1465576	\$0.56	8/15/2016
4	F-109-16	1469050	\$20.53	8/5/2016
5	F-1292-16	1467320	\$2.52	10/3/2016
6	F-1516-16	1176092	\$10.83	7/15/2016
7	F-1522-16	1448638	\$24.75	7/12/2016
8	G-051-16	1470634	\$40.41	8/1/2016
9	G-1363-16	1471084	\$10.83	10/6/2016
10	G-414-16	173358	\$21.93	7/15/2016
11	G-444-16	1404295	\$10.39	9/15/2016
12	G-591-16	983125	\$2.04	7/14/2016
13	G-638-16	395834	\$2.04	7/14/2016
14	G-701-16	1470855	\$2.04	7/14/2016
15	H-329-16	1471302	\$2.04	8/8/2016
16	I-1019-16	985756	\$10.83	9/23/2016
17	I-1030-16	862943	\$5.56	10/7/2016
18	I-1561-16	1444724	\$2.04	9/29/2016
19	I-1638-16	1466656	\$19.44	10/5/2016
20	I-248-16	1471857	\$66.00	9/6/2016
21	I-388-16	914855	\$28.97	10/6/2016
22	J-126-16	303419	\$32.10	10/7/2016
23	J-206-16	1472431	\$2.04	10/7/2016
24	J-246-16	1457189	\$7.82	10/11/2016
25	J-547-16	1109464	\$2.04	10/12/2016

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 27, 2017

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

Re: Review of Sheriff's Inmate Trust Financial Statements  
For the month ended December 31, 2016

Dear Sheriff Guerra:

We conducted a limited scope review of the financial statements and supporting documentation of the Inmate Trust Fund Account for the month of December 2016 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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 the financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls for the accounting of inmate trust funds requires improvement as noted below.

**Observation No. 1:**

The Sheriff's Inmate Trust financial statements and supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The financial statements were filed 51 working days late.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that balance sheets are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

**Recommendation:**

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

**Observation No. 2:**

As of December 31, 2016, the "Held in Trust" account had a cash balance of \$51,007.82 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 \$46,776.90 resulting in an unidentified variance of \$4,230.92. The Sheriff's Office conducted research to identify the owners of the unidentified variance and several checks were issued; however, a variance that fluctuates from month to month continues to exist.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SHKLEFERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 208 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOUR JUDGE, 449 <sup>TH</sup> D.C.
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**Recommendation:**

We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates.

**Observation No. 3:**

The "Inmate Account Journal" report generated from *Odyssey* summarizes the total monthly Commissary purchases made by each inmate. The "Commissary Sales" report generated from *Odyssey* summarizes the total monthly Commissary sales. The totals on the reports should agree; however, the totals on the "Inmate Account Journal" and "Commissary Sales" reports for the month of December 2016 were \$123,407.52 and \$123,403.63, respectively, resulting in a variance of \$3.89. The Sheriff's Office could not provide a reason for the remaining variance; however, Tyler Technologies was notified and is attempting to resolve the issue.

**Recommendation:**

We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the totals on the "Inmate Account Journal" and the "Commissary Sales" reports agree.

**Observation No. 4:**

The "Inmate Accounts with Balances" report as of December 31, 2016 included the names of 25 inmates with negative balances (see Exhibit A). The 25 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances were not appearing on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. We reviewed the 25 inmate accounts in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0". It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the 25 inmates owe the Sheriff's Office the negative balance amount. If the Sheriff's Office determines that the inmates in fact owe the balance, a letter should be sent to the inmate to request the funds. In addition, the accounts receivable amount should be recorded on the Jail Commissary balance sheet.

**Observation No. 5:**

The December 31, 2016 "Commissary Accounts with Balances" report included funds due to 34 inmates that had been released from jail (see Exhibit B). As of April 21, 2017, the funds had not been disbursed to the inmates. It appears that the funds were not disbursed due to a "Commissary adjustment" that was done to the inmates account after the inmates were released.

**Recommendation:**

We recommend that the Sheriff's Office conduct research to determine if the Sheriff's Office owes the 34 inmates. If the Sheriff's Office determines that the inmates are owed the balance on *Odyssey*, a check should be sent to the inmate.

Please provide a management response to the observations noted above by May 5, 2017.

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

Enclosure

Cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 91<sup>st</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOX  
JUDGE, 449<sup>th</sup> D.C.

# HIDALGO COUNTY JAIL INMATE TRUST ACCOUNT

(LONE STAR NATIONAL BANK)

PREPARED BY: [Signature] DATE 3/31/17  
 APPROVED BY: [Signature] DATE 3/31/17

ACCOUNT NUMBER: 71015957

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE  
 DATE: 4-19-17

## BANK RECONCILIATION AS OF December 31, 2016

BEGINNING BOOK BALANCE:	\$111,515.87 <i>f B9</i>										
ADD: DEPOSITS FOR THE MONTH	193,454.25 <i>f B2/B4</i>										
ADJUSTMENTS: DEPOSIT CORRECTIONS, RETURNED DEPOSITS	(63.36) <i>f (7) B6</i>										
LESS: THIS MONTHS CHECKS: (CHECK NOS. 290091 to 291122)	(200,978.33) <i>B3</i>										
ADJUSTMENTS: ADD VOIDED CHECKS OVER 90 DAYS OLD (ATTACHED)	1,858.98 <i>f B5</i>										
LESS: PREVIOUSLY VOIDED CHECKS, CLEARED/REISSUED (DETAIL ATTACHED)	<table style="margin-left: auto; margin-right: 0;"> <tr><td>(15.36) <i>f</i></td><td>(1)</td></tr> <tr><td>(8.42) <i>f</i></td><td>(2)</td></tr> <tr><td>(2.38) <i>f</i></td><td>(3)</td></tr> <tr><td>(26.87) <i>f</i></td><td>(4)</td></tr> <tr><td>(13.00) <i>f</i></td><td>(5)</td></tr> </table> <span style="font-size: 2em; vertical-align: middle;">} <i>B1</i></span>	(15.36) <i>f</i>	(1)	(8.42) <i>f</i>	(2)	(2.38) <i>f</i>	(3)	(26.87) <i>f</i>	(4)	(13.00) <i>f</i>	(5)
(15.36) <i>f</i>	(1)										
(8.42) <i>f</i>	(2)										
(2.38) <i>f</i>	(3)										
(26.87) <i>f</i>	(4)										
(13.00) <i>f</i>	(5)										
OTHER: (EXPLAIN)	0.94 <i>f (6) B6</i>										

RECEIVED

MAR 31 2017

Hidalgo County  
 AUDITORS OFFICE

ENDING BOOK BALANCE:	\$105,722.32
BALANCE PER BANK:	\$110,523.82 <i>f B4</i>
ADD: DEPOSITS IN TRANSIT	10,977.33 <i>f B7</i>
LESS: OUTSTANDING CHECKS	(15,778.83) <i>f B8</i>
ADJUSTED BANK BALANCE:	\$105,722.32 <i>f A</i>

(SEE ATTACHED FOR ADJUSTMENTS) REVISED 10/96  
 COUNTY AUDITORS FORM SFA-CA-053

### Exhibit A

	Booking No.	S.O. Number	Balance	Release Date
1	B-181-01	445207	(\$2.45)	2/22/2001
2	B-399-02	639362	(\$78.66)	4/18/2002
3	C-1307-00	214832	(\$0.17)	4/13/2004
4	C-225-07	930990	(\$2.00)	3/14/2007
5	D-021-04	152703	(\$35.00)	1/26/2005
6	E-1371-10	214662	(\$83.99)	11/3/2010
7	E-1481-09	1230470	(\$22.80)	6/9/2009
8	E-831-01	345016	(\$25.51)	8/17/2001
9	F-1228-08	688568	(\$40.00)	9/26/2012
10	F-256-05	920378	(\$20.00)	9/1/2005
11	F-555-10	385189	(\$50.00)	10/20/2010
12	F-639-03	829092	(\$215.98)	7/2/2003
13	F-690-10	317863	(\$100.00)	12/7/2010
14	G-1365-04	170569	(\$30.00)	9/1/2004
15	G-610-06	1058951	(\$30.70)	11/2/2006
16	G-931-13	1290456	(\$2.00)	7/30/2013
17	G-986-10	1117592	(\$2.79)	1/14/2011
18	H-154-01	132063	(\$0.98)	12/19/2001
19	H-1554-06	190690	(\$15.00)	9/22/2006
20	H-1587-10	819513	(\$50.00)	9/15/2010
21	H-2014-06	971159	(\$2.21)	10/27/2006
22	H-732-08	825731	(\$48.79)	8/22/2008
23	I-051-14	1072051	(\$2.04)	9/5/2014
24	L-090-03	391208	(\$10.00)	4/30/2004
25	L-673-07	141186	(\$40.00)	6/9/2008

# COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of Sheriff's Fee Financial Statements  
For the month of January 2017 and February 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Fee Trust Account financial statements for the months of January 2017 and February 2017 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 financial statements 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 financial statements are free from material misstatement.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observations:

**Observation No. 1:**

The "Due from Army" balance as of February 28, 2017 was \$2,548.00 and consisted of billings for the months of April 2011 (\$468.00); September 2011 (\$260.00); November 2011 (\$520.00); May 2013 (\$156.00); August 2013 (\$260.00); May 2016 (\$52.00); and June 2016 (\$832.00). The Sheriff's Office staff is actively seeking collection from the US Army. However, according to the US Army, they are only able to use a credit card to pay the amount due. The Sheriff's Office is working on resolving this issue.

We recommend that management continue to seek payment from the US Army.

**Observation No. 2:**

The "Due to Others – Voided Checks" balance as of February 28, 2017 was \$90.20. The balance included 7 voided checks with original issue date of December 12, 2013 through July 11, 2016.

Pursuant to Texas Property Code Chapter 76, a check may be presumed abandoned on the latest of the third anniversary of the date (1) the check was payable; (2) the issuer or payor of the check last received documented communication from the payee of the check; or (3) the check was issued if, according to the knowledge and records of the issuer or payor of the check, during that period, a claim to the check has not been asserted or an act of ownership by the payee has not been exercised.

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SMOLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

We recommend that a notice be mailed to the last known address of the payee for the 7 voided checks stating that: (1) the Sheriff's Office is holding the funds; and (2) the Sheriff's Office may be required to deliver the funds to the County Treasurer on or before July 1 if the funds are not claimed. Any applicable funds not claimed should be escheated to the County Treasurer prior to closing the "Fee" bank account.

**Observation No. 3:**

The Sheriff's Fee financial statements were not submitted to the County Auditor's Office within ten days after the last day of the month. The January and February financial statements were submitted 38 and 32 working days late, respectively.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

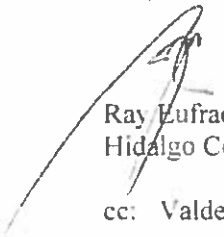
Failure to ensure that financial statements are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

Please provide a management response to the observations noted above by May 31, 2017.

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

Respectfully,



Ray Lufracio, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

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JUDGE, 204<sup>TH</sup> D.C.

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JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 389<sup>TH</sup> D.C.

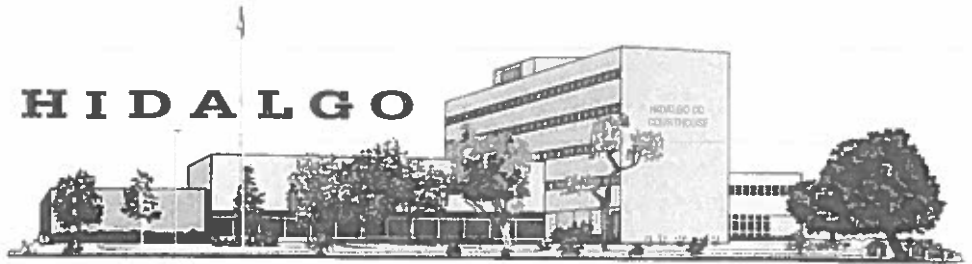
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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANC  
JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of Sheriff's Regular Trust Fund Financial Statements  
For the months ended January 31, 2017 and February 28, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended January 31, 2017 and February 28, 2017 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 financial statements are free from material misstatements.

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 financial statements are free from material misstatements.

Based on our review, the financial statements do not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of financial statements requires improvement as noted in the following observation:

**Observation No. 1:**

The Regular Trust Fund financial statements and applicable supporting documentation were not filed with the County Auditor's Office within ten days after the last day of the month. The January 2017 and February 2017 financial statements were filed 38 and 18 working days late, respectively.

The County Auditor's Office requires that financial statements be filed within ten days after the last day of the month.

Failure to ensure that the financial statements are filed with the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

**Recommendation:**

Management should ensure that financial statements along with supporting documentation are filed with the County Auditor's Office within ten days after the last day of the month.

Please provide a management response to the observations noted above by May 31, 2017.

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

Respectfully,

  
Ray Eufrazio, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J R. "BOBBY" FLORES  
JUDGE, 119<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

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JUDGE, 369<sup>th</sup> D.C.

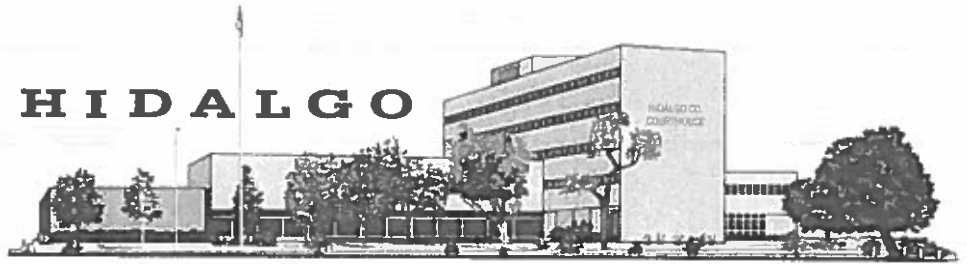
L. KENO VASQUEZ  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R  
JUDGE, 1

# COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

May 8, 2017

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

Re: Review of Sheriff's Investigation Fund Financial Statements  
For the months ended January 31, 2017 and February 28, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Investigation Fund financial statements for the months ended January 31, 2017 and February 28, 2017 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 financial statements are free from material misstatements.

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 financial statements are free from material misstatements.

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation:

**Observation No. 1:**

The Sheriff's Investigation Fund financial statements and applicable supporting documentation were not submitted to the County Auditor's Office within ten days after the last day of the month. The financial statements were submitted 40 and 20 working days late, respectively.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that financial statements are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

**Recommendation:**

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
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JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURI  
JUDGE, 448<sup>TH</sup> D.C.

Please provide a management response to the observation noted above by May 31, 2017.

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

Respectfully,



Ray Eufrazio, CPA  
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
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JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 30, 2017

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

Re: Review of the *Hidalgo County Tax Collected Reports*  
For the months of July 2016 through December 2016

Dear Mr. Villarreal:

We have conducted a limited scope review of the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities and supporting documentation for the months of July 2016 through December 2016 pursuant to Local Government Code §115.002 (a) and (b) and Local Government Code §115.901. The objective of the review was to determine if taxes, penalties, interest, and fees collected were properly accounted and reported.

### Scope:

The scope of our review was limited to collections reported by your office on the *Hidalgo County Deposit Status Report - All Locations* and the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities.

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 reports. The following procedures were performed:

- Reviewed the submittal date of the *Hidalgo County Tax Collected Report* to the County Auditor's Office to determine if the report and supporting documentation were received within fifteen or twenty-five days, as applicable, after the last day of the month pursuant to Tax Code §31.10 (a) and whether the report was made under oath.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

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JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

- Verified the signature on the *Hidalgo County Tax Collected 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 *Tax Collected Report* by footing and cross-footing the report.
- Verified that taxes collected per the *Hidalgo County Tax Collected Report* agreed to: 1.) total collections per *ACT's Deposit Distribution Report* (Report No. TC298-D) 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that modifications to the tax levy per the *Hidalgo County Tax Collected Report* agreed to: modifications made to the tax levy per *ACT's Tax Collector Monthly Report* (Report No. TC168) for each entity.
- Compared the *Hamer Enterprise Online Credit Card Payment Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online credit card transactions received within the period in review were timely received.
- Compared the *Electronic Check BMI 147 Report* to the *Hidalgo County Deposit Status Report – All Locations* to ensure all online e-check transactions received within the period in review were timely received.
- Reviewed the *Hidalgo County Tax Collected Report* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer in a timely manner.
- Reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* report to determine if the shortages were replenished and if overages were deposited to the general fund as miscellaneous revenue.
- Reviewed selected validated deposit slips to determine if the deposit composition (cash, checks, credit card payments) agreed to the total of the applicable payment method listed on the *Hidalgo County Deposit Status Report – All Locations* report.

#### **Conclusion:**

Total collections for the months of July 2016 through December 2016 as reported on the *Hidalgo County Tax Collected Reports* for the County of Hidalgo (GHD), Road District No. 2 (RD2), Road District No. 5 (RD5), Road District No. 15 (RD15), and State District (TEX) taxing entities were \$2,508,065.16; \$9,195,372.91; \$1,338,129.20; \$2,380,466.58; \$33,194,042.44; and \$61,484,045.04, respectively. Based on the results of our review, we have concluded that taxes, penalties, interest, and fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting of collections requires improvement as noted in the following observation.

#### **Observation No. 1:**

We reviewed deposits that did not agree to the *Hidalgo County Deposit Status Report – All Locations* for the period in review to determine if the shortages were replenished and if overages were deposited to the general fund as miscellaneous revenue. The results of our review revealed the following:

- Total deposits did not agree to the amount collected per the "Deposit Control" report.
  - Deposits were short a total of \$220.48.
    - Net shortages totaling \$109.11 (July 2016); \$4.73 (August 2016); \$7.52 (September 2016); \$0.97 (October 2016); \$46.68 (November 2016); and \$51.47 (December 2016) were replenished with funds in the Cash/Shorts & Overs balance sheet account.
  - Deposits were over a total of \$426.77.
    - Net overages totaling \$47.80 (July 2016); \$116.23 (August 2016); \$13.09 (September 2016) \$16.44 (October 2016); \$105.15 (November 2016); and \$128.06 (December 2016) were placed in the Cash/Shorts & Overs balance sheet account.

According to staff, overages are not remitted to the County Treasurer's Office as miscellaneous revenue. Overages are deposited to the Tax General bank account and credited to the Cash/Shorts & Overs balance sheet account. The funds are utilized to replenish collection shortages, if any.

The County Auditor's Office requires cash receipts be deposited intact on a daily basis. In addition, overages should be remitted to the County Treasurer's Office as miscellaneous revenue. If a shortage occurs and criminal conduct is suspected, regardless of the amount, the shortage must be immediately reported to the County Auditor's Office and the Sheriff's Office. Shortages should be replenished or a request for indemnification should be made to the Commissioners Court pursuant to Local Government Code §157.903. Local Government Code §157.903 authorizes Commissioners Court to indemnify an elected or appointed County officer against personal liability for the loss of County funds, if the loss was not the result of the officer's negligence or criminal action. Failure to implement internal

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#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

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JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMOS, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 449<sup>TH</sup> D.C.

controls may be considered negligence. Supervisors must monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, re-training of personnel, or disciplinary action.

Formal monitoring procedures were not in place to ensure that overages and shortages were properly accounted and reported.

Failure to ensure that overages and shortages are properly accounted and reported may result in the loss or misuse of funds.

**Recommendation:**

Management should develop and implement formal monitoring procedures to ensure that overages and shortages are properly accounted and reported. At a minimum, procedures should include the following:

- o Transfer overages to the County Treasurer as miscellaneous revenue.
- o Replenish shortages or request indemnification from Commissioners Court pursuant to Local Government Code §157.903;
- o Immediately report to the County Auditor's Office and the Sheriff's Office, a shortage, regardless of the amount, if criminal conduct is suspected; and
- o Monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

In addition, management should deposit with the County Treasurer's Office the current balance in the Cash/Shorts & Overs balance sheet account as miscellaneous revenue.

Please provide a written management response to the observation noted above by April 30, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observation, please do not hesitate to contact Abigail Guajardo, MSA, Internal Auditor II, at 318-2511 ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

  
Ray Eufrazio, CPA  
County Auditor

cc: Walde Guerra, Commissioners Court Executive Officer  
Eva Mireles, Tax Office Chief of Operations

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 32<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 129<sup>TH</sup> D.C.

RCSE GUERRA REYNA  
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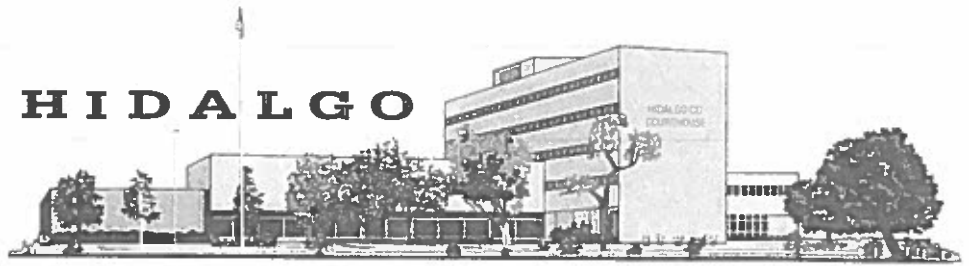
L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.

# COUNTY of HIDALGO

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Hidalgo County Administration Building  
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EDINBURG, TEXAS 78539

May 1, 2017

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

Ref: Review of Delinquent Tax Attorney Payment Request - March 2017  
Report No. 2017-30

Dear Mr. Villarreal:

We have completed a limited scope review of the March 2017 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 the 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 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended March 31, 2017. 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 March 2017."
- 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 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 111<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN P. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 388<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 449<sup>TH</sup> D.C.


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

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of March 2017."
- Although DTA fees for 277 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 (269 tax accounts) and small amounts collected (8 tax accounts) (see Exhibit A). The small amounts collected on the 6 tax accounts did not result in a variance.

We will proceed to process the March 2017 DTA payment request in the amount of \$169,292.16 to LGBS.

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

Respectfully,



Ray Eufrazio, CPA  
Hidalgo County Auditor

Enclosures

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

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 97<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 97<sup>th</sup> D.C.

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JUDGE, 449<sup>th</sup> D.C.

EXHIBIT A

Prepared By: Ricardo N.

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2015	P370000002002000	230.36	53.75	284.11	40.77
2	1	2015	N860000002006800	96.67	22.56	119.23	17.11
3	1	2015	S295000000028720	11.41	2.7	14.11	2.04
4	1	2015	N770000015000800	0.3	0.07	0.37	0.05
5	1	2015	S309299000000307	0.08	0.02	0.1	0.02
6	1	2015	P500003000001700	0.08	0.02	0.1	0.02
7	1	2015	G271983000793800	0.13	0.04	0.17	0.02
8	1	2014	C675000002001800	209.43	71.91	281.34	39.9
9	1	2014	E400000002000900	116.17	37.17	153.34	20.91
10	1	2014	N860000002006800	55.63	19.66	75.29	10.85
11	1	2014	E464002000007400	57.28	17.95	75.23	10.14
12	1	2014	E405002016002500	25.96	8.31	34.27	4.67
13	1	2014	W010000016000327	18.48	6.59	25.07	3.63
14	1	2014	F555000000001000	0.21	0.09	0.3	0.05
15	1	2014	C950000000000200	0.07	0.03	0.1	0.01
16	1	2013	S300000000008810	35.01	16.45	51.46	7.4
17	1	2013	S447004000000900	34.23	13.58	47.81	6.11
18	1	2013	R329500002002300	29.52	12.89	42.41	5.8
19	1	2013	W380000695000001	26.26	11.9	38.16	5.36
20	1	2013	E330000380000400	22.91	10.08	32.99	4.67
21	1	2013	S359302000005300	8.29	3.64	11.93	1.69
22	1	2013	S359302000005300	8.29	3.7	11.99	1.69
23	1	2013	H520003000004300	3.13	1.47	4.6	0.66
24	1	2013	R168000000004200	0.38	0.19	0.57	0.08
25	1	2012	C922000000000400	210.28	109.35	319.63	41.64
26	1	2012	G020000000001000	203.63	102.49	306.12	38.79
27	1	2012	S477000000013600	193.15	100.44	293.59	38.24
28	1	2012	T210095268000114	122.22	71.7	193.92	27.87
29	1	2012	R116002000002400	141.79	69	210.79	25.95
30	1	2012	H350000005001300	102.51	51.94	154.45	19.68
31	1	2012	V220000005000013	84.31	49.18	133.49	19.1
32	1	2012	A08000000102515	18.64	8.96	27.6	3.36
33	1	2012	W230000004000606	12.64	6.66	19.3	2.54
34	1	2012	S740000000000100	12.55	6.03	18.58	2.26
35	1	2012	R329500002002300	1.3	0.72	2.02	0.28
36	1	2012	B365502000003600	0.31	0.19	0.5	0.08
37	1	2011	M320001000003100	2016.76	1142.83	3159.59	369.07
38	1	2011	H350000005001300	318.45	199.56	518.01	66.87
39	1	2011	P140000005001900	255.46	149.01	404.47	48.66
40	1	2011	G020000000001000	203.28	126.71	329.99	42.38
41	1	2011	N476502000011500	176.32	100.5	276.82	32.53
42	1	2011	L623500000003100	141.57	92.49	234.06	31.43
43	1	2011	G810000002000200	168.29	95.36	263.65	30.8
44	1	2011	T210095268000114	93.44	66.03	159.47	22.99
45	1	2011	L623500000003100	56.63	36.99	93.62	12.57
46	1	2011	V056000000012800	61.8	35.85	97.65	11.68
47	1	2011	V056000000012800	61.81	35.85	97.66	11.68
48	1	2011	U300001000004400	52.96	32.84	85.8	10.96
49	1	2011	N860000002005200	47.92	28.43	76.35	9.34
50	1	2011	L17100008W001700	41.38	24.97	66.35	8.26
51	1	2011	S367500007000600	29.54	19.2	48.74	6.51
52	1	2011	N486000000002300	26.52	17.24	43.76	5.85

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EXHIBIT A

Prepared By: Ricardo N.

53	1	2011	L313001000003900	23.82	15.24	39.06	5.15
54	1	2011	E431000000006500	19.4	11.26	30.66	3.67
55	1	2011	P910000004001300	16.37	10.47	26.84	3.54
56	1	2011	M155000000005100	13.81	8.97	22.78	3.04
57	1	2011	H185000167001200	14.25	8.37	22.62	2.74
58	1	2011	E330000359001000	14.43	8.28	22.71	2.69
59	1	2011	S365000003000200	14.25	8.07	22.32	2.61
60	1	2011	S130000003000900	11.63	6.7	18.33	2.18
61	1	2011	E400000002000900	4.1	2.79	6.89	0.96
62	1	2011	H185000180001000	3.1	2.09	5.19	0.72
63	1	2011	A210000048001001	1.31	0.87	2.18	0.29
64	1	2011	H220000000000800	0.44	0.24	0.68	0.08
65	1	2011	C676000000012700	0.19	0.13	0.32	0.05
66	1	2010	H350000005001300	323.88	241.83	565.71	73.85
67	1	2010	C922000000000400	231.36	175.84	407.2	54.14
68	1	2010	G020000000001000	209.23	155.53	364.76	47.39
69	1	2010	N476502000011500	176.32	121.66	297.98	35.7
70	1	2010	S170001000001900	145.04	106.84	251.88	32.42
71	1	2010	T570002000001600	122.39	100.36	222.75	31.94
72	1	2010	L1710000BW001700	80.89	58.51	139.4	17.59
73	1	2010	K240000000029304	57.71	36.17	93.88	10.22
74	1	2010	A210000032001000	40.5	29.97	70.47	9.11
75	1	2010	E310000036000400	30.09	24.27	54.36	7.67
76	1	2010	V070000002000100	24.57	20.31	44.88	6.49
77	1	2010	C140000030001307	28.14	17.92	46.06	5.02
78	1	2010	C676000000038100	25.02	17.01	42.03	4.95
79	1	2010	D600901000000100	17.06	11.37	28.43	3.27
80	1	2010	S477000000041500	10.43	8.45	18.88	2.68
81	1	2010	C211000000002900	10.41	7.81	18.22	2.39
82	1	2010	M578500000007200	9.05	7.02	16.07	2.18
83	1	2010	L315000000001800	4.54	3.07	7.61	0.89
84	1	2010	G590098004000101	2.39	1.74	4.13	0.52
85	1	2009	H350000005001300	294.46	255.19	549.65	72.44
86	1	2009	S170001000001900	270.26	231.52	501.78	65.27
87	1	2009	G020000000001000	176.16	152.08	328.24	43.07
88	1	2009	P640000072000700	76.47	55.07	131.54	13.77
89	1	2009	L630601000007900	45.45	41.35	86.8	12.07
90	1	2009	E310000036000400	30.17	27.96	58.13	8.24
91	1	2009	A520000000000600	29.71	25.45	55.16	7.17
92	1	2009	N340000000303513	22.51	19.21	41.72	5.4
93	1	2009	V070000002000100	15.27	14.46	29.73	4.31
94	1	2009	R116002000002400	15.14	12.82	27.96	3.59
95	1	2009	H284000000013400	10.9	8.33	19.23	2.24
96	1	2009	R190000163000700	9.36	6.8	16.16	1.71
97	1	2009	H302000000000700	7.82	6.02	13.84	1.58
98	1	2009	H302000000000700	7.82	6.02	13.84	1.58
99	1	2009	H520003000004800	0.11	0.08	0.19	0.02
100	1	2008	H350000005001300	267.69	264.12	531.81	70.67
101	1	2008	H140000000001100	122.81	111.76	234.57	28.56
102	1	2008	O210000005000035	98.66	98.33	196.99	26.49
103	1	2008	N120003000001025	38.2	34.38	72.58	8.59
104	1	2008	E583002000000100	17.29	17.53	34.82	4.77
105	1	2008	S170001000001900	17.6	17.19	34.79	4.57
106	1	2008	B156007000001200	19.23	16.98	36.21	4.18
107	1	2008	C676000000011600	18.62	16.32	34.94	4

EXHIBIT A

Prepared By: Ricardo N

108	1	2008	S735000004000600	18.47	16.07	34.54	3.91
109	1	2008	S045500000004600	13.05	13.5	26.55	3.72
110	1	2008	M059002000001100	14.26	13.35	27.61	3.44
111	1	2008	C140000078001100	15.79	13.65	29.44	3.3
112	1	2008	C676000000038100	6.17	5.68	11.85	1.44
113	1	2008	R457003000004200	4.06	4.14	8.2	1.13
114	1	2008	N580000004001500	3.54	3.17	6.71	0.79
115	1	2007	G805000000006300	529.86	471.58	1001.44	97.76
116	1	2007	S170002017000103	172.94	184.48	357.42	45.66
117	1	2007	S170002017000103	140.75	150.13	290.88	37.16
118	1	2007	B156007000001200	109.43	109.8	219.23	25.77
119	1	2007	B48200000C001100	53.08	56.61	109.69	14.01
120	1	2007	H350000005001300	47.21	52.24	99.45	13.31
121	1	2007	I210000000000800	45	50.85	95.85	13.16
122	1	2007	S170002063000804	28.03	33.07	61.1	8.83
123	1	2007	L045098024000000	30.96	29.3	60.26	6.5
124	1	2007	J940000000000600	24.57	22.99	47.56	5.05
125	1	2007	N580000004001500	6.3	6.38	12.68	1.51
126	1	2006	L590000008000500	146.96	142.55	289.51	27.11
127	1	2006	D460000120001700	32.84	39.29	72.13	9.41
128	1	2006	G805000000006300	42.51	42.94	85.45	8.61
129	1	2006	A555000000000300	10.56	12.46	23.02	2.95
130	1	2006	L670000017000300	4.39	5.33	9.72	1.29
131	1	2006	B48200000C001100	3.27	3.88	7.15	0.92
132	1	2006	T570002000001400	4.22	4.28	8.5	0.86
133	1	2005	L590000008000500	146.7	159.91	306.61	29.71
134	1	2005	C730000019000800	94.2	102.69	196.89	19.07
135	1	2005	H305000000000100	69.84	84.04	153.88	17.91
136	1	2005	E456000000008800	53.11	63.21	116.32	13.15
137	1	2005	M215000003000300	57.3	62.45	119.75	11.6
138	1	2005	I210000000000800	32.36	44.33	76.69	10.63
139	1	2005	M355000119001100	26.91	37.78	64.69	9.25
140	1	2005	S696501000002200	14.07	19.04	33.11	4.52
141	1	2005	L43500000G000502	19.02	21.67	40.69	4.28
142	1	2005	B240001000001200	18.34	20.71	39.05	4.04
143	1	2005	B365000003000800	19.71	21.47	41.18	3.99
144	1	2005	P696500000000700	16.15	18.89	35.04	3.85
145	1	2005	L110002002012601	14.53	16.42	30.95	3.21
146	1	2005	M475000002001600	6.21	7.42	13.63	1.55
147	1	2005	R225001003001900	2.99	3.52	6.51	0.72
148	1	2005	F345000146000800	1.71	1.88	3.59	0.35
149	1	2004	A180000036000406	199.38	292.42	491.8	66.99
150	1	2004	V360000001003500	182.69	221.05	403.74	40.28
151	1	2004	H085000003001309	87.05	130.57	217.62	30.55
152	1	2004	L590000008000500	122.02	147.64	269.66	26.91
153	1	2004	C211000000002600	107.46	130.03	237.49	23.7
154	1	2004	E482501000007600	21.81	30.1	51.91	6.48
155	1	2004	C750006000012100	23.73	26.51	50.24	4.24
156	1	2004	S735000004000600	13.63	18.4	32.03	3.86
157	1	2004	F345000146000800	12.33	14.92	27.25	2.72
158	1	2004	D380002000014710	5.06	7.46	12.52	1.72
159	1	2004	H520003000005600	1.06	1.43	2.49	0.3
160	1	2004	C730000019000800	1.21	1.47	2.68	0.27
161	1	2004	E800000136001700	0.11	0.17	0.28	0.04
162	1	2004	A180000036000406	-199.38	-292.42	-491.8	-66.99

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EXHIBIT A

Prepared By: Ricardo N

163	1	2003	S607000000000900	75.6	94.5	170.1	15.31
164	1	2003	L670000019001400	68.38	85.47	153.85	13.85
165	1	2003	H345000000001400	49.02	67.31	116.33	12.65
166	1	2003	J183503000005700	60.33	73	133.33	11.13
167	1	2003	V360000001003500	29.04	38.62	67.66	6.93
168	1	2003	L315200000002200	30.22	36.57	66.79	5.58
169	1	2003	S52500144A000900	20.84	28.56	49.4	5.35
170	1	2003	D780000009000600	14.53	19.25	33.78	3.47
171	1	2003	W2300000052000300	8.37	13.21	21.58	2.94
172	1	2003	S430000001001400	1.72	2.61	4.33	0.55
173	1	2003	D780000009000600	0.3	0.4	0.7	0.07
174	1	2002	S110000002002400	78.03	128.75	206.78	27.04
175	1	2002	N812000000001000	104.85	135.24	240.09	19.34
176	1	2002	S397503000037600	72.44	102.13	174.57	17.28
177	1	2002	S607000000000900	75.6	103.57	179.17	16.67
178	1	2002	H345000000001400	52.92	79.02	131.94	14.61
179	1	2002	R106000000003400	23.27	35.68	58.95	6.84
180	1	2002	R106000000003400	23.27	35.68	58.95	6.84
181	1	2002	W010000046000336	11.47	20.28	31.75	4.58
182	1	2002	R015000000009700	18.45	25.99	44.44	4.4
183	1	2002	T094002000000500	8.5	14.43	22.93	3.13
184	1	2002	J183503000005700	13.16	17.51	30.67	2.67
185	1	2002	E330000123000100	6.16	9.18	15.34	1.69
186	1	2002	E330000123000100	4.87	7.25	12.12	1.34
187	1	2002	B505000015000600	5.62	7.7	13.32	1.24
188	1	2002	S170002063000100	4.71	6.47	11.18	1.04
189	1	2001	J570000008001420	94.6	145.99	240.59	24.83
190	1	2001	S607000000000900	66.56	99.17	165.73	15.87
191	1	2001	S397503000037600	54.07	82.73	136.8	13.87
192	1	2001	E810000003002100	60.25	83.55	143.8	11.57
193	1	2001	C730000001001300	54.85	77.7	132.55	11.27
194	1	2001	H345002000001000	39.47	61.98	101.45	10.84
195	1	2001	S395000002000401	39.33	61.75	101.08	10.8
196	1	2001	A013803000000500	45.41	64.03	109.44	9.19
197	1	2001	H345000000001400	26.56	42.85	69.41	7.81
198	1	2001	V057700000002600	26.15	41.06	67.21	7.18
199	1	2001	K240000000011314	9.38	17.03	26.41	3.61
200	1	2001	V382000000000100	14.29	21.31	35.6	3.41
201	1	2001	W010000044001052	13.72	20.44	34.16	3.27
202	1	2001	L215500000000800	11.5	16.67	28.17	2.54
203	1	2001	S415002008001000	6.23	8.51	14.74	1.15
204	1	2001	T706000000000200	4.03	5.78	9.81	0.86
205	1	2001	W240000003000900	2.46	3.84	6.3	0.67
206	1	2001	R055003000002000	0.66	1.04	1.7	0.18
207	1	2000	J570000008001420	98.35	163.58	261.93	27.59
208	1	2000	A013803000000500	90.31	138.18	228.49	19.91
209	1	2000	S607000000000900	64.15	103.29	167.44	16.46
210	1	2000	C730000001001300	53.86	82.76	136.62	12.04
211	1	2000	E405002013002000	26.16	42.11	68.27	6.71
212	1	2000	S477000000009500	25.96	40.77	66.73	6.19
213	1	2000	R230002000003900	14.21	24.01	38.22	4.15
214	1	2000	M520000085000300	20.54	30.28	50.82	4.01
215	1	2000	V382000000007000	10.68	16.76	27.44	2.55
216	1	2000	G040000006000100	4.95	9.57	14.52	1.99
217	1	2000	S477000000011900	5.58	9.67	15.25	1.74

x1-d

EXHIBIT A

Prepared By: Ricardo N.

218	1	2000	M687000000002600	2.43	4.02	6.45	0.67
219	1	1999	G590001004002100	86.39	135.93	222.32	17.62
220	1	1999	S607000000000900	57.24	99.03	156.27	15.71
221	1	1999	A670000000001800	35.35	74.11	109.46	15.54
222	1	1999	L605000000014430	33.92	70.91	104.83	14.81
223	1	1999	G590001004002100	21.03	33.1	54.13	4.29
224	1	1999	V382000000006900	9.03	18.56	27.59	3.81
225	1	1999	T685000000005800	6.72	12.72	19.44	2.33
226	1	1999	R230002000003900	7.33	13.26	20.59	2.28
227	1	1999	T543501000001300	2.59	4.99	7.58	0.94
228	1	1998	G590001004002100	140.1	237.24	377.34	31.1
229	1	1998	S607000000000900	31.87	58.96	90.83	9.32
230	1	1998	N120003000003200	24.05	46.43	70.48	7.9
231	1	1998	T543501000001300	8.85	18.08	26.93	3.36
232	1	1998	L505000000013400	2.63	4.34	6.97	0.53
233	1	1998	C700000006000500	0.98	1.74	2.72	0.25
234	1	1997	E330000206001000	141.42	319.6	461.02	62.37
235	1	1997	G590001004002100	177.12	321.18	498.3	42.51
236	1	1997	E140000001000600	10.37	21.67	32.04	3.78
237	1	1997	L205000051000500	11.9	22.97	34.87	3.48
238	1	1997	S170003007001200	3.45	6.64	10.09	1.01
239	1	1996	E330000206001000	158.9	378.18	537.08	72.93
240	1	1996	G590001004002100	47.71	92.24	139.95	12.31
241	1	1996	R026300000001100	13.16	30.96	44.12	5.88
242	1	1996	B010000003000300	10.39	22.54	32.93	3.79
243	1	1996	S690000001000800	1.34	3.3	4.64	0.66
244	1	1995	E330000206001000	152.27	380.68	532.95	72.63
245	1	1994	E330000206001000	41.92	109.83	151.75	20.75
246	1	1994	S595000027000512	20.26	46.41	66.67	7.03
247	1	1994	A210000051001900	10.34	24.1	34.44	3.77
248	1	1994	H345003000002000	7.78	18.13	25.91	2.84
249	1	1994	S365000001000901	1.55	3.86	5.41	0.68
250	1	1994	V3820000000016300	0.72	1.92	2.64	0.37
251	1	1993	E330000346000900	13.6	32.75	46.35	4.95
252	1	1993	E330000346000900	6.79	16.38	23.17	2.48
253	1	1989	P240000004001800	45.04	130.2	175.24	19.66
254	12	1999	G590001004002100	2.12	3.31	5.43	0.43
255	12	1999	S607000000000900	1.4	2.42	3.82	0.38
256	12	1999	G590001004002100	0.51	0.8	1.31	0.11
257	12	1998	G590001004002100	6.12	10.37	16.49	1.36
258	12	1998	S607000000000900	1.39	2.57	3.96	0.41
259	12	1998	N120003000003200	1.05	2.02	3.07	0.34
260	12	1997	G590001004002100	8.58	15.56	24.14	2.06
261	12	1996	G590001004002100	2.54	4.91	7.45	0.66
262	12	1994	H345003000002000	0.38	0.87	1.25	0.14
263	17	1993	E330000346000900	0.16	0.4	0.56	0.06
264	17	1993	E330000346000900	0.08	0.2	0.28	0.03
265	1	2000	T527002000004100	1.71	3.14	4.85	0.61
266	1	1995	W010000023000416	12.69	32.93	45.62	6.59
267	1	1989	P420002003001000	0.05	0.18	0.23	0.03
268	12	1995	W010000023000416	0.71	1.85	2.56	0.37
269	1	2013	F155501000007000	17.63	8.05	25.68	3.62
270	1	2012	L010000000001100	59.82	34.29	94.11	13.28
271	1	2011	L195895002001500	37.55	25.42	62.97	8.73
272	1	2009	S477000000006900	54.15	46.94	101.09	13.32

EXHIBIT A

Prepared By: Ricardo N.

273	1	2005	M594202000014300	104.35	139.83	244.18	33.19
274	1	2005	M594202000014300	2.56	3.42	5.98	0.82
275	1	2004	T210000262000400	16.36	21.26	37.62	4.27
276	1	2004	E540000045000300	3.92	5.92	9.84	1.39
277	1	2000	C436000000003300	67.85	130.26	198.11	26.87

# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 20, 2017

The Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Road  
Edinburg, Texas 78540

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency  
For the Year Ended December 31, 2016  
Audit No. 2017-03

Dear Sheriff Guerra:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Sheriff with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) § 115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2016, the Sheriff's Office seized cash totaling \$567,690.07, 5 motor vehicles, and 1 real property. In addition, cash totaling \$245,056.63 and 1 motor vehicle were forfeited (awarded) to the Sheriff's Office during the year ended December 31, 2016. Also, 1 vehicle was returned to a respondent.

Pursuant to CCP § 59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

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

### HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 139<sup>TH</sup> D.C.

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JUDGE, 430<sup>TH</sup> D.C.

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JUDGE, 449<sup>TH</sup> D.C.

Pursuant to CCP § 59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP § 59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP § 59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP § 59.06.

Pursuant to CCP § 59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and LEAs, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

Pursuant to CCP § 59.06 (d), awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Sheriff's Chapter 59 budget for the year ended December 31, 2016 was \$673,883.04 and expenditures totaled \$474,724.49 (i.e., salary, court costs, registration fees, and advertisements for citation by publication).

Pursuant to CCP § 59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

On February 26, 1991, Commissioner's Court approved a resolution stating, "District Attorney and the Sheriff of Hidalgo County have expressed a willingness to assist in turning over some funds for use in drug rehabilitation in Hidalgo County, [not to exceed 10%] and be it resolved that any forfeited funds turned over to the Hidalgo County Commissioners' Court shall be deposited in a special fund and with any interest generated by said fund will be distributed to worthy programs on timely application to said Commissioners' Court until further orders of the Court."

Pursuant to Property Code § 12.007 (a), after the plaintiff's statement in an eminent domain proceeding is filed or during the pendency of an action involving title to real property, the establishment of an interest in real property, or the enforcement of an encumbrance against real property, a party to the action who is seeking affirmative relief may file for record with the county clerk of each county where a part of the property is located a notice that the action is pending. Pursuant to Property Code § 12.007 (b), the party filing a lis pendens or the party's agent or attorney shall sign the lis pendens, which must state: (1) the style and number, if any, of the proceeding; (2) the court in which the proceeding is pending; (3) the names of the parties; (4) the kind of proceeding; and (5) a description of the property affected. Pursuant to Property Code § 12.007 (c), the

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JUDGE, 449<sup>TH</sup> D.C.

county clerk shall record the notice in a lis pendens record. The clerk shall index the record in a direct and reverse index under the name of each party to the proceeding. Pursuant to Property Code § 12.007 (d), not later than the third day after the date a person files a notice for record under this section, the person must serve a copy of the notice on each party to the action who has an interest in the real property affected by the notice.

**Local Agreement between District Attorney's Office and Sheriff's Office**

On June 25, 2015, the Hidalgo County District Attorney and the Sheriff's Office entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, the Sheriff's Office agrees to pay all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property, as outlined below.

*Personal Property* (Vehicles, jewelry, phones, etc...) - If personal property, including vehicles retained by the Law Enforcement Agency are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to the Law Enforcement Agency and 25% to the State's Attorney.

If personal property, including passenger vehicles, pick-ups trucks, sport utility vehicles, vans, tractor trailers, etc., are to be used for law enforcement purposes pursuant to CCP §59.06 (b), the Sheriff shall obtain the title of said vehicles and will be solely responsible for their use and maintenance. The District Attorney will not retain an interest in said vehicles and will be completely absolved of any liability.

All property seized in accordance with the Agreement, with the exception of currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Sheriff's Office. The Sheriff's Office shall be responsible for the upkeep and maintenance of said property and the District Attorney will be completely absolved of any liability.

The parties further agreed that the Sheriff's Office shall account for all seized property in their possession until the property is disposed of by court order. Disposition of all property shall comply with Article 59 of the Texas Code of Criminal Procedure.

All other personal property, not suitable for nor desired for use, pursuant to Article 59 of the Texas Code of Criminal Procedure, shall be forfeited to the District Attorney, as an agent for the State of Texas, and shall be sold at public auction. The net proceeds of said sale of said property, after deduction of costs, shall be divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

For the purpose of this Agreement, the definition of "Personal Property" includes, but is not limited to, vehicles of all types, weapons, laptops, computers, cell phones, jewelry, gold, and other precious metals and tangible objects of value. The Sheriff's Office and the District Attorney reserve the right to negotiate unique individual agreements on a case by case basis to satisfy special requirements; however, if an agreement cannot be reached, this local agreement shall be binding.

*Real Estate* - Upon the sale of real estate, all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs shall be paid or credit to the Sheriff's Office if such cost have been previously paid by the Sheriff's Office and the District Attorney as agreed upon for currency, banking accounts, and negotiable instruments as listed below.

*Currency, Banking Accounts, and Negotiable Instruments* – Upon being awarded to the State via court order, are to be disbursed and divided up as follows, after the payment of costs:

Amount	Sheriff's Office	District Attorney's Office
Over \$50,000.00	70%	30%
Less than \$50,000.00	60%	40%

*Jewelry* – Will be sold and its proceeds divided as follows: 60% to the Sheriff's Office and 40% to the District Attorney.

**Sheriff's Office Procedures**

Section 5.21 of the Hidalgo County Sheriff's Office Policy and Procedures establish the procedures and provide direction and reference to officers seizing cash or tangible property. Seizing officers must contact their

**HIDALGO COUNTY DISTRICT JUDGES**

supervisor and provide all the pertinent facts and circumstances surrounding a potential seizure and receive authorization to continue the forfeiture investigation.

If possible, seized currency is counted by a Sheriff's agent in the presence of the respondent and a receipt (copy of Evidence/Inventory Control Report) is issued; however, the receipt is not pre-numbered. If the funds cannot be counted in the presence of the respondent, the funds are placed in an evidence bag and transported to the Sheriff's Office where it is then counted by two Sheriff's agents. The count is documented on the "Itemization of Money Seizure" form, which is not pre-numbered. Once the currency is counted, pursuant to CCP §59.08 and Section 5.21.03.08 of the Hidalgo County Sheriff's Office Policy and Procedures, the agent places seized currency in a certificate of deposit at the county depository, Lone Star National Bank, under the name of the District Attorney's Office pending final disposition. If the currency cannot be immediately deposited on the date of seizure, the currency is safeguarded in a vault in the Sheriff's Office evidence room and deposited the next business day. In most cases the currency is placed in a certificate of deposit within 72 hours.

Personal property is safeguarded at the Sheriff's Office until a final judgment is rendered by the court. Vehicles are maintained at the Sheriff's Motor Pool and all other personal property is maintained at the Sheriff's Office evidence room. Only two Evidence Technicians have access to the evidence room. The evidence room is under lock and key and has 24 hour surveillance. The personal property is logged in by an agent and submitted to an Evidence Technician. If an item needs to be removed from the evidence room, the item is requested from one of the two Evidence Technicians and the agent is required to log the item out.

When cash and/or property is seized, the agent is required to generate a synopsis report describing the circumstances of the seizure. The synopsis report must include any or all of the following documents: an asset forfeiture cover sheet, offense report, affidavits, search warrants, vehicle impoundment sheet (if applicable), vehicle registration information with lien enhancement (if applicable), arrest probable cause affidavit (if arrest was made), bank deposit slip (if applicable), seizure affidavit, criminal histories on all parties claiming interest in the items seized, motor pool mechanic review sheet (if applicable), vehicle estimate value utilizing NADA or Kelley Blue Book (if applicable), and picture of the seized property. If the seized property is a vehicle, photographs of all four sides of the vehicle depicting the license plates, VIN, odometer mileage, interior, any damage and special equipment must also be placed in the file. The file is submitted to the Sheriff's Office Financial Services Bureau Administrative Assistant, who is responsible for ensuring the file contains all required documents. Original files are maintained by the Financial Services Bureau Administrative Assistant and copies of the file are forwarded to the District Attorney's Office and the Sheriff's Office Accountant II. Once the case has been disposed, the District Attorney's Office provides a copy of the judgment to the Financial Services Bureau Administrative Assistant. The Financial Services Bureau Administrative Assistant then forwards a copy of the judgment to the Sheriff's Office Accountant II, who is responsible for the preparation of the Chapter 59 Asset Forfeiture Report and the Quartermaster, who is responsible for overseeing the inventory and maintenance of Sheriff's Office equipment.

If a vehicle is forfeited to the Sheriff's Office, the vehicle is inspected by the Motor Pool Mechanic to determine whether the vehicle is in good working condition for law enforcement purposes. The Mechanic documents the inspection on the "Hidalgo County Sheriff's Office Newly Acquired Vehicle Checklist" (checklist). The checklist is provided to the Lieutenant and the Commander who determine whether to place the vehicle in use for law enforcement purposes or to auction the vehicle.

The Sheriff's Office submits an application for certificate of title, along with a copy of the final judgment, to the Motor Vehicle Department for all forfeited vehicles. Upon receipt of the certificate of title, the Sheriff's Office maintains a copy of the title and submits the original title to the Purchasing Department's Fixed Asset Division and requests an asset tag. Insurance coverage is also requested for all vehicles placed in use for law enforcement purposes from the Hidalgo County Safety Division by preparing and submitting an "Insurance Change-Vehicles" form. Once the vehicle is insured, the Safety Division submits proof of insurance to the Purchasing Department.

If the vehicle is not placed in use, a transfer form is prepared and the vehicle is declared surplus. Until the auction is conducted, the vehicle is safeguarded at the Sheriff's Office Motor Pool.

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JUDGE, 44<sup>TH</sup> D.C.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Auto Auctions and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

**Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and property for which a final judgment was rendered and recorded on *Odyssey*, the County's justice information system, during the period of January 1, 2016 through December 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 establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and "Purchasing Department/Fixed Asset Division Auction Report" to the Sheriff's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported.
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odyssey* to determine if all property seized, forfeited, or returned to respondents was reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
3. Reviewed expenditures from the Sheriff's Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP§59.06 (c).
4. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if court costs were only paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.
5. Verified Hidalgo County District Clerk records to determine if a *lis pendens* was filed not later than the third day after the date the Sheriff's Office filed a notice of record for the real estate property seized by the Sheriff's Office pursuant to Property Code §12.007 (c)(d).
6. Verified with the Hidalgo County Risk Management Department to determine if the 49 vehicles put to use by the Sheriff's Office were properly insured.
7. Selected 3 vehicles that were seized and/or forfeited during the reporting period and not sold for physical identification.
8. Reviewed revenue reports generated from *alio* and "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to the Sheriff's Office forfeiture fund and apportioned within 30 days of said sale pursuant to the local agreement.
9. Reviewed the "District Attorney Investigation Funds Accounting Control Sheet" and supporting documentation to determine if the 10% of net forfeited currency over \$3,000 was paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems pursuant to the resolution dated February 26, 1991.
10. Reviewed the "Financial Seizure Account History" form, the affidavit prepared by the seizing officer, certificate of deposit receipt, and schedule of filed cases generated from *Odyssey* to determine if a certificate of deposit was opened within 72 hours of seizure for the amount seized and if a petition was filed within 30 days after the date of seizure.
11. Reviewed the procedures in place to determine if seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

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JUDGE, 449<sup>TH</sup> D.C.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported. The following was noted:

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" were reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that the Sheriff's Office seized 5 motor vehicles, 1 real property, and cash totaling \$567,690.07. In addition, 1 motor vehicle and cash totaling \$245,056.63 were forfeited (awarded) to the Sheriff's Office. Furthermore, 1 motor vehicle was returned to respondent pursuant to the judgment. The seizures and forfeitures were properly reported on the Sheriff's Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Sheriff's Office Chapter 59 Forfeiture Fund were incurred for law enforcement purposes as required by CCP §59.06 (c).
4. Court costs were only paid to the District Clerk for cases where forfeitures were greater than \$2,500.00 as required by CCP §59.05 (f).
5. All real estate property seized by the Sheriff's Office had a *lis pendens* recorded through the Hidalgo County District Clerk.
6. Of the 49 vehicles:
  - 48 vehicles were properly insured.
  - 1 vehicle was not insured. According to staff, the vehicle was awarded to Sheriff's Office on January 11, 2017 and is in the process of insuring and tagging vehicle.
7. All 3 vehicles were physically identified.
8. Auction proceeds totaling \$36,753.25 were generated from the sale of 22 vehicles forfeited to the Sheriff's Office (all 22 vehicles auctioned were forfeited in prior years). Auctions were held in March, June, and September, as follows:
  - March auction proceeds were apportioned to the Sheriff's Office forfeiture fund within 30 days of said sale;
  - June and September auctions proceeds were not apportioned to the Sheriff's Office forfeiture fund within 30 days of said sale. The funds were apportioned 3 to 105 days late.
  - March and September proceeds were distributed 100% to the Sheriff's forfeiture fund instead of 75% to the Sheriff's Office forfeiture fund and 25% to the District Attorney's forfeiture fund.
  - June proceeds were distributed 75% to the Sheriff's Office forfeiture fund and 25% to the District Attorney's Forfeiture pursuant to the local agreement.
9. There were 9 judgments that involved cash forfeitures greater than \$3,000.00. For 9 judgments, 10% of net forfeited currency over \$3,000 was paid to Hidalgo County for the use of a drug rehabilitation program. According to staff, although the new local agreement does not state that 10% of the net currency over \$3,000.00 shall be paid to Hidalgo County, on February 26, 1991, Commissioner's Court approved a resolution that would allow a request up to ten (10%) of drug forfeited funds seized and awarded to Hidalgo County Sheriff's Office and the Criminal District Attorney's Office of Hidalgo County for drug rehabilitation.
10. There were 12 cash seizures made by the Sheriff's Office during the period of review. Of the 12 cash seizures:
  - 9 certificates of deposit were opened within 72 hours of seizure as required by CCP §59.03 (c).
  - 3 certificates of deposit were not opened within 72 hours of seizure. The certificates of deposit were opened 2 to 13 days late.In addition, 18 petitions (cash and other property) were filed with the District Clerk's Office. Of the 18 petitions (cash and other property), 16 were filed with the District Clerk's Office on or before the 30th day after the date of the seizure as required by CCP §59.04 (a). 2 of 18 petitions (cash and other property) were filed on the 31<sup>st</sup> day after the date of seizure.
11. Seizures were not recorded and controlled by using pre-numbered official receipt forms. Instead, the "Financial Seizure Account History" form, a form that is not pre-numbered, was utilized to account for seizures. In addition, the "Financial Seizure Account History" form did not require the signature of the respondent and the agent and witness responsible for counting and verifying the property and/or amount of cash seized.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

**Recommendations:**


In our opinion, the issues identified during our review could be addressed by implementing formal monitoring procedures to ensure that at a minimum, procedures require Sheriff's Office to:

1. Coordinate with Purchasing Department to ensure that the proceeds from the sale of assets are apportioned in accordance with the local agreement.
2. The local agreement should be amended to include the exact percentage that should be paid to Hidalgo County for the prevention of drug abuse and for the treatment of persons with drug-related problems.
3. Ensure that certificates of deposits are opened within 72 hours of seizure as required by CCP §59.03 (c) and petitions are filed with the District Clerk's Office within 30 days after the date of seizure as required by CCP §59.04 (a).
4. Ensure seizures are recorded and controlled by using pre-numbered "Financial Seizure Account History" forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to findings 8 through 11 noted in the conclusion section and the recommendations noted above by March 31, 2017. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Reynaldo Cantu III, Internal Auditor II, at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,

  
Ray Eufrazio, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
The Honorable Ricardo Rodriguez, Criminal District Attorney  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

LLUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 17<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 11<sup>th</sup> D.C.

NOE GONZALEZ  
JUDGE, 17<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 18<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

GENEE R. BETANCOURT  
JUDGE, 46<sup>th</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 1, 2017

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Ref: 2017 Tax Roll Abatement-Hidalgo Wind Farm LLC- Phase I and Phase II  
Report No. 2017-21 and 2017-22

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II. The objective of the review was to determine whether Hidalgo Wind Farm LLC qualifies for a tax abatement for the 2017 tax year.

### Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC-Phase I, tax abatement agreement between Hidalgo County and Hidalgo Wind Farm LLC-Phase II, Hidalgo County Tax Abatement Guidelines, correspondence received from Hidalgo Wind Farm LLC representative, and compliance verification letter from Hidalgo Wind Farm LLC regarding compliance with terms of the tax abatement agreement.

### Conclusion:

Based on the results of our review, we have determined that Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II do not qualify for a tax abatement for the 2017 tax year. According to correspondence received from the Hidalgo Wind Farm LLC representative, the project was complete in December 2016; however, documentation confirming the capital cost of the projects have not been provided. In addition, the newly created value cannot be ascertained from the tax rolls of the Hidalgo County Appraisal District.

Pursuant to Section 3.03 of the tax abatement agreements between Hidalgo County and Hidalgo Wind Farm LLC-Phase I and Hidalgo Wind Farm LLC-Phase II, the abatement of ad valorem taxes shall be for a period (the "Abatement Period") that shall (a) commence on the commencement of the first ad valorem tax year after each of the following events have occurred: (i) construction of the facility has been completed, (ii) company has provided documentation confirming the capital cost of the project and the number of jobs created; (iii) the capital cost or jobs created meets or exceeds the minimum amount required by the Guidelines and Criteria for granting tax abatements; and (iv) the newly created value may be ascertained from the tax rolls of the Hidalgo County Appraisal District.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 12<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 21<sup>st</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 32<sup>nd</sup> D.C.

HOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 39<sup>th</sup> D.C.

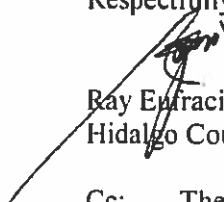
ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 44<sup>th</sup> D.C.

Mr. Rolando Garza  
May 1, 2017  
Page 2 of 2

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, 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  
Ms. Blanca Perez, Supervisor-Property Records, Hidalgo County Appraisal District

---

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SHOLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

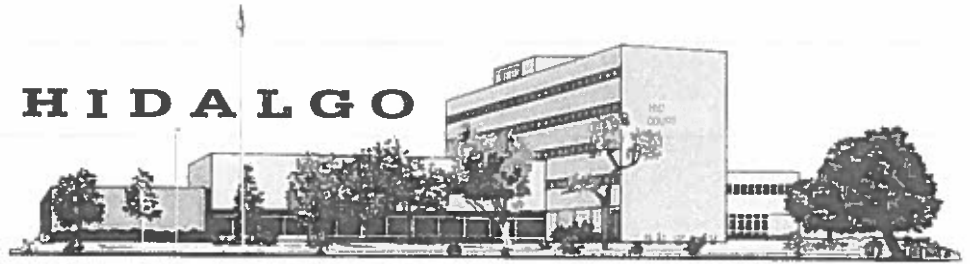
L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 448<sup>TH</sup> D.C.

# COUNTY *of* HIDALGO

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EDINBURG, TEXAS 78539

April 26, 2017

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78540-0208

Re: 2017 Wonderful Citrus Packing LLC  
Project No. 2017-23

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement (agreement) between Hidalgo County and Wonderful Citrus Packing, LLC. The objective of our review was to determine the applicable tax abatement percentage for the 2017 tax roll.

#### Scope and Methodology

The scope of our review was limited to a review of the tax abatement agreement between Hidalgo County and Wonderful Citrus Packing, LLC; Hidalgo County Tax Abatement Guidelines; and correspondence received from Wonderful Citrus Packing, LLC regarding compliance with terms of the tax abatement agreement.

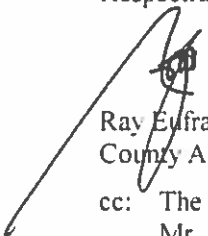
#### Conclusion:

Based on the results of our review, we have determined that Wonderful Citrus Packing, LLC does not qualify for a tax abatement for the 2017 tax year. According to correspondence received from Wonderful Citrus Packing, LLC, improvements made during 2016 were completed prior to the execution date of the agreement of December 13, 2016. Capital improvements are expected to be made during May 2017 through October 2017.

Pursuant to Section 1.04 of the agreement, tax abatement percentage will be determined based on the Capital Cost of the improvements made on or after the date of execution of the agreement of December 13, 2016.

If you have any questions regarding the requested information, please do not hesitate to call Letty Chavez, Compliance Audit Supervisor, at (956) 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: The Honorable Ramon Garcia, Hidalgo County Judge  
Mr. John J. Glenn, VP, Texas Juice Operations, Wonderful Citrus Packing LLC

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

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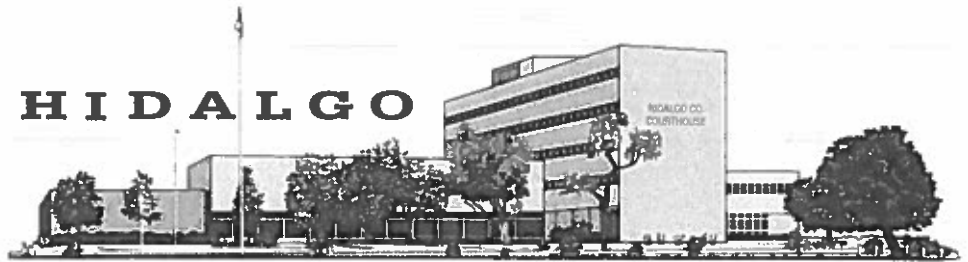
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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOUR  
JUDGE, 448<sup>TH</sup> D.C.

# COUNTY HIDALGO

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EDINBURG, TEXAS 78539

March 20, 2017

The Honorable Martin Cantu, Constable  
Hidalgo County Precinct No. 2  
300 W. Hall Acres  
Pharr, TX 78577

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency  
For the Year Ended December 31, 2016  
Audit No. 2017-06

Dear Constable Cantu:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### Background:

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2016, Constable Precinct 2 did not have any cash seizures or cash forfeitures; however, 2 motor vehicles were seized and 1 motor vehicle was forfeited to Constable Precinct 2.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

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

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP § 59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

### HIDALGO COUNTY DISTRICT JUDGES

LUIS V. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROYE GUEPRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>TH</sup> D.C.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP§59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. A budget was not submitted to Commissioners Court for approval and expenditures were not incurred by Constable Precinct 2 for the year ended December 31, 2016.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

#### Local Agreement Between District Attorney's Office and Constable Precinct 2

On June 30, 2015, the Hidalgo County District Attorney and the Constable Precinct 2 entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 2 is responsible for paying all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)* - If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs are to be divided as follows: 75% to Constable Precinct 2 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to the Constable Precinct 2 and 40% to the District Attorney.

*Real Estate*- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

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#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J.R. "BOBBY" FLORES  
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ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 394<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOL  
JUDGE, 449<sup>TH</sup> D.C.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

*Currency*- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 2	District Attorney's Office
Over \$50,000	70%	30%
Less than \$50,000	60%	40%

Jewelry will be sold and its proceeds divided as follows: 60% to Constable Precinct 2 and 40% to the District Attorney.

**Constable Precinct 2 Procedures**

The Constable Precinct 2 Office has formal procedures for the accounting and reporting of seizures and forfeitures. Deputies requesting to initiate seizure and forfeiture of vehicles, properties, and/or currency forward all required documents to the designated Supervisor, Chief Deputy, or Constable for review and approval. Once approved, the deputy submits the file to the District Attorney's Office Civil Forfeiture Division.

Due to the expenses related to forfeiture proceedings, the following values of the described property types are used as a guideline when considering seizure: vehicles \$5,000, currency \$5,000, and real property \$20,000. Items such as jewelry, house hold items, electronics, etc, shall be in an aggregate amount value not less than \$3,000 per case.

Motor vehicles seized will be handled as evidence. The vehicles are towed to the Rod Robertson vehicle storage facility. All currency seized is deposited into the designated account set forth by the Hidalgo County District Attorney's Office on the same day of seizure, if possible. In the event this is not possible, the currency is properly sealed and secured in a safe and deposited on the next business day.

The following documents are used by the Constable Precinct 2 Office to document seizures: 1.) a report describing the circumstances of the seizure, 2.) asset forfeiture cover sheet, 3.) offense report, 4.) affidavits and search warrants, 5.) vehicle impound sheet, if applicable, 6.) DMV vehicle registration, 7.) arrest probable cause affidavit, 8.) receipt of property seizure, 9.) bank deposit slip, if applicable, 10.) seizure affidavit, 11.) criminal history of all parties claiming interest in item, 12.) mechanic vehicle review sheet, 13.) NADAR or Kelly Blue Book value, and 14.) photographs of items. The receipt of property seizures is not a pre-numbered form.

**Agreement for Auctioneer Services**

On April 28, 2015, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective May 3, 2015 to May 2, 2016. The County may elect to extend the term of the contract for an additional two one year terms.

On April 19, 2016, the Hidalgo County Commissioners Court approved a one year extension with Rod Robertson Enterprise, Inc. The extension is effective May 3, 2016 to May 2, 2017. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

**Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Ochyssey*, the County's justice information system, for the period of January 1, 2016 through December 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 establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable interlocal agreements. The following procedures were performed:

**HIDALGO COUNTY DISTRICT JUDGES**

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 2's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 2's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 2 Chapter 59 Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 2 vehicles seized and/or forfeited as of the year ended December 31, 2016 for physical identification.
5. Verified on *Odyssey* if court costs were paid to the District Clerk for the personal property cases that generated auction proceeds greater than \$ 2,500.00.
6. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 2 and apportioned within 30 days of said sale pursuant to the local agreement in place.
7. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were reported on the Chapter 59 Asset Forfeiture Report. According to *alio*, Constable Precinct 2 did not incur expenditures during the period of review.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 2 vehicles seized and 1 vehicle forfeited to Constable Precinct 2. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. There were no expenditures during the year ended December 31, 2016.
4. The 2 vehicles were physically located.
5. There were no cases that generated auction proceeds greater than \$2,500.00. Court costs were not paid to the District Clerk.
6. Auction proceeds totaling \$2,000.00 were generated from the sale of 2 vehicles forfeited in prior periods to Constable Precinct 2. Auctions were held in June and September as follows:
  - June auction proceeds were not apportioned to the Constable Precinct 2 forfeiture fund within 30 days of said sale. In addition, the auction proceeds were not disbursed pursuant to the local agreement. The proceeds were disbursed 100% to Constable Precinct 2 instead of 75% to Constable Precinct 2 and 25% to the District Attorney pursuant to the interlocal agreement. The distribution percentages were corrected by the County Auditor's Office.
  - September auction proceeds were apportioned to the Constable Precinct 2 forfeiture fund within 30 days of said sale. However, the auction proceeds were not disbursed pursuant to the local agreement. The proceeds were disbursed 100% to Constable Precinct 2 instead of 75% to Constable Precinct 2 and 25% to the District Attorney pursuant to the interlocal agreement. The disbursement was corrected by the County Auditor's Office.
7. Formal policies and procedures have been developed and implemented by the Constable Precinct 2 Office regarding Chapter 59 seizures and forfeitures; however, pre-numbered official receipt forms were not utilized to record and control seizures.

**Recommendation:**

In our opinion, the issues identified during our review could be addressed by developing formal monitoring procedures to ensure that the proceeds from the sale of assets are apportioned within 30 days of said sale, the proceeds are disbursed in accordance with the interlocal agreement, and seizures are recorded and controlled by using a pre-numbered form.

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 136<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 396<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

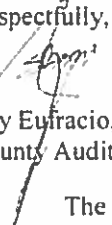
RENEE R. BETANCO  
JUDGE, 448<sup>TH</sup> D.C.

The Honorable Martin Cantu  
March 20, 2017  
Page 5 of 5

Please provide a management response to findings 6 and 7 and the recommendations noted above by March 31, 2017. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	RODOLFO DELGADO JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 138 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 204 <sup>TH</sup> D.C.	JUAN R. PARTIDA JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 394 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOL JUDGE, 449 <sup>TH</sup> D.C.
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# 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

March 20, 2017

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency  
For the Year Ended December 31, 2016  
Audit No. 2017-07

Dear Constable Gallardo:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the year ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

**Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2016, Constable Precinct 3 did not have any seizures or forfeitures. Furthermore, no property was returned to respondents.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

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

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

MOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO YASQUEZ  
JUDGE, 394<sup>th</sup> D.C.

ISRAEL RAMON JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCO  
JUDGE, 448<sup>th</sup> D.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP §59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 3 budget for the year ended December 31, 2016 was \$84,131.10 and expenditures totaled \$3,626.00.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

### **Local Agreement Between District Attorney's Office and Constable Precinct 3**

On June 2, 2015, the Hidalgo County District Attorney and the Constable Precinct 3 entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 3 is responsible for paying all court costs, attorney ad-litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of real estate, currency, banking accounts and negotiable instruments.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)-* If personal property, including vehicles retained by the Constable are to be sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

If personal property, including vehicles that are retained by the Constable for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs, are to be divided as follows: 75% to Constable Precinct 3 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to the Constable Precinct 3 and 40% to the District Attorney.

---

#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIZ M. SINGLETERY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 12<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 13<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 20<sup>th</sup> D.C.

JUAN P. PARTIDA  
JUDGE, 27<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 33<sup>rd</sup> D.C.

NOE GONZALEZ  
JUDGE, 37<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 38<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 38<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 43<sup>rd</sup> D.C.

RENEE R. BETANCO  
JUDGE, 44<sup>th</sup> D.C.

*Real Estate*- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

*Currency*- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 3	District Attorney's Office
Over \$50,000.00	70%	30%
Less than \$50,000.00	60%	40%

Jewelry will be sold and its proceeds divided as follows: 60% to Constable Precinct 3 and 40% to the District Attorney.

**Constable Precinct 3 Procedures**

The Constable Precinct 3 Office has not implemented formal procedures for the seizure and forfeiture of currency and property.

**Agreement for Auctioneer Services**

On April 28, 2015, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective May 3, 2015 May 2, 2016. The County may elect to extend the term of the contract for an additional two one year terms.

On April 19, 2016, Hidalgo County Commissioners Court approved a one year extension with Rod Robertson Enterprise, Inc. The extension is effective May 3, 2016 to May 2, 2017. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

**Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2016 through December 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 establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and applicable local agreements. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report" to Constable Precinct 3's Chapter 59 Asset Forfeiture Report to determine if all revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 3's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 3 Chapter 59 Fund to determine if expenses were for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 2 vehicles, seized and forfeited from prior years and not sold, as of the year ended December 31, 2016 for physical identification.

**HIDALGO COUNTY DISTRICT JUDGES**

5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds, if any, were disbursed to Constable Precinct 3 and apportioned within 30 days of said sale pursuant to the local agreement in place.
6. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than \$ 2,500.00.
7. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department/Fixed Asset Division Auction Report," were properly reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were no seizures or forfeitures during the period in review.
3. All expenditures from Constable Precinct 3 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. Two vehicles seized and/or forfeited in prior years but not sold during the period were physically identified.
5. There were no auction proceeds generated during the period.
6. There were no cases that generated auction proceeds greater than \$2,500; therefore, no court costs were due to the District Clerk.
7. Formal policies and procedures have not been developed and implemented by the Constable Precinct 3 regarding Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.


**Recommendation:**

Management should develop and implement formal policies and procedures for the proper accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. In addition, management should ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide a management response to finding 7 noted in the conclusion section of the report and the recommendation noted above by March 31, 2017. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
Mr. Valde Guerra, County Executive Officer  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>nd</sup> D.C.

RODOLFO DELDADO  
JUDGE, 93<sup>rd</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>th</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>nd</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>th</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>th</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>th</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCO  
JUDGE, 449<sup>th</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

April 10, 2017

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

Re: Audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency  
For the Year Ended December 31, 2016  
Audit No. 2017-08

Dear Constable Gaitan:

We have completed an audit of the Chapter 59 Asset Forfeiture Audit Report by Law Enforcement Agency for the Year Ended December 31, 2016 pursuant to Code of Criminal Procedure §59.06 (g)(1), Local Government Code §115.001, Local Government Code §115.0035, and our annual audit plan. The objective of the audit was to determine if Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported.

### **Background:**

Code of Criminal Procedure (CCP) Chapter 59 "Forfeiture of Contraband" provides the Constable with the authority to confiscate, forfeit, and dispose of contraband. Chapter 59 defines "contraband" as property of any nature (including real, personal, tangible, or intangible property) that is used or intended for use in the commission of certain enumerated felonies, Class A and Class B misdemeanors, or gained, acquired, and/or used to facilitate the commission of certain enumerated felonies and misdemeanors.

Local Government Code (LGC) §115.0035(b) provides that "at least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials." LGC §115.0035(a) defines "accounts" as all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized.

For the year ended December 31, 2016, Constable Precinct 4 did not have any cash seizures; however, 93 motor vehicles were seized and 84 motor vehicles were forfeited to the Constable. In addition, 13 vehicles were returned to respondents during the period of review.

Pursuant to CCP §59.03 (c), a peace officer having custody of property must provide to the District Attorney a sworn statement that contains a schedule of the property seized, an acknowledgment that the officer has seized the property, and a list of the officer's reasons for the seizure. In addition, "not later than 72 hours after the seizure, the peace officer shall: (1) place the property under seal; (2) remove the property to a place ordered by the court; or (3) require a law enforcement agency of the state or a political subdivision to take custody of the property and move it to a proper location."

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

Pursuant to CCP §59.05 (b) & (e), forfeiture proceedings are conducted in accordance with rules and principles governing civil cases. If the court finds that the state has proven by a preponderance of the evidence that all or part

### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETARY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 208<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>ST</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 391<sup>ST</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCOURI  
JUDGE, 448<sup>TH</sup> D.C.

of the seized property is subject to forfeiture, the judge shall forfeit the property to the state. Pursuant to CCP §59.06 (f), a final judgment of forfeiture perfects the state's title to the forfeited property.

Pursuant to CCP §59.05 (f), the District Clerk is entitled to court costs in forfeitures to the state of an amount greater than \$2,500 as in other civil proceedings.

Pursuant to CCP §59.06 (a), all forfeited property is administered by the District Attorney, acting as the agent of the state, in accordance with accepted accounting practices and with the provisions of any local agreement entered into between the District Attorney and law enforcement agencies (LEAs). If a local agreement has not been executed, the property shall be sold on the 75<sup>th</sup> day after the date of the final judgment of forfeiture at public auction under the direction of the county sheriff. Proceeds of the sale must be distributed in accordance with CCP §59.06.

Pursuant to CCP §59.06 (b), if a local agreement exists between the District Attorney and the LEA, the District Attorney may transfer the property to the LEA. Furthermore, CCP § 59.06 (c) states, if a local agreement exists between the District Attorney and the LEA, all money, securities, negotiable instruments, stocks or bonds, or things of value, or proceeds from the sale of those items shall be deposited, after the deduction of court costs which the District Clerk is entitled, into one or more of the following funds: (1) a special fund in the county treasury for the benefit of the District Attorney's Office, to be used by the District Attorney solely for the official purposes of his office; or (2) a special fund in the county treasury if distributed to a county LEA, to be used solely for law enforcement purposes, such as salaries and overtime pay for officers, officer training, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties.

CCP §59.06 (d) states that awarded proceeds may be spent by a law enforcement agency after a detailed budget has been submitted to commissioners court. The Constable Precinct 4 Chapter 59 budget for the year ended December 31, 2016 was \$11,770.79 and expenditures totaled \$264.80.

Pursuant to CCP §59.06 (d-3), an expenditure of proceeds received under this chapter is considered to be for a law enforcement purpose if the expenditure is made for an activity of a law enforcement agency that relates to the criminal and civil enforcement of the laws of the State, including an expenditure made for: (1) equipment, including vehicles, computers, firearms, protective body armor, furniture, software, uniforms, and maintenance equipment; (2) supplies, including office supplies, mobile phone and data account fees for employees, and internet services; (3) investigative and training-related travel expenses, including payment for hotel rooms, airfare, meals, rental of and fuel for a motor vehicle, and parking; (4) conferences and training expenses, including fees and materials; (5) investigative costs, including payments to informants and lab expenses; (6) crime prevention and treatment programs; (7) facility costs, including building purchases, lease payments, remodeling and renovating, maintenance, and utilities; (8) witness-related costs, including travel and security; and (9) audit costs and fees, including audit preparation and professional fees.

#### **Local Agreement Between District Attorney's Office and Constable Precinct 4**

On May 20, 2015, the Hidalgo County District Attorney and the Constable Precinct 4 entered into a new local agreement pursuant to CCP §59.06 (b). According to the agreement, Constable Precinct 4 is responsible for paying all court costs, attorney ad litem fees, depositions, title searches, title policies, confidential informants, storage costs, and all other related costs in the forfeiture of vehicles and all other personal property, as outlined below.

*Personal Property (Vehicles, laptops, computers, cell phones, weapons, etc...)*- If personal property, including vehicles retained by Constable Precinct 4 are to be sold, net proceeds from the sale of said property, after deduction of costs, is to be divided 75% to Constable Precinct 4 and 25% to the District Attorney.

If personal property, including vehicles that are retained by Constable Precinct 4 for law enforcement purposes are at any time decommissioned and then sold, net proceeds from the sale of said property, after deduction of costs above described, is to be divided as follows: 75% to Constable Precinct 4 and 25% to the District Attorney.

All property seized, except for currency, bank accounts, negotiable instruments, and jewelry, shall be kept in the possession of the Constable. The Constable shall account for all seized property in his possession until the property is disposed of by court order.

All other personal property, not suitable or desired for use, shall be forfeited to the District Attorney and sold at public auction. The net proceeds of said sale of said property, after deductions of sale expenses, shall be divided as follows: 60% to Constable Precinct 4 and 40% to the District Attorney.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 82<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 83<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>TH</sup> D.C.

ROSÉ QUERRIA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 332<sup>ND</sup> D.C.

NOE GONZALEZ  
JUDGE, 378<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KEINO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANC  
JUDGE, 448<sup>TH</sup> D.C.

*Real Estate*- Upon the sale of real estate, all costs are to be paid from the final sum received, with the remaining amount to be paid according to the percentages listed under "currency" below.

Proceeds from the sale of real, personal, tangible, or intangible property subject to the agreement shall be apportioned within thirty (30) days of said sale.

*Currency*- disbursed and divided as follows, after the payment of court costs:

Amount	Constable Precinct 4	District Attorney's Office
Over \$50,000	70%	30%
Less than \$50,000	60%	40%

Jewelry will be sold and its proceeds divided as follows: 60% to Constable Precinct 4 and 40% to the District Attorney.

#### **Constable Precinct 4 Procedures**

The Constable Precinct 4 Office has formal procedures for the seizure and forfeiture of personal property; however, formal policies and procedures to provide direction and reference to officers seizing cash have not been established.

Deputy Constables are required to call Robertson's Towing to tow and store vehicles and/or property pending forfeiture proceedings. Before releasing vehicle(s) and or property to Robertson's Towing, Deputy Constables conduct a full inspection and inventory of the seized vehicle(s) and/or property. Deputy Constables are required to include photographs with seizure documents.

The following documents must be turned in to the District Attorney's Office before the 30 day after the date of the offense: Asset Forfeiture Intake Sheet; Officer Sworn Affidavit; Vehicle Registration Form; Preliminary Offense Report; Detailed Report; Complete Wrecker Inventory Form; and Intake Sheet Receipt.

A log of all seized property is kept by the Constable Precinct 4 Office. The Log will indicate the status of the property, location and condition.

The Purchasing Department is responsible for conducting the sale of assets. The Purchasing Department receives the proceeds from the sale of assets from Rod Robertson Enterprises, Inc and prepares a "Purchasing Department/Fixed Asset Division Auction Report" that details the manner in which the auction proceeds will be distributed. The proceeds are then deposited with the Hidalgo County Treasurer.

#### **Agreement for Auctioneer Services**

On April 28, 2015, the Hidalgo County Commissioners Court entered into a contract with Rod Robertson Enterprise, Inc. for the provision of auctioneer and storage services. The contract was effective May 3, 2015 to May 2, 2016 and included the option to extend the term of the contract for an additional two one year terms.

On April 19, 2016, Hidalgo County Commissioners Court approved a one year extension with Rod Robertson Enterprise, Inc. The extension is effective from May 3, 2016 to May 2, 2017. The contract stipulates that with respect to any property seized by any law enforcement agency of Hidalgo County, or any cooperative agency of which Hidalgo County is party, the auctioneer agrees to store such property for Hidalgo County for the period prior to any sale being conducted.

#### **Scope and Methodology:**

The scope of our audit was limited to a review of all seized currency and personal property for which an agent's affidavit was made available to the County Auditor's Office for review and all forfeited currency and personal property for which a final judgment was rendered and recorded in *Odyssey*, the County's justice information system, for the period of January 1, 2016 through December 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 establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

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#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELOADO  
JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 775<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 317<sup>TH</sup> D.C.

NOE GONZALEZ  
JUDGE, 372<sup>ND</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 389<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEE R. BETANCO  
JUDGE, 441<sup>TH</sup> D.C.

In planning and performing our review, we reviewed applicable statutes, policies and procedures, and the applicable local agreement. The following procedures were performed:

1. Compared Chapter 59 revenue and expenditure reports generated from *alio*, the County's financial accounting system, and the "Purchasing Department/Fixed Asset Division Auction Report," to Constable Precinct 4's Chapter 59 Asset Forfeiture Report to determine if all Chapter 59 revenues and expenditures were reported;
2. Generated "Cases filed" and "Cases disposed" index reports for the period of January 1, 2016 to December 31, 2016 from *Odyssey* to determine if all seized, forfeited, and property returned to respondents was reported on Constable Precinct 4's Chapter 59 Asset Forfeiture Report;
3. Reviewed expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund to determine if expenditures were incurred for law enforcement purposes pursuant to CCP §59.06 (c);
4. Selected 77 vehicles (including those vehicles seized and forfeited from prior years) as of the year ended December 31, 2016 for physical identification.
5. Reviewed revenue reports generated from *alio* and the "Purchasing Department/Fixed Asset Division Auction Report" to determine if auction proceeds were disbursed to Constable Precinct 4 and the District Attorney's Office and apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale pursuant to the local agreement in place.
6. Verified on *Odyssey* if court costs were paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
7. Requested to review written policies and procedures for the proper accounting and reporting of seizures and forfeitures. In addition, inquired whether seizures were promptly recorded and controlled by using pre-numbered official receipt forms.

**Conclusion:**

Based on the results of our audit, we have determined that generally Chapter 59 seizures, forfeitures, receipts, and expenditures were properly accounted and reported; however, improvements could be made to the system of internal controls for the accounting and reporting of Chapter 59 seizures, forfeitures, receipts, and expenditures. More specifically, the following was noted:

1. All Chapter 59 revenues and expenditures recorded in *alio* and the "Purchasing Department Fixed Asset Division Auction Reports," were reported on the Chapter 59 Asset Forfeiture Report.
2. A review of the "Cases filed" and "Cases disposed" index reports generated from *Odyssey* for the period of review revealed that there were 93 vehicles seized, 84 vehicles forfeited, and 13 vehicle returned to respondents. All items were properly reported on the Chapter 59 Asset Forfeiture Report.
3. All expenditures from the Constable Precinct 4 Chapter 59 Forfeiture Fund were incurred for law enforcement purposes pursuant to CCP §59.06 (c).
4. All 77 vehicles selected were physically identified.
5. Auction proceeds totaling \$98,529.00 were generated from the sale of 85 vehicles forfeited to Constable Precinct 4 (69 forfeited during the period of review and 16 forfeited in prior years). Auctions were held in March, June, September, and December as follows:
  - March, September, and December auction proceeds were apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale; however, the proceeds were not distributed pursuant to the local agreement. The proceeds were distributed 100% to Constable Precinct 4 instead of 75% to Constable Precinct 4 and 25% to the District Attorney. The distribution percentages were corrected by the Auditor's Office.
  - June auction proceeds were not apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of said sale. The auction proceeds were apportioned pursuant to the local agreement.
6. There were 68 cases related to 86 vehicles sold during the period in review. 18 vehicles for 10 cases sold for more than \$2,500. The court costs were not paid to the District Clerk. According to staff, the court costs will be paid in 2017.
7. Formal policies and procedures have been developed and implemented by the Constable Precinct 4 Office regarding Chapter 59 seizures and forfeitures of personal property; however, formal policies and procedures to provide direction and reference to officers seizing cash have not been established. According to the Constable Precinct 4 Office, cash has not been seized by their office. In addition, pre-numbered official receipt forms were not utilized to record and control seizures.

**HIDALGO COUNTY DISTRICT JUDGES**

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JUDGE, 92<sup>ND</sup> D.C.

RODOLFO DELGADO  
JUDGE, 93<sup>RD</sup> D.C.

J R "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 332<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
OVERSEER

LETICIA LOPEZ  
JUDGE, 381<sup>TH</sup> D.C.

L. KENO VASQUEZ  
JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 430<sup>TH</sup> D.C.

RENEER BETANCOL  
JUDGE, 448<sup>TH</sup> D.C.

**Recommendations:**


In our opinion, the issues identified during our review could be addressed by:

1. Coordinating with the Purchasing Department to ensure that the proceeds from the sale of assets are apportioned to the Constable Precinct 4 Chapter 59 Forfeiture Fund within 30 days of sale and disbursed in accordance with the local agreement.
2. Ensuring that court costs are paid to the District Clerk for forfeitures to the state of an amount greater than \$2,500.00.
3. Developing and implementing formal monitoring procedures to provide direction and reference to officers seizing cash. In addition, ensure that seizures are recorded and controlled by using pre-numbered forms. The forms should require the signature of the agent counting and witness verifying the seizure. In addition, the respondent's signature, if possible, should be obtained and documented on the receipt form.

Please provide management responses to finding 5 through 7 noted in the conclusion section and the recommendations noted above by April 24, 2017. Your prompt response will be greatly appreciated.

If you have any questions or would like to schedule a meeting to discuss the above noted recommendations, please call Vivian Garza, Internal Auditor I, at 318-2511 ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext.4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4644, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
The Honorable Laura Hinojosa, Hidalgo County District Clerk  
Mr. Valde Guerra, County Executive Officer  
Ms. Martha Salazar, Purchasing Agent  
Mr. Kent Richardson, Assistant Attorney General

**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 17<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 138<sup>th</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>th</sup> D.C.

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JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETANCOURT  
JUDGE, 441<sup>st</sup> 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](http://www.co.hidalgo.tx.us/auditor)



EDINBURG, TEXAS 78539

May 18, 2017

Ms. Martha Salazar, Purchasing Agent  
Hidalgo County Purchasing Department  
2802 S. Business Hwy. 281  
Edinburg, Texas 78539

Ref: Audit of Selected Contracts  
Audit No. 2016-38

Dear Ms. Salazar:

We conducted a limited scope audit of selected contracts pursuant to Local Government Code §115.001. The objective of the audit was to determine compliance with conflict of interest requirements under the following:

1. Local Government Code § 171.004 regarding the filing of an affidavit disclosing the nature and extent of a substantial interest by a public official in a business entity;
2. Local Government Code § 176.003 regarding the filing by a public official of Form CIS "Local Government Officer Conflicts Disclosure Statement"; and
3. Local Government Code § 176.006 regarding the filing by a vendor of Form CIQ "Conflict of Interest Questionnaire."

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

## Background:

On May 3, 1988, the Purchasing Department was created by the Hidalgo County Commissioners Court pursuant to the provisions of Texas Local Government Code § 262.0115. As a result, the Commissioners Court appointed a Purchasing Agent to coordinate the purchases made by the County. The Purchasing Agent serves at the pleasure of the Commissioners Court and is authorized by statute to make all purchases not subject to competitive bidding requirements, supervise the competitive bidding process, and receive and deliver materials purchased in accordance with contracts awarded by bids.

## Affidavit

Pursuant to Local Government Code § 171.002 (a), a person has a substantial interest in a business entity if:

- (1) the person owns 10 percent or more of the voting stock or shares of the business entity or owns either 10 percent or more or \$15,000 or more of the fair market value of the business entity; or
- (2) funds received by the person from the business entity exceed 10 percent of the person's gross income for the previous year.

(b) A person has a substantial interest in real property if the interest is an equitable or legal ownership with a fair market value of \$2,500 or more.

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

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

## HIDALGO COUNTY DISTRICT JUDGES

LUKE M SINGLETERRY  
JUDGE, 12<sup>th</sup> D.C.

RODOLFO DELGADO  
JUDGE, 13<sup>th</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 139<sup>th</sup> D.C.

ROSE QUERRA REYNA  
JUDGE, 206<sup>th</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 273<sup>th</sup> D.C.

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JUDGE, 430<sup>th</sup> D.C.

RENEE R. BETA  
JUDGE, 449<sup>th</sup>

Hidalgo County has developed an affidavit that is used for compliance with Local Government Code § 176.004 (a). An affidavit is provided by the Commissioners Court Administrator to a member of the governing body when a conflict of interest arises. The affidavit states the elected official's name and their position with the County. The affidavit requires the elected official to state the agenda item they have a substantial interest with and how their substantial interest arises. The affidavit must be signed by the elected official and notary public. After the affidavit is signed, the affidavit is filed with the County Clerk's Office.

#### **Conflict Disclosure Statement (CIS)**

Pursuant to Local Government Code § 176.001 (4), local government officer means:

- (A) a member of the governing body of a local governmental entity;
- (B) a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or
- (C) an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor.

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

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

Pursuant to Local Government Code § 176.003 (b), a local government officer shall file the conflicts disclosure statement with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of the statement under Subsection (a). A local government officer commits an offense if the officer knowingly violates Local Government Code § 176.003. An offense under this section is a misdemeanor.

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

#### **Conflict of Interest Questionnaire (CIQ)**

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

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

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#### **HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. SINGLETERRY  
JUDGE, 12<sup>TH</sup> D.C.

RODOLFO DELGADO  
JUDGE, 33<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 118<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 204<sup>TH</sup> D.C.

JUAN P. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

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JUDGE, 389<sup>TH</sup> D.C.

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JUDGE, 398<sup>TH</sup> D.C.

ISRAEL RAMON, JR.  
JUDGE, 400<sup>TH</sup> D.C.

RENEE R. DETZ  
JUDGE, 449<sup>TH</sup>

- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or
- (2) The date the vendor becomes aware:
  - (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
  - (B) that the vendor has given one or more gifts described by Subsection (a); or
  - (C) of a family relationship with a local government officer.

The Texas Ethics Commission has developed Form CIQ "Conflict of Interest Questionnaire" for compliance with Local Government Code Section 176.006. The form requires the vendor to list the name of the person who has a business relationship with the local governmental entity and the name of local government officer with whom filer has employment or business relationship. As part of the procurement bid package, the Hidalgo County Purchasing Department provides all vendors a "Conflict of Interest Questionnaire."

**Contracts Selected for Review**

The following seventeen contracts were reviewed for compliance with conflict of interest requirements:

Vendor Name	Commissioners Court Contract Approval Date	Contract Amount	Description of Potential Conflict
Linebarger Goggan Blair & Sampson, LLP	December 2, 2014	15% of delinquent taxes, penalty and interest collected and paid to collector of taxes during the term of the contract	A partner of the Law Office of Linebarger Goggan Blair & Sampson, LLP is the sister of the Hidalgo County Purchasing Agent.
Alamo Insurance Group	November 11, 2011	\$ 47,500.00	Alamo Insurance Group serves as the County's agent (broker) when reviewing, recommending, and negotiating health benefit contracts with service providers. The broker may have business relationships with the service providers.
Appraisal Haus	December 8, 2015	\$ 60,000.00	The owner of Appraisal Haus is the son of the Hidalgo County Purchasing Agent.
L&G Consulting Engineers	March 11, 2014 July 21, 2015	\$ 2,000.00 \$ 11,900.00	The Precinct 2 Chief Administrator was previously employed by L&G Consulting Engineers. The Precinct 2 Chief Administrator evaluated and graded vendor proposals for the September 29, 2015 contract award.
OG Construction	March 3, 2015 March 17, 2015 April 14, 2015 September 1, 2015 September 29, 2015	\$ 569,547.12 \$ 9,955.28 \$ 3,456.05 \$ 1,151,217.08 \$ 893,158.96	The principal of OG Construction is the son of the Hidalgo County Judge.
Le Fevre Engineering & Management Consulting, LLC	January 25, 2011 March 7, 2011	\$ 194,154.00 \$ 171,693.00	The Principal of Le Fevre Engineering & Management Consulting, LLC provided a \$75,000.00 non-interest bearing campaign loan with no collateral or maturity date to former Hidalgo County Commissioner Precinct 1.
	June 4, 2013 June 25, 2013 September 9, 2014 December 16, 2014	\$ 50,215.00 \$ 74,480.94 \$ 77,726.74 \$ 89,270.00	

**SCOPE AND METHODOLOGY**

The scope of the audit was limited to a review of selected contracts awarded by Hidalgo County Commissioners Court during the period of January 1, 2011 through March 31, 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that

**HIDALGO COUNTY DISTRICT JUDGES**

assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

In planning and performing our audit, we reviewed applicable state statutes, Commissioners Court minutes, and copies of selected contracts to determine if:

- Pursuant to Local Government Code § 171.004, an affidavit was filed by the public official disclosing the nature and extent of substantial interests with the business entity, if applicable;
- Pursuant to Local Government Code § 176.003, Form CIS "Local Government Officer Conflicts Disclosure Statement" was filed by the government officer; and
- Pursuant to Local Government Code § 176.006, Form CIQ "Conflict of Interest Questionnaire" was filed by the vendor.

**Conclusion:**

Based on the results of the audit, we determined that monitoring procedures were not in place to ensure compliance with Local Government Code § 171.004, § 176.003, and § 176.006. In addition, we noted non-compliance with Local Government Code § 176.003 since Form CIS "Local Government Officer Conflicts Disclosure Statement" was not filed by several the local government officers on various contracts that required Form CIS to be filed.

Failure to comply with the conflict of interest requirements under Local Government Code § 176.003 (local government officer) and § 176.006 (vendor) is considered a misdemeanor offense pursuant to Local Government Code § 176.013. In addition, failure to ensure that contracts comply with state statutes regarding conflicts of interest increases the risk of loss or misuse of County funds.

More specifically, the following was noted:

- We reviewed the 16 contracts for compliance with Local Government Code § 171.004. The following was noted:
  - 2 contracts with OG Construction required an affidavit to be filed by the public official disclosing the nature and extent of substantial interests with the business entity. An affidavit stating the nature and extent of the interest was filed for the 2 contracts with OG Construction by the local public official as prescribed by Local Government Code § 171.004 (a). In addition, the local public official abstained from further participation in the matter related to the 2 contracts.
  - For the 4 contracts with Le Fevre Engineering & Management Consultants, we could not determine if an affidavit was required to be filed as prescribed in Local Government Code § 171.004. We were not able to determine if the amount of the loan received by the public official constituted a substantial interest pursuant to Local Government Code § 171.002. An affidavit was not filed for the 4 contracts with Le Fevre Engineering & Management Consultants. In addition, the local public official did not abstain from further participation in the matter related to the 4 contracts.
  - For the remaining 10 contracts, the persons with the potential conflict did not exercise responsibilities beyond those that are advisory in nature and therefore an affidavit was not required.
- We reviewed the 16 contracts for compliance with Local Government Code § 176.003. The following was noted:
  - The following 10 contracts required Form CIS "Local Government Officer Conflicts Disclosure Statement" to be filed:
    - 1 contract with Linebarger Goggan Blair & Sampson, LLP with respect to the Purchasing Agent;
    - 2 contracts with Appraisal Haus with respect to the Purchasing Agent;
    - 1 contract with L&G Consulting Engineers dated September 29, 2015 with respect to Precinct 2 Chief Administrator;
    - 2 contracts with OG Construction with respect to the County Judge; and
    - 4 contracts with Le Fevre Engineering & Management Consultants with respect to former Commissioner Precinct 1.

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JUDGE, 93<sup>RD</sup> D.C.

J. R. "BOBBY" FLORES  
JUDGE, 119<sup>TH</sup> D.C.

ROSE GUERRA REYNA  
JUDGE, 206<sup>TH</sup> D.C.

JUAN R. PARTIDA  
JUDGE, 275<sup>TH</sup> D.C.

MARIO E. RAMIREZ, JR.  
JUDGE, 312<sup>ND</sup> D.C.

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JUDGE, 370<sup>TH</sup> D.C.  
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JUDGE, 449<sup>TH</sup> D.C.

A Form CIS was not filed for any of the 10 contracts. According to the Purchasing Department's staff, the Purchasing Department was not aware that the local government officer was required to submit Form CIS.

- o For the following 6 contracts, we were not able to determine if a conflict of interest existed with a local government official:
  - 2 contracts with Alamo Insurance Group.
  - 4 contracts with L&G Consulting Engineers dated March 3, 2015; March 17, 2015; April 14, 2015; and September 1, 2015. These contracts were not graded or evaluated by the Precinct 2 Chief Administrator.

Form CIS was not filed for any of the 6 contracts by the local government officer.

- We reviewed the 16 contracts for compliance with Local Government Code § 176.006. The following was noted:
  - o 10 contracts required Form CIQ "Conflict of Interest Questionnaire" to be filed by the vendor, as follows:
    - 1 contract with Linebarger Goggan Blair & Sampson, LLP;
    - 2 contracts with Appraisal Haus;
    - 1 contract with L&G Consulting Engineers dated September 29, 2015;
    - 2 contracts with OG Construction;
    - 4 contracts with Le Fevre Engineering & Management;

Of the 10 contracts, the required CIQ Forms were filed by the vendors. More specifically the following was noted:

- 1 Form CIQ was filed by Linebarger Goggan Blair & Sampson, LLP with their proposal. The form disclosed the name of the local government officer who has a family relationship with the vendor.
  - 2 Form CIQs were filed by Appraisal Haus with their proposals. Form CIQ submitted for contract dated March 11, 2014 did not disclose the name of the local government officer whom the person has a family relationship. A properly completed Form CIQ was subsequently re-filed. Form CIQ submitted for contract dated July 21, 2015 disclosed the name of the local government officer whom the person has a family relationship.
  - 1 Form CIQ was filed by L&G Consulting Engineers with the submission of the RFQ for the pool of engineers. A new Form CIQ was not filed at the time the September 29, 2015 contract was negotiated.
  - 2 Forms CIQs were filed by OG Construction with their proposals. The forms disclosed the name of the local government officer who has a family relationship with the vendor.
  - 2 Forms CIQs were filed by Le Fevre Engineering & Management with the submission of the 2013 and 2014 RFQ pool of engineers. Two CIQ Forms were not filed as the CIQ Forms filed in response to the 2013 and 2014 RFQ satisfied the requirements for the 4 contracts. The forms did not disclose the name of the person who has a business relationship with the local government entity.
- For the following 6 contracts, we were not able to determine if a conflict of interest existed with a local government official:
    - o 2 contracts with Alamo Insurance Group.
    - o 4 contracts with L&G Consulting Engineers dated March 3, 2015; March 17, 2015; April 14, 2015; and September 1, 2015. These contracts were not graded or evaluated by the Precinct 2 Chief Administrator.

Forms CIQ were filed by the vendors; however, the forms did not disclose the name of the person who has a business relationship with the local government entity or the name of the local government officer whom the person has a family relationship.

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**Recommendations:**

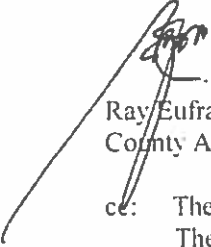
We recommend that the Hidalgo County Purchasing Agent establish and implement formal monitoring procedures to ensure compliance with Local Government Code § 171.004, § 176.003, and § 176.006. At a minimum, the procedures should include the following requirements:

- An affidavit and Form CIS is filed by the local public official/local government officer, when applicable, at the time the contract is awarded. A copy of the forms should be maintained on file.
- Form CIQ is properly completed and submitted by the vendor, even if there is no conflict of interest at the time the contract is awarded. A copy of the form should be maintained on file.
- Provide notification to vendors that Form CIQ needs to be updated when a conflict arises that was not previously disclosed.

The issues identified during our audit will be referred to the Hidalgo County Criminal District Attorney's Office for further review.

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

Respectfully,



Ray Eufrazio, CPA  
County Auditor

cc: The Honorable Ramon Garcia, County Judge  
The Honorable David L. Fuentes, Commissioner Precinct 1  
The Honorable Eduardo Cantu, Commissioner Precinct 2  
The Honorable Jose M. Flores, Commissioner Precinct 3  
The Honorable Joseph Palacios, Commissioner Precinct 4  
The Honorable Ricardo Rodriguez, Jr., Hidalgo County Criminal District Attorney  
Mr. Valde Guerra, County Executive Officer

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