

COUNTY of 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



EDINBURG, TEXAS 78539

June 8, 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
Mr. Homero Garza, Fire Marshal	\$ 8,787.50	April 2017 Monthly Report/Letter
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 22,035.00	April 2017 Monthly Report/Letter
The Hon. David Fuentes, Commissioner Precinct No. 1	\$ 48,125.00	March 2017 Monthly Report/Letter Sanitation Program
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	\$ 4,050.00	April 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 43,225.00	Feb. 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 56,125.00	Mar. 2017 Monthly Report/Letter Sanitation Program
The Hon. Jose M. Flores, Commissioner Precinct No. 3	\$ 42,425.00	April 2017 Monthly Report/Letter Sanitation Program
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,855.00	April 2017 Monthly Report/Letter
The Hon. Martin Cantu, Constable Precinct No. 2	\$ 4,243.00	April 2017 Monthly Report/Letter
The Hon. Eddie Guerra, Hidalgo County Sheriff	\$ 26,422.30	April 2017 Monthly Report/Letter Fee Report

Department	Description
Ernesto Silva, City Manager City of Donna	Donna TIRZ No. 1 Red River Subdivision
The Hon. Eddie Guerra, Hidalgo County Sheriff	Review of Sheriff's "B" Account Financial Statements For the month ended January 31, 2017 and February 28, 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of the H.B. 65 Financial Statements For the month ended February 28, 2017
The Hon. Ricardo Rodriguez, Jr. Hidalgo County Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation For the Month of February 2017
The Hon. Norma Garcia Hidalgo County Treasurer Mr. Sergio Cruz, Budget Officer Department of Budget and Management	Audit of the 2016 Approved Salary Schedule Audit No. 2016-02

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

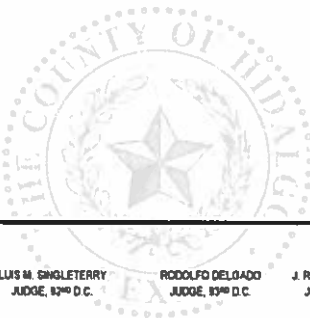
Mr. Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	2017 Tax Roll Abatement-South Texas Electric Cooperative, Inc. Report No. 2017-23
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2017-26
Martin Garza, City Manager City of Mission	City of Mission TIRZ No. 1 (THMS1 and THMS2) Report No. 2017-26
Richard Hinojosa, City Manager City of Edinburg	Edinburg TIRZ No. 3, La Sienna Project Report No. 2017-31

Respectfully,



Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 391th D.C.

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

RENEE R. BETANCOURT
JUDGE, 448th D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF APRIL

BPC

	APPLICANT	RECEIPT	☑	☑	☑		TREASURER	AMOUNTS
DATE	NAME	NUMBER	Cash	Check	MO	TYPE OF SERVICE	RECEIPT	DEL TO COUNTY
04/03/17	GERARDO GARCIA	15367 ⁴	X [✓]			BUSINESS OCCUPANCY ^Δ	209170 ^Δ	← \$75.00
04/03/17	JORGE MARTINEZ	15368 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	VICENTE MENDOZA	15369 ^Δ		X [✓]		BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	JESUS PADRON	15370 ^Δ	X [✓]			COMMERCIAL BURN PERMIT ^Δ	209170 ^Δ	← \$100.00
04/03/17	VICTOR VERGIL	15371 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	JUAN J. LUNA	15372 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	DIMAS HINOJOSA	15373 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	MARTIN FLORES	15374 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	JORGE L. FIGUEROA	15375 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	FRANCISCO ESPARZA	15376 ^Δ		X [✓]		BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	MARTHA CARRILLO	15377 ^Δ		X [✓]		BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	MARTHA CARRILLO	15378 ^Δ		X [✓]		BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	TERRY MEEKS	15379 ^Δ		X [✓]		BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/03/17	TERRY MEEKS	15380 ^Δ	X [✓]			BURN PERMIT ^Δ	209170 ^Δ	← \$25.00
04/04/17	GUADALUPE BENAVIDES	15381 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	JOSE DE LEON	15382 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	CIPRIANO LEDESMA	15383 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	BLANCA RODRIGUEZ	15384 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	MARIA RODRIGUEZ	15385 ^Δ		X [✓]		BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	RAUL MONTERO	15386 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	JAVIER JASSO	15387 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00
04/04/17	REFUGIO GOMEZ	15388 ^Δ	X [✓]			BURN PERMIT ^Δ	209253 ^Δ	← \$25.00

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04/05/17	VOID	15389	VOID	VOID	VOID	VOID	209254	VOID
04/05/17	GUADALUPE MARTINEZ	15390	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	WILL LOWRY	15391		X		BUILDING PERMIT	209254	\$252.50
04/05/17	ARACELIA CARDENAS	15392	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	MANUEL LOPEZ	15393	X			BURN PERMIT	209254	\$25.00
04/05/17	RICARDO MASSO	15394	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	NEREYDA GARCIA	15395		X		BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	MIRIAM MARTINEZ	15396	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	REYNALDO RAMIREZ	15397	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	NOE PENA	15398	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	KIMBERLY HERNANDEZ	15399	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	ELIZABETH LOPEZ	15400	X			BUSINESS OCCUPANCY	209254	\$75.00
04/05/17	BELGICA SALINAS	15401		X		BURN PERMIT & BUILDING PERMIT	209254	\$225.00
04/06/17	EDWARD GUELKER	15402	X			BURN PERMIT	209363	\$25.00
04/06/17	JESUS MENDOZA	15403	X			BURN PERMIT	209363	\$25.00
04/06/17	XAVIER KURUPASSERIL	15404		X		BURN PERMIT	209363	\$25.00
04/06/17	JOSE L. ALCANTAR	15405	X			BURN PERMIT	209363	\$25.00
04/06/17	POLO LOPEZ	15406	X			BUILDING PERMIT	209363	\$200.00
04/07/17	JUAN HERNANDEZ	15407	X			COMMERCIAL BURN PERMIT	209365	\$100.00
04/07/17	ADELMIRO AGUIRRE	15408	X			BURN PERMIT	209365	\$25.00
04/07/17	FELIPA GUERRA	15409	X			BURN PERMIT	209365	\$25.00
04/07/17	NARCISO LUNA	15410	X			BURN PERMIT	209365	\$25.00
04/07/17	SANTIAGO GONZALEZ	15411	X			BURN PERMIT	209365	\$25.00
04/07/17	JOSEFA BLANCO	15412	X			BURN PERMIT	209365	\$25.00
04/07/17	VERONICA DIAZ	15413	X			BURN PERMIT	209365	\$25.00

Xla

04/07/17	MARCUS GARCIA	15414	X		BURN PERMIT	209365	\$25.00
04/10/17	PROCOPIO ZAMBALES	15415	X		DUPLICATE PERMIT	209367	\$5.00
04/10/17	MURPHY USA	15416		X	BUSINESS OCCUPANCY	209367	\$75.00
04/10/17	GUADALUPE MENDEZ	15417	X		BURN PERMIT	209367	\$25.00
04/10/17	JUANA DHUSE	15418	X		BURN PERMIT	209367	\$25.00
04/10/17	TOM ARZE	15419	X		BURN PERMIT	209367	\$25.00
04/10/17	SANDRA HERNANDEZ	15420	X		BURN PERMIT	209367	\$25.00
04/10/17	MARGARITA GAMEZ	15421	X		BURN PERMIT	209367	\$25.00
04/10/17	ANDRES MALDONADO	15422	X		BURN PERMIT	209367	\$25.00
04/10/17	GABRIEL LUGO	15423	X		COMMERCIAL BURN PERMIT	209367	\$100.00
04/11/17	ARTURO SALINAS	15424	X		BURN PERMIT	209459	\$25.00
04/11/17	JORGE RIVAS	15425		X	BURN PERMIT	209459	\$25.00
04/12/17	GERARDO OYERVIDEZ	15426	X		BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	FRANCISCO O. GARCIA	15427		X	BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	RUMALDO MUNIZ	15428	X		BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	VOLCAN MUSIC HALL	15429		X	BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	SERGIO GARCIA	15430	X		BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	ROLANDO RANGEL	15431	X		BURN PERMIT	209460	\$25.00
04/12/17	ERIA JIMENEZ	15432		X	BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	DALIA GUTIERREZ	15433		X	BURN PERMIT	209460	\$25.00
04/12/17	JULIA SALAZAR	15434		X	BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	ELEAZAR TOVAR	15435	X		BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	EFRAIN MUNOZ	15436	X		BURN PERMIT	209460	\$25.00
04/12/17	SYLVIA MUNIZ	15437	X		BUSINESS OCCUPANCY	209460	\$75.00
04/12/17	STEVE GARZA	15438		X	COMMERCIAL BURN PERMIT	209460	\$100.00

X/b

04/12/17	MARIA C. BARCO	15439 _A		X [✓]	BURN PERMIT _A	209460 _A	\$25.00 _←
04/12/17	REYNALDO LERMA	15440 _A	X [✓]		DUPLICATE PERMIT _A	209460 _A	\$5.00 _←
04/12/17	ROBERTO CANO	15441 _A		X [✓]	BUSINESS OCCUPANCY _A	209460 _A	\$75.00 _↓
04/12/17	FRANCISCO GONZALEZ	15442 _A	X [✓]		BURN PERMIT _A	209460 _A	\$25.00 _←
04/12/17	DAGOBERTO GONZALEZ	15443 _A	X [✓]		BUSINESS OCCUPANCY _A	209460 _A	\$75.00 _←
04/13/17	JESSICA MENDIOLA	15444 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	CRISTELA VILLEGAS	15445 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	BRADY SALINAS	15446 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	SYLVIA LUNA	15447 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	SAN JUANITA CANTU	15448 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	GILBERTO NIETO	15449 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/13/17	MICHAEL MOORE	15450 _A	X [✓]		BURN PERMIT _A	209536 _A	\$25.00 _←
04/17/17	GILBERT DE LA GARZA	15451 _A		X [✓]	BURN PERMIT _A	209537 _B	\$25.00 _←
04/17/17	DIAMANTINA IBANEZ	15452 _A	X [✓]		BURN PERMIT _A	209537 _B	\$25.00 _←
04/17/17	IVY GARZA	15453 _A	X [✓]		COMMERCIAL BURN PERMIT _A	209537 _B	\$100.00 _←
04/17/17	SIXTO GUERRA	15454 _A		X [✓]	BURN PERMIT _A	209537 _B	\$25.00 _←
04/17/17	MARIA COLUMBA	15455 _A	X [✓]		BURN PERMIT _A	209537 _B	\$25.00 _←
04/17/17	CARLOS LOPEZ	15456 _A	X [✓]		BURN PERMIT _A	209537 _A	\$25.00 _←
04/18/17	LUCINA ARJONA	15457 _A	X [✓]		BURN PERMIT _A	209742 _B	\$25.00 _←
04/18/17	JAIME CHAVEZ	15458 _A		X [✓]	BUILDING PERMIT _A	209742 _B	\$200.00 _←
04/18/17	ROLANDO GONZALEZ	15459 _A	X [✓]		BUSINESS OCCUPANCY _A	209742 _B	\$75.00 _←
04/18/17	LEONIDE BAZAN	15460 _A	X [✓]		DUPLICATE PERMIT _A	209742 _B	\$5.00 _←
04/18/17	JORGE VELASQUEZ	15461 _A	X [✓]		BURN PERMIT _A	209742 _B	\$25.00 _←
04/18/17	NORMA GARCIA	15462 _A	X [✓]		BURN PERMIT _A	209742 _B	\$25.00 _←
04/18/17	ANGEL GUTIERREZ	15463 _A	X [✓]		BURN PERMIT _A	209742 _A	\$25.00 _←

X/c

04/18/17	AURORA SAN MIGUEL	15464 ^A	X [✓]			BURN PERMIT ⁴	209742 ⁴	\$25.00 ^f
04/18/17	DON LONGWELL	15465 ⁴		X [✓]		COMMERCIAL BURN PERMIT X's ⁴	209742 ⁴	\$400.00 ^g
04/18/17	TIM CHAMPION	15466 ^A		X [✓]		BURN PERMIT ⁴	209742 ⁴	\$25.00 ⁴
04/18/17	DELIA LONGORIA	15467 ⁴		X [✓]		BURN PERMIT ⁴	209742 ⁴	\$25.00 ^d
04/19/17	FORTINO ROSALES	15468 ^X	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	LUCIO RAMIREZ	15469 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	GERARDO HERNANDEZ	15470 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	MELVIN SHOWS	15471 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	ZOILA LUMBRERAS	15472 ⁴		X [✓]		BUILDING PERMIT ^A	209745 ⁴	\$200.00 ⁺
04/19/17	LUIS BARBOSA	15473 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ^f
04/19/17	LAURA DE LEON	15474 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	YESSICA HERNANDEZ	15475 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	RIGO HERNANDEZ	15476 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	REYNA REYES	15477 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	MANUEL SAUCEDA	15478 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	REYNA REYES	15479 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	ALICIA CAVAZOS	15480 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	FIDEL DE LA CRUZ	15481 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	ELIZABETH CARMONA	15482 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	ADRIAN GOMEZ	15483 ⁴	X [✓]			BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ⁴
04/19/17	SARAI ALBA LUNA	15484 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	JESUS RAMIREZ	15485 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	JASMINE M. DE LUNA	15486 ⁴			X [✓]	BURN PERMIT ⁴	209745 ⁴	\$25.00 ⁴
04/19/17	LETICIA MARTINEZ	15487 ⁴		X [✓]		BUSINESS OCCUPANCY ⁴	209745 ⁴	\$75.00 ^f
04/19/17	NICOLAS BARRERA	15488 ⁴	X [✓]			BURN PERMIT ⁴	209745 ⁴	\$25.00 ^f

X/d

04/19/17	MARLEN AGUIRRE	15489	X		BUSINESS OCCUPANCY	209745	\$75.00
04/20/17	STEPHEN RIOS	15490	X		DUPLICATE PERMIT	209746	\$5.00
04/20/17	ZULMA GONZALEZ	15491	X		COMMERCIAL BURN PERMIT	209746	\$100.00
04/20/17	JASON SOLIS	15492		X	BURN PERMIT	209746	\$25.00
04/20/17	ANGELINA CARRIZALEZ	15493		X	BURN PERMIT	209746	\$25.00
04/20/17	LUIS ESPINOZA	15494	X		BURN PERMIT	209746	\$25.00
04/20/17	JOSE RENTERIA	15495		X	BURN PERMIT	209746	\$25.00
04/21/17	ALEJANDRO MARTINEZ	15496	X		BURN PERMIT	209747	\$25.00
04/21/17	PEDRO QUINTANILLA	15497	X		BURN PERMIT	209747	\$25.00
04/21/17	EPIMENIA RODRIGUEZ	15498	X		BURN PERMIT	209747	\$25.00
04/21/17	ROLANDO GARZA	15499	X		BURN PERMIT	209747	\$25.00
04/21/17	LUCIANO HERNANDEZ	15500	X		BURN PERMIT	209747	\$25.00
04/21/17	JUAN TREVINO	15501	X		BURN PERMIT	209747	\$25.00
04/21/17	MELVIN ESPINOZA	15502	X		BURN PERMIT	209747	\$25.00
04/21/17	MARTIN GONZALEZ	15503	X		BURN PERMIT	209747	\$25.00
04/24/17	EVA BUSTOS	15504	X		BURN PERMIT	209945	\$25.00
04/24/17	RAQUEL SALINAS	15505	X		BURN PERMIT	209945	\$25.00
04/24/17	ALBERT RODRIGUEZ	15506	X		DUPLICATE PERMIT	209945	\$5.00
04/24/17	JIM DREW	15507	X		BURN PERMIT	209945	\$25.00
04/24/17	EDUARDO MAURICIO	15508	X		DUPLICATE PERMIT	209945	\$5.00
04/24/17	STACY GUGLIUZZI	15509		X	BURN PERMIT	209945	\$25.00
04/24/17	BRENDA GARCIA	15510	X		BURN PERMIT	209945	\$25.00
04/25/17	ADAM GUZMAN	15511	X		BURN PERMIT	209944	\$25.00
04/25/17	PEDRO LOPEZ JR.	15512	X		BURN PERMIT	209944	\$25.00
04/25/17	VALENTE GONZALEZ	15513	X		COMMERCIAL BURN PERMIT	209944	\$100.00


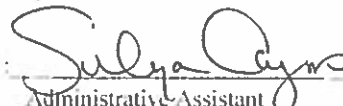
Revised
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04/25/17	AARON SANCHEZ	15514	X		BURN PERMIT	209944	\$25.00
04/25/17	DAVID HENRY	15515	X		BURN PERMIT	209944	\$25.00
04/25/17	RODOLFO ALVAREZ	15516	X		BURN PERMIT	209944	\$25.00
04/25/17	GRACIANO RODRIGUEZ	15517	X		BURN PERMIT	209944	\$25.00
04/25/17	JOSE MIRANDA	15518	X		BURN PERMIT	209944	\$25.00
04/25/17	ORLANDO VILLEGAS	15519	X		BURN PERMIT	209944	\$25.00
04/25/17	EMERARDO VILLARREAL	15520	X		BURN PERMIT	209944	\$25.00
04/25/17	BLANCA MARES	15521	X		BURN PERMIT	209944	\$25.00
04/26/17	BENITO ZUNIGA	15522	X		BURN PERMIT	209946	\$25.00
04/26/17	RAQUEL GARCIA	15523	X		BURN PERMIT	209946	\$25.00
04/26/17	OSCAR HERNANDEZ	15524	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	MARIA CALDERON	15525	X		BURN PERMIT	209946	\$25.00
04/26/17	INFIDA TREVINO	15526	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	ORLANDO CASTELAN	15527	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	NEMORIO MARTINEZ	15528	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	BSVJ MANAGEMENT	15529	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	JULIO GRANADOS	15530	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	MARILU GOMEZ	15531	X		BURN PERMIT	209946	\$25.00
04/26/17	MARILU GOMEZ	15532	X		BURN PERMIT	209946	\$25.00
04/26/17	EDGAR MENDOZA	15533	X		BURN PERMIT	209946	\$25.00
04/26/17	IRASEMA RIOS	15534	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	ANTONIO LOPEZ	15535	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	CARLOS PUENTE	15536	X		BUILDING PERMIT	209946	\$200.00
04/26/17	DORA CANTU	15537	X		BUSINESS OCCUPANCY	209946	\$75.00
04/26/17	SERGIO HERNANDEZ	15538	X		BUSINESS OCCUPANCY	209946	\$75.00

NF

04/26/17	PABLO MURDATO	15539 ^h	X ^h		BUSINESS OCCUPANCY ^h	209946 ^h	\$75.00 ^h
04/26/17	NORA MORALES	15540 ^h	X ^h		BUSINESS OCCUPANCY ^h	209946 ^h	\$75.00 ^h
04/27/17	YVETTE PEREZ	15541 ^h	X ^h		COMMERCIAL BURN PERMIT ^h	210025 ^h	\$100.00 ^h
04/27/17	CATARINE SANCHEZ	15542 ^h	X ^h		BURN PERMIT X's 2 ^h	210025 ^h	\$50.00 ^h
04/27/17	RAUL BETANCOURT	15543 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/27/17	JESUS VILLARREAL	15544 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/27/17	ANABEL ALVAREZ	15545 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/27/17	RUBEN MEDINA	15546 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/27/17	TED GRAHM	15547 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/27/17	JUAN ALONZO	15548 ^h	X ^h		BURN PERMIT ^h	210025 ^h	\$25.00 ^h
04/28/17	SERGIO A. GONZALEZ	15549 ^h	X ^h		DUPLICATE PERMIT ^h	210024 ^h	\$5.00 ^h
04/28/17	LEANDRO GARCIA	15550 ^h	X ^h		BURN PERMIT ^h	210024 ^h	\$25.00 ^h
04/28/17	PURA REYNA	15551 ^h		X ^h	BURN PERMIT ^h	210024 ^h	\$25.00 ^h
<i>Grand Total</i>							\$8,787.50

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



Approved by:  Fire Marshal Date: 05-23-17 Prepared by:  Administrative Assistant Date: 5/23/17 *X*
2220

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

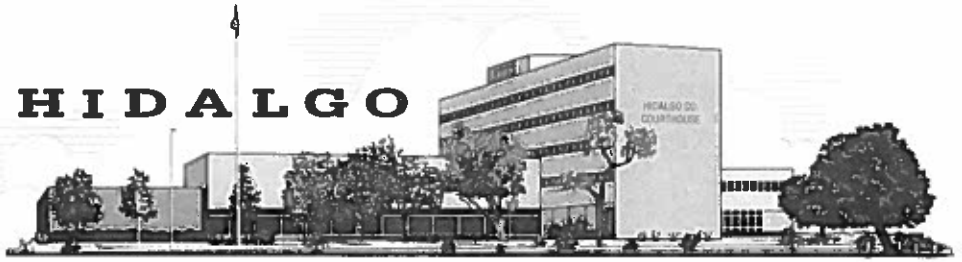


HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: 
DATE: 5/24/17 

Revised

Xlg

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

June 5, 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 April 2017

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of April 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 April 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.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DEL GADO
JUDGE, 19th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

MARCO E. RAMPEZ, JR.
JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- 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 April 2017 were \$8,787.50. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

Observation No. 1:

The April 18, 2017 collections contained an overage of \$75.00. Staff could not provide an explanation for the overage. The overage was deposited with other collections and recorded as miscellaneous revenue.

The County Auditor's Office requires that management monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

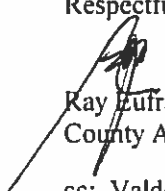
Failure to monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action may result in the loss of County revenue.

Recommendation:

Management should monitor all overages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

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

Respectfully,



Ray Zufracio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 9TH D.C.

RODOLFO DELOADO
JUDGE, 11TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
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JUDGE, 39TH D.C.

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

RENEE R. GETANCOURI
JUDGE, 44TH D.C.

**HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: April 2017**

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

Δ \$22,035.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

X11-X10

1. EDINBURG	<u>\$5,780.00</u>	<i>X10</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

Δ \$5,780.00 *X10*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	<u>\$4,080.00</u>	<i>X10</i>
2. MISSION	<u>S-</u>	
3. WESLACO	<u>S-</u>	

Δ \$4,080.00 *X9, X10*

2. RESTAURANT INSPECTION FEE

Δ \$12,175.00 *X11*

3. FOOD HANDLER'S CERTIFICATE FEES

S-

4. MOBILE UNIT DECAL FEES

S-

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

\$22,035.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
-----------------------	----------	--------------	----------	-------------------	------------------

LOCAL FEES

Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>X4 68</u>	1100-345-21-340-000-0-000	<u>Δ \$5,100.00</u> <i>X6, X7</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>X4 68</u>	1100-345-25-340-000-0-000	<u>Δ \$4,080.00</u> <i>X9, X10</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>X3 125</u>	1100-345-22-340-000-0-000	<u>Δ \$12,175.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>S-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>S-</u>

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	<u>X6 68</u>	1100-207-20-000-002-0-000	<u>Δ \$680.00</u> <i>X6, X8</i>
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TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

Δ \$22,035.00 *X11-X10*

variance should => "0"

Roberto Serna
PREPARED BY

5-10-17
DATE

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

5-10-17
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bmo
DATE: 5/19/17
HEALTH DEPARTMENT DIRECTOR: [Signature]

Revised

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

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



June 6, 2017

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

Re: Review of the Environmental Health Division *Monthly Fees Report*
For the month of April 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 April 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 April 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 Reports)* 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, 9TH D.C.

RODOLFO DELGADO
JUDGE, 9TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 48TH D.C.

- 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 April 2017 were \$22,035.00. 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 Eufacio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOÉ GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

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

Mar-17

Receipt #	Receipt # Sequence		Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK			COUNTY TREASURER				OVER/ (SHORT)
	BEG #	END #			Deposit Amount	Date of Deposit	Deposit Slip Number	Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	
1	1-Mar	21013	\$ 2,450.00	\$ 500.00	\$ 1,950.00	3/01/17	212 00547	\$ 2,450.00	3/9/2017	208256	-8	\$ -
2	2-Mar	21071	\$ 2,275.00	\$ 325.00	\$ 1,950.00	3/02/17	212 00548	\$ 2,275.00	3/9/2017	208258	-7	\$ -
3	3-Mar	21126	\$ 2,850.00	\$ 500.00	\$ 2,350.00	3/03/17	212 00549	\$ 2,850.00	3/9/2017	208259	-6	\$ -
4	4-Mar						212				0	\$ -
5	5-Mar						212				0	\$ -
6	6-Mar	21207	\$ 2,900.00	\$ 500.00	\$ 2,400.00	3/06/17	212 00550	\$ 2,900.00	3/9/2017	208260	-3	\$ -
7	7-Mar	21286	\$ 1,750.00	\$ 300.00	\$ 1,450.00	3/07/17	212 00551	\$ 1,750.00	3/9/2017	208261	-2	\$ -
8	8-Mar	21336	\$ 2,250.00	\$ 175.00	\$ 2,075.00	3/08/17	212 00552	\$ 2,250.00	3/17/2017	208507	-9	\$ -
9	9-Mar	21401	\$ 1,000.00	\$ 300.00	\$ 700.00	3/09/17	212 00553	\$ 1,000.00	3/17/2017	208508	-8	\$ -
10	10-Mar	21431	\$ 2,575.00	\$ 600.00	\$ 1,975.00	3/10/17	212 00554	\$ 2,575.00	3/17/2017	208509	-7	\$ -
11	11-Mar						212				0	\$ -
12	12-Mar						212				0	\$ -
13	13-Mar	21504	\$ 2,775.00	\$ 775.00	\$ 2,000.00	3/13/17	212 00555	\$ 2,775.00	4/12/2017	209419	-30	\$ -
14	14-Mar	21578	\$ 2,175.00	\$ 350.00	\$ 1,825.00	3/14/17	212 00556	\$ 2,175.00	4/12/2017	209420	-29	\$ -
15	15-Mar	21639	\$ 2,100.00	\$ 675.00	\$ 1,450.00	3/15/17	212 00557	\$ 2,100.00	4/12/2017	209421	-28	\$ (25.00)
16	16-Mar	21693	\$ 1,800.00	\$ 250.00	\$ 1,525.00	3/16/17	212 00558	\$ 1,800.00	4/12/2017	209423	-27	\$ 25.00
17	17-Mar	21745	\$ 3,400.00	\$ 675.00	\$ 2,725.00	3/17/17	212 00559	\$ 3,400.00	3/27/2017	208886	-10	\$ -
18	18-Mar						212				0	\$ -
19	19-Mar						212				0	\$ -
20	20-Mar	21833	\$ 2,450.00	\$ 675.00	\$ 1,775.00	3/20/17	212 00560	\$ 2,450.00	3/27/2017	208888	-7	\$ -
21	21-Mar	21901	\$ 1,475.00	\$ 75.00	\$ 1,400.00	3/21/17	212 00561	\$ 1,475.00	3/27/2017	208889	-6	\$ -
22	22-Mar	21949	\$ 1,325.00	\$ 275.00	\$ 1,050.00	3/22/17	212 00562	\$ 1,325.00	3/27/2017	208890	-5	\$ -
23	23-Mar	21990	\$ 1,500.00	\$ 400.00	\$ 1,100.00	3/23/17	212 00563	\$ 1,500.00	3/27/2017	208891	-4	\$ -
24	24-Mar	22029	\$ 1,750.00	\$ 325.00	\$ 1,425.00	3/24/17	212 00564	\$ 1,750.00	4/3/2017	209071	-10	\$ -
25	25-Mar						212				0	\$ -
26	Var						212				0	\$ -
27	27-Mar	22080	\$ 3,050.00	\$ 500.00	\$ 2,550.00	3/27/17	212 00565	\$ 3,050.00	4/12/2017	209428	-16	\$ -
28	28-Mar	22162	\$ 1,625.00	\$ 275.00	\$ 1,350.00	3/28/17	212 00566	\$ 1,625.00	4/12/2017	209429	-15	\$ -
29	29-Mar	22212	\$ 1,400.00	\$ 150.00	\$ 1,250.00	3/29/17	212 00567	\$ 1,400.00	4/12/2017	209430	-14	\$ -
30	30-Mar	22251	\$ 1,175.00	\$ 325.00	\$ 850.00	3/30/17	212 00568	\$ 1,175.00	4/12/2017	209432	-13	\$ -
31	31-Mar	22284	\$ 2,075.00	\$ 475.00	\$ 1,600.00	3/31/17	212 00569	\$ 2,075.00	4/12/2017	209433	-12	\$ -
TOTALS			\$ 48,125.00	\$ 9,400.00	\$ 38,725.00							\$ -

TOTAL AMOUNT DUE TO GENERAL FUND	1100-322-70-121-000-0-000	\$	48,125.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)		\$	9,400.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER		\$	38,725.00

PREPARED BY: *[Signature]*
 THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME AND I CERTIFY IT TO BE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.
 APPROVED BY: *[Signature]*

4/19/17
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.1-005 REVISED

RECEIVED

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
 DATE: 5.8.17 *[Signature]*

APR 20 2017

Hidalgo County
AUDITORS OFFICE

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 25, 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 March 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 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH 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 *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of March 2017 were \$48,125.00. 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 observations.

Observation No. 1:

We noted during our review that receipt number 21604 was not properly voided. The receipt did not contain a supervisor's signature of approval and the date receipt was voided. According to staff, the supervisor was not aware that they were required to sign voided receipts.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval of void receipts should be limited to supervisors. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. In addition, the properly authorized voided receipt must be submitted to the Auditor's Office along with the monthly reports.

Failure to ensure that receipts are properly voided may result in the loss of County funds.

Recommendation:

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

Observation No. 2:

We noted during our review that the March 2017 "Void Permit Log" was not properly completed. All entries on the "Void Permit Log" were missing a supervisor's signature of approval and not all void/reissued permits were documented on the "Void Permit Log." According to staff, the supervisor was not aware that they were required to sign the "Void Permit Log."

The County Auditor's Office requires for the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires for the employee to document the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit.

Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County funds.

Recommendation:

Management should ensure that the "Void Permit Log" is properly completed. In addition, management should ensure that all void permits are approved by a supervisor prior to voiding a permit.

Observation No. 3:

The *Monthly Fees Report* and applicable supporting documentation were not filed with the County Auditor's Office within five days after the last day of the month pursuant to Local Government Code §14.001 (b). The report was submitted nine days late.

Local Government Code §14.001 (b) requires monthly reports to be filed with the County Auditor's Office within five days after the last day of each month.

Failure to ensure that the monthly report is filed with the County Auditor's Office within five days after the last day of the month may result in the improper reporting of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

Recommendation:

Management should ensure that the *Monthly Fees Report* and supporting documentation are filed with the County Auditor's Office within five days after the last day of the month.

In addition, 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 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOÉ GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

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

PBC

APRIL 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-Apr	CLOSED					222					0 \$ -
2	2-Apr	CLOSED					222					0 \$ -
3	3-Apr	222-04763	222-04770	\$ 375	\$ 100	\$ 275	4/3/2017	222 00545	\$ 375	4/10/2017	209325	-7 \$ -
4	4-Apr	222-04771	222-04778	\$ 225.00	\$ 50.00	\$ 175.00	4/4/2017	222 00546	\$ 225.00	4/10/2017	209326	-6 \$ -
5	5-Apr	222-04779	222-04785	\$ 250.00		\$ 250.00	4/5/2017	222 00547	\$ 250.00	4/10/2017	209327	-5 \$ -
6	6-Apr	222-04786	222-04793	\$ 275	\$ 25.00	\$ 250	4/6/2017	222 00548	\$ 275	4/17/2017	209487	-11 \$ -
7	7-Apr	222-04794	222-04799	\$ 225	\$ 50.00	\$ 175	4/7/2017	222 00549	\$ 225	4/17/2017	209488	-10 \$ -
8	8-Apr	CLOSED					222					0 \$ -
9	9-Apr	CLOSED					222					0 \$ -
10	10-Apr	222-04800	222-04804	\$ 200		\$ 200	4/10/2017	222 00550	\$ 200	4/17/2017	209489	-7 \$ -
11	11-Apr	222-04805	222-04808	\$ 200.00		\$ 200.00	4/11/2017	222 00551	\$ 200.00	4/17/2017	209490	-6 \$ -
12	12-Apr	222-04809	222-04816	\$ 375.00		\$ 375.00	4/12/2017	222 00552	\$ 375.00	4/19/2017	209628	-7 \$ -
13	13-Apr	222-04817	222-04818	\$ 75		\$ 75	4/18/2017	222 00553	\$ 75	4/24/2017	209717	-6 \$ -
14	14-Apr	HOLIDAY					222					0 \$ -
15	15-Apr	CLOSED					222					0 \$ -
16	16-Apr	CLOSED					222					0 \$ -
17	17-Apr	222-04819	222-04828	\$ 475	\$ 175	\$ 300	4/18/2017	222 00554	\$ 475	4/24/2017	209718	-6 \$ -
18	18-Apr	222-04829	222-04835	\$ 175.00	\$ 50.00	\$ 125.00	4/18/2017	222 00555	\$ 175.00	4/24/2017	209719	-6 \$ -
19	19-Apr	222-04836	222-04843	\$ 200.00	\$ 50.00	\$ 150.00	4/19/2017	222 00556	\$ 200.00	4/25/2017	209846	-6 \$ -
20	20-Apr	222-04844	222-04850	\$ 175		\$ 175	4/20/2017	222 00557	\$ 175	4/25/2017	209848	-5 \$ -
21	21-Apr	222-04851	222-04851	\$ 50		\$ 50	4/24/2017	222 00558	\$ 50	4/26/2017	209892	-2 \$ -
22	22-Apr	CLOSED					222					0 \$ -
23	23-Apr	CLOSED					222					0 \$ -
24	24-Apr	222-04852	222-04855	\$ 225		\$ 225	4/24/2017	222 00559	\$ 225	4/26/2017	209893	-2 \$ -
25	25-Apr	222-04856	222-04858	\$ 100.00		\$ 100.00	4/25/2017	222 00560	\$ 100.00	4/26/2017	209916	-1 \$ -
26	26-Apr	222-04859	222-04860	\$ 50.00		\$ 50.00	4/28/2017	222 00561	\$ 50.00	5/5/2017	210183	-7 \$ -
26	27-Apr	222-04861	222-04867	\$ 250	\$ 25	\$ 225	4/28/2017	222 00562	\$ 250	5/5/2017	210185	-7 \$ -
27	28-Apr	222-04868	222-04870	\$ 150	\$ 25	\$ 125	4/28/2017	222 00563	\$ 150	5/5/2017	210186	-7 \$ -
29	29-Apr	CLOSED					222					0 \$ -
30	30-Apr	CLOSED					222					0 \$ -
31	1-May						222					0 \$ -

TOTALS \$ 4,050.00 \$ 550.00 \$ 3,500.00

\$ 4,050.00

\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-122-000 0-000-----	\$ 4,050.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)-----	\$ 4,050.00
OVER/(SHORT)-----	\$ -

PREPARED BY:

Behnia 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

5/17/17
 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: *[Signature]*
 DATE: 5/19/17 *[Signature]*

XI

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 5, 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 April 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 April 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 April 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 447TH 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 April 2017 were \$4,050.00. 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 Eufrazio, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 44TH D.C.

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

J.C. 5/4/17
 Feb. 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	232-32785	232-32839	\$ 1,650.00	\$ 250.00	\$ 1,400.00	2-1-17	232 00547	\$ 1,650.00	2/6/2017	207143	-5	\$ -
2	2-Feb	232-32840	232-32881	\$ 1,350.00	\$ 325.00	\$ 1,025.00	2-2-17	232 00548	\$ 1,350.00	2/6/2017	207144	-4	\$ -
3	3-Feb	232-32882	232-32965	\$ 2,450.00	\$ 400.00	\$ 2,050.00	2-3-17	232 00549	\$ 2,450.00	2/6/2017	207147	-3	\$ -
4	4-Feb	Saturday						232				0	\$ -
5	5-Feb	Sunday						232				0	\$ -
6	6-Feb	232-32966	232-33057	\$ 2,825.00	\$ 450.00	\$ 2,375.00	2-6-17	232 00550	\$ 2,825.00	2/13/2017	207396	-7	\$ -
7	7-Feb	232-33058	232-33122	\$ 2,075.00	\$ 250.00	\$ 1,825.00	2-7-17	232 00551	\$ 2,075.00	2/13/2017	207398	-6	\$ -
8	8-Feb	232-33123	232-33183	\$ 1,875.00	\$ 200.00	\$ 1,675.00	2-8-17	232 00552	\$ 1,875.00	2/13/2017	207404	-5	\$ -
9	9-Feb	232-33184	232-33231	\$ 1,775.00	\$ 250.00	\$ 1,525.00	2-9-17	232 00553	\$ 1,775.00	2/13/2017	207406	-4	\$ -
10	10-Feb	232-33232	232-33320	\$ 3,325.00	\$ 850.00	\$ 2,475.00	2-10-17	232 00554	\$ 3,325.00	2/15/2017	207486	-5	\$ -
11	11-Feb	Saturday						232				0	\$ -
12	12-Feb	Sunday						232				0	\$ -
13	13-Feb	232-33321	232-33401	\$ 2,925.00	\$ 575.00	\$ 2,350.00	2-13-17	232 00555	\$ 2,925.00	2/16/2017	207562	-3	\$ -
14	14-Feb	232-33402	232-33454	\$ 1,700.00	\$ 275.00	\$ 1,425.00	2-14-17	232 00556	\$ 1,700.00	2/16/2017	207566	-2	\$ -
15	15-Feb	232-33455	232-33496	\$ 1,400.00	\$ 225.00	\$ 1,175.00	2-15-17	232 00557	\$ 1,400.00	2/17/2017	207592	-2	\$ -
16	16-Feb	232-33497	232-33540	\$ 1,425.00	\$ 150.00	\$ 1,275.00	2-16-17	232 00558	\$ 1,425.00	2/22/2017	207665	-6	\$ -
17	17-Feb	232-33541	232-33622	\$ 2,650.00	\$ 325.00	\$ 2,325.00	2-17-17	232 00559	\$ 2,650.00	2/27/2017	207819	-10	\$ -
18	18-Feb	Saturday						232				0	\$ -
19	19-Feb	Sunday						232				0	\$ -
20	20-Feb	Holiday						232				0	\$ -
21	21-Feb	232-33623	232-33721	\$ 3,350.00	\$ 575.00	\$ 2,775.00	2-21-17	232 00560	\$ 3,350.00	2/28/2017	207835	-7	\$ -
22	22-Feb	232-33722	232-33769	\$ 1,625.00	\$ 250.00	\$ 1,375.00	2-22-17	232 00561	\$ 1,625.00	2/28/2017	207837	-6	\$ -
23	23-Feb	232-33770	232-33837	\$ 2,600.00	\$ 725.00	\$ 1,875.00	2-23-17	232 00562	\$ 2,600.00	2/28/2017	207838	-5	\$ -
24	24-Feb	232-33838	232-33919	\$ 2,900.00	\$ 350.00	\$ 2,550.00	2-24-17	232 00565	\$ 2,900.00	2/28/2017	207849	-4	\$ -
25	25-Feb	Saturday						232				0	\$ -
26	26-Feb	Sunday						232				0	\$ -
27	27-Feb	232-33920	232-34014	\$ 3,025.00	\$ 225.00	\$ 2,800.00	2-27-17	232 00566	\$ 3,025.00	3/2/2017	207958	-3	\$ -
28	28-Feb	232-34015	232-34083	\$ 2,300.00	\$ 375.00	\$ 1,925.00	2-28-17	232 00567	\$ 2,300.00	3/2/2017	207971	-2	\$ -
29	1-Mar							232				0	\$ -
30	2-Mar							232				0	\$ -
31	3-Mar							232				0	\$ -
TOTALS			\$ 43,225.00	\$ 7,025.00	\$ 36,200.00				\$ 43,225.00				\$ -

TOTAL AMOUNT DUE TO GENERAL FUND	1100-322-70-123-000-0-000	\$ 43,225.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER		\$ 43,225.00
OVER/(SHORT)		\$ -

PREPARED BY: *Nancy A. Collier*

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: *R. M. Nolan*

3/3/17
DATE

X

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

RECEIVED BY
 COUNTY AUDITOR
 APR 10 PM 3

Mar-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-Mar	232-34084	232-34161	\$ 2,550.00	\$ 275.00	\$ 2,275.00	3-1-17	232 00568	\$ 2,550.00	3/10/2017	208297	-9 \$
2	2-Mar	232-34162	232-34226	\$ 2,375.00	\$ 575.00	\$ 1,800.00	3-2-17	232 00569	\$ 2,375.00	3/10/2017	208301	-8 \$
3	3-Mar	232-34227	232-34328	\$ 3,675.00	\$ 725.00	\$ 2,950.00	3-3-17	232 00570	\$ 3,675.00	3/10/2017	208307	-7 \$
4	4-Mar	Saturday						232				0 \$
5	5-Mar	Sunday						232				0 \$
6	6-Mar	232-34329	232-34436	\$ 3,825.00	\$ 375.00	\$ 3,450.00	3-6-17	232 00571	\$ 3,825.00	3/10/2017	208308	-4 \$
7	7-Mar	232-34436	232-34509	\$ 2,425.00	\$ 400.00	\$ 2,025.00	3-7-17	232 00572	\$ 2,425.00	3/10/2017	208310	-3 \$
8	8-Mar	232-34510	232-34569	\$ 1,875.00	\$ 225.00	\$ 1,650.00	3-8-17	232 00574	\$ 1,875.00	3/16/2017	208457	-8 \$
9	9-Mar	232-34570	232-34633	\$ 2,150.00	\$ 425.00	\$ 1,725.00	3-9-17	232 00575	\$ 2,150.00	3/16/2017	208458	-7 \$
10	10-Mar	232-34634	232-34703	\$ 2,550.00	\$ 500.00	\$ 2,050.00	3-10-17	232 00576	\$ 2,550.00	3/16/2017	208459	-6 \$
11	11-Mar	Saturday						232				0 \$
12	12-Mar	Sunday						232				0 \$
13	13-Mar	232-34704	232-34793	\$ 2,825.00	\$ 500.00	\$ 2,325.00	3-13-17	232 00577	\$ 2,825.00	3/20/2017	208545	-7 \$
14	14-Mar	232-34794	232-34853	\$ 1,950.00	\$ 175.00	\$ 1,775.00	3-14-17	232 00578	\$ 1,950.00	3/20/2017	208548	-6 \$
15	15-Mar	232-34854	232-34915	\$ 2,075.00	\$ 225.00	\$ 1,850.00	3-15-17	232 00579	\$ 2,075.00	3/20/2017	208560	-5 \$
16	16-Mar	232-34916	232-34979	\$ 1,950.00	\$ 350.00	\$ 1,600.00	3-16-17	232 00580	\$ 1,950.00	3/20/2017	208624	-4 \$
17	17-Mar	232-34980	232-35080	\$ 3,600.00	\$ 1,150.00	\$ 2,450.00	3-17-17	232 00581	\$ 3,600.00	3/23/2017	208739	-6 \$
18	18-Mar	Saturday						232				0 \$
19	19-Mar	Sunday						232				0 \$
20	20-Mar	232-35081	232-35149	\$ 2,075.00	\$ 375.00	\$ 1,700.00	3-20-17	232 00582	\$ 2,075.00	3/23/2017	208744	-3 \$
21	21-Mar	232-35150	232-35209	\$ 1,875.00	\$ 250.00	\$ 1,625.00	3-21-17	232 00583	\$ 1,875.00	3/23/2017	208746	-2 \$
22	22-Mar	232-35210	232-35274	\$ 2,050.00	\$ 200.00	\$ 1,850.00	3-22-17	232 00584	\$ 2,050.00	3/23/2017	208747	-1 \$
23	23-Mar	232-35275	232-35316	\$ 1,375.00	\$ 300.00	\$ 1,075.00	3-23-17	232 00585	\$ 1,375.00	3/24/2017	208850	-1 \$
24	24-Mar	232-35317	232-35399	\$ 2,525.00	\$ 525.00	\$ 2,000.00	3-24-17	232 00586	\$ 2,525.00	3/28/2017	208901	-4 \$
25	25-Mar	Saturday						232				0 \$
26	26-Mar	Sunday						232				0 \$
27	27-Mar	232-35400	232-35486	\$ 3,100.00	\$ 775.00	\$ 2,325.00	3-27-17	232 00587	\$ 3,100.00	3/31/2017	209060	-4 \$
28	28-Mar	232-35487	232-35552	\$ 2,150.00	\$ 375.00	\$ 1,775.00	3-28-17	232 00588	\$ 2,150.00	4/3/2017	209061	-6 \$
29	29-Mar	232-35553	232-35622	\$ 2,000.00	\$ 300.00	\$ 1,700.00	3-29-17	232 00589	\$ 2,000.00	4/3/2017	209062	-5 \$
30	30-Mar	232-35623	232-35690	\$ 2,125.00	\$ 275.00	\$ 1,850.00	3-30-17	232 00590	\$ 2,125.00	4/3/2017	209075	-4 \$
31	31-Mar	232-35691	232-35783	\$ 3,025.00	\$ 400.00	\$ 2,625.00	3-31-17	232 00591	\$ 3,025.00	4/3/2017	209076	-3 \$
TOTALS				\$ 56,125.00	\$ 9,675.00	\$ 46,450.00			\$ 56,125.00			\$ -

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$	56,125.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$	56,125.00
OVER/(SHORT)-----	\$	-

PREPARED BY: Norme A. Collier

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

APPROVED BY: [Signature]

4-5-17
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 3-005 REVISED: 12/2014

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 4-20-17
[Signature]

X

LIVE BY
COUNTY AUDITOR
9 PM 2 10

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

Apr-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-Apr	Saturday					232					0 \$
2	2-Apr	Sunday					232					0 \$
3	3-Apr	232-35784	232-35868	\$ 2,550.00	\$ 325.00	\$ 2,225.00	4-3-17	232 00592	\$ 2,550.00	4/10/2017	209328	-7 \$
4	4-Apr	232-35869	232-35944	\$ 2,200.00	\$ 350.00	\$ 1,850.00	4-4-17	232 00593	\$ 2,200.00	4/10/2017	209332	-6 \$
5	5-Apr	232-35945	232-36002	\$ 1,675.00	\$ 450.00	\$ 1,225.00	4-5-17	232 00594	\$ 1,675.00	4/10/2017	209334	-5 \$
6	6-Apr	232-36003	232-36074	\$ 2,450.00	\$ 500.00	\$ 1,950.00	4-6-17	232 00595	\$ 2,450.00	4/10/2017	209336	-4 \$
7	7-Apr	232-36075	232-36173	\$ 3,125.00	\$ 850.00	\$ 2,275.00	4-7-17	232 00596	\$ 3,125.00	4/10/2017	209339	-3 \$
8	8-Apr	Saturday					232					0 \$
9	9-Apr	Sunday					232					0 \$
10	10-Apr	232-36174	232-36264	\$ 2,525.00	\$ 225.00	\$ 2,300.00	4-10-17	232 00597	\$ 2,525.00	4/18/2017	209568	-8 \$
11	11-Apr	232-36265	232-36324	\$ 2,025.00	\$ 375.00	\$ 1,650.00	4-11-17	232 00598	\$ 2,025.00	4/18/2017	209569	-7 \$
12	12-Apr	232-36325	232-36383	\$ 1,725.00	\$ 300.00	\$ 1,425.00	4-12-17	232 00599	\$ 1,725.00	4/18/2017	209570	-6 \$
13	13-Apr	232-36384	232-36434	\$ 1,500.00	\$ 350.00	\$ 1,150.00	4-13-17	232 00600	\$ 1,500.00	4/18/2017	209572	-5 \$
14	14-Apr	Good Friday					232					0 \$
15	15-Apr	Saturday					232					0 \$
16	16-Apr	Sunday					232					0 \$
17	17-Apr	232-36435	232-36566	\$ 4,150.00	\$ 750.00	\$ 3,400.00	4-17-17	232 00601	\$ 4,150.00	4/18/2017	209575	-1 \$
18	18-Apr	232-36567	232-36632	\$ 2,175.00	\$ 475.00	\$ 1,700.00	4-18-17	232 00602	\$ 2,175.00	4/24/2017	209752	-6 \$
19	19-Apr	232-36638	232-36702	\$ 2,125.00	\$ 375.00	\$ 1,750.00	4-19-17	232 00603	\$ 2,125.00	4/24/2017	209754	-5 \$
20	20-Apr	232-36703	232-36760	\$ 1,625.00	\$ 100.00	\$ 1,525.00	4-20-17	232 00604	\$ 1,625.00	4/24/2017	209755	-4 \$
21	21-Apr	232-36761	232-36835	\$ 2,350.00	\$ 500.00	\$ 1,850.00	4-21-17	232 00605	\$ 2,350.00	4/24/2017	209756	-3 \$
22	22-Apr	Saturday					232					0 \$
23	23-Apr	Sunday					232					0 \$
24	24-Apr	232-36836	232-36916	\$ 2,475.00	\$ 475.00	\$ 2,050.00	4-24-17	232 00606	\$ 2,475.00	4/26/2017	209887	-2 \$
25	25-Apr	232-36917	232-36990	\$ 2,225.00	\$ 450.00	\$ 1,775.00	4-25-17	232 00607	\$ 2,225.00	4/26/2017	209888	-1 \$
26	26-Apr	232-36991	232-37038	\$ 1,425.00	\$ 175.00	\$ 1,250.00	4-26-17	232 00608	\$ 1,425.00	5/1/2017	210017	-5 \$
27	7-Apr	232-37040	232-37086	\$ 1,500.00	\$ 325.00	\$ 1,175.00	4-27-17	232 00609	\$ 1,500.00	5/5/2017	210141	-8 \$
28	28-Apr	232-37087	232-37171	\$ 2,600.00	\$ 325.00	\$ 2,275.00	4-28-17	232 00610	\$ 2,600.00	5/5/2017	210142	-7 \$
29	29-Apr	Saturday					232					0 \$
30	30-Apr	Sunday					232					0 \$
31	1-May						232					0 \$

TOTALS \$ 42,425.00 \$ 7,675.00 \$ 34,800.00 AP

\$ 42,475.00 AP

\$ 50.00

OK AS IS
7,625.00
AP OK

TOTAL AMOUNT DUE TO GENERAL FUND-----1100-322-70-123-000-0-000-----	\$ 42,425.00
LESS: TOTAL FUNDS DUE TO THE COUNTY TREASURER-----	\$ 42,475.00
OVER/(SHORT)-----	\$ 50.00

PREPARED BY: Marcia A. Cobble

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

APPROVED BY: [Signature]

5/5/17
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-PC 3-005 REVISED: 12/2014

Charge - Due to collectal dispute Charge Mr. Barnes Dogday permit # 34268

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 5/18/17

[Signature]

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 23, 2017

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

Re: Review of Sanitation Program *Monthly Fees Report* and Supporting Documentation
For the months of February 2017 through April 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Precinct 3 Sanitation Program *Monthly Fees Report* and supporting documentation for the months of February 2017 through April 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 Reports* for the months of February 2017 through April 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 Reports*, and fee schedules. The following procedures were performed:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 394TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH 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 Reports* 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 *Close-Out Reports* and *Monthly Fees Reports* were properly completed.

Conclusion:

Total collections for the months of February 2017, March 2017, and April 2017 were \$43,225.00; \$56,125.00; and \$42,425.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

Observation No. 1

We noted during our review that the "Void Permit Logs" were not properly completed. The "Void Permit Logs" were missing the supervisor's signature of approval and not all void/reissued permits were documented on the "Void Permit Log".

In addition, we noted that there were numerous void/reissued permits, as follows:

	User #	# of Void/Reissued Permits	# of Void/Reissued Permits not on the "Void Permit Log"	# of Receipts Issued During the Month
February	13	112	10	667
	14	121	88	607
	47	4	0	21
March	13	137	6	622
	14	210	161	1011
	47	8	0	62
April	13	120	19	642
	14	137	119	699
	47	5	0	40

According to staff, the "Void Permit Log" is not signed by the supervisor since there are a lot of void permits during the month. In addition, staff was not able to provide an explanation for not including all the void/reissued permits on the "Void Permit Log."

The County Auditor's Office requires the Precinct to maintain a "Void Permit Log" to document the issuance of a new permit to replace an active permit (void permit). The "Void Permit Log" requires for the employee to document the date permit was void, void permit number, reason for void, new permit number, the name of the individual requesting the new permit, employee's signature, and the supervisor's signature of approval. The supervisor's signature must be obtained prior to voiding the permit.

Failure to ensure that the "Void Permit Log" is properly completed may result in the loss of County revenue.

Recommendation:

Management should implement formal monitoring procedures to ensure the "Void Permit Log" is properly completed. At a minimum, the procedures should ensure that void permits are approved by a supervisor prior to the clerk voiding the permit. In addition, management should monitor the number of void/reissued permits to determine if further investigation, modification of procedures, retraining of personnel, or disciplinary action is needed.

Observation No. 2:

During the month of March, permit number 41864 was unaccounted for. According to the official permits log, the permit was provided to user number 13 for issuance purposes. However, staff was not able to provide an explanation for the missing permit.

HIDALGO COUNTY DISTRICT JUDGES

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

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

Recommendation:

Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccountable permit should also be voided in the Solid Waste Disposal Application Program and \$25.00 for the missing permit should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages and missing permits totaling \$540.00 (shortages of \$25.00, \$10.00, and \$5.00 on January 8, 2016, January 11, 2016, and February 24, 2016, respectively, and 17 missing permits between January 2016 and January 2017 totaling \$475.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The \$540.00 should be immediately deposited with the County Treasurer.

Observation No. 3:

Procedures for completing the *Close-Out Report* require improvement. We noted that the *Close-Out Report* did not include the date the form was approved. In addition, one of *Close-Out Reports* was missing the signature of the County official or his/her designee documenting review and approval of the *Close-Out Report*. Staff was trained by the County Auditor's Office on how to properly complete the *Close-Out Report* before sanitation program was implemented.

Pursuant to the Cash Handling Guidelines and procedures, the County official or his/her designee must sign and date the *Close-Out Report* to document responsibility for reviewing and approving the *Close-Out Report*.

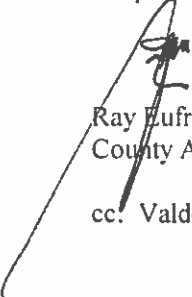
Recommendation:

Management should ensure that the *Close-Out Report* is dated and signed by the County official or his/her designee to document responsibility for reviewing and approving the *Close-Out Report*.

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 Zufracio, CPA
County Auditor

cc. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS W SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 388TH D.C.

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JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 448TH D.C.

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT
For the Month Ending April, 2017

PBE

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)	OFFICE						
4/3/2017	Ogie	Gustavo Corpus	C1-2017-495	B-1991-12	Citation		X				209372	\$ 75.00
4/5/2017	Lack's Valley Stores	Juan Francisco Salazar	C1-2017-496	SC17-0093-J12	Small Claims		X				209373	\$ 75.00
4/5/2017	Lack's Valley Stores	Melissa Guerrero	C1-2017-497	SC17-0095-J12	Small Claims		X				209373	\$ 75.00
4/5/2017	Also Lunar	Juan Ignacio Villaalba	C1-2017-498	SC17-0061-J12	Small Claims		X				209373	\$ 75.00
4/10/2017	Diana Torres	Jose Sanchez	C1-2017-499	1717-0195-J12	FED		X				209586	\$ 75.00
4/11/2017	Nolan Transportation	Marco A. Lopez	C1-2017-500	17EV0004160	Summons		X				209587	\$ 75.00
4/12/2017	Edward Juarez	Lisette Chappa Solis	C1-2017-501	SC17-0062-J12	Small Claims		X				209588	\$ 75.00
4/17/2017	Max Fine Furniture	Maria L. Honorato	C1-2017-502	SC17-2017-502	Small Claims		X				208589	\$ 75.00
4/17/2017	Max Fine Furniture	Julie Ann Meza	C1-2017-503	SC17-0068-J12	Small Claims		X				209589	\$ 75.00
4/17/2017	Max Fine Furniture	Miguel F. Fajardo	C1-2017-504	SC17-0065-J12	Small Claims		X				209589	\$ 75.00
4/17/2017	Max Fine Furniture	Athens Alegria	C1-2017-505	SC17-0069-J12	Small Claims		X				209589	\$ 75.00
4/17/2017	Max Fine Furniture	Luis Villarreal	C1-2017-506	SC17-0072-J12	Small Claims		X				209589	\$ 75.00
4/17/2017	Max Fine Furniture	Rosa Lago	C1-2017-507	SC17-0070-J12	Small Claims		X				209589	\$ 75.00
4/17/2017	Max Fine Furniture	Marcos Diaz	C1-2017-508	SC17-0073-J12	Small Claims		X				209589	\$ 75.00
4/18/2017	Elsa State Bank & Trust	Casey J. Cavazos	C1-2017-509	CI-17-1722-11	Citation		X				209776	\$ 75.00
Page Total											\$1,125.00	
Grand Total											\$1,125.00	




This report has been personally reviewed by me and which I certify to be true and correct to the best of my knowledge. NTP 1102

Approved by: *[Signature]* Prepared by: *[Signature]*
 Constable, Precinct 1

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT
 For the Month Ending April 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE:		Justice Clerk	County Clerk	District Clerk	Other	Const. Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)							
4/18/2017	Alfonso Vallejo	Mireya Murillo	C1-2017-510	LT17-0206-J12	FED		N					209776	\$ 75.00
4/18/2017	Encarnacion Calderon	Norma De Leon	C1-2017-511	LT17-0207-J12	FED		N					209776	\$ 75.00
4/18/2017	Maria E. Uresti	David Felipe Villarreal	C1-2017-512	LT17-0208-J12	FED		N					209776	\$ 75.00
4/18/2017	Maria E. Uresti	Ysrael Noe Villarreal	C1-2017-513	LT17-208-J12	FED		N					209776	\$ 75.00
4/19/2017	Bela Chapa	Casey James Cavazos	C1-2017-514	SC17-0077-J12	Small Claims		N					209777	\$ 75.00
4/21/2017	OAG	Roy Bradley Salas	C1-2017-515	F-2004-17-4	Writ of Attachment		N					209929	\$ 80.00
4/24/2017	Bluebonnet Financial	Eleanzar Pena aka Eleanzar Garcia P.	C1-2017-516	CC07-0680S	Writ of Execution		N					209930	\$ 200.00
4/27/2017	Max Fine Furniture	Michael Bullock	C1-2017-517	SC17-0078-J12	Small Claims		N					210192	\$ 75.00
												Page Total	\$ 730.00
												Grand Total	\$1,855.00



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

 Approved by: [Signature] Constable, Precinct 1

 Prepared by: [Signature]

 HIDALGO COUNTY AUDITORS OFFICE

 APPROVED BY: [Signature] Revisd

 DATE: 6/11/17

 Page ___ of ___

County Auditor's Form AS-C-402

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 6, 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 April 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 April 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 April 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

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA PEYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 391TH D.C.

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

RENEE R. BETHANCOUR
JUDGE, 448TH 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 April 2017 were \$1,855.00. 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.



ORIGINAL

CONSTABLE MARTIN CANTU MONTHLY REPORT
For the Month Ending April-17

88c

DATE	PLAINTIFF'S NAME	DEPENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OFFICER					TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other	Const Sale		
4/6/2017	Texas Comptroller of Public Account	In the interest 24 cases for A.G.	10091-2	In the interest 24 cases for A.G.	Other Attorney General	X	X				209410	\$1,188.00
4/6/2017	Texas Comptroller of Public Account	In the interest 30 cases for A.G.	10092-2	In the interest 30 cases for A.G.	Other Attorney General	X	X				209410	\$1,485.00
4/11/2017	Dawn Sansanelli	Joseph Sansanelli, Jr.	10093-2	2017V-0290	Summons			X			209590	\$75.00
4/13/2017	Investment Retrievers, Inc.	Yesenia Carlin, et al.	10094-2	CL-12-3194	Writ of Execution	X		X			209591	\$200.00
4/18/2017	Green Mountain Energy Co.	Sankirian, LLC dba Deluxe Inn Airp	10095-2	SC16-0691-322	Writ of Execution	X		X			209721	\$200.00
4/18/2017	USCU	Thomas E. McCormick	10096-2	183,093-C	Citation-All Other Methods	X		X			209721	\$75.00
4/24/2017	Lorenzo Garcia	Ping XU & XIN YU	10097-2	178200119954	Citation-All Other Methods	X		X			209924	\$75.00
4/27/2017	DRS Nursery, Inc. & Jeff Mason	Jesus Delone	10098-2	JS16202110	Writ of Execution	X		X			210155	\$200.00
4/27/2017	City of La Joya South TX College	Lorenzo Esquivel	10099-2	T-1070-11-1	Order of Sale, Levy, Deed & Notice Package	X		X			210155	\$275.00
4/28/2017	Bluebonnet Financial	Roberto V. Carrizales Jr.	10100-2	CL-074-1356-B	Writ of Execution	X		X			210159	\$200.00
4/28/2017	Edcouch Elsa ISD, City of Edcouch	Sandra Delannay	10101-2	T-2764-09-B	Order of Sale, Levy, Deed & Notice Package	X		X			210159	\$270.00
											Page Total	\$4,243.00
											Grand Total	\$4,243.00



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:

Norma Castrellon
Constable, Precinct 2

Prepared by:

Norma Castrellon

ALGO COUNTY AUDITORS OFFICE

APPROVED BY: *Norma Castrellon*

DATE: 5/11/17

Revised: 1/13

County Auditor's Form AS-C-002

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 5, 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 April 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 April 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of April 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, 92ND D.C.

RODOLFO DELGADO
JUDGE, 95TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

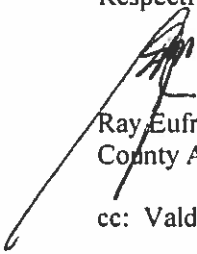
- Verified that the collections per the *Monthly Fees Report* agreed to: 1.) Total receipts issued by the Constable; 2.) Total deposits made with the financial institution; 3.) Total receipts issued by the County Treasurer.
- Reviewed receipts issued, Close-Out Reports, and the *Monthly Fees Report* to verify proper completion.

Conclusion:

Total collections for the month of April 2017 were \$4,243.00. 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, 97th D.C.

RODOLFO DELGADO
JUDGE, 83rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

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

RENEER BETANCOURT
JUDGE, 449th D.C.

**HIDALGO COUNTY SHERIFF'S OFFICE
"FEE" MONTHLY REPORT
FOR THE MONTH ENDED APRIL 2017**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: VA 5/23/17
J. C. U...

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

AGENCY NAME	AMOUNT
A. Bureau of Prisons (BOP)	\$ 4,368.00
B. U.S. Marshals (USM)	\$ 2,496.00
C. Customs and Border Protection (Pharr)	\$ 572.00
D.	\$ -
E.	\$ -
F.	\$ -
G.	\$ -
H.	\$ -

X1
X2
X3

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

AGENCY NAME	MONTH	AMOUNT
A. U.S. Marshals (USM)		\$ -
B. Federal Bureau of Prisons		\$ -
C. Customs and Border Protection (Pharr)		\$ -
D. Customs and Border Protection (Pharr)	Mar. 2017	\$ 312.00
E.		\$ -
F.		\$ -
G.		\$ -

12,310.00
142.00
12,168.00

Mar. 2017
B, V-A, X5

X5, X6

Part III: SUMMARY OF RECEIPT COLLECTION

A. RECEIPTS ISSUED	SO-2017-01223	TO	SO-2017-01547	\$ 12,840.30
B. RECEIPTS ISSUED (Sub-Station)	SSE-2017-00155	TO	SSE-2017-00211	\$ 142.00
C. BAIL BOND FEES (JAIL)	F-2017-02795	TO	F-2017-03618	\$ 13,440.00
TOTAL DUE TO THE COUNTY TREASURER				\$ 26,422.30

X-A, X9
X-A, X9
X8

Part IV: SUMMARY OF FEE ALLOCATION

TELEPHONE COMMISSIONS	MONTH	AMOUNT
A. VAC. Inc.		\$ -
B.		\$ -
HOUSING OF PRISONERS		
A. Federal Bureau of Prisons		\$ -
B. Customs and Border Protection (Pharr)	Mar-17	\$ 312.00
C. Customs and Border Protection (Pharr)		\$ -
TUITION FEES		
GARAGEKEEPER FEES		\$ 70.00
REIMBURSEMENT-JAIL-PHYSICIAN SRV		\$ -
BAIL BOND FEES		\$ 13,440.00
BAIL BOND FEE REFUNDS		\$ (120.00)
OTHER SHERIFF'S FEES AND COSTS		
A. Serving Legal Process	\$ 9,177.00	
B. Sale of Stray Animals	\$ -	
C. Offense Reports/Insurance Reports	\$ 560.00	
D. Fingerprints	\$ 280.00	
E. Clearance Letters/Record checks	\$ 580.00	
F. Photo & Video Fees	\$ -	
G. Other "Order of Sale"	\$ 1,800.00	
H. Miscellaneous	\$ 203.30	
I. Overpayments		
Total Sheriff Fees (A through I)		\$ 12,600.30
TOTAL FEES PAYABLE TO THE COUNTY TREASURER		\$ 26,302.30

X5, X6

X5, X9

X8
X8-A2

X9

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

Germinda Wrieger
(Hidalgo County Sheriff (or Designee))

Elisa Auedendo
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

X

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

June 5, 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 April 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 April 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 April 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, 12th D.C.

RODOLFO DELBADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 34th D.C.

L. KENO VARGUEZ
JUDGE, 34th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

The Honorable Eddie Guerra

June 5, 2017

Page 2 of 2

- 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 April 2017 were \$26,422.30. 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

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

RODOLFO DELGADO
JUDGE, 63rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388th D.C.

L. KENO VASQUEZ
JUDGE, 396th D.C.

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

RENEE R. BETANCOURT
JUDGE, 449th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

March 1, 2017

Ernesto Silva, City Manager
City of Donna
307 S. 12th St.
Donna, Texas 78537

Ref: Donna TIRZ No. 1 Red River Subdivision

Dear Mr. Silva:

We conducted a limited scope review of the interlocal agreement between Hidalgo County, City of Donna, Texas, Tax Increment Reinvestment Zone (TIRZ) No. 1, City of Donna, Texas and Garden Valley Homes, LLC d/b/a Casa Linda Homes (Developer). The objective of the review was to determine compliance with the terms of the interlocal agreement regarding the obligations of the Developer and County's contribution to the City of Donna TIRZ No. 1.

Background

Pursuant to Tax Code §311.003 (a), a municipality by ordinance may designate a contiguous or noncontiguous geographic area that is in the corporate limits of the municipality, in the extraterritorial jurisdiction of the municipality, or in both to be a reinvestment zone to promote development or redevelopment of the area if the governing body determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future.

Pursuant to Tax Code §311.013, the commissioners court of a county may enter into an agreement with the governing body of a municipality that created the zone to pay into the tax increment fund any of its tax increment produced from property located in a reinvestment zone.

Pursuant to Tax Code § 311.016 (a), on or before the 150th day following the end of the fiscal year of the municipality, the governing body of a municipality shall submit to the chief executive officer of each taxing unit that levies property taxes on real property in a reinvestment zone created by the municipality a report on the status of the zone. The report must include:

- (1) The amount and source of revenue in the tax increment fund established for the zone;
- (2) The amount and purpose of expenditures from the fund;
- (2) The amount of principal and interest due on outstanding bonded indebtedness;
- (4) The tax increment base and current captured appraised value retained by the zone; and
- (5) The captured appraised value shared by the municipality and other taxing units, the total amount of tax increments received, and any additional information necessary to demonstrate compliance with the tax increment financing plan adopted by the governing body of the municipality.

A copy of this report must be submitted to the Texas Comptroller of Public Accounts.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 12th D.C.

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

ROSE GUEVIA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. HENRI VASQUEZ
JUDGE, 39th D.C.

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

RENÉE R. BETANDOUR
JUDGE, 44th D.C.

Designation of Tax Increment Zone

On August 8, 2006, the City Council of the City of Donna approved Ordinance No. PL-2006-07-10 designating the Red River Phase I Development Project area as a tax increment reinvestment zone, describing the boundaries of the zone; creating a board of directors for the zone; providing for an effective date and a termination date for the zone; naming the zone "Reinvestment Zone Number One, City of Donna, Texas"; and establishing a tax increment fund. Pursuant to the ordinance, the council acknowledged and declared that the zone may be dissolved at any time by the City should no other taxing entity participate in zone; should all other taxing entities withdraw participation; should there be no development agreement reached with applicant or other entities in order to leverage private assets to City's benefit; or should any development agreements fail for whatever reason.

Interlocal Agreement

On January 9, 2007, Hidalgo County entered into an interlocal agreement with the City of Donna, Texas, Tax Increment Reinvestment Zone (TIRZ) No. 1, City of Donna, Texas and Garden Valley Homes, LLC d/b/a Casa Linda Homes (Developer). Pursuant to the agreement, the County agreed to participate in the TIRZ by contributing to the Tax Increment Fund 100% of its respective tax increments equal to its maintenance and operation tax rate, for the life of the TIRZ beginning with the 2007 tax year. The County's contributions to the tax increment fund shall end when it has contributed \$970,863.81, or when it has made contributions of all tax increment payments, as specified in the project plan attributed to all periods through the end of the County's fiscal year 2027, whichever occurs first.

Pursuant to section VIII (J) of the interlocal agreement, "the zone agrees to conduct or to cause to be conducted, at a minimum, an annual financial review, a copy of which will be provided to the County. Furthermore, each party to this agreement shall have reasonable access to financial information and audit reports regarding the operation of the zone, contribution of tax increment payments to the tax increment fund, and expenditures from the tax increment fund for project costs. In addition, the city agrees, during the agreement term, to prepare and deliver an annual report to the County in accordance with Section 311.016 and 311.0101 (c), Texas Tax Code. The County shall have the right to withhold or delay payments to the tax increment fund until such time as it has received the financial report from the City for the applicable tax year, and shall not incur any penalties or interest with respect to any such withheld or delayed payments notwithstanding any provisions herein to the contrary."

Pursuant to the Project Plan and Financing Plan attached to the agreement, in order to obtain a reimbursement, Developer must complete the improvements in compliance with the agreement and promptly submit a certificate of completion and payment request to the TIRZ. Upon verification of completion, the TIRZ shall reimburse the developer from the tax increment fund. Pursuant to the interlocal agreement, the County's contribution to the tax increment fund shall be used to fund project costs including construction of public infrastructure improvements that were set to commence in 2006.

Intent to Dissolve Tax Increment Zone

On October 28, 2014, Resolution No. 2014-23 was approved by the City of Donna authorizing notice of intent to dissolve the City of Donna TIRZ No. 1. The Resolution authorized the City Manager, staff, consultants, and counsel to provide any notices required to dissolve the TIRZ and take any actions necessary to effectuate the intent of the Resolution.

On January 6, 2015, Ordinance No. F-2014-12-204 was approved by the City of Donna dissolving the City of Donna TIRZ No. 1. Pursuant to the ordinance, "...the developer was required to develop the Red River Project as described in the agreement. The project was never developed in accordance with the agreement and the developer entered into bankruptcy and no longer owns the project."

On December 1, 2015, Ordinance No. 2015-32 was approved by the City of Donna rescinding Resolution No. 2014-23. This ordinance only rescinded the resolution of notice of intent to dissolve the TIRZ and thus did not affect the ordinance dissolving the TIRZ.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

NOE DONAZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 39TH D.C.

L. KENO VASQUEZ
JUDGE, 39TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 41ST D.C.

Payment Request

On May 23, 2016, the County Auditor's Office received the first and only City of Donna TIRZ No. 1 payment request in the amount of \$138,545.58. Copies of developer invoices dated between 2004 and 2005 were provided to the County Auditor's Office. On numerous occasions, the County Auditor's Office requested copies of cancelled checks to support payment of the invoices dated between 2004 and 2005 and the evidence was not provided. In addition, evidence that the Developer performed any improvements in 2006 and forward was not provided.

"Assignment of Rights"

The County Auditor's Office was provided with a copy of an "Assignment of Rights" where the developer transferred the rights, management, collection and benefit of the Red River Subdivision to the Law Office of Ramon Garcia. The document was not dated, signed by the assignee, or notarized. According to the document, the Law Office of Ramon Garcia was entitled to receive 40% of all gross proceeds. The remaining 60% was to be forwarded to South Texas Benevolence Society Inc.

On November 18, 2015, the TIRZ Board approved a reimbursement request in the amount \$1,004,525.87. The total request was for \$2,104,390.00; however, the Board only approved the reimbursement of \$1,004,525.87.

On May 12, 2016, \$195,000.00 was wire transferred to the Law Office of Ramon Garcia to fulfill a partial payment of the amount that had been previously approved by the TIRZ Board.

Conflict Disclosure Statement (CIS)

Due to the "Assignment of Rights" noted above, the Law Office of Ramon Garcia has an interest in the January 9, 2007 interlocal agreement with Hidalgo County, the City of Donna, Texas, Tax Increment Reinvestment Zone (TIRZ) No. 1, City of Donna, Texas and Garden Valley Homes, LLC.

Pursuant to Local Government Code § 176.003 (a), a local government officer, which includes a member of the governing body of a local governmental entity, 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;

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).

Audit Authority of the County Auditor

Local Government Code 115.001 states the County Auditor shall have continual access to and shall examine and investigate the correctness of the books, accounts, reports, vouchers, and other records of any officer. The statute includes all evidentiary matter or records deemed necessary by the County Auditor to verify correctness. In addition, Local Government Code 113.064 states, "a claim, bill or account may not be allowed or paid until it has been examined and approved by the auditor."

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. ENHOLETERRY
JUDGE 1ST D.C.

RODOLFO DELBADO
JUDGE 2ND D.C.

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

ROSI GUERRA PEYHA
JUDGE 3RD D.C.

JUAN R. PARTIDA
JUDGE 3RD D.C.

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

ROE GONZALEZ
JUDGE 3RD D.C.
OVERSEER

LETICIA LOPEZ
JUDGE 3RD D.C.

L. HENRI VASQUEZ
JUDGE 3RD D.C.

ISRAEL RAMON, JR.
JUDGE 3RD D.C.

RENÉE R. BETHANCOURT
JUDGE 4TH D.C.

Scope and Methodology:

The scope of our review was limited to the City of Donna TIRZ No. 1 payment request and supporting documentation submitted by the City of Donna. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the City of Donna payment request for tax years 2007 through 2015; the TIRZ agreement; Tax Code Chapter 311, "Tax Increment Financing Act"; Local Government Code Chapter 176; City of Donna TIRZ No. 1 board minutes; Ordinances and Resolutions approved by the City of Donna; Assignment of Rights; and developer invoices.

Conclusion:

The results of our review revealed the following:

1. The City of Donna did not comply with the reporting requirements of section VIII (J) of the interlocal agreement. The interlocal agreement was entered into on January 9, 2007. Pursuant to the agreement, the City agreed to prepare and deliver an annual report to the County in accordance with Tax Code §311.016 on or before the 150th day following the end of the fiscal year.

The 2007 through 2014 annual reports were provided on February 3, 2017. The 2015 annual report was provided on May 23, 2016.

2. The City of Donna TIRZ No.1 was dissolved on January 6, 2015 through Ordinance No. F-2014-12-204. Pursuant to the ordinance, the TIRZ was dissolved since the project was never developed in accordance with the agreement, the developer entered into bankruptcy, and the developer no longer owned the project. Documentation of action to rescind Ordinance No. F-2014-12-204 was not provided.
3. The City of Donna created TIRZ No. 1 on August 8, 2006 through Ordinance No. PI-2006-07-10. The County agreed to participate in Donna TIRZ No. 1 on January 9, 2007. According to the interlocal agreement that the County entered into with the City of Donna TIRZ No.1 and Garden Valley Homes, the County's contributions were to be used to fund project costs including construction of public infrastructure improvements that were set to commence in 2006.

According to the interlocal agreement, in order for the developer to obtain a reimbursement, the developer was to complete the improvements in compliance with the interlocal agreement and submit a certificate of completion along with the payment request. We were not provided with evidence that the developer submitted a certificate of completion.

We received invoices for improvements that took place between 2004 and 2005. However, we were not provided with cancelled checks to support payments of these invoices. We were not provided with any evidence that the developer performed any improvements in 2006 and forward.

4. We were provided with a copy of an Assignment of Rights where the developer transferred the rights, management, collection and benefit of the Red River Subdivision to the Law Office of Ramon Garcia. The document was not dated, signed by the assignee, or notarized. In addition, we found no evidence that this Assignment of Rights was approved by the City of Donna, the TIRZ Board, or Hidalgo County. According to the document, the Law Office of Ramon Garcia was entitled to receive 40% of all gross proceeds. The remaining 60% was to be forwarded to South Texas Benevolence Society Inc. On May 12, 2016, a wire transfer was made to the Law Office of Ramon Garcia in the amount of \$195,000.00.

HIDALGO COUNTY DISTRICT JUDGES

LUIS H. ENOLETERRY
JUDGE, 17th D.C.

RODOLFO DELBADO
JUDGE, 41st D.C.

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

ROSÉ GUERRA REYNA
JUDGE, 26th D.C.

JUAN R. PARTIDA
JUDGE, 71st D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 36th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 48th D.C.

RENÉE R. BETANCOURT
JUDGE, 44th D.C.

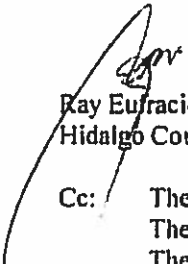
The Assignment of Rights created a business relationship between the County Judge and the developer. This relationship created a conflict of interest that needed to be disclosed pursuant to Local Government Code §176.003. According to the November 18, 2015 City of Donna TIRZ No. 1 board minutes, the County Executive Officer on behalf of the County stated for the record that "Ramon Garcia is acting as a private attorney, not the County Judge; has abstained himself; and has filed a recusal and conflict notification." We found no evidence that Form CIS was filed by the County Judge with regards to the conflict with the City of Donna TIRZ No. 1.

Based on the results of our review, we are not able to process a payment for the following reasons:

- The City of Donna TIRZ No.1 was dissolved on January 6, 2015 through Ordinance No. F-2014-12-204; and
- We were not provided with any evidence that the developer performed any improvements in 2006 and forward.

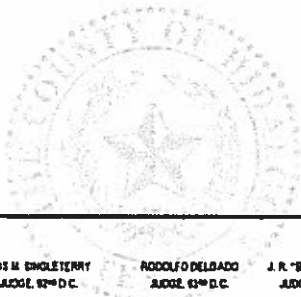
If you have any questions feel free to contact me at 318-2511 ext. 4604.

Respectfully,



Ray Eufrazio, CPA
Hidalgo 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



HIDALGO COUNTY DISTRICT JUDGES

LIAS H. ENOLETERRY
JUDGE, 87th D.C.

RODOLFO DELGADO
JUDGE, 61st D.C.

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

ROSE GUERRA REYNA
JUDGE, 104th D.C.

JUAN R. PARTIDA
JUDGE, 217th D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 112th D.C.

NOE GONZALEZ
JUDGE, 210th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 161st D.C.

L. KENO YARQUEZ
JUDGE, 201st D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 25, 2017

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

Re: Review of Sheriff's "B" Account Financial Statements
For the Months ended January 31, 2017 and February 28, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the "B" Account 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 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:

We noted during our review that receipt number F-2017-01041, issued during the month of February, was not properly voided. A supervisor's signature of approval was not obtained. As per the Sheriff's Office staff, the supervisor's signature of approval was not obtained due to an oversight.

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

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

Recommendation:

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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE OJEPRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETHANCOURI
JUDGE, 44th D.C.

Observation No. 2:

The "B" Account 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 and February financial statements were filed 39 and 21 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 the 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.

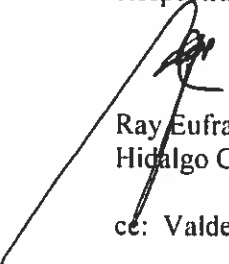
Recommendation:

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.

Please provide a management response to the observations noted above by June 2, 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. SINGLETERARY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 391TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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2808 South Business Highway 281
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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

May 25, 2017

The Honorable Ricardo Rodriguez, Jr.
Hidalgo County Criminal District Attorney
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

Re: Review of the H.B. 65 Financial Statements
For the month ended February 28, 2017

Dear Mr. Rodriguez:


We conducted a limited scope review of the H.B. 65 financial statements for the month ended February 28, 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 SMOLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

June 2, 2017

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

Re: Review of *Hot Checks Processing Fees Report* and Supporting Documentation
For the Month of February 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Report (Processing 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 collections were properly accounted and reported.

Scope:

The scope of the review was limited to collections reported by your office on the *Processing 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 *Processing Fees Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Processing Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Processing 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 *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO GELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LEFIZIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

PENELE R. BETANCOURT
JUDGE, 449TH D.C.

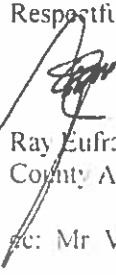
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that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

Conclusion:

Total collections for the month of February 2017 were \$77,243.60. Based on the results of the review, we have concluded that collections were generally properly accounted and reported.

If you have any questions, please call Ricardo Nunez, Internal Auditor II, 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: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 97th D.C.

RICOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 379th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KEHO VASQUEZ
JUDGE, 394th D.C.

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

RENEE R. BETANCOURT
JUDGE, 449th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 18, 2017

Honorable Norma Garcia, County Treasurer
Hidalgo County Treasurer's Office
2810 South Business Highway 281
Edinburg, TX 78539

Mr. Sergio Cruz, Budget Officer
Department of Budget and Management
2818 South Business Highway 281
Edinburg, TX 78539

Re: Audit of the 2016 Approved Salary Schedule
Audit No. 2016-02

Dear Honorable Norma Garcia and Mr. Sergio Cruz:

We have completed an audit of the 2016 salary and allowance amounts in the *alio* Human Resource System (HRS) pursuant to Local Government Code §115.001 and our annual audit plan. The objective of the audit was to determine if the amounts to be paid to employees did not exceed the 2016 budgeted salary schedule approved by Commissioners Court.

Background:

Local Government Code §152.011 authorizes Commissioners Court to set the amount of compensation, office and travel expenses, and all other allowances for county and precinct officers and employees who are paid wholly from county funds. In addition, pursuant to Local Government Code §111.070, Commissioners Court may spend county funds only in strict compliance with the budget.

Pursuant to Local Government Code §113.041(a), the County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners Court may require or direct, not inconsistent with law.

On September 29, 2015, Commissioners Court approved the 2016 budgeted salary schedule which included budgeted salaries and allowances (i.e., longevity pay, interpreter pay, supplemental pay, automobile allowance, and clothing allowance) in the amount of \$124,226,979.00.

alio Human Resource System (HRS)

The County Treasurer's Office utilizes HRS to process payroll and maintain employee payroll records. HRS has a position control program that is not being utilized. The position control program has built in controls to ensure actual salaries and allowances paid do not exceed the budgeted salaries and allowances approved by Commissioners Court. Employees are paid based on hourly and bi-weekly rates computed from the actual salary and allowance amounts as approved by the Elected Official/Department Head on a Change of Status form. The Elected Official/Department Head cannot approve salary and allowance amounts in excess of the amounts on the budgeted salary schedule approved by Commissioners Court.

Generally, changes to employee records are required to be submitted through a properly authorized Change of Status form. The Change of Status form requires the signature of the preparer, the Official or Department Head, the Human Resources Director, the Budget Officer, the County Auditor, and the County Treasurer. The exception to the use of the Change of Status form to make changes to employee records occurs as a result of

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 39th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

the adoption of the following year's salary schedule. Due to a significant volume of changes (i.e., Cost of Living Adjustment (COLA), longevity pay, title changes, etc.) that may occur in any year, the Department of Budget and Management prepares an electronic file that is uploaded to HRS by the County Auditor's Office IT staff. Commissioners Court approved 3% COLA increase for all employees effective January 1, 2016.

Prior to uploading the electronic file, the previous year's salary information is rolled over to the current year. The electronic file overrides the rolled over salary and allowance amounts, hourly and bi-weekly rates, position titles, general ledger account numbers, and distribution percent per general ledger account, as applicable.

The 2016 electronic file provided by the Department of Budget and Management included changes to longevity pay and COLA adjustments.

Budget Application Program

The Department of Budget and Management (DBM) utilizes the Budget Application Program (BAP), a Microsoft Access database developed internally by the IT Department, in order to develop the budgeted salary schedule that is presented to Commissioners Court for adoption during the annual budget process. In addition to the "adopted" salary schedule, the BAP contains an "actual" salary schedule for each year. The actual salary schedule is updated throughout the year to reflect the current budgeted and actual salaries and allowances per position. Since the BAP does not interface with HRS, a reconciliation of these two programs is needed. According to the Director of the Budget and Management Division, this reconciliation is conducted prior to preparing the electronic file that is uploaded to HRS.

Salary Upload Process

The Hidalgo County Department of Budget and Management implemented formal procedures for the salary upload process. The following process is followed in order to develop the electronic file used to upload salaries. An electronic file of HRS salary information for all active employees (except for elected officials, Adult Probation Department, temporary, and part-time employees) is requested from the County Auditor's Office. This electronic file is reconciled against the actual salary schedule.

The reconciled actual salary schedule serves as the basis for the following year's salary schedule. The salary schedule is adjusted for longevity pay and any applicable changes approved during the budget process (i.e., position creations, deletions, reclassifications, salary adjustments/increases, COLA adjustments, etc.). The adjusted schedule is used to create a Microsoft Excel file containing employee numbers, general ledger account numbers, distribution percent per general ledger account, position titles, and actual salaries and allowances. The Microsoft Excel file is forwarded to the County Auditor's Office IT staff to upload into HRS. In addition, the County Auditor's Office IT staff uses a program developed by the IT Department to compute and upload to HRS the hourly and bi-weekly rates, based on the actual salary and allowance amounts.

After the upload is completed, the County Auditor's Office IT staff queries HRS to extract the hourly rates, bi-weekly rates, and salary and allowance amounts for all employees and saves the extracted data to an electronic file. The electronic file is then forwarded to DBM. DBM's Budget Analysts reconcile the extracted data to the data on the electronic file initially provided by DBM to ensure that the data was properly uploaded. A formal notice of discrepancies noted during the reconciliation process is sent to the County Treasurer's Office.

Scope and Methodology:

The scope of our audit was limited to a review of the 2016 budgeted salary schedule approved by Commissioners Court and the 2016 hourly and bi-weekly rates for salaries and allowances in HRS. 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 improvements could be made.

In planning and performing our audit, we interviewed staff, obtained a copy of the 2015 and 2016 budgeted salary schedule approved by Commissioners Court and an electronic file of 2016 salaries and allowances in HRS. The following procedures were performed:

- Compared the 2015 adopted salary schedule to the 2016 adopted salary schedule to verify that salary increases did not exceed the 3% COLA, except for employees of the Juvenile Detention Department, County Auditor's Office, and Court Reporters.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 23rd D.C.

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

L. KENO VASQUEZ
JUDGE, 38th D.C.

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

RENEE R. BETANCOURT
JUDGE, 44th D.C.

- Compared the 2016 budgeted salary schedule approved by Commissioners Court to the 2016 hourly and bi-weekly rates for salaries and allowances in HRS to ensure the salaries did not exceed the 2016 budgeted salary schedule approved by Commissioners Court.
- Reviewed actual compensation for pay period 2 (December 28, 2015 through January 10, 2016) to determine if actual compensation for December 28, 2015 through December 31, 2015 did not exceed the 2015 budgeted salaries and actual compensation for January 1, 2016 through January 10, 2016 did not exceed the 2016 budgeted salaries.

Conclusion:

Based on the results of our audit, we have determined that the 2016 hourly and bi-weekly rates for salaries and allowances in HRS did not exceed the 2016 budgeted salary schedule approved by Commissioners Court. More specifically, the following was noted:

- Except for positions approved by Commissioners Court to receive a salary adjustment during the budget process (i.e., JP employees on the Judicial Pay Plan, and certain employees compensated from the special revenue fund), salary increases did not exceed the 3% COLA.
- The hourly and bi-weekly rates for 2,813 (100%) employees did not exceed the rates based on the 2016 budgeted salary schedule approved by Commissioners Court.
- Actual compensation for 2,794 employees for pay period 2 (December 28, 2015 through January 10, 2016) did not exceed the 2015 and 2016 budgeted salaries approved by Commissioners Court.

In addition, we noted that the system of internal controls over the uploading of the salary schedule to HRS requires improvement as follows:

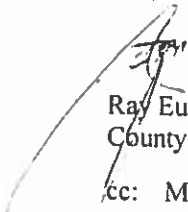
- HRS has a position control program that is not being utilized. The position control program has built in controls to ensure actual salaries and allowances paid do not exceed the budgeted salaries and allowances approved by Commissioners Court. In addition, position control will facilitate the reconciliation of the approved budgeted salary schedule and HRS among other things.
- The approved 2016 budgeted salary schedule only contains position numbers and titles; however, HRS only includes employee numbers and titles. Since the databases do not include common fields, the reconciliation between these databases is difficult and time-consuming.

Recommendation:

The County Treasurer's Office should implement the position control program in HRS to ensure that salaries and allowances paid to employees do not exceed the budgeted salaries and allowances approved by Commissioners Court. The County Treasurer's Office should coordinate with the County Auditor's Office to consult with Weidenhammer regarding the implementation of position control. If position control cannot be implemented, DBM should include the slot and department number on the BAP electronic file.

We would like to express our appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the audit. If you should have any questions, please call, Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 97TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

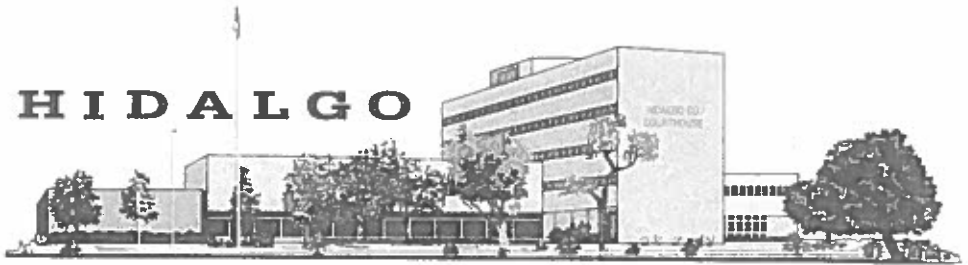
L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 19, 2017

Rolando Garza, Chief Appraiser
Hidalgo County Appraisal District
4405 S. Professional Dr.
Edinburg, Texas 78540-0208

Ref: 2017 Tax Roll Abatement-South Texas Electric Cooperative, Inc.
Report No. 2017-23

Dear Mr. Garza:

We have completed a limited scope review of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc. The objective of the review was to determine whether South Texas Electric Cooperative, Inc. 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 South Texas Electric Cooperative, Inc., Hidalgo County Tax Abatement Guidelines, correspondence received from South Texas Electric Cooperative, Inc. Representative, and compliance verification letter from South Texas Electric Cooperative, Inc. regarding compliance with terms of the tax abatement agreement.

Conclusion:

Based on the results of our review, we have determined that South Texas Electric Cooperative, Inc. qualifies for 80% tax abatement for the 2017 tax year based on the \$210,076,550.44 capital cost of the improvements.

On May 16, 2017, the Hidalgo County Commissioners Court approved an addendum to the agreement between Hidalgo County and South Texas Electric Cooperative, Inc. granting an 80% tax abatement of the newly created value for South Texas Electric Cooperative, Inc. in accordance with section 3.04 of the agreement.

Pursuant to section 3.04 of the tax abatement agreement between Hidalgo County and South Texas Electric Cooperative, Inc., the percent of increase in newly created value to be abated is the greater of the abatement percentage determined by the capital cost involved in the project, or the abatement percentage determined by the number of full-time jobs created. Over \$10,000,000 in capital cost qualifies the company for 80% tax abatement.

If you have any questions, please 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 SINGLETERRY
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 17th D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

NOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

L. KENO VASQUEZ
JUDGE, 398th D.C.

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

RENEE R. BETANDOURT
JUDGE, 448th D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 30, 2017

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

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2017-26

Dear Mr. Villarreal:

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

The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2017. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.

As part of the review, we examined applicable sections of Tax Code Chapter 311, the agreement amongst the City of Mission, Hidalgo County, and City of Mission TIRZ, TIRZ collection reports provided by the Tax Office, and the list of accounts coded THMS1 and THMS2 by Hidalgo County Appraisal District (HCAD).

The results of the review revealed that 17 tax account numbers (see Exhibit A) coded THMS1 or THMS2 by the HCAD were not included in the TIRZ collection reports provided by the Tax Office. The collection reports were manually adjusted to reflect the proper collections.

We recommend that copies of the revised TIRZ collection reports be submitted to the County Auditor's Office once the revision listed above is made by the HCAD.

If you have any questions, please call Ricardo Nuñez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE QUERRA REYNA
JUDGE, 204TH D.C.

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JUDGE, 275TH D.C.

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 385TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

Exhibit A

Mission TIRZ #1

	year	prop_id	geo_id
1	2016	101520	10052-00-000-0004-01
2	2016	101522	10052-00-000-0005-05
3	2016	101523	10052-00-000-0005-06
4	2016	541909	10052-00-000-0007-01
5	2016	634588	10052-00-000-0000-01
6	2016	634590	10052-00-000-0000-02
7	2016	634592	10052-00-000-0000-03
8	2016	634593	10052-00-000-0000-04
9	2016	634595	10052-00-000-0000-05
10	2016	637811	10052-00-000-0007-02
11	2016	644473	10052-00-000-0007-08
12	2016	644474	10052-00-000-0007-06
13	2016	647550	10049-00-000-0000-05
14	2016	647553	10052-00-000-0000-06
15	2016	654929	10052-00-000-0007-11
16	2016	690114	10052-00-000-0007-15
17	2016	693664	10052-00-000-0007-17

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

May 30, 2017

Martin Garza, City Manager
City of Mission
1201 E. 8th Street
Mission, Texas 78572

Re: City of Mission TIRZ No. 1 (THMS1 and THMS2)
Report No. 2017-26

Dear Mr. Garza:

We conducted a limited scope review of the interlocal agreement between the City of Mission, Hidalgo County, and Reinvestment Zone Number One, City of Mission, Texas and (Mission TIRZ). The objectives of the review were to determine the accuracy of the Mission TIRZ 2017 payment amount and compliance with Tax Code §311.016 regarding completion of annual audit report by the Mission TIRZ.

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

The results of the review revealed the following:

1. A payment request in the amount of \$2,602,428.78 was received from the City of Mission on behalf of the Mission TIRZ; however, it was determined that the payment amount should be \$2,568,815.15 (a difference of \$33,613.63) (see Exhibit A).
2. The Mission TIRZ annual audit report included the required information pursuant to Tax Code §311.016.

If you have any questions, please call Ricardo Nunez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, 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. Angie Vela, Finance Director, City of Mission

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 400TH D.C.

RENEE R. BETHACOURT
JUDGE, 449TH D.C.

EXHIBIT A

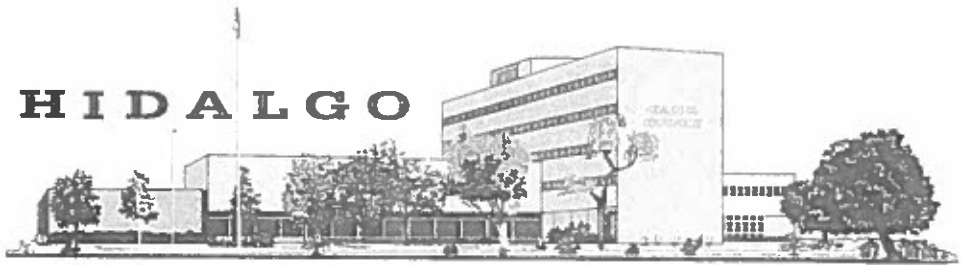
2016-2017 Mission TRIZ Payment

	Mission TRIZ Calculation for Tax Year 2016	Mission TRIZ Calculation for Tax Year 2017	Mission TRIZ Calculation for Tax Year 2018	Mission TRIZ Calculation for Tax Year 2019	Mission TRIZ Calculation for Tax Year 2020	Mission TRIZ Calculation for Tax Year 2021	Mission TRIZ Calculation for Tax Year 2022	Mission TRIZ Calculation for Tax Year 2023	Mission TRIZ Calculation for Tax Year 2024	Mission TRIZ Calculation for Tax Year 2025	Mission TRIZ Calculation for Tax Year 2026	Mission TRIZ Calculation for Tax Year 2027	Mission TRIZ Calculation for Tax Year 2028	Mission TRIZ Calculation for Tax Year 2029	Mission TRIZ Calculation for Tax Year 2030	Total
Tax Incremental Reinvestment Zones (TRIZ) Payment Calculations																
TRIZ Real Property Certified Taxable Value as of January 31 (Provided by	\$ 549,880,140.00	\$ 514,107,470.00	\$ 456,307,703.00	\$ 434,510,068.00	\$ 362,811,000.00	\$ 374,081,314.00	\$ 350,301,314.00	\$ 321,538,050.00	\$ 242,231,202.00	\$ 187,507,847.00	\$ 130,774,321.00	\$ 98,966,173.00	\$ 69,596,173.00	\$ 50,370,400.00	\$ 38,578,400.00	\$ 89,596,173.00
(Adjusted by) Hedberg County Current (CHD) Tax Rate (1.50100)	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029
CHD Actual Tax Levy for all real property tax accounts located within the TRIZ	\$ 3,354,618.23	\$ 2,823,234.87	\$ 2,489,215.45	\$ 2,343,313.95	\$ 2,117,344.93	\$ 2,267,087.30	\$ 2,088,088.73	\$ 1,887,874.56	\$ 1,428,184.56	\$ 978,581.30	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 573,468.42
TRIZ Real Property Certified Taxable Value as of January 31 (Provided by	\$ 549,880,140.00	\$ 514,107,470.00	\$ 456,307,703.00	\$ 434,510,068.00	\$ 362,811,000.00	\$ 374,081,314.00	\$ 350,301,314.00	\$ 321,538,050.00	\$ 242,231,202.00	\$ 187,507,847.00	\$ 130,774,321.00	\$ 98,966,173.00	\$ 69,596,173.00	\$ 50,370,400.00	\$ 38,578,400.00	\$ 89,596,173.00
(Less) Base Year Real Property Certified Appraisal Value for Tax Accounts	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00
located within the TRIZ (Provided by HCAAD)	\$ 3,354,618.23	\$ 2,823,234.87	\$ 2,489,215.45	\$ 2,343,313.95	\$ 2,117,344.93	\$ 2,267,087.30	\$ 2,088,088.73	\$ 1,887,874.56	\$ 1,428,184.56	\$ 978,581.30	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 573,468.42
Captured Appraised Value	\$ 529,705,518.00	\$ 484,837,465.13	\$ 427,037,701.00	\$ 405,239,065.00	\$ 333,540,422.00	\$ 344,811,312.00	\$ 321,031,312.00	\$ 292,268,048.00	\$ 213,010,600.00	\$ 158,237,845.00	\$ 101,503,719.00	\$ 69,317,671.00	\$ 40,320,400.00	\$ 21,100,000.00	\$ 9,300,000.00	\$ 60,317,671.00
(Less) CHD Actual Tax Levy for all real property tax accounts located within	\$ 2,823,234.87	\$ 2,489,215.45	\$ 2,117,344.93	\$ 2,043,923.28	\$ 1,827,483.10	\$ 1,974,087.31	\$ 1,808,808.73	\$ 1,605,605.73	\$ 1,142,815.45	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 188,184.56	\$ 428,184.56
the TRIZ	\$ 2,823,234.87	\$ 2,489,215.45	\$ 2,117,344.93	\$ 2,043,923.28	\$ 1,827,483.10	\$ 1,974,087.31	\$ 1,808,808.73	\$ 1,605,605.73	\$ 1,142,815.45	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 188,184.56	\$ 428,184.56
Percent Collected of Actual Levy	89.87%	7.69%	0.81%	0.47%	-0.28%	0.77%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%
Tax Levy Due to TRIZ	\$ 2,653,200.42	\$ 2,470,408.78	\$ 2,170,008.78	\$ 2,044,062.46	\$ 1,824,493.10	\$ 1,757,008.31	\$ 1,601,830.78	\$ 1,480,357.40	\$ 1,085,200.42	\$ 653,878.20	\$ 517,818.20	\$ 302,538.35	\$ 202,538.35	\$ 152,538.35	\$ 102,538.35	\$ 202,538.35
(Less) CHD Actual Tax Levy for all real property tax accounts located within	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
the TRIZ	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administrative Cost	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
** Adjustments as made in order to prevent an overpayment. The adjustment (red) payments is 100% of actual TRIZ levy																

	County Auditor's Calculations for Tax Year 2016	County Auditor's Calculations for Tax Year 2017	County Auditor's Calculations for Tax Year 2018	County Auditor's Calculations for Tax Year 2019	County Auditor's Calculations for Tax Year 2020	County Auditor's Calculations for Tax Year 2021	County Auditor's Calculations for Tax Year 2022	County Auditor's Calculations for Tax Year 2023	County Auditor's Calculations for Tax Year 2024	County Auditor's Calculations for Tax Year 2025	County Auditor's Calculations for Tax Year 2026	County Auditor's Calculations for Tax Year 2027	County Auditor's Calculations for Tax Year 2028	County Auditor's Calculations for Tax Year 2029	County Auditor's Calculations for Tax Year 2030	Total
Tax Incremental Reinvestment Zones (TRIZ) Payment Calculations																
TRIZ Real Property Certified Taxable Value as of January 31 (Provided by	\$ 547,533,105.00	\$ 510,301,050.00	\$ 456,307,703.00	\$ 434,510,068.00	\$ 362,811,000.00	\$ 374,081,314.00	\$ 350,301,314.00	\$ 321,538,050.00	\$ 242,231,202.00	\$ 187,507,847.00	\$ 130,774,321.00	\$ 98,966,173.00	\$ 69,596,173.00	\$ 50,370,400.00	\$ 38,578,400.00	\$ 89,596,173.00
(Adjusted by) Hedberg County Current (CHD) Tax Rate (1.50100)	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029	0.0029
CHD Actual Tax Levy for all real property tax accounts located within the TRIZ	\$ 3,226,445.87	\$ 2,811,207.20	\$ 2,489,215.45	\$ 2,343,313.95	\$ 2,117,344.93	\$ 2,267,087.30	\$ 2,088,088.73	\$ 1,887,874.56	\$ 1,428,184.56	\$ 978,581.30	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 573,468.42
TRIZ Real Property Certified Taxable Value as of January 31 (Provided by	\$ 547,533,105.00	\$ 510,301,050.00	\$ 456,307,703.00	\$ 434,510,068.00	\$ 362,811,000.00	\$ 374,081,314.00	\$ 350,301,314.00	\$ 321,538,050.00	\$ 242,231,202.00	\$ 187,507,847.00	\$ 130,774,321.00	\$ 98,966,173.00	\$ 69,596,173.00	\$ 50,370,400.00	\$ 38,578,400.00	\$ 89,596,173.00
(Less) Base Year Real Property Certified Appraisal Value for Tax Accounts	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00	\$ 29,270,002.00
located within the TRIZ (Provided by HCAAD)	\$ 3,226,445.87	\$ 2,811,207.20	\$ 2,489,215.45	\$ 2,343,313.95	\$ 2,117,344.93	\$ 2,267,087.30	\$ 2,088,088.73	\$ 1,887,874.56	\$ 1,428,184.56	\$ 978,581.30	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 573,468.42
Captured Appraised Value	\$ 518,312,503.00	\$ 481,031,048.00	\$ 427,037,701.00	\$ 405,239,065.00	\$ 333,540,422.00	\$ 344,811,312.00	\$ 321,031,312.00	\$ 292,268,048.00	\$ 213,010,600.00	\$ 158,237,845.00	\$ 101,503,719.00	\$ 69,317,671.00	\$ 40,320,400.00	\$ 21,100,000.00	\$ 9,300,000.00	\$ 60,317,671.00
(Less) CHD Actual Tax Levy for all real property tax accounts located within	\$ 2,811,207.20	\$ 2,489,215.45	\$ 2,117,344.93	\$ 2,043,923.28	\$ 1,827,483.10	\$ 1,974,087.31	\$ 1,808,808.73	\$ 1,605,605.73	\$ 1,142,815.45	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 188,184.56	\$ 428,184.56
the TRIZ	\$ 2,811,207.20	\$ 2,489,215.45	\$ 2,117,344.93	\$ 2,043,923.28	\$ 1,827,483.10	\$ 1,974,087.31	\$ 1,808,808.73	\$ 1,605,605.73	\$ 1,142,815.45	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 188,184.56	\$ 428,184.56
Percent Collected of Actual Levy	89.85%	7.75%	0.51%	0.42%	-0.27%	0.77%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%	-0.28%
Tax Levy Due to TRIZ	\$ 2,015,238.67	\$ 2,321,991.75	\$ 2,371,863.52	\$ 2,334,390.67	\$ 2,089,861.10	\$ 2,292,990.00	\$ 2,088,088.73	\$ 1,887,874.56	\$ 1,428,184.56	\$ 978,581.30	\$ 771,568.49	\$ 573,468.42	\$ 428,184.56	\$ 318,184.56	\$ 248,184.56	\$ 573,468.42
(Less) CHD Actual Tax Levy for all real property tax accounts located within	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
the TRIZ	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administrative Cost	\$ 2,307,174.38	\$ 189,850.17	\$ 11,007.64	\$ 8,672.80	\$ 5,001.73	\$ 2,017.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
** Adjustments as made in order to prevent an overpayment. The adjustment (red) payments is 100% of actual TRIZ levy																

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

June 2, 2017

Richard Hinojosa, City Manager
City of Edinburg
415 W. University Drive
Edinburg, Texas 78541

Re: Edinburg TIRZ No. 3, La Sienna Project
Report No. 2017-31

Dear Mr. Hinojosa:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, Reinvestment Zone No. 3, and Burns Brothers, LTD. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 3 2016-2017 payment request and compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code § 311.016.


The scope of the review was limited to the property accounts within the Edinburg TIRZ No. 3 as of January 31, 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 sound internal controls rests with management.

The results of the review revealed the following:

1. A payment request in the amount of \$143,901.86 was received from the City of Edinburg on behalf of the Edinburg TIRZ; however, it was determined that the payment amount should be \$141,640.12 (a difference of \$2,261.74) (see Exhibit A).
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Section IV (B)(2), Section VIII (J) of the interlocal agreement and Tax Code §311.016 . According to the Edinburg TIRZ No. 3, they did not have any contracts with disadvantaged businesses; therefore, the applicable report was not provided.

If you have any questions, please call Ricardo Nunez, Internal Auditor I, at 318-2511 ext. 4644, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,


Ray Estracio, CPA
Hidalgo County Auditor

Enclosures

cc: The Honorable Ramon Garcia, Hidalgo County Judge

HIDALGO COUNTY DISTRICT JUDGES

LUIS SINGLETERRY
JUDGE, 97TH D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 381ST D.C.

L. KENO VASQUEZ
JUDGE, 390TH D.C.

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

REENE R. BETANCOURT
JUDGE, 448TH D.C.

EXHIBIT A

2016-2017 Edinburg TIRZ No. 3 - La Sienna Payment

	Edinburg TIRZ No. 3 Calculation 2010	Edinburg TIRZ No. 3 Calculation 2011	Edinburg TIRZ No. 3 Calculation 2012	Edinburg TIRZ No. 3 Calculation 2013	Edinburg TIRZ No. 3 Calculation 2014	Edinburg TIRZ No. 3 Calculation 2015	Edinburg TIRZ No. 3 Calculation 2016	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation								
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by Hidalgo County Current (GHD) Tax Rate (.55/100))	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 143,901.46
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Low) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 141,640.12
Captured Appraised Value	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 3,261.34
Captured Appraised Value (multiplied by Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100))	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 1,640.12
Tax Levy Due to TIRZ	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 1,640.12
TIRZ Collections (for February 3 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 695.79
(Less) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 944.33
Percent Collected of Actual Levy	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 1,300.00
2016-2017 TIRZ PAYMENT AMOUNT	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 1,509.12

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

	Auditor's Edinburg TIRZ No. 3 Calculation 2010	Auditor's Edinburg TIRZ No. 3 Calculation 2011	Auditor's Edinburg TIRZ No. 3 Calculation 2012	Auditor's Edinburg TIRZ No. 3 Calculation 2013	Auditor's Edinburg TIRZ No. 3 Calculation 2014	Auditor's Edinburg TIRZ No. 3 Calculation 2015	Auditor's Edinburg TIRZ No. 3 Calculation 2016	Total
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation								
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by Hidalgo County Current (GHD) Tax Rate (.55/100))	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 21,170,034.00	\$ 143,901.46
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Low) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 20,678,478.00	\$ 141,640.12
Captured Appraised Value	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 491,556.00	\$ 3,261.34
Captured Appraised Value (multiplied by Contribution Rate (The lesser of actual tax year M&O rate or rate specified on agreement) (.5127/100))	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 1,640.12
Tax Levy Due to TIRZ	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 253,822.00	\$ 1,640.12
TIRZ Collections (for April 1 through March 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 106,018.56	\$ 695.79
(Less) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 147,803.44	\$ 944.33
Percent Collected of Actual Levy	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%	0.0772%
Tax Levy Due to TIRZ (multiplied by) Percent Collected of Actual Levy (Less) Administrative Cost (Less) Adjustments **	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 19,796.86	\$ 1,300.00
2016-2017 TIRZ PAYMENT AMOUNT	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 233,025.14	\$ 1,509.12

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