COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

April 24, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of January 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of January 2015 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of January 2015 were $70,476.81. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 74 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A); however, 7 adjustments are pending to be completed.

According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued. However, staff occasionally forgets to monitor if the correct fees are being assessed when the receipt is issued.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments are made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are immediately entered into *AbleTerm*. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014, September 2014 through January 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 OCA Reports were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office, as soon as possible.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Copies of properly completed OCA Reports for the months of January 2014 through January 2015, April 2012, July 2012, October 2012, and May 2013 through December 2013 should be filed with the County Auditor's Office by May 22, 2015.

Observation No. 3:
We noted during our review that 1 cash bond posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of release from jail. The bond is dated August 20, 2014 (See Exhibit B). In addition, the case did not have an event entered into *AbleTerm* stating the reason for lack of forfeiture.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Please provide a written management response to the observations noted above by May 22, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

RECEIVED
FEB 06 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

Hidalgo County
AUDITORS OFFICE

Judge: ~~DAISY ZARATE~~ Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~43107J32~~ ~~42703J32~~ THRU	~~42741J32~~	$ ~~51,489.86~~ 70,476.81 ✓
	(Control #s)	~~2726180~~ ~~2725814~~ THRU	~~2725842~~ 2728625	X10-a4
Sheriff's "D" Report	(Receipt #s)	82246J32 THRU	82260J32	
	(Control #s)	THRU		

LESS:	COST ON DEPOSIT	498.00 ~~31.00~~	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	467 .	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~51,458.86~~ 70,445.81	X3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)	70,072.81	X
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(627.00)	X4-9 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~69,625.04~~	69,547.71 B+ ✓	
Add: Previous Month's Bond Overtransfer August & Dec. 2014	596.00		
Add: HCSO Monthly "D" Collections Report	929.10 ~~$0.00~~	X9 ✓	
Total Remittances Made to County Treasurer	$ ~~69,625.04~~	71,072.81 ✓	

PREPARED BY: [signature] DC DATE PREPARED: 2-4-15

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

Marcos Ochoa 2/4/2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/14

ENTERED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MAR 04 15
4+4 2nd/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

Judge: ~~DAISY ZARATE~~ Marcus Ochoa
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					25,282.23
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-~~866~~-000-0-000	$ ~~25,404.46~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	191.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	250.03 ~~350.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-~~009~~-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	955.74 ~~940.86~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-~~066~~-000-0-000	305.54 ~~300.61~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1246.82 ~~1,226.49~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	249.61 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	62.40 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	711.12 ~~683.35~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Ms Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	280.00
Special Fees				1100-341-10-~~066~~-000-0-000	228.90
Deferred Disposition		C.C.P. Art. 45.051	218.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	182.69 ~~179.74~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-~~866~~-000-0-000	469.71 ~~467.87~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	135.00 ~~120.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2543.83 ~~2,380.60~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	227.06 ~~219.06~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	4.90 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.45 ~~2.50~~
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.43 ~~3.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	312.02 -
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	4.90 ~~5.00~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~12,274.60~~ 12,472.66
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	164.69 ~~165.80~~
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.98 ~~17.00~~
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP ($6)	61	Govt. Code Sec. 101.1412(2)(B)		1100-207-20-000-004-0-000	366.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4497.35 ~~4,498.50~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1218.25 ~~1,198.46~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1619.81 ~~1,597.89~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	586.33 ~~579.23~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.37 ~~20.77~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	610.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	227.08 ~~221.06~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	1468.10 ~~1,451.90~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	153.60 ~~90.38~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	1126.06 ~~1,073.38~~
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-~~012~~-0-000	71.10 ~~71.00~~
Due to Others				1100-202-00-000-~~012~~-0-000	-
Restitution				1100-202-00-000-~~012~~-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1750.00 ~~1754.50~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	700.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	325.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	500.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	80.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	85.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	~~64.50~~ 60.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~69,191.01~~ 70,445.81

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2014

RECEIVED
FEB 06 2015

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: APS 04-18-15
04-4/22/15

1BC

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended January 31, 2015

Receipt #	Docket #	Date	Offense Description	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CON3	CONS3	COPY	CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LFT	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPWF	CONST3	WFPREC32	Total
How many pages were issued?																																											
k43203J32	A14-145												10																															10
k43489J32													50																															50
LTF is under assessed $2.																																												
k43191J32	F97-07-320	7/11/1997	SPEEDING (EXCEED PRI					5						5			15	5		2.5			1			3.5				20					3							35	95
/43233J32	F98-04-732	4/13/1998	NO LIABILITY INSURAN		17	3				175							15	5	5		0.3	1							20													50	291.25
/43217J32	T99-5860MO	9/10/1999	SPEEDING (EXCEED PRI		17	3				24							15	5	5		0.3	2							20							3							94.25
/43268J32	T13-4611MO	8/5/2013	NO SAFETY BELT							50																			20								25					50	145
143361J32	T13-5386MO	9/13/2013	WIRELESS COMMUNICATI							150.1																			20													50	220.1
/43582J32	T14-2063MO	3/6/2014	DISREGARD RED LIGHT		20.41	1.53	0.51			105.8							2.55			1.02			2.04	2.04		1.02	0.1	20	0.3	2.75		15.3	1.53	25	0.52	0.52					50	252.9
143552J32	T14-5687MO	9/10/2014	FAIL TO STOP (OR REM							40																																		40
LTF is under assessed $4.																																											
/43445J32	T99-0476MO	12/30/1998	NO LIABILITY INSURAN							51.25																		2		20													50	123.25
Why were only LTF, SCOF, and CO on the case if the case was dismissed, as per AbleTerm?																																											
243155J32	T06-4780MO	9/15/2006	EXPIRED MOTOR VEHICL							8																		2		20														30
Based on date of first payment, judgment date is incorrect. In addition, TP should be assessed.																																											
/43380J32	T06-5869MO	11/22/2006	SPEEDING (EXCEED PRI							39																				20														59
143107J32	T14-6219MO	10/6/2014	FAIL TO MAINTAIN FIN							175																		2																177
Based on judgment date, TP should be assessed.																																											
043166J32	T07-0508MO	12/24/2006	NO SAFETY BELT							50																		2		20														72
243317J32	T14-2902MO	4/22/2014	SPEEDING (EXCEED PRI		0.82	0.06	0.02			63							0.1			0.04			0.08	0.08		2.04	0	20	0.01	0.11		0.61	0.06		0.03	0.03					87.1
O43147J32A	T14-3017MO	4/23/2014	FAIL TO MAINTAIN FIN							122																				20														142
43115J32	T14-5624MO	9/11/2014	OPERATE UNREGISTERED		11.01	0.82	0.28			66							1.37			0.56			1.1	1.1		2.55			0.17	1.48						0.28	0.28					87
/43505J32	T14-6369MO	10/3/2014	DRIVING WHILE LICENS		1.21	0.09	0.03			65.9							0.15			0.06			0.12	0.12		2.06	0		0.01	0.16						0.04	0.04					70
043125J32	T14-6622MO	11/11/2014	NO DRIVER'S LICENSE		0.92	0.06	0.03			65.9							0.11			0.05			0.09	0.09		2.04	0		0.02	0.12						0.03	0.03					69.5
43171J32A	T14-6606MO	11/20/2014	FAIL TO MAINTAIN FIN							96																		2																98
Based on date of first payment, judgment date is incorrect.																																											
143352J32	T08-4979MO	9/26/2008	SPEEDING (EXCEED PRI							90																		2		20								25					50		187
/43112J32	T14-6289MO	9/25/2014	NO DRIVER'S LICENSE							55.1																		2																57.1
Please enter an event for the voided receipt.																																											
43108J32*	T13-4769MO	8/10/2013	NO DRIVER'S LICENSE							-48																		-2																-50
MVF should be assessed.																																											
/43239J32	T10-2581MO	6/2/2010	NO DRIVER'S LICENSE							66																		2		20								25					50		163
143421J32	T10-5274MO	12/1/2010	NO DRIVER'S LICENSE		40	3	1			132										2			4	4		2		20	0.6	5.4	5									50		269
243577J32	T12-1091MO	1/23/2012	DRIVING WHILE LICENS		40	3	1			132							5			2			4	4		2			0.6	5.4											50		249
/43305J32	T12-3304MO	6/1/2012	NO DRIVER'S LICENSE		40	3	1			132							5			2			4	4		2			0.6	5.4											50		249
143537J32	T12-3969MO	7/20/2012	NO DRIVER'S LICENSE		40	3	1			132							5			2			4	4		2			0.6	5.4											50		249
/43297J32	T12-5211MO	10/13/2012	NO DRIVER'S LICENSE		40	3	1			132							5			2			4	4		2		20	0.6	5.4											50		269
043140J32	T14-5215MO	7/21/2014	ILLEGAL LOAD EXTENSI		40	3	1			100							5			2			4	4		2			0.6	5.4								1	1				169
LTF is under assessed $2. Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																											
/43186J32	T13-4644MO	7/31/2013	SPEEDING (EXCEED PRI							60			2																	20								25					50		157

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended January 31, 2015

Receipt #	Docket #	Date	Offense Description	Of Date	CCC	CHS	CHSJP	CJP	CMIT	CO	COPY	ONCONS3	CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LFT	LTF	MVF	SCF	SJFC	COF	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPWF	CONSPREC32	Total
Based on date of first payment, judgment date is incorrect. In addition, LTF is under assessed $2.																																										
k43164J32	T13-6263MO	NO DRIVER'S LICENSE	9/27/2013	2.44	0.18	0.07			152							0.3			0.13			0.24	0.24		0.12	0		20	0.04	0.33					25					50	251.1
Was the arrest fee assessed to the proper LEA?																																									
/43338J32	CR12-0939MO	NO HUNTER EDUCATION	9/8/2012	40	3	1			18.75										2			4	4		2			20	0.6	5.4	5							106.25		50	262
Was the driver in possession of the open container? If so, MVF should be assessed.																																									
/43413J32	CR12-1263MO	OPEN CONTAINER OF AL	11/4/2012	40	3	1			198							5			2			4	4		2				0.6	5.4											265
Based on judgment date, TP should NOT be assessed. In addition, based on offense, STF and TFC should NOT be assessed.																																									
143351J32	CR12-0569MO	HEALTH AND SAFETY VI	5/29/2012	40	3	1													2			4	4		2			20	0.6	5.4	5	30	3	25					50	195
MVF should NOT be assessed.																																									
/43341J32	T11-5678MO	NO VALID INSPECTION	10/24/2011	40	3	1			106							5			2			4	4		2	0.1		20	0.6	5.4		30	3						50	276.1
043163J32	T12-1304MO	NO VALID INSPECTION	1/21/2012	40	3	1			106							5			2			4	4		2	0.1		20	0.6	5.4		30	3						50	276.1
/43427J32	T13-1426MO	NO DRIVER'S LICENSE	2/22/2013	40	3	1			132							5			2			4	4		2			20	0.6	5.4									50	269
/43122J32	T13-2299MO	NO DRIVER'S LICENSE	4/19/2013	40	3	1			132							5			2			4	4		2			20	0.6	5.4									50	269
/43121J32	T13-2298MO	SEAT BELT VIOLATION	4/19/2013	40	3	1			50							5			2			4	4		2	0.1		20	0.6	5.4		30	3						50	220.1
/43538J32	T14-0261MO	EXPIRED DRIVER'S LIC	12/16/2013	40	3	1			66							5			2			4	4		2	0.1		20	0.6	5.4										153.1
LTF is over assessed $2.																																									
243555J32	T13-5820MO	FAIL TO MAINTAIN FIN	9/21/2013	40	3	1			175							5			2			4	4		4			20	0.6	5.4										264
/43353J32	T14-7019MO	DRIVING WHILE LICENS	12/5/2014						65.1																4																69.1
MVF should NOT be assessed. In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																									
243262J32	T13-1535MO	DISREGARD STOP SIGN	3/6/2013	40	3	1			125.1		0.7					5			2			4	4		2	0.1		20	0.6	5.4		30	3						50	295.9
143499J32	T13-4754MO	EXPIRED DRIVER'S LIC	8/21/2013	40	3	1			132		0.4					5			2			4	4		2	0.1		20	0.6	5.4									50	269.5
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																									
/43198J32	T13-5978MO	DISPLAY EXPIRED LICE	10/2/2013	40	3	1			66		0.5					5			2			4	4		2				0.6	5.4										133.5
A judgment date needs to be entered.																																									
043193J32	T14-6615MO	SPEEDING (EXCEED PRI	11/14/2014	23.51	1.77	0.58										2.94			1.17			2.36	2.36		1.18	0.1			0.35	3.17		17.63	1.77		0.58	0.58				60
143189J32	T14-6889MO	DRIVING WHILE LICENS	11/16/2014	39.08	2.94	0.97										4.89			1.95			3.91	3.91		1.96	0.1			0.58	5.28					0.97	0.97				67.5
143469J32	T14-6653MO	FAILED TO SIGNAL TUR	11/17/2014	39.18	2.94	0.98													1.96			3.92	3.92		1.96	0.1			0.59	5.29	4.9	29.39	2.94		0.97	0.97				100
143559J32	T15-0001MLO	SPEEDING (EXCEED PRI	12/25/2014	39.18	2.94	0.98										4.9			1.96			3.92	3.92		1.96	0.1			0.59	5.29		29.39	2.94		0.97	0.97				100
243139J32	T14-6674MO	SPEEDING (EXCEED PRI	12/5/2014	31.35	2.36	0.78										3.92			1.56			3.14	3.13		1.56	0.1			0.47	4.23		23.51	2.36		0.78	0.78				80
243202J32	T14-6651MO	NO DRIVER'S LICENSE	11/20/2014						65.1																2																67.1
MVF should NOT be assessed. Please void and reissue previous receipts using 01-31-2015 as the receipt and deposit date.																																									
143123J32	T14-6011MO	FAIL TO COMPLY WITH	9/28/2014	0.82	0.06	0.02			20.9							0.1			0.04			0.08	0.08		2.04	0			0.01	0.11		0.61	0.06	25	0.03	0.03				50
LTF is over assessed $2. In addition based on date of first payment, judgment date is incorrect.																																									
/43391J32	T14-6474MO	DISREGARD RED LIGHT	10/23/2014						45																4									25							74
Fine should be split between CO (50%) and CRF (50%).																																									
043464J32	T15-0220MLO	SAFETY SEAT CHILD PA	12/23/2014	40	3	1			12.56					12.5		5			2			4	4		2	0.1			0.6	5.4		30	3		1	1				127.16
TPDC is under assessed $1.																																									
243335J32	T14-1220MO	IMPROPER TURN	2/28/2014	40	3	1			103							5			2			4	4		2	0.1		20	0.6	5.4		30	3			1			50	274.1

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended January 31, 2015

Receipt #	Docket #	Offense Description	Offense Date	CCC	CHS	CHSJP	CJP	CMIT	CO	COPY	CONS3	CR	CRF	CS	CVCA	DPS	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LFT	LTF	MVF	SCF	SJFC	COF	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPWF	CONSPREC32	Total
A judgment date needs to be assessed. In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																								
?k43131J32	T14-6645MO	NO DRIVER'S LICENSE	11/15/2014					45.1		0.9														2																	48
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																								
?143539J32	T14-0312MO	SPEEDING (EXCEED PRI	1/6/2014	40	3	1		57							5				2		4	4		2		0.1		0.6	5.4		30	3			2					159.1
?143272J32	T14-0804MO	EXPIRED DRIVER'S LIC	1/14/2014	40	3	1		66							5				2		4	4		2				0.6	5.4						2					135
?/43271J32	T14-0803MO	SPEEDING (EXCEED PRI	1/14/2014	40	3	1		39							5				2		4	4		2		0.1		0.6	5.4		30	3			2					141.1
?/43320J32	T14-0859MO	FAIL TO MAINTAIN FIN	2/2/2014	40	3	1		350							5				2		4	4		2				20	0.6	5.4						2			50	489
?143321J32	T14-0858MO	NO DRIVER'S LICENSE	2/2/2014	40	3	1		132											2		4	4		2		0.1		20	0.6	5.4	5					2			50	271.1
?143340J32	T14-1713MO	FAIL TO MAINTAIN FIN	2/3/2014	40	3	1		175							5				2		4	4		2				20	0.6	5.4						2				264
?143307J32	T14-1060MO	SPEEDING (EXCEED PRI	2/8/2014	40	3	1		21							5				2		4	4		2		0.1		20	0.6	5.4		30	3			2				143.1
Did offense occur while driving a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assessed MVF.																																								
?143500J32	T14-4995MO	WIRELESS COMMUNICATI	7/12/2014	40	3	1		180						20	5				2		4	4		2				0.6	5.4		30	3		1	1					302
?/43327J32	T15-0244MLO	WIRELESS COMMUNICATI	12/5/2014	40	3	1		180						20	5				2		4	4		2				0.6	5.4		30	3		1	1					302
?243231J32	T15-0265MLO	WIRELESS COMMUNICATI	12/5/2014	40	3	1		180						20	5				2		4	4		2				0.6	5.4		30	3		1	1					302
SCOF should be prorated. In addition, a judgment date needs to be entered.																																								
?243544J32	T14-5490MO	NO SAFETY BELT	8/28/2014	11.77	0.89	0.29													0.58		1.18	1.17		0.59				20	0.17	1.58	1.48	8.83	0.89		0.29	0.29				50
?/43504J32	T14-6522MO	SPEEDING (EXCEED PRI	11/4/2014	27.25	2.05	0.68										3.41			1.36		2.73	2.72		1.37		0.1		20	0.4	3.67		20.44	2.05		0.68	0.68				89.55
Citation service fee should be $75.																																								
?143157J32	LAND-15-0001	Landlord/Tenant	1/7/2015					70																25																111
?143174J32	LAND-15-0002	Landlord/Tenant	1/7/2015					70																25																111
?143176J32	LAND-15-0003	Landlord/Tenant	1/8/2015					70																25																111
?143179J32	LAND-15-0004	Landlord/Tenant	1/8/2015						70															25																111
?143199J32	LAND-15-0005	Landlord/Tenant	1/9/2015					70																25																111
?143216J32	LAND-15-0006	Landlord/Tenant	1/12/2015					70																25																111
?/43221J32	LAND-15-0007	Landlord/Tenant	1/13/2015					70																25																111
?/43175J32	S-15-0001MLO	Small Claims	1/7/2015						70																		25													111
?/43224J32	S-14-376MO	Small Claims	1/13/2015					70																			25													111

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.
Note: Please ensure that all cases have the judgment date entered and Time Payment is assessed accordingly.

Exhibit A

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of January 31, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	8/20/2014	CR14-0882MO	129.00
	1/22/2015	T09-0884MO	249.00
	1/22/2015	T12-1138MO	249.00
		Total	627.00

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 15, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of February 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of February 2015 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of February 2015 were $136,824.92. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 160 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A); however, 5 adjustments are pending to be completed.

According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued. However, staff occasionally forgets to monitor if the correct fees are being assessed when the receipt is issued.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments are made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are immediately entered into *AbleTerm*. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014, September 2014 through February 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 OCA Reports were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted

under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Copies of properly completed OCA Reports for the months of January 2014 through February 2015, April 2012, July 2012, October 2012, and May 2013 through December 2013 should be filed with the County Auditor's Office by May 22, 2015.

Observation No. 3:
We noted during our review that the February 2015 *Monthly Report* was submitted 12 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds are dated August 20, 2014 (1), February 19, 2015 (1) and February 20, 2015 (5) (See Exhibit B). The case for the bond dated August 20, 2014 did not have an event entered into *AbleTerm* stating the reason for lack of forfeiture. All other bonds were liquidated on March 3rd or March 4th of 2015.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Please provide a written management response to the observations noted above by May 22, 2015. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended February 28, 2015

Receipt #	Ticket #	Date	Offense Description	Of	Date	CCC	CHS	CHSJP	CJP	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MCWV	MVF	SAF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	WF	CONST3	FPREC32	Total
How many pages were issued?																																																	
49520J32	A14-379											10																																					10
Offense date is incorrect. Please enter the correct offense date and assess the appropriate fees.																																																
k49528J32	T15-0154MLO	SPEEDING (EXCEED PRI	12/22/1944			40	3	1		19							5			2				4	4				2		0.1		0.6	5.4		30		3		1	1						121.1
WF should NOT be used. Please assess fee to proper LEA. In addition, based on judgment date, TP should be assessed. Furthermore, LEOSE should NOT be used. Please assess fee to LEOA ($1), LEOCE ($2), LEMI ($0.50). Also, LTF is under assessed $2.																																																
282119J32	F97-04-356	SPEEDING (EXCEED PRI	7/3/1996						5	29		5				15	5		2.5				1						3.5				20							3					50			139
Based on judgment date, TP should be assessed. In addition, LEOSE should NOT be used. Please assess fee to LEOA ($1), LEOCE ($2), LEMI ($0.50). Also, LTF is under assessed $2.																																																
982345J32	F97-07-311	SPEEDING (EXCEED PRI	7/1/1997						5	29		5				15	5		2.5				1						3.5				20							3								89
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed.																																																
982344J32	F97-07-312	NO DRIVER'S LICENSE	7/1/1997						5	30						15	5		2.5				1				0.5	1	2					20															82
982145J32	T99-5621MO	SPEEDING (EXCEED PRI	9/3/1999																												2		20														22
982521J32	T99-6861MO	NO LIABILITY INSURAN	10/6/1999																												2		20														22
082520J32	T99-6860MO	OPERATE UNREGISTERED	10/6/1999																												2		20														22
082396J32	T13-2423MO	SPEEDING (EXCEED PRI	4/26/2013							84																							20													50		154
LEOSE should NOT be used. Please assess fee to LEOA ($1), LEOCE ($2), LEMI ($0.50). In addition, LTF is under assessed $2.																																																
82120J32	F97-04-357	UNRESTRAINED CHILD U	7/3/1996						5							15	5		2.5				1						3.5				20							3	25				50			130
Based on judgment date, TP should be assessed.																																																
943678J32	T00-10667MO	NO SAFETY BELT	7/4/2000			17	3			25						15	5		5			0.25	2								2		20							3								97.25
81876J32	T04-1455MO	NO SAFETY BELT	4/18/2004			40	3			50							5							4						2		20					30		3					50		207
43667J32	T14-6655MO	PASSED IN NO PASSING	11/13/2014			0.82	0.06	0.02		105.9											0.04			0.08	0.08					2.04		0.01		0.01	0.11	0.1	0.61	0.06		0.03	0.03					110
182222J32	T15-0043MLO	SPEEDING (EXCEED PRI	12/17/2014			14.14	1.06	0.36		30							1.76				0.71			1.41	1.41					2.7		0.04		0.22	1.91		10.6	1.06		0.36	0.36					68.1
Based on judgment date, TP should be assessed. In addition, please enter an event stating the reason for the voided receipt.																																																
081875J32	T04-1456MO	NO DRIVER'S LICENSE	4/18/2004			40	3			67							5							4						2		20													50		191
Based on judgment date, TP should NOT be assessed.																																																
82170J32	T06-0018MO	SPEEDING (EXCEED PRI	12/26/2005			40	3			60							5							4	4					2		20	0.6	3.4		30		3	25					50		250
282502J32	T15-0427MLO	SPEEDING (EXCEED PRI	1/3/2015			16.49	1.23	0.42		43							2.06				0.83			1.64	1.64					2.82		0.05		20	0.25	2.23		12.37	1.23	25	0.42	0.42					132.1
282242J32	T12-5356MO	FAILED TO MAINTAIN F	10/8/2012			40	3	1		175							5				2			4	4					2					0.6	5.4				20					50		312
082461J32	T13-0633MO	SAFETY SEAT CHILD PA	1/8/2013			40	3	1		12.5				12.5			5				2			4	4					2		0.1		20	0.6	5.4		30	3	25					50		220.1
182480J32	T13-0840MO	SPEEDING (EXCEED PRI	2/13/2013			40	3	1		83.8							5				2			4	4					2		0.1		20	0.6	5.4		30	3	25					50		278.9
WF should NOT be used. Please assess fee to proper LEA.																																																
82335J32	T06-2042MO	NO DRIVER'S LICENSE	4/23/2006			40	3	1		132							5							4	4					2				20	0.6	3.4								50	50		315
82235J32	T09-1733MO	NO DRIVER'S LICENSE	3/2/2009			40	3	1		132							5				2			4	4					2				20	0.6	5.4								50		269
082379J32	T14-3225MO	FAIL TO MAINTAIN FIN	5/9/2014			40	3	1		175							5				2			4	4					2				20	0.6	5.4					1	1		50		314
LTF is under assessed $2. In addition, a judgment date needs to be entered.																																																
143597J32	T08-2142MO	EXPIRED DRIVER'S LIC	4/17/2008							66																							20							25							111
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																															
82239J32	T11-1543MO	FAIL TO YIELD ROW (E	2/27/2011							137		1																			2		20														160
82299J32	CR13-0336MO	POSS OF DRUG PARAPHE	3/18/2013			40	3	1		480		3					5				2			4	4					2				20	0.6	5.4										50		620
LTF is under assessed $2.																																																
82407J32	T13-1872MO	FAIL TO CONTROL SPEE	3/28/2013			0.04				206											0.01				0.01						0.01		20		0.01		0.02		25						50		301.1
82490J32	T13-2324MO	FAILED TO MOVE TO ST	4/15/2013			0.03		0.01		500											0.01										0.01		20	0.01	0.01		0.02		25						50		595.1

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended February 28, 2015

Receipt #	Docket #	Date	Offense Description	Of	fDate	CCC	CHS	CHSJP	CJP	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MCWV	MVF	SAF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	WF	CONST3	FPREC32	Total
LTF is under assessed $2.																																																
⍰k43661J32	T14-1314MO		NO DRIVER'S LICENSE		2/25/2014					66																								20							25								111
⍰/82031J32	T14-2137MO		NO SAFETY BELT		3/31/2014	10.19	0.76	0.26		50								1.27				0.51		1.02	1.02					0.51				20	0.16	1.38		7.64	0.76	25	0.26	0.26				50	171
⍰/81912J32	T14-5839MO		FAIL TO MAINTAIN FIN		8/25/2014	31.36	2.35	0.79		35.9								3.92				1.57		3.13	3.13					1.56				20	0.48	4.23				25	0.79	0.79					135
LTF is under assessed $2. In addition, based on date of first payment, judgment date is incorrect. Furthermore, TP should be assessed.																																															
⍰/43607J32	T13-3072MO		NO DRIVER'S LICENSE		5/29/2013					68.9																						0.1		20												50	139
⍰/81910J32	T14-6889MO		DRIVING WHILE LICENS		11/16/2014	0.92	0.06	0.03		65.9								0.11				0.05		0.09	0.09					0.04		0.01			0.02	0.12					0.03	0.03					67.5
LTF is under assessed $2. In addition, based on date of first payment, judgment date is incorrect.																																															
⍰143603J32	T13-5573MO		NO DRIVER'S LICENSE		9/19/2013					89.1																								20							25						50	184.1
LTF is under assessed $2. In addition, based on date of first payment, judgment date is incorrect. Furthermore, WF should NOT be used. Please assess fee to proper LEA. Also, based on offense type, fine cannot exceed $50.																																															
⍰/82077J32	T14-0097MO		NO SAFETY BELT		12/18/2013					56																								20							25					50		151
SCOF should be prorated. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																															
⍰282278J32	T14-3615MO		FAIL TO DRIVE IN A S		5/27/2014	31.35	2.36	0.78										3.92				1.56		3.13	3.13					1.57		0.07		20	0.47	4.23		23.51	2.36		0.78	0.78					100
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																															
⍰/82290J32	T15-0874MLO		SPEEDING (EXCEED PRI		1/22/2015	21.55	1.62	0.53										2.7				1.07		2.16	2.16					1.08		0.05			0.32	2.91		16.17	1.62		0.53	0.53					55
⍰/82150J32	T15-0940MLO		SPEEDING (EXCEED PRI		1/21/2015	28.6	2.15	0.71										3.58				1.42		2.86	2.86					1.43		0.07			0.43	3.87		21.45	2.15		0.71	0.71					73
⍰/81923J32	T13-0201MO		OPERATE UNREGISTERED		12/24/2012	40	3	1		132								5				2		4	4					2				20	0.6	5.4				25						50	294
⍰281922J32	CR13-0007MO		POSS. OF PARAPHENALI		12/24/2012	40	3	1		476								5				2		4	4					2				20	0.6	5.4				25						50	638
⍰282511J32	T13-0622MO		SPEEDING (SCHOOL ZON		1/11/2013	40	3	1		99.8								5				2		4	4					2		0.1		20	0.6	5.4		30	3	25						50	294.9
⍰/82028J32	T13-0853MO		SPEEDING (EXCEED PRI		2/7/2013	40	3	1		71.8								5				2		4	4					2		0.1			0.6	5.4		30	3	25						50	246.9
⍰182483J32	T13-0934MO		SPEEDING (EXCEED PRI		2/10/2013	40	3	1		83.8								5				2		4	4					2		0.1		20	0.6	5.4		30	3	25						50	278.9
⍰/82405J32	T14-0062MO		DISPLAY EXPIRED LICE		12/19/2013	40	3	1		66								5				2		4	4					2				20	0.6	5.4				25							178
⍰282163J32	T14-5107MO		NO DRIVER'S LICENSE		8/8/2014	40	3	1		66								5				2		4	4					2		0.1		20	0.6	5.4				25	1	1					180.1
MVF should NOT be assessed.																																															
⍰181967J32	T14-6011MO		FAIL TO COMPLY WITH		9/28/2014					34																						2																36
⍰/81915J32	T11-6065MO		NO SAFETY BELT		11/16/2011	40	3	1		5.9								5				2		4	4					2		0.1		20	0.6	5.4		30	3	25						50	201
⍰182500J32	T12-0312MO		NO SAFETY BELT		1/10/2012	40	3	1		50												2		4	4					2		0.1		20	0.6	5.4	5	30	3							50	220.1
⍰/82456J32	T12-0992MO		NO SAFETY BELT		1/17/2012	40	3	1		30								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	200.1
⍰/82431J32	T12-1787MO		NO SAFETY BELT		3/5/2012	40	3	1		30								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	200.1
⍰143599J32	T12-4457MO		NO SAFETY BELT		8/23/2012	40	3	1		50								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	220.1
⍰82420J32	T12-5008MO		NO SAFETY BELT		9/27/2012	40	3	1		50								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	220.1
⍰/82428J32	T12-5713MO		NO SAFETY BELT		10/20/2012	40	3	1		50								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	220.1
⍰082417J32	T12-6060MO		EXPIRED MOTOR VEHICL		11/3/2012	40	3	1		105.8								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	275.9
⍰182390J32	T13-0557MO		SEAT BELT VIOLATION		12/12/2012	40	3	1		50								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	220.1
⍰282093J32	T13-0322MO		NO VALID INSPECTION		12/31/2012	40	3	1		106								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	276.1
⍰282197J32	T13-2777MO		EXPIRED COMMERCIAL V		5/7/2013	40	3	1		200								5				2		4	4					2		0.1		20	0.6	5.4		30	3							50	370.1
⍰181964J32	T13-4182MO		NO SAFETY BELT		7/16/2013	40	3	1										5				2		4	4					2		0.1		20	0.6	5.4		30	3	25							145.1
⍰/82429J32	T13-4530MO		NO SAFETY BELT		7/27/2013	40	3	1		50								5	20			2		4	4					2		0.1		20	0.6	5.4		30	3							50	240.1
⍰/82203J32	T14-0098MO		EXPIRED DRIVER'S LIC		12/17/2013	40	3	1		66								5				2		4	4					2		0.1		20	0.6	5.4											153.1
TPDC and TPDS should NOT be assessed.																																															
⍰282192J32	T15-1028MLO		STOP, STAND OR PARKE		2/4/2015		3	1		52								5						4						2								30	3		1	1					102
LTF is under assessed $1. In addition, based on date of first payment, judgment date is incorrect.																																															
⍰282312J32	T14-6522MO		SPEEDING (EXCEED PRI		11/4/2014	12.75	0.95	0.32		57								1.59				0.64		1.27	1.28					1.63		0.04			0.2	1.73		9.56	0.95		0.32	0.32					90.55
A judgment date needs to be entered. In addition, based on date of first payment, TP should be assessed.																																															
⍰181947J32	T14-6674MO		SPEEDING (EXCEED PRI		12/5/2014	8.65	0.64	0.22		45								1.08				0.44		0.86	0.87					2.44		0.03			0.13	1.17		6.49	0.64		0.22	0.22					69.1

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended February 28, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CJP	CO CONST3	COPY CR	CRF	CS CSS	CVCA DPS	DTOREF FA	GR IDF	JCD JCPT	JCTF JSF	LEMI LEOA	LEOCE LEOSE	LTF MCWV	MVF	SCOF SAF	SJFS SJFC	SO	STF	TFC	TP TPDC	TPDS TPW	WF CONST3	FPREC32	Total
Based on date of first payment, judgment date is incorrect.																													
☒	k82183J32 T14-6653MO	FAILED TO SIGNAL TUR	11/17/2014	0.82	0.06	0.02	46.9						0.04		0.08	0.08		2.04	0.01		0.01	0.11	0.1	0.61	0.06	0.03	0.03			51
☒	182338J32 T14-6941MO	FAIL TO MAINTAIN FIN	12/16/2014				174											2											176
☒	282463J32 T15-0099MLO	NO DRIVER'S LICENSE	12/20/2014				67.1											2											69.1
☒	282467J32 T15-0001MLO	SPEEDING (EXCEED PRI	12/25/2014	0.82	0.06	0.02	42				0.1		0.04		0.08	0.08		2.04	0.01		0.01	0.11		0.61	0.06	0.03	0.03			46.1
☒	282057J32 T15-0202MLO	NO DRIVER'S LICENSE	12/26/2014				65.1											2											67.1
☒	243589J32 T15-0514MLO	EXPIRED DRIVER'S LIC	1/2/2015	38.85	2.92	0.97					4.86		1.94		3.88	3.88		1.94			0.58	5.24				0.97	0.97			67
☒	282128J32 T15-0513MLO	INVALID DRIVERS LICE	1/4/2015	4.06	0.31	0.1					0.51		0.2		0.41	0.4		0.21			0.06	0.54				0.1	0.1			7
☒	281913J32 T15-0511MLO	NO DRIVER'S LICENSE	1/6/2015	34.74	2.61	0.86					4.35		1.73		3.48	3.48		1.74	0.08		0.52	4.69				0.86	0.86			60
☒	282408J32 T15-0417MLO	SPEEDING (EXCEED PRI	1/8/2015	25.47	1.91	0.63					3.19		1.27		2.55	2.55		1.28	0.06		0.38	3.44		19.1	1.91	0.63	0.63			65
☒	282206J32 T15-0885MLO	NO DRIVER'S LICENSE	1/17/2015	11.52	0.87	0.28					1.44		0.57		1.16	1.16		0.58	0.02		0.18	1.56				0.28	0.28			19.9
☒	82286J32 T15-0762MLO	DRIVING WHILE LICENS	1/13/2015	23.16	1.74	0.58					2.9		1.15		2.32	2.32		1.16	0.05		0.35	3.13				0.57	0.57			40
☒	82198J32 T15-0855MLO	NO DRIVER'S LICENSE	1/14/2015	39.95	3	0.99					5		1.99		4	4		2	0.09		0.6	5.4				0.99	0.99			69
☒	82382J32 T15-0821MLO	SPEEDING (EXCEED PRI	1/16/2015	39.18	2.94	0.98					4.9		1.96		3.92	3.92		1.96	0.09		0.59	5.29		29.39	2.94	0.97	0.97			100
Based on date of first payment, judgment date is incorrect. In addition TP should NOT be assessed.																													
☒	82146J32 CR14-1159MO	PARENT CONTRIBUTING	12/16/2014	35.96	2.7	0.89			17.98				1.79		3.6	3.6		1.8		4.5	0.54	4.86				0.89	0.89			80
Based on offense type, CSS and MVF should NOT be assessed.																													
☒	282105J32 T10-2793MO	ALLOW CHILD TO RIDE	6/12/2010	40	3	1	12.5	12.5		0.15	5		2		4	4		2	0.1	20	0.6	5.4		30	3			50		195.25
☒	82066J32 T11-3200MO	ALLOW CHILD TO RIDE	5/25/2011	40	3	1	12.5	12.5		0.15	5		2		4	4		2	0.1	20	0.6	5.4		30	3					145.25
☒	82368J32 T11-4795MO	ALLOW CHILD TO RIDE	8/27/2011	40	3	1	12.5	12.5		0.15	5		2		4	4		2	0.1	20	0.6	5.4		30	3				50	195.25
Was the open container in possession of the driver? If so, MVF should be assessed.																													
☒	82361J32 CR11-0672MO	OPEN CONTAINER OF AL	3/26/2011	40	3	1	200				5		2		4	4		2		20	0.6	5.4								287
WF should NOT be used. Please assess fee to proper LEA. In addition, MVF should NOT be assessed.																													
☒	82365J32 T11-0251MO	NO SAFETY BELT	12/9/2010	40	3	1	50				5		2		4	4		2	0.1	20	0.6	5.4		30	3			50		220.1
☒	282158J32 T12-3934MO	NO SAFETY BELT	7/25/2012	40	3	1	50				5		2		4	4		2	0.1	20	0.6	5.4		30	3			50		220.1
MVF should be assessed.																													
☒	81986J32 T10-0339MO	DRIVING WHILE LICENS	1/14/2010	40	3	1	112				5		2		4	4		2		20	0.6	5.4						50		249
☒	81985J32 T10-0336MO	FAILED TO STOP AT A	1/14/2010	40	3	1	86				5		2		4	4		2		20	0.6	5.4		30	3			50		256
☒	82213J32 T10-2349MO	NO DRIVER'S LICENSE	5/24/2010	40	3	1	132				5		2		4	4		2		20	0.6	5.4						50		269
☒	82102J32 T10-4760MO	DRIVING WHILE LICENS	10/10/2010	40	3	1	66				5		2		4	4		2		20	0.6	5.4						50		203
☒	082394J32 T10-4963MO	DRIVING WHILE LICENS	10/28/2010	40	3	1	132				5		2		4	4		2		20	0.6	5.4						50		269
☒	082347J32 T11-0613MO	DRIVING WHILE LICENS	1/5/2011	40	3	1	132				5		2		4	4		2		20	0.6	5.4						50		269
☒	182359J32 T11-2046MO	NO DRIVER'S LICENSE	3/26/2011	40	3	1	66				5		2		4	4		2		20	0.6	5.4								153
☒	82387J32 T11-2456MO	NO DRIVER'S LICENSE	4/20/2011	40	3	1	132				5		2		4	4		2		20	0.6	5.4							50	269
☒	82510J32 T11-5054MO	NO DRIVER'S LICENSE	9/25/2011	40	3	1	132				5		2		4	4		2		20	0.6	5.4							50	269
☒	82084J32 CR11-1562MO	DRIVING UNDER THE IN	10/8/2011	40	3	1	500				5		2		4	4		2		20	0.6	5.4							50	637
☒	082201J32 T11-5211MO	NO DRIVER'S LICENSE	10/19/2011	40	3	1	132				5		2		4	4		2		20	0.6	5.4							50	269
☒	043631J32 T11-5511MO	NO DRIVER'S LICENSE	10/21/2011	40	3	1	132				5		2		4	4		2		20	0.6	5.4							50	269
☒	082427J32 T12-0728MO	NO DRIVER'S LICENSE	1/18/2012	40	3	1	112						2		4	4		2		20	0.6	5.4							50	269
☒	043405J32 T12-1138MO	NO DRIVER'S LICENSE	1/31/2012	40	3	1	132				5		2		4	4		2			0.6	5.4	5							50	249
☒	82374J32 T12-1766MO	DRIVING WHILE LICENS	2/13/2012	40	3	1	87				5		2		4	4		2		20	0.6	5.4							50	249
☒	82436J32 T12-1448MO	NO DRIVER'S LICENSE	2/16/2012	40	3	1	132				5		2		4	4		2		20	0.6	5.4				25			50	249
☒	82100J32 T12-1652MO	DRIVING WHILE LICENS	2/28/2012	40	3	1	133				5		2		4	4		2		20	0.6	5.4							50	269
☒	82432J32 T12-1788MO	DRIVING WHILE LICENS	3/5/2012	40	3	1	87				5		2		4	4		2		20	0.6	5.4							50	270
☒	182373J32 T12-2509MO	DRIVING WHILE LICENS	3/23/2012	40	3	1	112				5		2		4	4		2		20	0.6	5.4				25			50	249
☒	82440J32 T12-2867MO	NO DRIVER'S LICENSE	5/16/2012	40	3	1	132				5		2		4	4		2		20	0.6	5.4							50	249
☒	81982J32 T12-2911MO	DISOBEYED TRAFFIC LI	5/17/2012	40	3	1	98	5					2		4	4		2		20	0.6	5.4							50	269
☒	81981J32 T12-2910MO	NO DRIVER'S LICENSE	5/17/2012	40	3	1	132	5					2		4	4		2		20	0.6	5.4		30	3				50	268
☒	82505J32 T12-3587MO	FAIL TO PASS TO LEFT	6/16/2012	40	3	1	98				5		2		4	4		2		20	0.6	5.4							50	269
																							30	3				50	248

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended February 28, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	CCC	CHS	CJP	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MCWV	MVF	SAF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	WF	CONST3	FPREC32	Total
MVF should be assessed.																																												
	k82508J32 T12-3737MO	DRIVING WHILE LICENS	7/5/2012	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	182424J32 T12-3725MO	DRIVING WHILE LICENS	7/11/2012	40	3	1	112							5				2		4	4					2				20	0.6	5.4											50	249
	/82013J32 T12-3976MO	NO DRIVER'S LICENSE	7/17/2012	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	/82159J32 T12-3935MO	NO DRIVER'S LICENSE	7/25/2012	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	/82282J32 T12-4512MO	DRIVING WHILE LICENS	9/1/2012	40	3	1	112							5				2		4	4					2				20	0.6	5.4											50	249
	182167J32 T12-5129MO	DRIVING WHILE LICENS	10/3/2012	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	082442J32 T12-5218MO	NO DRIVER'S LICENSE	10/6/2012	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	082468J32 T13-1137MO	NO DRIVER'S LICENSE	11/15/2012	40	3	1	152							5				2		4	4					2				20	0.6	5.4											50	289
	182264J32 T12-5795MO	NO DRIVER'S LICENSE	11/18/2012	40	3	1	132.1											2		4	4					2				20	0.6	5.4								5			50	269.1
	182287J32 T13-1243MO	DRIVING WHILE LICENS	2/21/2013	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	/82449J32 T13-1304MO	NO DRIVER'S LICENSE	2/25/2013	40	3	1	152							5				2		4	4					2				20	0.6	5.4											50	289
	/82412J32 T13-1950MO	STOPPED ON MAIN TRAV	3/2/2013	40	3	1	90							5				2		4	4					2				20	0.6	5.4		30	3								50	260
	182451J32 T13-1998MO	NO DRIVER'S LICENSE	3/18/2013	40	3	1	152							5				2		4	4					2				20	0.6	5.4											50	289
	/82372J32 T13-2481MO	NO DRIVER'S LICENSE	4/26/2013	40	3	1	152							5				2		4	4					2				20	0.6	5.4											50	289
	/82266J32 T13-3098MO	NO DRIVER'S LICENSE	5/23/2013	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	/82484J32 T13-3875MO	NO DRIVER'S LICENSE	6/29/2013	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	/82413J32 T13-3978MO	NO DRIVER'S LICENSE	7/4/2013	40	3	1	132							5				2		4	4					2				20	0.6	5.4											50	269
	182040J32 T15-0824MLO	INVALID DRIVERS LICE	12/30/2014	40	3	1	66							5				2		4	4					2					0.6	5.4						1	1					135
A judgment date needs to be entered. Please ensure that TP is properly assessed. In addition MVF should be assessed.																																											
	282004J32 T13-0701MO	NO DRIVER'S LICENSE	1/31/2013	40	3	1	132							5				2		4	4					2				20	0.6	5.4				25							50	294
MVF should NOT be assessed. In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																											
	/82411J32 T13-1949MO	NO SAFETY BELT	4/2/2013	40	3	1	50	0.1						5				2		4	4					2	0.1			20	0.6	5.4		30	3								50	220.2
	182410J32 T13-1951MO	NO SAFETY BELT	4/2/2013	40	3	1	50	0.1						5				2		4	4					2	0.1			20	0.6	5.4		30	3								50	220.2
LTF is over assessed. $2.																																											
	182305J32 T13-4232MO	SAFETY SEAT CHILD PA	7/15/2013	40	3	1	12.5			12.5				5				2		4	4					4	0.1				0.6	5.4		30	3									127.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																											
	49253J32 T14-1627MO	NO DRIVER'S LICENSE	2/9/2014	40	3	1	70.9	0.1										2		4	4					2	0.1				0.6	5.4	5						2				140.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																											
	182017J32 T14-0787MO	SPEEDING (EXCEED PRI	1/11/2014	40	3	1	75							5				2		4	4					2	0.1			20	0.6	5.4		30	3				2					197.1
	/82207J32 T14-0618MO	FAIL TO MAINTAIN FIN	1/13/2014	40	3	1	175							5				2		4	4					2					0.6	5.4							2					244
	/81975J32 T14-1084MO	DISPLAY EXPIRED LICE	1/29/2014	40	3	1	66							5				2		4	4					2					0.6	5.4							2					135
	/82051J32 T14-1556MO	NO DRIVER'S LICENSE	2/18/2014	40	3	1	132							5				2		4	4					2	0.1			20	0.6	5.4							2			50	271.1
	/82384J32 T14-1521MO	NO SAFETY BELT	2/21/2014	40	3	1	50							5				2		4	4					2				20	0.6	5.4		30	3				2			50	222
	/81988J32 T14-1202MO	NO DRIVER'S LICENSE	2/23/2014	40	3	1	132							5				2		4	4					2	0.1			20	0.6	5.4							2			50	271.1
	/82340J32 T14-1827MO	SAFETY SEAT CHILD PA	3/5/2014	40	3	1	12.5			12.5				5				2		4	4					2	0.1			20	0.6	5.4		30	3				2					147.1
	182351J32 T14-1833MO	SAFETY SEAT CHILD PA	3/5/2014	40	3	1	12.5			12.5				5				2		4	4					2	0.1			20	0.6	5.4		30	3				2					147.1
	182350J32 T14-1834MO	SAFETY SEAT CHILD PA	3/5/2014	40	3	1	12.5			12.5				5				2		4	4					2	0.1			20	0.6	5.4		30	3				2					147.1
	181959J32 T14-1747MO	FAIL TO MAINTAIN FIN	3/9/2014	40	3	1	175							5				2		4	4					2				20	0.6	5.4							2			50	314
MVF should be assessed. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																											
	182181J32 T14-6190MO	IMPROPER DRIVER'S LI	9/30/2014	40	3	1	68							5				2		4	4					2				20	0.6	5.4				25	1	1						182
Was the driver in possession of the open container? If so, MVF should be assessed.																																											
	/82179J32 CR15-0032MLO	MINOR IN POSSESSION	1/3/2015	40	3	1	300							5				2		4	4					2					0.6	5.4						1	1					369

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended February 28, 2015

Receipt #	Ticket #	Date	Offense Description	Of Date	CCC	CHS	CJP	CONST3	CO	COPY	CR	CRF	CS	CSS	CVCA	DPS	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MCWV	MVF	SAF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	WF	CONST3	FPREC32	Total
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																															
[illegible]	k82479J32	T12-3778MO	OVER GROSS WEIGHT (1	6/24/2012	40	3	1		110							5				2		4		4					2	110			20	0.6	5.4											50	357
MVF should NOT be assessed. In addition, based on offense type, fine cannot exceed $50.																																														
[illegible]	81971J32	T13-4195MO	NO SAFETY BELT	7/19/2013	40	3	1		99.8							5				2		4		4					2		0.1		20	0.6	5.4		30	3							50	269.9
Based on offense type, fine cannot exceed $50.																																														
[illegible]	82423J32	T13-3475MO	SEAT BELT VIOLATION	6/1/2013	40	3	1		119.8							5				2		4		4					2		0.1		20	0.6	5.4		30	3							50	289.9
Fine should be split between CO (50%) and CRF (50%).																																														
[illegible]	182133J32	T07-4033MO	UNRESTRAINED CHILD U	8/24/2007	40	3	1		100							5						4		4					2				20	0.6	3.4		30	3						50		266
MVF should NOT be assessed. In addition, based on offense type, fine cannot exceed $50.																																														
[illegible]	81974J32	T13-2336MO	SEAT BELT VIOLATION	4/15/2013	40	3	1		99.8							5				2		4		4					2		0.1		20	0.6	5.4		30	3							50	269.9
TPDS is over assessed $1.																																														
[illegible]	82174J32	T15-0473MLO	NO SAFETY BELT	1/2/2015	40	3	1		50							5				2		4		4					2					0.6	5.4		30	3		1	2					153

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.
Note: Please ensure that all cases have the judgment date entered and Time Payment is assessed accordingly.

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of February 28, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	8/20/2014	CR14-0882MO	129.00
	2/19/2015	T05-2443MO	221.00
	2/20/2015	CR15-0105MLO	135.10
	2/20/2015	CR15-0106MLO	152.10
	2/20/2015	CR15-0107MLO	135.10
	2/20/2015	CR15-0108MLO	155.00
	2/20/2015	CR15-0109MLO	244.00
	2/27/2015	CR01-0414MO	204.00
	2/27/2015	CR01-0415MO	204.00
		Total	1,579.30

EXHIBIT B

RECEIVED

MAR 12 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15

Judge: Marcus Ochoa ~~DAISY ZARATE~~
Precinct No. 3 Place No. 2

PBC

Hidalgo County
AUDITOR'S OFFICE
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	43586532 ~~42703J32~~	THRU	~~42741J32~~	$ 136,824.92 ~~51,489.86~~
	(Control #s)	2728626 ~~2725814~~	THRU	~~2725842~~ 2729318	X10
Sheriff's "D" Report	(Receipt #s)	83295532	THRU	83301532	
	(Control #s)		THRU		

LESS:	COST ON DEPOSIT	1947.50 ~~952.30~~	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	995.20	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 135,872.62 ~~50,537.56~~	X3 ✗
Less:	Total amount of remittances to County Treasurer (From Part II)	137,451.92	✗
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(1579.30)	X4-n ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~69,625.04~~ 136,234.82 B1	✓
Add: Previous Month's Bond Overtransfer Aug. 2014 & Jan. 2015	627.00	
Add: HCSO Monthly "D" Collections Report	590.10 ~~$0.00~~ X9 ✓	
Total Remittances Made to County Treasurer	$ ~~69,625.04~~ 137,451.92	

PREPARED BY: [signature] DATE PREPARED: 3/6/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-19-15
4/20/15

Marcus Ochoa 3/6/2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED: 2/14

X2

RECEIVED
MAR 12 2015
Margie Ochoa, CCA
Hidalgo County

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15

Judge: DAISY ZARATE (Margie Ochoa)
Precinct No. 3 Place No. 2
BBC
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt. Collected	GL Acct No.	Amt. Collected
FINES:					53,515.08
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 53,629.22
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	106.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	591.39 550.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	0 110.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	193.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1744.75 1,739.69
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	564.54 562.85
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2302.43 2,295.55
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	412.21 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	103.08 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1258.62 1,217.72
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	340.00
Special Fees				1100-341-10-066-000-0-000	764.90
Deferred Disposition		C.C.P. Art. 45.051	754.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	338.80 337.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	944.08 942.82
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	237.98
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	6802.17 6,626.68
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	329.77 319.73
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	19.93 20.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	9.96 10.00
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	13.44 17.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	315.39 -
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.49 3.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	10.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	49.85 50.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22,925.44
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	209.32 210.00
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.93 20.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	75	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	450.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9232.14 9,218.11
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2260.44 2,259.56
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3011.51 3,007.63
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1096.80 1,093.74
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	37.43 35.50
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0 0.45
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	750.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	329.77 342.73
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	2645.78 2,644.86
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	442.06 360.20
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00 3,450.00
Precinct #3				1100-342-10-293-000-0-000	15,404.90
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	9.50
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	241.60 40.00
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	20300 2,034.30
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	600.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	875.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	400.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	85.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	14.30 10.004		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 134,359.11

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AGS 4/19/15 4/22/15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 111.003)

18,338.69 + 22,993.56 + 135,872.00 = 177,204.25

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 22, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of March 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Report, 3.) total deposits

made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of March 2015 were $191,058.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 256 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustements (see Exhibit A); however, all adjustments are pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are immediately entered into *AbleTerm*. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through March 2015 have not been filed with

the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, and January 2014 through March 2015 should be filed with the County Auditor's Office by June 3, 2015.

Observation No. 3:
We noted during our review that the March 2015 *Monthly Report* was submitted 4 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by June 3, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OCL	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF	CONST3 FPREC32 WFDPS	WFSO	Total
How many pages were issued?											4																																								3.5
⊡k82898J32	AD13-053MO										10																																								10
⊡D83201J32	A15-16										10																																								10
⊡D83481J32	A14-377																																																		
Please note a reason for the dismissal in Ableterm..																																																		
⊡D83116J32	T15-1658MLO	EXPIRED LICENSE PLAT	2/4/2015															20																																		20
LEOSE should NOT be used. Please assess fee to LEOA ($1), LEOCE ($2), LEMI ($0.50). In addition, LTF is under assessed $2.																																																		
⊡182967J32	F96-02-354	SPEEDING (EXCEED PRI	2/25/1996					5	58			5			15							3			#			4	2							20			5		3									50	170
Based on offense date, CJP, OCL GR, and LEOSE should NOT be assessed. In addition, CCC ($17), CVCA ($15), FA ($5), JCD ($0.25), TFC ($3), and CHS ($3) should be assessed. Furthermore, based on judgment date, TP should be assessed.																																																		
⊡/83095J32	F97-12-31	NO LIABILITY INSURAN	11/13/1997					5	175						15				5			3			#			4	2				75			20													35		339
Based on offense date, CJP, GR, and LEOSE should NOT be assessed. In addition, CCC ($17), FA ($5), JCD ($0.25), and CHS ($3) should be assessed. Furthermore, based on judgment date, TP should be assessed.																																																		
⊡183096J32	F97-12-30	UNSAFE SPEED	11/13/1997					5	29			5			15				5			3			#			4	2							20					3									35		126
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed. Please void and correct previous receipt using 03-31-2015 as the receipt and deposit date.																																																		
⊡⊡83471J32	T99-2931MO	SPEEDING (EXCEED PRI	2/22/1999																											2						20															22
LTF is under assessed $2.																																																		
⊡/82799J32	F98-04-560	NO SAFETY BELT	4/8/1998	17	3				25						15				5			5			0.3	#									20					3									35		129.25
⊡983449J32	T05-2528MO	NO DRIVER'S LICENSE	6/27/2005	1.53	0.11				50										0.2								0.2			0.1					20							25						1.93			99
⊡/82558J32	T12-4701MO	NO DRIVER'S LICENSE	9/15/2012						129																											20														50		199
⊡/83045J32	T13-1711MO	NO DRIVER'S LICENSE	3/10/2013	5.37	0.4	0.14			132										0.7					0.3			0.5	0.5		0.3		0.1			20	0.1	0.7					25							50		236.1
⊡/82658J32	T13-4148MO	SEAT BELT VIOLATION	7/15/2013						50																											20							25							50		145
⊡/83189J32	T13-4302MO	SPEEDING (EXCEED PRI	7/24/2013						50																											20							25							50		145
⊡/82783J32	T13-7178MO	NO DRIVER'S LICENSE	11/7/2013	0.05		0.01			132																0								0			20	0	0					25							50		227.1
⊡182627J32	CR14-0700MO	OPEN CONTAINER OF AL	6/7/2014						228.9																											20															248.9
WF should NOT be used. Please assess fee to proper LEA. In addition, LTF is under assessed $2.																																																		
⊡182698J32	F98-04-305	SPEEDING (EXCEED PRI	3/27/1998	17	3				24						15				5			5			0.3	#									20					3									50		143.25
⊡/82914J32	T12-3661MO	SPEEDING (EXCEED PRI	6/19/2012	40	3	1			83.8										5					2			4	4		2		0.1			20	0.6	5.4		30	3								50		253.9
⊡/82686J32	T12-5829MO	SPEEDING (EXCEED PRI	11/14/2012	40	3	1			71.8										5					2			4	4		2		0.1			20	0.6	5.4		30	3								50		241.9
LTF is under assessed $4. In addition, WF should NOT be used. Please assess fee to proper LEA. Furthermore, based on date of first payment, judgment date is incorrect. Also, based on plea due date, SCOF should be assessed.																																																		
⊡182630J32	T02-1910MO	FAIL TO CONTROL SPEE	6/30/2002						114																																									50		164
Based on plea due date, SCOF should be assessed.																																																		
⊡082503J32	CR01-0414MO	FAIL/REFUSED TO REST	10/18/2001	17	3			0.5	100						15							5			0.5	#	4			2							0.6	5.4	5										50	204
⊡082568J32	T08-5139MO	UNRESTRAINED CHILD	10/8/2008	40	3	1			50				50						5					2			4	4		2							0.6	5.4		30	3										200
⊡082580J32	T09-2984MO	SPEEDING (EXCEED PRI	5/13/2009	40	3	1			102										5					2			4	4		2							0.6	5.4		30	3							50			252
⊡/82548J32	T12-0328MO	DISREGARD STOP SIGN	1/8/2012	40	3	1			70															2			4	4		2		0.1					0.6	5.4	5	30	3									170.1
⊡182671J32	FTA12-199MO	PARENT CONTRIBUTING	3/23/2012	40	3	1			85					20										2			4	4		2			5	85			0.6	5.4												257
⊡/82745J32	T12-4526MO	SPEEDING (EXCEED PRI	8/11/2012	40	3	1			119.8										5					2			4	4		2		0.1					0.6	5.4		30	3								50		269.9
⊡/82700J32	CR13-0086MO	FAILURE TO APPEAR	1/24/2013	40	3	1			200															2			4	4		2							0.6	5.4										50		312
⊡/82689J32	CR13-0143MO	FAIL TO ATTEND SCHOO	2/25/2013	40	3	1			100					20										2			4	4		2							0.6	5.4										50		232
⊡/82688J32	CR13-0143MOCON	CONTEMPT OF COURT	5/20/2013	40	3	1			115	5														2			4	4		2							0.6	5.4										50		232
⊡/82738J32	CR13-0341MO	VIOLATE PROMISE TO A	4/15/2013	40	3	1			200															2			4	4		2							0.6	5.4										50		312
⊡/82626J32	J13-274MO	FAIL TO ATTEND SCHOO	10/14/2013	40	3	1			100					20										2			4	4		2							0.6	5.4												182
⊡082797J32	T13-7608MO	NO DRIVER'S LICENSE	12/6/2013	40	3	1			66										5					2			4	4		2		0.1					0.6	5.4												133.1
⊡282798J32	T13-7607MO	NO SAFETY BELT	12/6/2013	40	3	1			50										5					2			4	4		2							0.6	5.4		30	3										150
⊡282717J32	T14-5687MO	FAIL TO STOP (OR REM	9/10/2014						97																					2																					99
⊡/83119J32	T14-3923MO	NO DRIVER'S LICENSE	6/3/2014	40	3	1			66.9										5					2			4	4		2		0.1					0.6	5.4				1	1							136
⊡182699J32	VPTA14-096MO	FAILURE TO APPEAR	6/19/2014	40	3	1			200															2			4	4		2							0.6	5.4				1	1					50		314
⊡/83462J32	T14-5200MO	UNAPPROVED WINDOW TI	7/14/2014	40	3	1			53										5					2			4	4		2		0.1					0.6	5.4		30	3	1	1						155.1
⊡/83254J32	T14-4806MO	NO DRIVER'S LICENSE	7/28/2014	40	3	1			66															2			4	4		2		0.1					0.6	5.4	5			1	1							135.1
⊡/83249J32	T14-5855MO	EXPIRED DRIVER'S LIC	9/4/2014	40	3	1			66										5					2			4	4		2							0.6	5.4				1	1							135
⊡183200J32	T14-6810MO	SPEEDING (EXCEED PRI	11/29/2014	40	3	1													5	##				2			4	4		2		0.1					0.6	5.4		30	3	1	1						112.1
⊡183171J32	T14-6836MO	SPEEDING (EXCEED PRI	12/1/2014	40	3	1			84										5					2			4	4		2		0.1					0.6	5.4		30	3	1	1						186.1
⊡283145J32	T15-0840MLO	FAIL TO CHANGE VEHIC	11/29/2014	40	3	1			66										5					2			4	4		2							0.6	5.4				1	1							135
WF should NOT be used. Please assess fee to proper LEA. Based on plea due date, SCOF should be assessed.																																																		
⊡183110J32	T13-3008MO	SPEEDING (EXCEED PRI	5/13/2013	40	3	1			69.9										5					2			4	4		2		0.1					0.6	5.4		30	3							50			220

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OCL	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF	CONST3	WFDPS	FPREC32	WFSO	Total
Based on offense type, CRF should NOT be assessed.																																																			
⊠k82664J32	T03-0051MO	NO SAFETY BELT	12/24/2002	17	3		0.5	25				25		15				5		5				0.5	#	4		2						20				3							50				177
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued. Copy should NOT be assessed.																																																		
⊠283474J32	T04-3389MO	NO SAFETY BELT	11/13/2004	40	3				30		1								5							4		2						20			30	3						50				188
⊠182678J32	T15-0504MLO	EXPIRED DRIVER'S LIC	1/5/2015	40	3	1			66		0								5				2			4	4	2								0.6	5.4				1	1								135.1
⊠183069J32	CR15-0048MLO	FAIL TO ATTEND SCHOO	1/28/2015	40	3	1			100		1		20										2			4	4	2								0.6	5.4				1	1								185
⊠/83102J32	T15-1622MLO	NO SAFETY BELT	1/29/2015	40	3	1			50		1								5				2			4	4	2								0.6	5.4		30	3		1	1								153
⊠/83365J32	J15-035MLO	FAIL TO ATTEND SCHOO	2/5/2015	40	3	1			100		1		20										2			4	4	2								0.6	5.4				1	1								185
Based on judgment date. TP should be assessed.																																																		
⊠183446J32	T05-2531MO	FAIL TO CONTROL SPEE	6/27/2005	40	3				50										5							4		2						20			30	3	25					50				232
⊠/83448J32	T05-2529MO	NO LIABILITY INSURAN	6/27/2005	40	3				175										5							4		2						20					25					50				324
⊠/83447J32	T05-2530MO	UNRESTRAINED CHILD	6/27/2005	40	3				25				25						5							4		2						20			30	3	25					50				232
⊠/82919J32	T13-6565MO	SPEEDING (EXCEED PRI	10/13/2013						32																			2						20														54
⊠083384J32	T15-0889MLO	FAIL TO MAINTAIN FIN	1/8/2015						144																			2																					146
⊠083216J32	J15-022MLO	FAIL TO ATTEND SCHOO	1/21/2015						84																			2																					86
⊠/83405J32	T14-1976MO	SPEEDING (EXCEED PRI	3/13/2014	40	3	1			63										5				2			4	4	2		0.1					0.6	5.4		30	3		1	1								165.1
⊠/83009J32	T14-2473MO	NO DRIVER'S LICENSE	4/4/2014	40	3	1			66										5				2			4	4	2		0.1					0.6	5.4				1	1								135.1
LTF is over assessed $2.																																																		
⊠183282J32	T06-3143MO	DRIVING AN ALL TERAI	6/30/2006						194																			4						20					25					50				293
⊠/82925J32	T14-6615MO	SPEEDING (EXCEED PRI	11/14/2014	16.49	1.23	0.42			15										2.1				0.8			1.6	1.6	4.8		0.1				20	0.3	2.2		12.4	1.2	25	0.4	0.4								106.1
⊠182942J32	T15-0511MLO	NO DRIVER'S LICENSE	1/6/2015	5.26	0.39	0.14			66										0.7				0.3			0.5	0.5	4.3		0					0.1	0.7					0.1	0.1								79.1
⊠182556J32	T15-0394MLO	NO SAFETY BELT	1/8/2015	10.19	0.76	0.26			50										1.3				0.5			1	1	0.5								0.2	1.4		7.64	0.8		0.3	0.3								76
SCOF is under assessed $18.																																																		
⊠182631J32	T08-2957MO	UNRESTRAINED CHILD U	5/25/2008	40	3	1			50				50						5				2			4	4	2								2	0.6	5.4		30	3									50				252
SCOF is over assessed $190.																																																		
⊠/82792J32	T09-2520MO	SPEEDING (EXCEED PRI	4/23/2009	40	3	1			60										5				2			4	4	2								###	0.6	5.4		30	3									50				420
SO is over assessed $50. Should WFSO be assessed?																																																		
⊠/83310J32	T09-5623MO	NO DRIVER'S LICENSE	10/13/2009	40	3	1			132														2			4	4	2						20	0.6	5.4	55													269
⊠082950J32	T09-6050MO	EXPIRED MOTOR VEHICL	10/15/2009	40	3	1			106														2			4	4	2						20	0.6	5.4	55	30	3											276
⊠082621J32	T09-5148MO	FAIL SIGNAL LANE CHA	9/8/2009	40	3	1			106														2			4	4	2						20	0.6	5.4	55	30	3											276
⊠082948J32	T09-6048MO	NO DRIVER'S LICENSE	10/15/2009	40	3	1			132														2			4	4	2						20	0.6	5.4	55													269
⊠082949J32	T09-6049MO	NO LIABILITY INSURAN	10/15/2009	40	3	1			350														2			4	4	2						20	0.6	5.4	55													487
LTF is under assessed $2. In addition, a judgement date needs to be entered. Furthermore, TP should be assessed.																																																		
⊠082534J32	T13-0379MO	FAIL MAINTAIN FINANC	1/14/2013						350																										20													50		420
MVF should NOT be assessed.																																																		
⊠/82757J32	T13-1622MO	SEAT BELT VIOLATION	3/19/2013	0.03		0.01			50														0					2		0				20	0	0		0.02		25								50		147.1
⊠/83037J32	T10-1382MO	NO SAFETY BELT	4/3/2010	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3									50		220.1
⊠182843J32	T10-1791MO	NO SAFETY BELT	5/15/2010	40	3	1			30										5				2			4	4	2		0.1				20	0.6	5.4		30	3									50		200.1
⊠/83003J32	T10-4395MO	NO SAFETY BELT	9/5/2010	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3									50		220.1
⊠183080J32	T10-4116MO	UNRESTRAINED CHILD U	9/10/2010	40	3	1			12.5				13		0.2								2			4	4	2		0.1				20	0.6	5.4	5	30	3										50	195.25
⊠/82649J32	T10-5315MO	NO SAFETY BELT	11/22/2010	40	3	1			30										5				2			4	4	2		0.1				20	0.6	5.4		30	3									50		200.1
⊠183494J32	T11-0128MO	UNRESTRAINED CHILD	1/1/2011	40	3	1									0.2				5				2			4	4	2		0.1				20	0.6	5.4		30	3	25								50		195.25
⊠182945J32	T12-0885MO	NO SAFETY BELT	1/7/2012	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1
⊠182706J32	T12-1476MO	NO SAFETY BELT	2/18/2012	40	3	1			30										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	200.1
⊠/82646J32	T12-2199MO	NO VALID INSPECTION	4/5/2012	40	3	1			33										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	203.1
⊠182860J32	T12-3165MO	NO SAFETY BELT	5/24/2012	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1
⊠/82543J32	T12-3269MO	NO SAFETY BELT	5/24/2012	40	3	1			25										5				2			4	4	2		0.1				20	0.6	5.4		30	3											145.1
⊠/82873J32	T12-3413MO	NO SAFETY BELT	6/8/2012	40	3	1			30										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	200.1
⊠183092J32	T12-3712MO	NO SAFETY BELT	7/11/2012	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1
⊠/83130J32	T12-4470MO	NO SAFETY BELT	8/23/2012	40	3	1			30										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	200.1
⊠/82816J32	T12-5034MO	NO SAFETY BELT	9/29/2012	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1
⊠/82641J32	T13-0578MO	NO SAFETY BELT	1/3/2013	40	3	1			50										5		##		2			4	4	2		0.1				20	0.6	5.4		30	3										50	245.1
⊠182836J32	T12-6099MO	NO SAFETY BELT	11/29/2012	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3	25									50	245.1
⊠183363J32	T13-1380MO	NO SAFETY BELT	2/21/2013	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1
⊠/82539J32	T13-1801MO	SEAT BELT VIOLATION	3/22/2013	40	3	1			119.8										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	289.9
⊠/82748J32	T13-1997MO	SEAT BELT VIOLATION	3/23/2013	40	3	1			50										5				2			4	4	2		0.1				20	0.6	5.4		30	3										50	220.1

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt # C cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CJP	CMIT CO	CONST3 COPY	CR CRF	CS CSS	CVCA DD	DIS3 DPS	DSC DTOREF	FA GR	IDF	JCPT JCD	JCTF	JSF LEOSE	LTF MCWV	MVF OCL	SAF SCHD	SCOF SJFC	SJFS SO	STF TFC	TP TPDC	TPDS TPW	TPWF	CONST3 WF	FPREC32 WFDPS	WFSO	Total
MVF should NOT be assessed.																														
k82824J32 T13-1870MO	SEAT BELT VIOLATION	3/24/2013	40	3	1	50					5			2	4	4	2	0.1			20 0.6 5.4		30 3						50	220.1
83052J32 T13-3667MO	NO SAFETY BELT	6/19/2013	40	3	1	50					5			2	4	4	2	0.1			20 0.6 5.4		30 3							170.1
83163J32 T13-4654MO	NO SAFETY BELT	8/5/2013	40	3	1	50					5			2	4	4	2	0.1			20 0.6 5.4		30 3						50	220.1
182868J32 T13-4648MO	NO SAFETY BELT	8/7/2013	40	3	1	50					5	##		2	4	4	2	0.1			20 0.6 5.4		30 3						50	240.1
MVF should NOT be assessed. In addition, fine cannot exceed $50.																														
182581J32 T13-4164MO	NO SAFETY BELT	7/15/2013	40	3	1	99.8					5			2	4	4	2	0.1			20 0.6 5.4		30 3						50	269.9
Based on date of first payment, judgment date is incorrect. In addition, TP should be assessed. Furthermore, MVF should NOT be assessed.																														
82900J32 T13-1917MO	SEAT BELT VIOLATION	3/19/2013	0.03		0.01	50								0				0			20 0 0		0.02							70.1
Based on judgement date. TP should be assessed. In addition, was the driver in possession of the open container? If so, MVF should be assessed.																														
83452J32 CR13-0384MO	OPEN CONTAINER OF AL	3/29/2013				467												2			20								50	539
Based on date of first payment, judgment date is incorrect. In addition, TP should be assessed.																														
82573J32 T13-3943MO	SPEEDING (EXCEED PRI··	7/3/2013				56.1												2			20								50	128.1
LTF is over assessed $2. In addition, WF should NOT be used. Please assess fee to proper LEA.																														
183148J32 T13-5169MO	NO SAFETY BELT	9/13/2013	20	1.5	0.5	50					2.5			1	2	2	1				20 0.3 2.7		15 1.5	25			50		25	220
LTF is over assessed $2. In addition, a judgment date needs to be entered.																														
83041J32 T13-6831MO	NO DRIVER'S LICENSE	10/25/2013				132															20			25					50	227
082869J32 T13-7386MO	BACKED SO AS TO INTE	11/25/2013				226.2															20			25					50	321.2
MVF should be assessed. In addition, based on plea due date, SCOF should be asssessed.																														
182579J32 T11-0854MO	NO DRIVER'S LICENSE	1/22/2011	40	3	1	132					5			2	4	4	2				0.6 5.4							50		249
83255J32 T11-5096MO	DRIVING WHILE LICENS	10/3/2011	40	3	1	132					5			2	4	4	2				0.6 5.4								50	249
082737J32 T13-2016MO	NO DRIVER'S LICENSE	4/15/2013	40	3	1	32					5			2	4	4	2				0.6 5.4								50	149
MVF should be assessed.																														
82968J32 T10-0267MO	SPEEDING (EXCEED PRI	1/2/2010	40	3	1	84					5			2	4	4	2				20 0.6 5.4		30 3					50		254
183274J32 T10-0489MO	SPEEDING (EXCEED PRI	1/23/2010	40	3	1						5			2	4	4	2				20 0.6 5.4		30 3					50		170
82756J32 T10-0877MO	NO DRIVER'S LICENSE	1/25/2010	40	3	1	132					5			2	4	4	2				20 0.6 5.4							50		269
82994J32 T10-1374MO	NO DRIVER'S LICENSE	4/3/2010	40	3	1	132					5			2	4	4	2				20 0.6 5.4							50		269
182972J32 T10-3685MO	NO DRIVER'S LICENSE	8/4/2010	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
182598J32 T10-4111MO	NO DRIVER'S LICENSE	9/3/2010	40	3	1	132					5			2	4	4	2				20 0.6 5.4							50		269
183026J32 T10-4631MO	DRIVING WHILE LICENS	9/11/2010	40	3	1	152					5			2	4	4	2				20 0.6 5.4							50		289
82538J32 T11-0569MO	NO DRIVER'S LICENSE	1/15/2011	40	3	1	132					5			2	4	4	2				20 0.6 5.4							50		269
83132J32 T11-2362MO	NO DRIVER'S LICENSE	4/8/2011	40	3	1	107					5			2	4	4	2				20 0.6 5.4			25					50	269
182937J32 T11-3581MO	NO DRIVER'S LICENSE	6/7/2011	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
182959J32 T11-3208MO	DRIVING WHILE LICENS	6/9/2011	40	3	1	66					5			2	4	4	2				20 0.6 5.4								50	269
183226J32 T11-5044MO	NO DRIVER'S LICENSE	10/8/2011	40	3	1	132								2	4	4	2				20 0.6 5.4	5							50	153
082841J32 T12-0446MO	NO DRIVER'S LICENSE	1/7/2012	40	3	1	112					5			2	4	4	2				20 0.6 5.4								50	269
182596J32 T12-1010MO	FAIL TO DISPLAY DRIV	1/23/2012	40	3	1	132								2	4	4	2				20 0.6 5.4	5							50	249
83432J32 T12-1224MO	NO DRIVER'S LICENSE	2/1/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
182785J32 T12-1504MO	NO DRIVER'S LICENSE	2/20/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
82814J32 T12-1405MO	NO DRIVER'S LICENSE	2/24/2012	40	3	1	133					5			2	4	4	2				20 0.6 5.4								50	270
82751J32 T12-1686MO	NO DRIVER'S LICENSE	3/3/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
183464J32 T12-2191MO	NO DRIVER'S LICENSE	3/29/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
82697J32 T12-2279MO	NO DRIVER'S LICENSE	4/4/2012	40	3	1	112								2	4	4	2				20 0.6 5.4	5							50	249
182883J32 T12-2541MO	NO DRIVER'S LICENSE	4/10/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
83188J32 T12-2291MO	NO DRIVER'S LICENSE ..	4/11/2012	40	3	1	132								2	4	4	2				20 0.6 5.4	5							50	249
83144J32 T12-2410MO	NO DRIVER'S LICENSE	4/13/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
82639J32 T12-2608MO	NO DRIVER'S LICENSE	4/16/2012	40	3	1	112								2	4	4	2				20 0.6 5.4	5							50	249
82651J32 T12-4139MO	NO DRIVER'S LICENSE	4/19/2012	40	3	1	112					5			2	4	4	2				20 0.6 5.4								50	249
82708J32 T12-2585MO	NO DRIVER'S LICENSE	4/24/2012	40	3	1	112					5			2	4	4	2				20 0.6 5.4								50	269
83212J32 T12-3097MO	NO DRIVER'S LICENSE	5/20/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	249
82839J32 T12-4096MO	NO DRIVER'S LICENSE	8/10/2012	40	3	1	112					5			2	4	4	2				20 0.6 5.4								50	269
83004J32 T12-4111MO	NO DRIVER'S LICENSE	8/17/2012	40	3	1	132								2	4	4	2				20 0.6 5.4	5							50	269
82589J32 T12-4485MO	NO DRIVER'S LICENSE	8/30/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
082567J32 T12-4487MO	NO DRIVER'S LICENSE	9/14/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
82819J32 T12-4879MO	NO DRIVER'S LICENSE	9/21/2012	40	3	1						5			2	4	4	2				20 0.6 5.4								50	137
82550J32 T12-5178MO	NO DRIVER'S LICENSE	10/4/2012	40	3	1	132					5			2	4	4	2				20 0.6 5.4								50	269
082791J32 T12-5360MO	NO DRIVER'S LICENSE	10/19/2012	40	3	1									2	4	4	2				20 0.6 5.4	5							50	137

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt #	C cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OCL	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF	CONST3	WFDPS	FPREC32	WFSO	Total
MVF should be assessed.																																																				
	k82590J32 T13-0332MO	NO DRIVER'S LICENSE	10/24/2012	40	3	1			82									5					2		4	4	2						20	0.6	5.4																50	219
	082616J32 T12-6160MO	MINOR(UNDER 21)DRIVI	11/11/2012	40	3	1			148.5									5					2		4	4	2						20	0.6	5.4			30	3											50	318.5
	182929J32 T13-0094MO	IMPROPER DRIVER'S LI	12/5/2012	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	282729J32 T13-0229MO	NO DRIVER'S LICENSE	12/12/2012	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	282926J32 T13-0284MO	NO DRIVER'S LICENSE	12/16/2012	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	282993J32 T13-0340MO	NO DRIVER'S LICENSE	1/11/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	82971J32 T13-0397MO	NO DRIVER'S LICENSE	1/18/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83284J32 T13-1087MO	DRIVING WHILE LICENS	1/30/2013	40	3	1			66									5					2		4	4	2						20	0.6	5.4																153
	82815J32 T13-1090MO	NO DRIVER'S LICENSE	2/9/2013	40	3	1			68									5					2		4	4	2						20	0.6	5.4																155
	182535J32 T13-1241MO	NO DRIVER'S LICENSE	2/21/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	82794J32 T13-1915MO	NO DRIVER'S LICENSE	3/9/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	182761J32 T13-1680MO	NO DRIVER'S LICENSE	3/14/2013	40	3	1			132														2		4	4	2						20	0.6	5.4	5														50	269
	83315J32 T13-1958MO	NO DRIVER'S LICENSE	3/17/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83280J32 T13-1984MO	NO DRIVER'S LICENSE	3/25/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4						25								50	314
	82537J32 T13-1784MO	NO DRIVER'S LICENSE	3/26/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	83236J32 T13-2519MO	NO DRIVER'S LICENSE	4/11/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83259J32 T13-2529MO	NO DRIVER'S LICENSE	4/12/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	82886J32 T13-2689MO	DRIVING WHILE LICENS	5/1/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	183140J32 T13-2806MO	NO DRIVER'S LICENSE	5/7/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	182831J32 T13-2890MO	NO DRIVER'S LICENSE	5/13/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83113J32 T13-3009MO	NO DRIVER'S LICENSE	5/13/2013	40	3	1												5					2		4	4	2						20	0.6	5.4															50	137
	82995J32 T13-3284MO	NO DRIVER'S LICENSE	5/25/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	82866J32 T13-3285MO	NO DRIVER'S LICENSE	5/26/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	82933J32 T13-3395MO	NO DRIVER'S LICENSE	6/12/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	82528J32 T13-3793MO	DRIVING WHILE LICENS	6/18/2013	40	3	1			152									5					2		4	4	2						20	0.6	5.4															50	289
	83467J32 T13-3519MO	NO DRIVER'S LICENSE	6/20/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83000J32 T13-3879MO	NO DRIVER'S LICENSE	6/22/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83035J32 T13-3831MO	NO DRIVER'S LICENSE	6/23/2013	40	3	1			132														2		4	4	2						20	0.6	5.4	5														50	269
	82551J32 T13-3722MO	NO DRIVER'S LICENSE	6/27/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	83426J32 T13-3714MO	NO DRIVER'S LICENSE	6/28/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	82722J32 T13-3644MO	NO DRIVER'S LICENSE	7/1/2013	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	183417J32 CR13-0801MO	OPEN CONTAINER OF AL	7/31/2013	40	3	1			500														2		4	4	2						20	0.6	5.4	5														50	637
	83388J32 T12-6032MO	NO DRIVER'S LICENSE	11/17/2012	40	3	1												5					2		4	4	2						20	0.6	5.4															50	137
	182801J32 T13-0022MO	NO DRIVER'S LICENSE	11/26/2012	40	3	1			132									5					2		4	4	2						20	0.6	5.4															50	269
	183142J32 T14-4685MO	IMPROPER DRIVER'S LI	7/15/2014	40	3	1			100									5					2		4	4	2						20	0.6	5.4						1	1									189
MVF should NOT be assessed. In addition, WF should NOT be used. Please assess fee to proper LEA.																																																			
	82821J32 T12-2819MO	NO DRIVER'S LICENSE	5/1/2012	40	3	1			132									5					2		4	4	2						20	0.6	5.4													50				269
Based on judgment date, TP should NOT be assessed.																																																		
	183400J32 T12-1177MO	SAFETY SEAT CHILD PA	2/3/2012	40	3	1			12.5				13					5					2		4	4	2	0.1					20	0.6	5.4			30	3	20										50	215.1
	183049J32 T13-0576MO	FAILED TO SIGNAL (LA	1/3/2013	40	3	1			98									5					2		4	4	2						20	0.6	5.4			30	3	25										50	293
	183048J32 T13-0575MO	SPEEDING (EXCEED PRI	1/3/2013	40	3	1			161.8									5					2		4	4	2	0.1					20	0.6	5.4			30	3	25										50	356.9
	182746J32 T14-3732MO	NO DRIVER'S LICENSE	4/26/2014	40	3	1			66									5					2		4	4	2	0.1					20	0.6	5.4						25	1	1								180.1
	83366J32 CR15-0079MLO	PARENT CONTRIBUTING	2/10/2015	40	3	1			21.5					20									2		4	4	2					22		0.6	5.4						25	1	1								152
A judgment date needs to be entered.																																																		
	83269J32 T13-0987MO	SPEEDING (EXCEED PRI	2/8/2012	40	3	1			50.9									5					2		4	4	2	0.1						0.6	5.4			30	3	25										50	226
	182969J32 T15-0345MLO	NO SAFETY BELT	1/5/2015	39.22	2.95	0.98												4.9					2		3.9	3.9	2							0.6	5.3			29.4	2.9		1	1								100
	182851J32 T15-0802MLO	NO SAFETY BELT	1/16/2015	39.22	2.95	0.98												4.9					2		3.9	3.9	2							0.6	5.3			29.4	2.9		1	1								100
	82977J32 T15-1058MLO	SAFETY SEAT CHILD PA	1/20/2015	24.9	1.87	0.63												3.1					1.2		2.5	2.5	1.2	0.1						0.4	3.4			18.7	1.9		0.6	0.6								63.55
	83288J32 T15-1142MLO	SAFETY SEAT CHILD PA	1/28/2015	25.08	1.89	0.63												3.1					1.3		2.5	2.5	1.3	0.1						0.4	3.4			18.8	1.9		0.6	0.6								64
	83352J32 T15-1543MLO	SPEEDING (EXCEED PRI	2/3/2015	26.47	1.99	0.66												3.3					1.3		2.7	2.6	1.3	0.1						0.4	3.6			19.9	2		0.7	0.7								67.55
MVF should NOT be assessed. In addition, based on plea due date, SCOF should be asssessed.																																																		
	83399J32 T12-1328MO	NO SAFETY BELT	2/21/2012	40	3	1			50									5					2		4	4	2	0.1						0.6	5.4			30	3											50	200.1
Fine should be split between CO (15%) and TPWF (85%).																																																		
	82647J32 CR12-0966MO	NO HUNTER EDUCATION	9/22/2012	40	3	1			47.5														2		4	4	2						20	0.6	5.4									5	116.25				50	300.75
Was the offense committed while driving and was the beverage in an open cotainer? If so, MVF should be assessed.																																																		
	82612J32 CR12-1281MO	MINOR IN POSSESSION	11/11/2012	40	3	1			181.5									5					2		4	4	2						20	0.6	5.4															50	318.5
	182615J32 CR12-1282MO	MINOR IN POSSESSION	11/11/2012	40	3	1			181.5									5					2		4	4	2						20	0.6	5.4															50	318.5

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt #	C cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CJP	CMIT	CONST3 CO	CR COPY	CRF	CS CSS	CVCA DD	DIS3 DPS	DSC DTOREF	FA GR	IDF	JCPT JCD	JCTF	JSF LEOSE	LTF MCWV	MVF OCL	SAF SCHD	SCOF	SJFC	SJFS SO	STF	TFC	TP TPDC	TPDS TPW	TPWF	CONST3 WF	FPREC32 WFDPS	WFSO	Total
MVF should NOT be assessed. In addition, based on judgment date, TP should NOT be asssessed.																																	
k82545J32	T13-0481MO	NO DRIVER'S LICENSE	1/21/2013	40	3	1		132					5			2	4	4	2				20	0.6	5.4			25				50		294
/83203J32	T13-0951MO	NO DRIVER'S LICENSE	2/11/2013	40	3	1		132					5			2	4	4	2				20	0.6	5.4			25				50		294
MVF should be assessed. In addition, a judgment date needs to be entered. Please ensure that TP should is properly asssessed.																																	
/82644J32	T13-0658MO	NO DRIVER'S LICENSE	12/10/2012	40	3	1		132					5			2	4	4	2				20	0.6	5.4			25				50		294
MVF should NOT be assessed. In addition, a judgment date needs to be entered. Please ensure that TP should is properly asssessed.																																	
283039J32	T13-0825MO	SEAT BELT VIOLATION	1/31/2013	40	3	1		50					5			2	4	4	2	0.1			20	0.6	5.4		30	3	25				50		245.1
A judgment date needs to be entered. Please ensure that TP is properly asssessed.																																	
/83265J32	T13-0592MO	SPEEDING (EXCEED PRI	1/5/2013	40	3	1		78					5			2	4	4	2	0.1			20	0.6	5.4		30	3	25				50		273.1
182704J32	T13-0401MO	SPEEDING (EXCEED PRI	1/15/2013	40	3	1		119.8					5			2	4	4	2	0.1			20	0.6	5.4		30	3	25				50		314.9
/83244J32	T13-0672MO	DISREGARD STOP SIGN	2/2/2013	40	3	1		105.8					5			2	4	4	2	0.1			20	0.6	5.4		30	3	25				50		300.9
182544J32	T13-4751MO	FAIL TO MAINTAIN FIN	8/20/2013	40	3	1		351					5			2	4	4	2				20	0.6	5.4			25				50		513
/82555J32	T13-6034MO	DRIVING WHILE LICENS	9/16/2013	40	3	1		65.9					5			2	4	4	2	0.1			20	0.6	5.4			25						178
/83250J32	T15-1195MLO	SPEEDING (EXCEED PRI	2/7/2015	30.56	2.3	0.76							3.8			1.5	3.1	3.1	1.5	0.1				0.5	4.1		22.9	2.3		0.8	0.8				78
/83094J32	T15-1648MLO	NO SAFETY BELT	2/16/2015	19.61	1.48	0.49							2.5			1	2	2	1					0.3	2.6		14.7	1.5		0.5	0.5				50
/83272J32	T15-1621MLO	SPEEDING (EXCEED PRI	2/16/2015	33.7	2.53	0.84							4.2			1.7	3.4	3.4	1.7	0.1				0.5	4.5		25.3	2.5		0.8	0.8				86
/83430J32	T15-1350MLO	SPEEDING (EXCEED PRI	2/18/2015	39.18	2.94	0.98							4.9			2	3.9	3.9	2	0.1				0.6	5.3		29.4	2.9		1	1				100
/83341J32	T15-1838MLO	NO DRIVER'S LICENSE	2/22/2015	39.11	2.94	0.97							4.9			2	3.9	3.9	2	0.1				0.6	5.3					1	1				67.55
/83339J32	T15-1724MLO	SPEEDING (EXCEED PRI	2/24/2015	28.21	2.12	0.7							3.5			1.4	2.8	2.8	1.4	0.1				0.4	3.8		21.2	2.1		0.7	0.7				72
WF should NOT be used. Please assess fee to proper LEA.																																	
/83034J32	T13-3832MO	STOPPED ON MAIN TRAV	6/23/2013	40	3	1		89.8								2	4	4	2	0.1			20	0.6	5.4	5	30	3				50			259.9
/83050J32	T13-2023MO	SPEEDING (EXCEED PRI	4/2/2013	40	3	1		108					5			2	4	4	2	0.1			20	0.6	5.4		30	3				50			278.1
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed.																																	
183368J32	T14-1872MO	SPEEDING (EXCEED PRI	3/4/2014					51															20										50		121
182864J32	T14-4439MO	NO SAFETY BELT	6/23/2014					49.9															20												69.9
TP is under assessed $5.																																	
/82871J32	T14-4479MO	FAIL TO MAINTAIN FIN	7/8/2014					153											2				20					20							195
Based on date of first payment, judgment date is incorrect.																																	
182920J32	T14-5017MO	VIOLATING D.L. RESTR	7/30/2014	19.68	1.47	0.5		66					2.5			1	2	2	3	0.1			20	0.3	2.7				25	0.5	0.5				147
/82998J32	T14-5490MO	NO SAFETY BELT	8/28/2014	28.23	2.11	0.71		50								1.4	2.8	2.8	3.4					0.4	3.8	3.5	21.2	2.1	25	0.7	0.7				149
/82946J32	T15-0675MLO	NO DRIVER'S LICENSE	1/7/2015					66											2																68
Based on judgment and plea due date, SCOF and TP should be assessed.																																	
/82787J32	T14-5902MO	FAIL TO YIELD ROW OP	8/18/2014					100											2																102
/83086J32	T14-7020MO	SPEEDING (EXCEED PRI	12/5/2014	0.82	0.06	0.02		96					0.1			0	0.1	0.1	2	0				0	0.1		0.61	0.1		0	0				100.1
282665J32	T15-0050MLO	NO DRIVER'S LICENSE	12/21/2014					48											2																50
282811J32	T15-0272MLO	SPEEDING (EXCEED PRI	12/24/2014	0.82	0.06	0.02		81	0							0	0.1	0.1	2	0				0	0.1		0.61	0.1		0	0				85.1
283429J32	T15-0465MLO	NO DRIVER'S LICENSE	12/29/2014					65.1											4																69.1
Based on date of first payment, judgment date is incorrect. In addition, based on judgment and plea due date, SCOF and TP should be assessed.																																	
282910J32	T14-5789MO	NO DRIVER'S LICENSE	8/25/2014					66											2																68
A judgment date needs to be entered. In addition, based on plea due date, SCOF should be assessed.																																	
/83436J32	T15-0012MLO	EXPIRED DRIVER'S LIC	11/15/2014	37.69	2.83	0.94							4.7			1.9	3.8	3.8	1.9					0.6	5.1					0.9	0.9				65
LTF is under assessed $2. In addition, based on judgment and plea due date, SCOF and TP should be assessed. Furthermore, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																	
82562J32	T15-0285MLO	FAIL TO MAINTAIN FIN	12/18/2014	8.4	0.63	0.21		175	3				1.1			0.4	0.8	0.8	0.4					0.1	1.1					0.2	0.2				192.5
Based on offense type, TPDS and TPDC should NOT be assessed.																																	
282667J32	T15-1164MLO	STOP, STAND OR PARKE	2/3/2015		3	1		107					5				4		2								30	3		1	1				157
JCTF is over assessed $8.																																	
282880J32	T14-2567MO	PERMIT UNAUTHORIZED	4/7/2014	40	3	1							5			2	13	4	2				20	0.6	5.4					1	1				98
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
182595J32	T14-0636MO	FAIL TO MAINTAIN FIN	1/15/2014	40	3	1		175					5			2	4	4	2				20	0.6	5.4						2				264
/83314J32	T14-1074MO	FAIL TO MAINTAIN FIN	1/27/2014	40	3	1		350					5			2	4	4	2				20	0.6	5.4						2			50	489

Exhibit A

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the month ended March 31, 2015

Receipt #	Cicket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CMIT	CO	CONST3	COPY	CR	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OCL	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF	CONST3	WFDPS	FPREC32	WFSO	Total
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																																				
k83299J32	T14-1073MO	NO DRIVER'S LICENSE	1/27/2014	40	3	1			45.9									5					2		4	4	2		0.1				20	0.6	5.4				2													135
/82990J32	T14-0947MO	NO SAFETY BELT	1/30/2014	40	3	1			50									5					2		4	4	2						20	0.6	5.4		30	3			2									172
/82989J32	T14-0946MO	SPEEDING (EXCEED PRI	1/30/2014	40	3	1			60									5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									182.1
/82820J32	T14-1149MO	USE EQUIPMENT NOT AP	1/30/2014	40	3	1			52.9									5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									175
/82986J32	T14-1042MO	DROVE IN CENTER LANE	2/4/2014	40	3	1												5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									122.1
182766J32	T14-1683MO	FAIL TO MAINTAIN FIN	2/5/2014	40	3	1			350									5					2		4	4	2						20	0.6	5.4						2								50	489
182659J32	T14-1052MO	FAIL TO CONTROL SPEE	2/7/2014	40	3	1											53	5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									175.2
182958J32	T14-1415MO	DISREGARD RED LIGHT	2/22/2014	40	3	1			52.9									5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									175
/82956J32	T14-1414MO	SAFETY SEAT CHILD PA	2/22/2014	40	3	1			12.5				13					5					2		4	4	2		0.1				20	0.6	5.4		30	3			2									147.1
/82682J32	T14-1664MO	DISREGARD STOP SIGN	3/1/2014	40	3	1			105.8														2		4	4	2		0.1				20	0.6	5.4	5	30	3			2								50	277.9
TPDS is over assessed $1.																																																			
182762J32	T14-1973MO	NO DRIVER'S LICENSE	3/12/2014	40	3	1			66									5					2		4	4	2		0.1				20	0.6	5.4						1	2								156.1
STF and TFC should NOT be assessed. In addition, warrant fee is over assessed $20.																																																			
/83187J32	T14-3440MO	DRIVING AN ALL TERAI	5/20/2014	40	3	1																	2		4	4	2		0.1				20	0.6	5.4	5	30	3			1	1							70	192.1
Fine should be split between CO (50%) and SCHD (50%). In addition, based on plea due date, SCOF should be assessed.																																																			
/83217J32	CR14-1134MO	PARENT CONTRIBUTING	11/20/2014	40	3	1			7.89					20									2		4	4	2					8		0.6	5.4						1	1								100
SCOF should NOT be assessed.																																																			
183475J32	J14-281MO	FAIL TO ATTEND SCHOO	10/7/2014	40	3	1			100					20									2		4	4	2						20	0.6	5.4						1	1								204
083483J32	J14-287MO	FAIL TO ATTEND SCHOO	10/7/2014	40	3	1			100					20									2		4	4	2						20	0.6	5.4						1	1								204
083454J32	J14-288MO	FAIL TO ATTEND SCHOO	10/7/2014	40	3	1			100					20									2		4	4	2						20	0.6	5.4						1	1								204
083438J32	J14-290MO	FAIL TO ATTEND SCHOO	10/7/2014	40	3	1			100					20									2		4	4	2						20	0.6	5.4						1	1								204
083398J32	T15-0268MLO	OVER AXLE LOAD (UNDE	12/5/2014	40	3	1			133									5					2		4	4	2						20	0.6	5.4						1	1								222
283262J32	T15-0084MLO	DRIVING WHILE LICENS	12/16/2014	40	3	1			65.9									5					2		4	4	2		0.1				20	0.6	5.4						1	1								155
283261J32	T15-0083MLO	SPEEDING (EXCEED PRI	12/16/2014	40	3	1			39									5					2		4	4	2		0.1				20	0.6	5.4		30	3			1	1								161.1
283330J32	T15-0261MLO	DUTY STATUS NOT CURR	12/21/2014	40	3	1			100									5					2		4	4	2						20	0.6	5.4						1	1								189
282703J32	T15-0498MLO	SPEEDING (EXCEED PRI	1/4/2015	40	3	1			25									5					2		4	4	2		0.1				20	0.6	5.4		30	3			1	1								147.1
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																																			
283157J32	T15-1325MLO	OVER 20,000 SINGLE A	2/2/2015	40	3	1			50									5					2		4	4	2			50				0.6	5.4						1	1								169
Did offense occur while driving a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assess MVF. In addition, if offense occurred within a school zone, CS should be $25.																																																			
283209J32	CR15-0137MLO	WIRELESS COMMUNICATI	2/9/2015	40	3	1			30					20					5				2		4	4	2							0.6	5.4		30	3			1	1								152
Based on offense date, CSS should NOT be assessed.																																																			
283382J32	T15-1609MLO	UNRESTRAINED CHILD	2/16/2015	40	3	1			12.5				13		0.2			5					2		4	4	2		0.1					0.6	5.4		30	3			1	1								127.25
Fine cannot exceed $500.																																																			
/82845J32	CR14-0521MO	CONTEMPT TRUANCY	5/6/2014	40	3	1			520														2		4	4	2						20	0.6	5.4						1	1								604
Fine cannot exceed $50.																																																			
/82728J32	T11-3199MO	NO SAFETY BELT	5/25/2011	40	3	1			50.1									5					2		4	4	2						20	0.6	5.4		30	3												170.1
/82709J32	T13-4011MO	NO SAFETY BELT	7/4/2013	40	3	1			70									5					2		4	4	2						20	0.6	5.4		30	3										50		240
182774J32	T15-0907MLO	NO SAFETY BELT	1/21/2015	40	3	1			50.1									5					2		4	4	2							0.6	5.4		30	3			1	1								152.1
CS ($25) should be assessed.																																																			
082734J32	T15-0102MLO	SPEEDING (SCHOOL ZON	11/19/2014	40	3	1			80					20									2		4	4	2		0.1					0.6	5.4	5	30	3			1	1								202.1
183412J32	T15-1224MLO	SPEEDING (SCHOOL ZON	2/13/2015	36.37	2.73	0.9								18					4.6				1.8		3.6	3.6	1.8		0.1					0.6	4.9		27.3	2.7			0.9	0.9								111
/82597J32	T10-4110MO	SPEEDING (SCHOOL ZON	9/3/2010	40	3	1			180									5					2		4	4	2		0.1				20	0.6	5.4		30	3												350.1
183223J32	T13-2766MO	SPEEDING (SCHOOL ZON	5/9/2013	40	3	1			66														2		4	4	2		0.1				20	0.6	5.4	5	30	3										50		236.1

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.
Note: Please ensure that all cases have the judgment date entered and Time Payment is assessed accordingly.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

PBA

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	82522532	THRU	83497532	$ ~~189,227.35~~ 191,058.65
	(Control #s)	2729319	THRU	2730162	X10
Sheriff's "D" Report	(Receipt #s)		THRU		
	(Control #s)		THRU		

LESS:	DUE AS REFUNDS	$ -	
	Overpayment		
	COST ON DEPOSIT	-	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	1,450.30	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~190,677.65~~ 192,508.95	X3
	Less: Total amount of remittances to County Treasurer (From Part II)	$ 192,637.95	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~190,677.65~~ (129.00)	X4-L ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	189,227.35 B1 ✓	
Add: Previous Month's Bond Overtransfer Aug. 2014 & Feb 2015	1,579.30	
Add: HCSO Monthly "D" Collections Report	1831.30 ~~$0.00~~ X9 ✓	
	192,637.95	
	$ -	

PREPARED BY: [signature] /DZ DATE PREPARED: 4/9/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 04.24.15 4/25/15

[signature] 4/9/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-15

Judge: DAISY ZARATE PBA
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					~~80,637.41~~ 90689.91
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~79,466.61~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	328.75
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	492.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	50.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	176.11
LOCAL COURT COSTS AND FEES:					2470.11
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~2,442.45~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	785.11 ~~777.91~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3257.18 ~~3,228.29~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	546.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	136.50 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1749.01 ~~1,729.55~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp./Cert. Exp Ms Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	260.00
Special Fees				1100-341-10-066-000-0-000	1,120.90
Deferred Disposition		C.C.P. Art. 45.051	1,060.90		
Administrative Fee : "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	60.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	470.98 ~~466.67~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1267.00 ~~1,258.73~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	679.05
Failure to Appear ($4) scofflaw fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:				1100-341-10-060-049-0-000	10,570.95
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 ~~15.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50 ~~7.50~~
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50 ~~10.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	0 ~~75.00~~
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	682.50 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.33 ~~5.83~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00 ~~10.00~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	71.60 ~~81.60~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	~~32,475.30~~ 32,150.90 33,473.8
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	289.80
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	31.64
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent legal Services Fee-JP ($6)	71 X	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	426.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12409.79 ~~12,328.59~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	3152.00 ~~3,123.11~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4211.01 ~~4,172.08~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	1542.07 ~~1,527.66~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	46.10 ~~45.77~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20) e-filing fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011		1100-207-20-000-070-0-000	710.00
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	3519.29 ~~3,934.18~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131	1100-	207-20-000-073-0-000	413.38
Sheriff Fees: truancy prevention & diversion-State				1100-342-10-060-001-0-000	934.25 ~~903.52~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	23,835.47 ~~23,782.03~~
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	0.00 ~~395.25~~
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	30.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others truancy prevention & diversion-County			1100-	341-10-060-013-0-000	413.38
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~710.00~~
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	115.13 X3-a ✓
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	0.00 ~~10,549.39~~
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1865.70 ~~715.70~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	625.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	775.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	30.70		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~775.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~188,937.65~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MCS 4/25/15
04.24.15

X1jX2
192,508.95 X2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

July 31, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of April 2015 were $115,188.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 155 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 155 adjustments, 102 are pending completion. In addition, 18 adjustments for the months of January 2015 (1), February 2015 (2), and March 2015 (15) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to make this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are immediately entered into *AbleTerm*. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through April 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012,

July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, May 2013 through April 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted that 34 of 102 online credit card transactions and all 2 kiosk credit card transactions received during the month of April 2015 were not promptly receipted as follows:

- Of the 34 online credit card transactions:
  - 20 transactions were receipted 2 to 3 days after payment was received;
  - 2 transactions were receipted 6 days after payment was received;
  - 1 transaction was receipted 28 days after payment was received; and
  - 2 transactions were receipted 35 after the payment was received; and
- 2 kiosk credit card payments received on April 9, 2015 and April 23, 2015 (T07-4826MO in the amount of $171.00 and T14-2427MO in the amount of $125.20) totaling $296.20 have not been receipted, as of today.

  In addition, 3 online and 2 kiosk credit card transactions received during the month of March 2015 have not been receipted, as of today. The 3 online credit card transactions are related to docket numbers T15-1872MLO ($155.00); T15-1873MLO ($135.10); and T15-1405MLO ($127.10) totaling $417.20 and the kiosk credit card transactions are related to docket numbers T14-5632MO ($155.10) and T14-5633MO ($155.00) .

According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed. In addition, the kiosk transactions were not receipted due to staff not being able to view the docket numbers. According to Hammer Enterprises, when the payer makes as single credit card transaction paying multiple case it creates an issue that prevents the website from listing all the docket numbers associated with the payment.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the 7 pending credit card transactions should be receipted immediately. Furthermore, management should ensure that Hammer Enterprises is contacted when details of the payments cannot be viewed.

Observation No. 4:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on August 20, 2014 (CR14-0882MO) and April 28, 2015 (CR15-0382MLO; CR15-0383MLO; CR15-0384MLO; CR15-0385MLO; CR15-0386MLO; and CR15-0387MLO). The bond received on August 20, 2014 was liquidated on May 8, 2015 and the 6 bonds received on April 28, 2015 were liquidated on May 21, 2015.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 5:
We noted during our review that the April 2015 *Monthly Report* was submitted eight days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	ABC CCC	CHS CHSJP	CJP CMIT	CO CON3	COPY CR	CRF CS	CSS CVCA	DTOLJISD DPS	EFF DTOREF	GR FA	IND IDF	JCD	JCPT JCTF	JSF	LEOA LEMI	LFT LEOCE	LTF	MVF SAF	SCHD SCOF	SJFC SJFS	SO STF	TFC TP	TPDC TPDS	TPW TPWF	WF FCONST3	WFDPS WFPREC32	WFS	Total
Please contact Alejandra Santa Ana regarding the following cases.																														
?83531J3	LAND-15-0052						-150					-10		-6					-25												-191
?83811J3	LAND-15-0061						-75					-10		-6					-25												-116
LTF is under assessed $2.																														
?F83788J3	F98-01-385	SPEEDING (EXCEED PRI	1/3/1997			5	33.25	5		15	5		2.5		1		0.5	1 2				20			3						93.25
?984089J3	CR98-0198MO	MINOR IN POSSESSION	12/19/1998	5 17	3		28			15		5		0.25	1							20									94.25
?283772J3	T00-9023MO	SPEEDING (EXCEED PRI	4/1/2000	3.01	0.53		68			2.65	0.88		1	0.05	0.35					0.36		20			0.53	25		50			172.25
?083635J3	J06-445MO	FAIL TO ATTEND SCHOO	10/20/2006				139																								139
?084099J3	T14-4054MO	NO DRIVER'S LICENSE	6/7/2014				35.1															20				25					80.1
?183973J3	T14-5194MO	FAIL TO DISPLAY DRIV	8/11/2014				66															20									86
?/84099J3	T14-4054MO	NO DRIVER'S LICENSE	6/7/2014				35.1															20				25					80.1
?e83555J3	CR14-1141MO	POSS. OF PARAPHENALI	11/7/2014				294															20				25					339
Based on plea due date, SCOF should be assessed. In addition, LTF is under assessed $2. Furthermore, WF should NOT be used. Please assess fee to proper LEA.																														
?183499J3	T98-1361MO	NO SAFETY BELT	9/11/1998	17	3		25			15	5		5		0.25	1									3			50			124.25
Based on plea due date, SCOF should be assessed.																														
?/83596J3	T99-7045MO	NO LIABILITY INSURAN	10/25/1999	17	3		100			15	5		5		0.25	2				2						25			50		224.25
?083567J3	T09-2620MO	FAIL TO CONTROL SPEE	5/1/2009	40	3	1	206				5			2		4	4			2			0.6	5.4	30	3			50		356
?083568J3	T09-2621MO	NO DRIVER'S LICENSE	5/1/2009	40	3	1	132				5			2		4	4			2			0.6	5.4					50		249
?083822J3	T12-1088MO	DISPLAY EXPIRED LICE	1/23/2012	40	3	1	132				5			2		4	4			2			0.6	5.4						50	249
?/83823J3	CR12-0308MO	POSS OF DRUG PARAPHE	1/23/2012	40	3	1	200				5			2		4	4			2			0.6	5.4						50	317
?/84096J3	T15-2000MLO	NO DRIVER'S LICENSE	3/5/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?/84039J3	T14-2626MO	UNAUTHORIZED ALL TER	4/17/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?/83976J3	T14-3941MO	SPEEDING (EXCEED PRI	6/8/2014	40	3	1	33				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			135.1
?183957J3	T14-5741MO	FAIL TO DRIVE IN A S	9/11/2014	40	3	1	100							2		4	4			2	0.1		0.6	5.4	5 30	3	1	1			202.1
?/83853J3	CR14-0993MO	EXCEEDING THE MOURNI	9/14/2014	40	3	1	18.45							2		4	4			2			0.6	5.4			1	1	5 104.55		192
?/83585J3	T14-5977MO	NO DRIVER'S LICENSE	9/18/2014	40	3	1	0.9				5			2		4	4			2	0.1		0.6	5.4			1	1			70
?/83702J3	T14-5962MO	FAIL TO SIGNAL WITH	9/20/2014	40	3	1	100				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			202.1
?/83871J3	T14-6192MO	IMPROPER DRIVER'S LI	9/30/2014	40	3	1	20				5			2		4	4			2			0.6	5.4			1	1			89
?/83710J3	T14-7065MO	FAIL TO YIELD ROW (T	11/30/2014	40	3	1	52.9							2		4	4			2	0.1		0.6	5.4	5 30	3	1	1			155
?183571J3	T14-6827MO	NO DRIVER'S LICENSE	12/2/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?284092J3	CR14-1280MO	FAILURE OR REFUSAL T	12/5/2014	40	3	1								2		4	4			2			0.6	5.4	5		1	1			69
?283831J3	T15-0032MLO	FAIL TO SIGNAL WITH	12/6/2014	40	3	1	100				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			202.1
?283630J3	T15-0844MLO	NO DRIVER'S LICENSE	12/11/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?283959J3	T14-7075MO	EXPIRED DRIVER'S LIC	12/12/2014	40	3	1	66				5			2		4	4			2			0.6	5.4			1	1			135
?283997J3	T15-0110MLO	SPEEDING (EXCEED PRI	12/14/2014	40	3	1	36							2		4	4			2	0.1		0.6	5.4	5 30	3	1	1			138.1
?283501J3	T15-0007MLO	UNAPPROVED WINDOW TI	12/19/2014	40	3	1	53				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			155.1
?283715J3	T15-0101MLO	NO DRIVER'S LICENSE	12/20/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?283681J3	T15-0595MLO	NO DRIVER'S LICENSE	12/24/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?283680J3	T15-0596MLO	SAFETY SEAT CHILD PA	12/24/2014	40	3	1	12.5	12.5			5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			127.1
?283850J3	T15-0057MLO	NO DRIVER'S LICENSE	12/26/2014	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?283849J3	T15-0058MLO	SAFETY SEAT CHILD PA	12/26/2014	40	3	1	12.5	12.5			5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			127.1
?283842J3	T15-0308MLO	SPEEDING (EXCEED PRI	12/29/2014	40	3	1	60				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			162.1
?283579J3	T15-0624MLO	FAIL TO YIELD ROW (E	1/1/2015	40	3	1	300							2		4	4			2	0.1	20	0.6	5.4	5 30	3	1	1			422.1
?284070J3	T15-0497MLO	SPEEDING (EXCEED PRI	1/4/2015	40	3	1	57				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			159.1
?284115J3	T15-0323MLO	DRIVING WHILE LICENS	1/5/2015	40	3	1	65.9				5			2		4	4			2	0.1		0.6	5.4			1	1			135
?283863J3	T15-0424MLO	NO SAFETY BELT	1/5/2015	40	3	1	50				5			2		4	4			2			0.6	5.4	30	3	1	1			152
?284113J3	T15-0989MLO	SPEEDING (EXCEED PRI	1/8/2015	40	3	1	54				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			156.1
?284048J3	T15-0410MLO	NO DRIVER'S LICENSE	1/9/2015	40	3	1	66				5			2		4	4			2	0.1		0.6	5.4			1	1			135.1
?283646J3	T15-0917MLO	BACKED SO AS TO INTE	1/20/2015	40	3	1	100				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			202.1
?/83836J3	T15-0937MLO	SPEEDING (EXCEED PRI	1/21/2015	40	3	1	60				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			162.1
?/83939J3	T15-1062MLO	SPEEDING (EXCEED PRI	1/21/2015	40	3	1	53				5			2		4	4			2	0.1		0.6	5.4	30	3	1	1			155.1
JCTF is under assessed $4.																														
?/84150J3	T01-2585MO	NO LIABILITY INSURAN	9/6/2001	17	3	0.5	350			15	5		5		0.5	2				2		20						50			470
Fine should be split between CO (15%) and TPWF (85%).																														
?08367J3	CR12-0954MO	NO HUNTER EDUCATION	9/22/2012	40	3	1	37.5							2		4	4			2		20	0.6	5.4			5 106.25			50	280.75
MVF should NOT be assessed.																														
?/83583J3	T12-2992MO	NO SAFETY BELT	5/17/2012	40	3	1	50				5			2		4	4			2	0.1	20	0.6	5.4	30	3				50	220.1
?/83582J3	T12-3199MO	NO SAFETY BELT	5/24/2012	40	3	1	30				5			2		4	4			2	0.1	20	0.6	5.4	30	3				50	200.1
?/83586J3	T12-4167MO	SEAT BELT VIOLATION	8/9/2012	40	3	1	50				5			2		4	4			2	0.1	20	0.6	5.4	30	3				50	220.1
?183736J3	T12-4752MO	NO SAFETY BELT	9/8/2012	40	3	1	50				5			2		4	4			2	0.1	20	0.6	5.4	30	3				50	220.1

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	ABC CCC	CHS CHSJP	CJP CMIT	CO CON3	COPY CR	CRF CS	CSS CVCA	DPS	DTOLJISD DTOREF	EFF FA	GR	IND IDF	JCPT JCD	JCTF	JSF	LEOA LEMI	LEOCE	LFT LTF	MVF SAF	SCHD SCOF	SJFC	SJFS	SO	STF	TFC TP	TPDC TPDS	TPW TPWF	WF FCONST3	WFDPS	WFS WFPREC32	Total
Based on offense type, fine cannot exceed $500.																																	
F83966J3	CR13-0183MO	PUBLIC HEALTH NUISAN	2/25/2013	40	3	1	505					20			2		4	4			2		20	0.6	5.4									607
SCOF is over assessed $5. In addition, MVF should be assessed.																																	
e83955J3	T13-0437MO	NO DRIVER'S LICENSE	1/12/2013	40	3	1	132				5				2		4	4			2		25	0.6	5.4								50	274
LTF is under assessed $2. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																	
/83527J3	T14-0194MO	SPEEDING (EXCEED PRI	1/3/2014	8.65	0.64	0.22	146				1.08				0.44		0.86	0.87			0.44	0.03	20	0.13	1.17	6.49	0.64	25	0.22	0.22			50	263.1
LTF is under assessed $2. In addition, based on plea due date, SCOF should be assessed.																																	
183861J3	T14-5687MO	FAIL TO STOP (OR REM	9/10/2014				50																										50
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																	
83748J3	T15-1356MLO	NO DRIVER'S LICENSE	2/18/2015				60.1	6.9													2													69
/83803J3	T15-0805MLO	DRIVING WHILE LICENS	1/20/2015				35	1													2													38
/83559J3	T15-1769MLO	SPEEDING (EXCEED PRI	2/21/2015	40	3	1	60	0.9			5				2		4	4			2	0.1		0.6	5.4	30	3		1	1				163
/83977J3	J15-078MLO	FAIL TO ATTEND SCHOO	3/6/2015	40	3	1	200	1	20						2		4	4			2			0.6	5.4				1	1				285
Based on offense date, CSS should NOT be assessed.																																	
183961J3	T15-1428MLO	SAFETY SEAT,CHILD PA	2/19/2015	23.48	1.77	0.59				0.08	2.94				1.17		2.35	2.34			1.18	0.05		0.35	3.16	17.61	1.77		0.58	0.58				60
/83762J3	T15-1536MLO	UNRESTRAINED CHILD	2/17/2015	40	3	1	12.5		12.5	0.15	5				2		4	4			2	0.1		0.6	5.4	30	3		1	1				127.25
Based on date of first payment, judgment date is incorrect. In addition, TP should be assessed.																																	
/83963J3	T15-1724MLO	SPEEDING (EXCEED PRI	2/24/2015	11.79	0.88	0.3	39				1.47				0.59		1.17	1.18			2.59	0.03		0.18	1.6	8.84	0.88		0.3	0.3				71.1
/84043J3	T15-1842MLO	NO DRIVER'S LICENSE	2/26/2015				65.11														2													67.11
/83809J3	T15-1648MLO	NO SAFETY BELT	2/16/2015	20.39	1.52	0.51	50				2.54				1.02		2.04	2.04			3.02			0.31	2.76	15.3	1.53		0.51	0.51				104
/83943J3	T15-1142MLO	SAFETY SEAT CHILD PA	1/28/2015	14.92	1.11	0.37	12.5		12.5		1.86				0.75		1.49	1.5			2.75	0.04		0.23	2.02	11.19	1.11		0.38	0.38				65.1
/83569J3	T15-0802MLO	NO SAFETY BELT	1/16/2015	0.78	0.05	0.02	50				0.09				0.04		0.08	0.08			2.04			0.02	0.11	0.59	0.06		0.02	0.02				54
Based on judgment date, TP should be assessed.																																	
/83802J3	T15-1359MLO	NO DRIVER'S LICENSE	2/12/2015				65.1														2													67.1
/83558J3	T15-1160MLO	NO DRIVER'S LICENSE	1/31/2015				65.1														2													67.1
/83683J3	T15-0345MLO	NO SAFETY BELT	1/5/2015				48														2													50
/83705J3	T15-0971MLO	FAIL TO MAINTAIN FIN	1/8/2015	2.37	0.18	0.06	175				0.29				0.12		0.23	0.24			2.12			0.04	0.33				0.06	0.06				181.1
/83826J3	T15-0783MLO	FAIL TO MAINTAIN FIN	1/12/2015				122														2													124
/83768J3	T14-6842MO	NO VALID INSPECTION	12/2/2014	31.38	2.36	0.78					3.93				1.56		3.14	3.13			1.57		20	0.47	4.23	23.53	2.36		0.78	0.78				100
CS is under assessed $5. In addition, MVF should be assessed.																																	
283791J3	CR15-0137MLO	WIRELESS COMMUNICATI	2/9/2015				150														2													152
Based on date of first payment, judgment date is incorrect. In addition, LTF is over assessed $2.																																	
283549J3	T15-1002MLO	FAIL TO DISPLAY DRIV	1/19/2015				65.1														4						25							94.1
Fine should be split between CO (50%) and SCHD (50%). In addition, based on judgment date, TP should be assessed. Furthermore, based on plea due date, SCOF should be assessed.																																	
/83507J3	CR14-1134MO	PARENT CONTRIBUTING	11/20/2014				62.61																64.39											127
Based on judgment date, TP should be assessed. In addition, LTF is under assessed $2.																																	
183673J3	T14-6939MO	FAIL TO MAINTAIN FIN	12/16/2014				122																20											142
Based on judgment date, TP should be assessed. In addition, based on plea due date, SCOF should be assessed.																																	
283829J3	CR14-1159MO	PARENT CONTRIBUTING	12/16/2014	4.04	0.3	0.11	19.5		2.02						0.21		0.4	0.4			2.2		0.5	19.5	0.06	0.54			0.11	0.11				50
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
284014J3	T14-0447MO	NO SAFETY BELT	1/5/2014	40	3	1	50				5				2		4	4			2		20	0.6	5.4	30	3		2					172
184046J3	T14-0707MO	FAIL TO MAINTAIN FIN	1/18/2014	40	3	1	175				5				2		4	4			2		20	0.6	5.4				2					264
/84047J3	T14-0706MO	SPEEDING (EXCEED PRI	1/18/2014	40	3	1	30				5				2		4	4			2	0.1	20	0.6	5.4	30	3		2					152.1
/83800J3	T14-1693MO	NO DRIVER'S LICENSE	2/13/2014	40	3	1	66				5				2		4	4			2	0.1	20	0.6	5.4				2					155.1
/83799J3	T14-1692MO	SPEEDING (EXCEED PRI	2/13/2014	40	3	1	39				5				2		4	4			2	0.1	20	0.6	5.4	30	3		2					161.1
/84049J3	T14-1828MO	SPEEDING (EXCEED PRI	3/5/2014	40	3	1	60				5				2		4	4			2	0.1	20	0.6	5.4	30	3		2			50	232.1
TPDS is over assessed $1.																																	
184050J3	T14-1829MO	NO DRIVER'S LICENSE	3/5/2014	40	3	1	132				5				2		4	4			2	0.1	20	0.6	5.4				1	2		50	272.1
Based on plea due date, SCOF should be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
183737J3	T14-1012MO	NO SAFETY BELT	1/27/2014	40	3	1	50				5				2		4	4			2			0.6	5.4	30	3		2					152

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	ABC CCC	CHS	CJP CHSJP	CJP CMIT	CO	COPY CON3	CRF CR	CS	CSS CVCA	DTOLJISD DPS	DTOLJISD DTOREF	EFF FA	GR	IND IDF	JCD	JCPT JCTF	JSF	LEOA LEMI	LEOA LEOCE	LFT LTF	MVF	SAF	SCHD SCOF	SJFC	SJFS	SO STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF FCONST3	WFDPS	WFPREC32	WFS	Total
CS is under assessed $5.																																								
⍰F84136J3	T14-3676MO	SPEEDING (SCHOOL ZON	5/22/2014	40	3	1		120			20		5				2		4	4			2	0.1		20	0.6	5.4	30	3		1	1							262.1
CS is under assessed $5. In addition, MVF should be assessed. Furthermore, based on plea due date, SCOF should be assessed.																																							
⍰/83753J3	T14-4727MO	WIRELESS COMMUNICATI	7/3/2014	40	3	1		180			20		5				2		4	4			2				0.6	5.4	30	3		1	1							302
IDF and TPDC are under assessed $1 each.																																							
⍰183902J3	T14-5930MO	EXPIRED MOTOR VEHICL	9/2/2014	40	3	1		55									1		4	4			2			20	0.6	5.4	5 30	3			1							175
MVF should be assessed. In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																							
⍰183794J3	T15-1342MLO	NO TEXAS D.L. IN POS	1/26/2015	40	3	1		66	0.1				5				2		4	4			2				0.6	5.4				1	1							135.1
⍰/84087J3	T15-1311MLO	NO TEXAS D.L. IN POS	1/27/2015	40	3	1		66					5				2		4	4			2				0.6	5.4				1	1							135
JCPT should NOT be assessed.																																							
⍰e83912J3	T15-1188MLO	NO DRIVER'S LICENSE	2/12/2015	40	3	1		63.1					5				2		1 4	4			2				0.6	5.4				1	1							133.1
Based on plea due date, SCOF should NOT be assessed.																																							
⍰/83697J3	T15-1577MLO	SPEEDING (EXCEED PRI	2/17/2015	40	3	1		82					5				2		4	4			2	0.1		20	0.6	5.4	30	3		1	1							204.1
⍰/84149J3	T15-2451MLO	SAFETY SEAT CHILD PA	3/30/2015	40	3	1		12.5		12.5			5				2		4	4			2	0.1		20	0.6	5.4	30	3		1	1							147.1
Was the driver in possession of the open container? If so, MVF should be assessed.																																							
⍰e83960J3	CR12-0315MO	OPEN CONTAINER OF AL	1/31/2012	40	3	1		480					5				2		4	4			2			20	0.6	5.4									50		617
Based on judgment date, TP should be assessed. In addition, SCOF should be prorated.																																							
⍰/83768J3	T14-6842MO	NO VALID INSPECTION	12/2/2014	31.38	2.36	0.78							3.93				1.56		3.14	3.13			1.57			20	0.47	4.23	23.53	2.36		0.78	0.78							100
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																							
⍰283526J3	T13-0753MO	SPEEDING (EXCEED PRI	2/7/2013	40	3	1		157.8					5				2		4	4			2	0.1		20	0.6	5.4	30	3	25							50		352.9
⍰184041J3	T13-6112MO	UNAPPROVED WINDOW TI	9/25/2013	40	3	1		53					5				2		4	4			2	0.1		20	0.6	5.4	30	3	25								198.1
⍰/83647J3	T13-6283MO	FAIL TO MAINTAIN FIN	10/2/2013	40	3	1		175					5				2		4	4			2			20	0.6	5.4			25								287
⍰084090J3	T15-2697MLO	EXPIRED DRIVER'S LIC	4/4/2015	34.79	2.61	0.87							4.35				1.73		3.48	3.48			1.74				0.53	4.7				0.86	0.86							60
⍰083970J3	T15-2380MLO	NO SAFETY BELT	3/28/2015	19.61	1.48	0.49							2.46				0.98		1.96	1.96			0.98				0.29	2.64	14.7	1.47		0.49	0.49							50
⍰/84076J3	T15-2117MLO	SPEEDING (EXCEED PRI	3/25/2015	30.56	2.3	0.76							3.82				1.52		3.06	3.06			1.53	0.07			0.45	4.13	22.92	2.3		0.76	0.76							78
⍰/83795J3	T15-2096MLO	SPEEDING (EXCEED PRI	3/20/2015	27.43	2.06	0.68							3.43				1.37		2.75	2.74			1.38	0.06			0.41	3.7	20.57	2.06		0.68	0.68							70
⍰/83808J3	T15-2196MLO	SPEEDING (EXCEED PRI	3/21/2015	28.6	2.15	0.71							3.58				1.42		2.86	2.86			1.43	0.07			0.43	3.87	21.45	2.15		0.71	0.71							73
⍰/83895J3	T15-2049MLO	SPEEDING (EXCEED PRI	3/22/2015	31.35	2.36	0.78							3.92				1.56		3.14	3.13			1.56	0.07			0.47	4.23	23.51	2.36		0.78	0.78							80
⍰/83755J3	T15-1992MLO	FAIL TO YIELD ROW (T	3/13/2015	39.21	2.95	0.98							4.91				1.96		3.92	3.92			1.96	0.09			0.58	5.29	29.42	2.95		0.98	0.98							100.1
⍰/84001J3	T15-1989MLO	SPEEDING (EXCEED PRI	3/11/2015	29.39	2.21	0.73							3.68				1.46		2.94	2.94			1.47	0.07			0.44	3.96	22.04	2.21		0.73	0.73							75
⍰/83899J3	T15-2414MLO	EXPIRED DRIVER'S LIC	3/9/2015	39.14	2.94	0.97							4.9				1.95		3.92	3.92			1.96				0.58	5.28				0.97	0.97							67.5
⍰/83562J3	T15-1877MLO	SPEEDING (EXCEED PRI	3/7/2015	39.18	2.94	0.98							4.9				1.96		3.92	3.92			1.96	0.09			0.59	5.29	29.39	2.94		0.97	0.97							100
⍰/84109J3	T14-3852MO	SAFETY SEAT CHILD PA	5/24/2014	40	3	1		12.5		12.5			5	20			2		4	4			2	0.1		20	0.6	5.4	30	3		1	1					50		217.1
⍰/84093J3	T14-5907MO	NO SAFETY BELT	8/21/2014	40	3	1		50					5				2		4	4			2			20	0.6	5.4	30	3	25	1	1							197
Based on date of first payment, judgment date is incorrect.																																							
⍰/84068J3	T05-0748MO	NO LIABILITY INSURAN	3/9/2005					304															2			20					25						50		401
⍰083712J3	T15-2163MLO	SAFETY SEAT CHILD PA	3/12/2015	24.69	1.86	0.62							3.09				1.23		2.46	2.46			1.23	0.06			0.37	3.33	18.52	1.86		0.61	0.61							63
⍰/83550J3	T15-1959MLO	FAILED TO SIGNAL (LA	3/7/2015	29.39	2.21	0.73							3.68				1.46		2.94	2.94			1.47	0.07			0.44	3.96	22.04	2.21		0.73	0.73							75
⍰/83595J3	T15-1537MLO	SPEEDING (EXCEED PRI	1/27/2015	28.81	2.16	0.72							3.61				1.44		2.88	2.88			1.44	0.07			0.43	3.89	21.62	2.16		0.72	0.72							73.55
⍰/83500J3	T15-1037MLO	DISPLAY EXPIRED LICE	1/24/2015					56.94															2																58.94
LTF is over assessed $2. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																							
⍰/84069J3	T05-0747MO	NO SAFETY BELT	3/9/2005					14															4			20													38
DTOLJISD should NOT be used. Please assess fee to SAF.																																							
⍰083724J3	T05-3097MO	FAIL TO CONTROL SPEE	7/15/2005	40	3			206					5						4				2			20			30	3							50		363
⍰/83723J3	T05-3096MO	NO LIABILITY INSURAN	7/15/2005	40	3			350					5						4				2			20											50		474
Based on date of first payment, judgment date is incorrect. In addition, TP should be assessed. Furthermore, LTF is under assessed $2.																																							
⍰/83718J3	T13-5554MO	NO DRIVER'S LICENSE	9/20/2013	0.05		0.01		132									0.01							0.01		20	0.01	0.01									50		202.1
Based on offense type, CSS and MVF should NOT be assessed.																																							
⍰/83886J3	T10-4217MO	ALLOW CHILD TO RIDE	9/16/2010	40	3	1		12.5		12.5	0.15						2		4	4			2	0.1		20	0.6	5.4	5 30	3								50	195.25
⍰/83885J3	T10-4218MO	ALLOW CHILD TO RIDE	9/16/2010	40	3	1		12.5		12.5	0.15						2		4	4			2	0.1		20	0.6	5.4	5 30	3								50	195.25
⍰/83884J3	T10-4219MO	ALLOW CHILD TO RIDE	9/16/2010	40	3	1		12.5		12.5	0.15						2		4	4			2	0.1		20	0.6	5.4	5 30	3								50	195.25
⍰/84129J3	T11-0743MO	ALLOW CHILD TO RIDE	1/14/2011	40	3	1		12.5		12.5	0.15		5				2		4	4			2	0.1		20	0.6	5.4	30	3									145.25

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	ABC CCC	CHS	CJP CHSJP	CJP CMIT	CO	COPY CON3	CRF CR	CSS CS	CVCA	DPS	DTOLJISD DTOREF	EFF FA	GR	IND IDF	JCD	JCPT JCTF	JSF	LEOA LEMI	LEOCE	LFT LTF	MVF	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	WF FCONST3	WFDPS	WFPREC32	WFS	Total
WF should NOT be used. Please assess fee to proper LEA.																																									
?F83819J3	FTA12-054MO	PARENT CONTRIBUTING	1/11/2012	40	3	1		85			20						2		4	4			2		5	85	20	0.6	5.4									50				327
?/84148J3	T14-3736MO	NO DRIVER'S LICENSE	5/21/2014	40	3	1		132					5				2		4	4			2	0.1			20	0.6	5.4				1	1			50				271.1
MVF should be assessed.																																									
?/83717J3	T10-0486MO	SPEEDING (EXCEED PRI	1/27/2010	40	3	1		90					5				2		4	4			2				20	0.6	5.4		30	3					50				260
?/84062J3	T10-2550MO	NO DRIVER'S LICENSE	6/6/2010	40	3	1		132					5				2		4	4			2				20	0.6	5.4								50				269
?183888J3	T10-4215MO	NO DRIVER'S LICENSE	9/16/2010	40	3	1		66									2		4	4			2				20	0.6	5.4	5									50		203
?e83952J3	T10-4317MO	NO DRIVER'S LICENSE	9/19/2010	40	3	1		112									2		4	4			2				20	0.6	5.4	5									50		249
?/83709J3	T10-4849MO	FAIL TO DISPLAY DRIV	10/19/2010	40	3	1		132									2		4	4			2				20	0.6	5.4	5							50				269
?08412J3	T11-3685MO	DRIVING WHILE LICENS	6/10/2011	40	3	1		112					5				2		4	4			2				20	0.6	5.4										50		249
?/84061J3	T11-3633MO	NO DRIVER'S LICENSE	6/18/2011	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?/84101J3	T11-4621MO	NO DRIVER'S LICENSE	8/28/2011	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?/83509J3	T12-1935MO	NO DRIVER'S LICENSE	3/23/2012	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?/83883J3	T12-4088MO	DRIVING WHILE LICENS	8/1/2012	40	3	1		66					5				2		4	4			2				20	0.6	5.4										50		203
?183587J3	T12-4166MO	NO DRIVER'S LICENSE	8/9/2012	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?183728J3	T12-5548MO	NO DRIVER'S LICENSE	10/23/2012	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?084034J3	T13-0219MO	NO DRIVER'S LICENSE	12/29/2012	40	3	1		66					5				2		4	4			2				20	0.6	5.4												153
?283840J3	T13-0265MO	NO DRIVER'S LICENSE	1/4/2013	40	3	1		66					5				2		4	4			2				20	0.6	5.4												153
?183503J3	T13-0447MO	NO DRIVER'S LICENSE	1/18/2013	40	3	1		112					5				2		4	4			2				20	0.6	5.4										50		249
?/83917J3	T13-1078MO	NO DRIVER'S LICENSE	2/2/2013	40	3	1		66					5				2		4	4			2				20	0.6	5.4												153
?183589J3	T13-2553MO	NO DRIVER'S LICENSE	4/19/2013	40	3	1		100					5				2		4	4			2				20	0.6	5.4										50		237
?/83528J3	T13-2851MO	NO DRIVER'S LICENSE	5/17/2013	40	3	1		152					5				2		4	4			2				20	0.6	5.4										50		289
?e83546J3	T13-2927MO	DRIVING WHILE LICENS	5/20/2013	40	3	1		132					5				2		4	4			2				20	0.6	5.4										50		269
?/83954J3	T15-1283MLO	NO CDL	2/9/2015	40	3	1		100					5				2		4	4			2					0.6	5.4				1	1							169
?/83944J3	T15-2105MLO	FAIL TO SECURE LOAD	3/23/2015	40	3	1		100					5				2		4	4			2					0.6	5.4				1	1							169
Based on plea due date, SCOF should be assessed. In addition, MVF should be assessed.																																									
?/83862J3	T12-0311MO	DISOBEYED TRAFFIC LI	1/10/2012	40	3	1		98									2		4	4			2					0.6	5.4	5	30	3							50		248
MVF should NOT be assessed. In addition, based on plea due date, SCOF should be assessed.																																									
?/83951J3	T12-1380MO	NO SAFETY BELT	1/7/2012	40	3	1		50					5				2		4	4			2	0.1				0.6	5.4		30	3							50		200.1
Based on judgment date, TP should NOT be assessed.																																									
?183524J3	T03-1316MO	EXPIRED MOTOR VEHICL	4/5/2003	17	3		0.5	106				15	5		5			0.5	2	4			2				20					3	25					50				258
?08411 7J3	T14-3358MO	NO DRIVER'S LICENSE	5/7/2014	40	3	1		132					5				2			4	4			2	0.1			20	0.6	5.4				25	1	1				50		296.1
?18381 6J3	T14-6211MO	DISREGARD STOP SIGN	10/3/2014	40	3	1		52.9					5				2			4	4			2	0.1			20	0.6	5.4		30	3	25	1	1						200
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																									
?08396 7J3	T02-2790MO	NO LIABILITY INSURAN	9/1/2002	17	3		0.5	330				15	5		5			0.5	2	4			2				20						25								50	479
?08413 4J3	T03-1672MO	USE EQUIPMENT NOT AP	4/27/2003	17	3		0.5	53				15	5		5			0.5	2	4			2				20					3	25					50				205

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.
Note: Please ensure that all cases have the judgment date entered and Time Payment is assessed accordingly.

RECEIVED

MAY 13 2015

Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	83498J32	THRU	84150J32	$ ~~114,577.60~~ 115,188.60 ✓
	(Control #s)	2730163	THRU	2744736	X10
Sheriff's "D" Report	(Receipt #s)	8448J32	THRU	84490J32	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $

Overpayment

COST ON DEPOSIT 5,393.00 ~~1,093.30~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 4,299.70 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~113,484.30~~ 114,095.30 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 115,317.60

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~113,484.30~~ (1,222.30) ✓ X4-i

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	114,577.60 B1 ✓	
Add: Previous Month's Bond Overtransfer August 2014	129.00 ✓	
Add: HCSO Monthly "D" Collections Report	611.00 ~~$0.00~~ X9 ✓	
	$ 115,317.60 -	

PREPARED BY: [signature] DC DATE PREPARED: 5/7/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 07-2015
4/7/21/15

[signature] 5/07/2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 45,588.00 ~~46,755.86~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	345.93 ~~317.05~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	258.73 ~~312.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0.00 ~~325.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)	1100.	1100-207-30-000-009-0-000	220.39 ~~254.89~~
LOCAL COURT COSTS AND FEES: truancy prevention & diversion-county				1100-207-20-000-013-0-000	368.45
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1580.00 ~~1,575.97~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	502.50 ~~502.13~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2050.93 ~~2,048.54~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	237.90 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	237.90 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1158.90 ~~1,106.65~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert. Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	100.00
Special Fees				1100-341-10-066-000-0-000	560.00 ~~550.00~~
Deferred Disposition		C.C.P. Art. 45.051	500.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	~~50.00~~	60.00	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	301.48 ~~301.30~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	867.11 ~~866.30~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	573.03 ~~533.03~~
Failure to Appear ($4) scofflaw Fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:			1100.34-	10-140-049-0-000	604.[illegible]
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50 ~~2.50~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50 ~~3.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	[illegible] -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	[illegible]5 ~~7.05~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	[illegible]00 ~~5.00~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	[illegible] ~~100.89~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	[illegible] ~~0,548.44~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	[illegible] ~~317.65~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	40.71 ~~39.35~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.59 ~~4.00~~
Indigent legal Services Fee-JP ($6)	43	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	258.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8364.31 ~~150.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2013.96 ~~2,012.53~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2681.44 ~~2,679.55~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	971.95 ~~971.23~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	87.41 ~~32.65~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.68 ~~0.83~~
Failure to Appear ($20) electronic Filing Fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011	1100.20%	-20-000-070-0-000	430.00
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	[illegible] ~~283.31~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: truancy prevention & diversion - State				1100-342-10-060-001-0-000	608.49 ~~5,395.00~~
Constable Fees: AUDITED BY: THE HIDALGO			1100. .07	-20-000-073-0-000	359.45
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	-
Precinct #2 DATE: AKS 07.21.15				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	11,68[illegible] ~~11,690.00~~
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0.00 ~~374.09~~
School District Arrest Fee				1100-342-10-060-003-0-000	10.50
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~430.00~~
Due to Others-Refund-Overpayments				1100-202-00-000-012-0-000	384.80 ~~40.00~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Service Fees (Local Fees)				1100-341-10-060-001-0-000	1,165.90 ~~837.99~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	325.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~358.09~~	0.00	
Abstract Fees ($8)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	60.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~9.90~~	(4.10)	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~375.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 244/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~112,720.55~~ 114,095.30

RECEIVED
MAY 11 2015
HIDALGO COUNTY AUDITOR'S OFFICE

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 5, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Report, 3.) total deposits

made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2015 were $99,700.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 101 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 101 adjustments, 18 are pending completion. In addition, 120 adjustments for the months of January 2015 (1), February 2015 (2), March 2015 (15), and April 2015 (102) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to make this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through May 2015 have not been filed with

the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, and May 2013 through May 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted that 14 of 64 online credit card transactions received during the month of May 2015 were not promptly receipted as follows:

- 12 transactions were receipted 2 to 4 days after payment was received; and
- 2 transactions were receipted 21 days after payment was received.

In addition, the following 7 credit card transactions totaling $1,023.50 from previous months have not been receipted.

- 3 online credit card transactions received during the month of March 2015 totaling $417.20 for docket numbers T15-1872MLO ($155.00); T15-1873MLO ($135.10); and T15-1405MLO ($127.10).
- 2 kiosk credit card transactions received during the month of March 2015 totaling $310.10 for docket numbers T14-5632MO ($155.10) and T14-5633MO ($155.00) .
- 2 kiosk credit card transactions received during the month of April 2015 totaling $296.20 for docket numbers T07-4826MO ($171.00) and T14-2427MO ($125.20)

According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed. In addition, the kiosk transactions were not receipted due to staff not being able to view the docket numbers. According to Hammer Enterprises, when the payer makes as single credit card transaction to make payment on multiple cases, an issue is created that prevents the website from listing all docket numbers associated with the payment.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be receipted immediately. Management should also contact Hammer Enterprises when case details for payments cannot be viewed.

Observation No. 4:
We noted during our review that the May 2015 *Monthly Report* was submitted three days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
Pursuant to the May 2015 Sheriff's "Discharge" Report, there were 75 cases where defendants satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail and/or serving time and paying the balance on the case during the month of May 2015. The jail time credits were entered in *AbleTerm's* docket book for all 75 cases; however, we noted that 1 additional case (T14-3831MO) that did not appear on the May 2015 Sheriff's "Discharge" Report had been closed with a "Jail" disposition. The case did not reference a "Discharge" receipt number. Pursuant to an entry made on the docket, jail time credit was provided "as per the judge and the booking sheet." According to staff, the Justice of the Peace occasionally grants jail time credit to defendants who submit a verbal or written request that concurrent jail time credit be granted with proof of incarceration at any jail facility. We requested a copy of the case file in order to verify that a judgment and/or order indicating that the defendant satisfied the payment of fines, fees, and court costs by serving "concurrent" jail time was maintained on file. However, according to the Court Coordinator, the file could not be located and may have been placed in storage.

Pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs.."

Entering a "Jail" disposition on a case without a judgment or order indicating that the defendant satisfied the payment of fines, fees, and court costs by serving "concurrent" jail time and providing proof of incarceration increases the risk of loss or misuse of funds.

Recommendation:
Management should ensure that a judgment or order indicating that the defendant satisfied the payment of fines, fees, and court costs by serving "concurrent" jail time and providing proof of incarceration is maintained on file. Management should ensure that the case file for docket number T14-3831MO is located. If the documents are not on file, the "Jail" disposition should be removed from the case.

Observation No. 6:
We noted during our review that corrections have not been made to the credit card transaction received in April 2015 that was receipted for $29.00 less than the actual amount received (T15-2052MLO was receipted

for $112.10 instead of $141.10.) According to staff, the defendant only owed $112.10 for a defensive driving course; however, staff failed to receipt the $29.00 as a refund, in error.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount received. Collections on hand must also be reconciled to receipts issued on a daily basis by utilizing the Close-Out Report. As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *AbleTerm* should be reconciled to the Hamer Enterprises' Online Credit Card Payment Report. Hamer Enterprises is an internet based hosting website (system) utilized by the public to make online payments on outstanding cases by utilizing a credit card. Any reconciliation variances should be noted on the Comments Section, with a detailed explanation.

Failure to properly receipt credit card transactions increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that the credit card transaction is promptly receipted.

Please provide written management responses to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2015

Receipt #	Ticket # Da	Offense Description Of	fDate	CCC	CHS	CHSJP	CMIT	CO	CONST3	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	CONST3	WFDPS	WFPREC32	Total
Please enter an event stating who collected the citation service fee.																																											
F84160J3	S-15-0093MLO	Small Claims	5/1/2015																10		6									25														41
F84167J3	S-15-0094MLO	Small Claims	5/1/2015																10		6									25														41
F84169J3	S-15-0095MLO	Small Claims	5/1/2015																10		6									25														41
F84170J3	S-15-0096MLO	Small Claims	5/1/2015																10		6									25														41
F84171J3	S-15-0097MLO	Small Claims	5/1/2015																10		6									25														41
F84172J3	S-15-0098MLO	Small Claims	5/1/2015																10		6									25														41
F84174J3	S-15-0099MLO	Small Claims	5/1/2015																10		6									25														41
F84175J3	S-15-0100MLO	Small Claims	5/1/2015																10		6									25														41
F84176J3	S-15-0101MLO	Small Claims	5/1/2015																10		6									25														41
F84179J3	S-15-0102MLO	Small Claims	5/1/2015																10		6									25														41
F84180J3	S-15-0103MLO	Small Claims	5/1/2015																10		6									25														41
Why was a miscellaneous receipt issued for the refund? To which case does the overpayment pertain?																																										
le84735J32ADJ																	0.1																										0.1
s offense date correct? If not, please adjust case information to reflect the proper offense date. In addition, please ensure that all fees are properly assessed.																																										
F84607J3	T15-2857MLO	PERMIT UNAUTHORIZED	4/18/1945	40	3	1		20							5						2			4	4	2					0.6	5.4				1	1					89
efund is over assessed $2. In addition, LTF is under assessed $2.																																										
/84265J3	T99-7132MO	DISREGARD RED LIGHT	11/10/1999														22																										22
ased on offense type, CRF should NOT be used.																																										
184454J3	T03-1315MO	NO SAFETY BELT	4/1/2003	17	3		0.5	25	25			15			5		5			0.5	2	4			2				20					3				50				177
judgment date needs to be entered. Please ensure that TP is properly assessed.																																										
284233J3	T03-0142MO	UNRESTRAINED CHILD U	12/29/2002	17	3		0.5	50	50			15			5		5			0.5	2	4			2				20					3	25			50				252
284198J3	T13-6151MO	NO VALID PERMIT (OVE	9/21/2013	40	3	1		32.9							5				2				4	4	2	0.1	20	0.6	5.4	30	3	25									178
083436J3	T15-0012MLO	EXPIRED DRIVER'S LIC	11/15/2014	2.31	0.17	0.06		46							0.28				0.12				0.23	0.24	2.11		20	0.04	0.32			25	0.06	0.06							97
184417J3	T15-1034MLO	SPEEDING (EXCEED PRI	1/24/2015	30.59	2.3	0.76									3.83				1.52				3.06	3.06	1.53	0.07		0.45	4.13	22.94	2.3		0.76	0.76							78.06
/84736J3	T15-1484MLO	NO DRIVER'S LICENSE	1/27/2015					35.1																	2																	37.1
/84562J3	T15-3129MLO	SPEEDING (EXCEED PRI	4/25/2015	34.48	2.59	0.86									4.31				1.72				3.45	3.45	1.73	0.08		0.51	4.65	25.86	2.59		0.86	0.86							88
/84525J3	T15-2856MLO	SPEEDING (EXCEED PRI	4/16/2015	33.7	2.53	0.84									4.22				1.68				3.37	3.37	1.69	0.08		0.5	4.54	25.27	2.53		0.84	0.84							86
/84552J3	T15-2831MLO	SPEEDING (EXCEED PRI	4/14/2015	29.39	2.21	0.73									3.68				1.46				2.94	2.94	1.47	0.07		0.44	3.96	22.04	2.21		0.73	0.73							75
/84666J3	T15-2606MLO	SPEEDING (EXCEED PRI	4/5/2015	27.43	2.06	0.68									3.43				1.37				2.75	2.74	1.38	0.06		0.41	3.7	20.57	2.06		0.68	0.68							70
/84311J3	T15-1867MLO	SPEEDING (EXCEED PRI	3/6/2015	40	3	1		39							5				2				4	4	2	0.1		0.6	5.4	30	3		1	1							141.1
/84188J3	T15-2295MLO	SPEEDING (EXCEED PRI	3/14/2015	27.43	2.06	0.68									3.43				1.37				2.75	2.74	1.38	0.06		0.41	3.7	20.57	2.06		0.68	0.68							70
/84649J3	T15-2048MLO	SPEEDING (EXCEED PRI	3/21/2015					70.1																	2																	72.1
/84325J3	T15-2017MLO	SPEEDING (EXCEED PRI	3/23/2015	27.43	2.06	0.68									3.43				1.37				2.75	2.74	1.38	0.06		0.41	3.7	20.57	2.06		0.68	0.68							70
/84747J3	CR14-0479MO	CONTEMPT TRUANCY	4/17/2014	40	3	1		120											2				4	4	2			0.6	5.4			25	1	1							209
/84244J3	T14-5868MO	EXPIRED DRIVER'S LIC	8/22/2014	40	3	1		66							5				2				4	4	2		20	0.6	5.4			25	1	1							180
ased on plea due date, SCOF should be assessed																																										
/84466J3	T03-4878MO	OVER REGISTERED WEIG	12/2/2003	17	3		0.5	200				15			5		5			0.5	2	4			2													50				304
284467J3	T03-4877MO	TXDOT CERTIFICATE	12/2/2003	17	3		0.5	200				15			5		5			0.5	2	4			2													50				304
041205J3	CR14-0882MO	DISORDERLY CONDUCT	8/20/2014	40	3	1		60											2				4	4	2			0.6	5.4	5			1	1							129
/84447J3	T14-5800MO	SPEEDING (EXCEED PRI	9/18/2014	40	3	1							81		5				2				4	4	2	0.1		0.6	5.4		30	3	1	1							183.1
/84279J3	T14-6657MO	SAFETY SEAT CHILD PA	11/19/2014	40	3	1		12.5	12.5										2				4	4	2	0.1		0.6	5.4	5	30	3	1	1							127.1
84726J3	T14-6643MO	IMPEDING TRAFFIC	11/20/2014	40	3	1							20		5				2				4	4	2	0.1		0.6	5.4		30	3	1	1							122.1
84424J3	T14-6703MO	DISPLAY EXPIRED LICE	11/22/2014	40	3	1		66							5				2				4	4	2			0.6	5.4				1	1							135
84784J3	T14-7063MO	NO DRIVER'S LICENSE	11/30/2014	40	3	1		66											2				4	4	2	0.1		0.6	5.4	5			1	1							135.1
84719J3	T14-6849MO	FOLLOWING TOO CLOSEL	12/3/2014	40	3	1							20		5				2				4	4	2	0.1		0.6	5.4		30	3	1	1							122.1

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CMIT	CO CONST3	CRF	CS	CSS	CVCA	DD	DIS3	DPS	DSC	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	CONST3	WFPREC32	Total
Based on plea due date, SCOF should be assessed																																								
?F84181J3	T15-0223MLO	NO SAFETY BELT	12/24/2014	40	3	1	50							5					2			4	4	2					0.6	5.4		30	3		1	1			152
?284290J3	T15-0429MLO	SPEEDING (EXCEED PRI	1/3/2015	40	3	1	45							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			147.1
?284224J3	T15-0962MLO	NO DRIVER'S LICENSE	1/6/2015	40	3	1	66							5					2			4	4	2			0.1		0.6	5.4					1	1			135.1
?284328J3	T15-0974MLO	PERMIT UNLICENSED PE	1/8/2015	40	3	1	66							5					2			4	4	2					0.6	5.4					1	1			135
?284327J3	T15-0978MLO	TURNED FROM WRONG LA	1/8/2015	40	3	1	46.9							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			149
?284337J3	T15-0743MLO	NO DRIVER'S LICENSE	1/16/2015	40	3	1	66							5					2			4	4	2			0.1		0.6	5.4					1	1			135.1
?/84262J3	T15-1005MLO	FAIL TO MAINTAIN FIN	1/19/2015	40	3	1	175							5					2			4	4	2					0.6	5.4					1	1			244
?/84305J3	T15-0724MLO	DRIVING WHILE LICENS	1/23/2015	40	3	1	65.9							5					2			4	4	2			0.1		0.6	5.4					1	1			135
?/84543J3	T15-1186MLO	NO DRIVER'S LICENSE	2/2/2015	40	3	1	66							5					2			4	4	2			0.1		0.6	5.4					1	1			135.1
?/84777J3	T15-1502MLO	SPEEDING (EXCEED PRI	2/3/2015	40	3	1	33							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			135.1
?/84515J3	T15-1538MLO	SPEEDING (EXCEED PRI	2/3/2015	40	3	1	39							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			141.1
?/84749J3	T15-1479MLO	SPEEDING (EXCEED PRI	2/7/2015	40	3	1	60							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			162.1
?/84559J3	T15-1614MLO	SPEEDING (EXCEED PRI	2/7/2015	40	3	1	63							5					2			4	4	2			0.1		0.6	5.4		30	3		1	1			165.1
TP is under assessed $5. In addition, based on plea due date, SCOF should be assessed																																							
?/84294J3	T04-2852MO	NO LIABILITY INSURAN	9/10/2004	40	3		150							5								4		2											20		50		274
Based on offense type, fine cannot exceed $50. In addition, a judgment date needs to be enterd. Furthermore, based on plea due date, SCOF should be assessed.																																							
?/84247J3	T04-3358MO	NO SAFETY BELT	11/12/2004	40	3		70							5								4		2									30	3					157
A judgment date needs to be enterd. In addition, based on plea due date, SCOF should be assessed.																																							
?184584J3	CR07-0339MO	MINOR POSS. TOBACCO	9/22/2006	40	3	1	100	#														4	4	2					0.6	3.4									163
?/84462J3	T12-3985MO	SPEEDING (EXCEED PRI	7/22/2012	40	3	1	75.9							5					2			4	4	2			0.1		0.6	5.4		30	3					50	226
?/84208J3	T13-4284MO	NO DRIVER'S LICENSE	7/29/2013	40	3	1	132												2			4	4	2			0.1		0.6	5.4	5							50	249.1
?/84527J3	T13-6614MO	NO SAFETY BELT	10/8/2013	40	3	1						20		5					2			4	4	2					0.6	5.4		30	3						120
?084564J3	T14-4365MO	NO DRIVER'S LICENSE	6/27/2014	14.42	1.09	0.36								1.81					0.72			1.44	1.44	0.72			0.03		0.21	1.94					0.36	0.36			24.9
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed.																																							
?/84569J3	CR07-0473MO	ILLEGAL BURNING	4/10/2007				163																					20								50		233
MVF should be assessed.																																							
?/84384J3	T13-1518MO	SEAT BELT VIOLATION	3/15/2013	40	3	1	119.8							5					2			4	4	2			0.1	20	0.6	5.4		30	3					50	289.9
?/84486J3	T13-2588MO	NO VALID INSPECTION	5/5/2013	40	3	1	53							5					2			4	4	2			0.1	20	0.6	5.4		30	3						173.1
?184769J3	T10-2399MO	NO DRIVER'S LICENSE	6/9/2010	40	3	1	132							5					2			4	4	2				20	0.6	5.4							50		269
?184184J3	T12-2138MO	NO DRIVER'S LICENSE	4/6/2012	40	3	1	132							5					2			4	4	2				20	0.6	5.4							50	269
?184429J3	T12-5844MO	NO DRIVER'S LICENSE	10/14/2012	40	3	1	152							5					2			4	4	2				20	0.6	5.4							50	289
?084779J3	T13-3497MO	NO DRIVER'S LICENSE	6/4/2013	40	3	1	132							5					2			4	4	2				20	0.6	5.4							50	269
?184393J3	T13-3770MO	NO DRIVER'S LICENSE	7/4/2013	40	3	1	66							5					2			4	4	2				20	0.6	5.4									153
?184258J3	T14-6731MO	IMPROPER DRIVER'S LI	11/23/2014	40	3	1	66							5					2			4	4	2				20	0.6	5.4					1	1			155
?184763J3	T15-3215MLO	NO DRIVER'S LICENSE	4/25/2015	40	3	1								5					2			4	4	2					0.6	5.4					1	1			69
The arrest fee is over assessed $127.																																							
?/84362J3	T10-4859MO	NO DRIVER'S LICENSE	10/18/?010	40	3	1	66							132					2			4	4	2				20	0.6	5.4							50		330
Based on offense type, CSS and MVF should NOT be assessed. In addition, WFPREC32 is under assessed $25.																																							
?084239J3	T11-4530MO	ALLOW CHILD TO RIDE	8/14/2011	40	3	1	12.5		12.5		0.15			5					2			4	4	2			0.1	20	0.6	5.4		30	3					25	170.25
MVF should be assessed. In addition, based on plea due date, SCOF should be assessed																																							
?/84461J3	T12-3984MO	NO DRIVER'S LICENSE	8/8/2012	40	3	1	132							5					2			4	4	2					0.6	5.4								50	249

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CMIT	CO CONST3	CRF	CS	CSS CVCA	DD DIS3	DPS DSC	DTOREF EFF	FA IDF	IND JCD	JCPT JCTF	JSF	LTF MCWV	MVF	SCOF SCF	SJFS SJFC	SO	STF	TFC	TP TPDC	TPDS CONST3	WFDPS WFPREC32	Total
A judgment date needs to be entered. Please ensure TP is properly assessed. In addition, MVF should NOT be assessed.																												
F84407J3	T13-0588MO	SEAT BELT VIOLATION	1/3/2013	40	3	1	49.9					5		2		4	4	2	0.1	20	0.6	5.4	30	3	25		50	245
MVF should NOT be assessed.																												
184680J3	T11-4894MO	NO SAFETY BELT	9/28/2011	40	3	1	50					5		2		4	4	2	0.1	20	0.6	5.4	30	3			50	220.1
84197J3	T12-4476MO	NO VALID INSPECTION	8/28/2012	40	3	1	106					5		2		4	4	2	0.1	20	0.6	5.4	30	3			50	276.1
Please enter an event stating the reason for the voided receipt.																												
84190J3	T15-1195MLO	SPEEDING (EXCEED PRI	2/7/2015	-9.44	-0.7	-0.2	-54					-1.2		-0.5		-0.9	-0.9	-2.5	-0		-0.2	-1.3	-7.08	-0.7	-0.2	-0.2		-80.1
LTF is under assessed $2. In addition, a judgment date needs to be entered. Futhermore, based on date of first payment, TP should be assessed.																												
84756J3	T14-3367MO	SPEEDING (EXCEED PRI	5/8/2014				110													20							50	180
Based on judgment date, TP should be assessed.																												
184550J3	T14-6842MO	NO VALID INSPECTION	12/2/2014	8.62	0.64	0.22	53					1.07		0.44		0.86	0.87	2.43			0.13	1.17	6.47	0.64	0.22	0.22		77
Why was case not dismissed within 30 days of offense date?																												
284231J3	T15-0121MLO	EXPIRED MOTOR VEHICL	12/12/2014								20																	20
Based on offense date, CSS should NOT be assessed.																												
284273J3	T15-1428MLO	SAFETY SEAT,CHILD PA	2/19/2015	16.52	1.23	0.41			0.07			2.06		0.83		1.65	1.66	2.82	0.05		0.25	2.24	12.39	1.23	25	0.42	0.42		69.25
84080J3	CR15-0384MLO	UNRESTRAINED CHILD	4/20/2015	40	3	1	49.92	49.93	0.15					2		4	4	2	0.1		0.6	5.4	5 30	3		1	1		202.1
84081J3	CR15-0385MLO	UNRESTRAINED CHILD	4/28/2015	40	3	1	49.92	49.93	0.15					2		4	4	2	0.1		0.6	5.4	5 30	3		1	1		202.1
Based on date of first payment, judgement date is incorrect.																												
84594J3	T15-2933MLO	SPEEDING (EXCEED PRI	4/20/2015	33.31	2.5	0.83						4.17		1.66		3.34	3.33	1.66	0.08		0.49	4.49	24.98	2.5		0.83	0.83		85
84659J3	T15-2697MLO	EXPIRED DRIVER'S LIC	4/4/2015	5.21	0.39	0.13	66					0.65		0.27		0.52	0.52	2.26			0.07	0.7				0.14	0.14		77
84694J3	T15-1989MLO	SPEEDING (EXCEED PRI	3/11/2015	10.61	0.79	0.27	56.9					1.32		0.54		1.06	1.06	2.53	0.03		0.16	1.44	7.96	0.79		0.27	0.27		86
84219J3	T15-2163MLO	SAFETY SEAT CHILD PA	3/12/2015	15.31	1.14	0.38	12.5	12.5				1.91		0.77		1.54	1.54	2.77	0.04		0.23	2.07	11.48	1.14		0.39	0.39		66.1
84493J3	T15-1992MLO	FAIL TO YIELD ROW (T	3/13/2015	0.79	0.05	0.02	103					0.09		0.04		0.08	0.08	2.04	0.01		0.02	0.11	0.58	0.05		0.02	0.02		107
84469J3	T15-2096MLO	SPEEDING (EXCEED PRI	3/20/2015	12.57	0.94	0.32	30					1.57		0.63		1.25	1.26	0.62	0.04		0.19	1.7	9.43	0.94		0.32	0.32		62.1
84464J3	T15-2196MLO	SPEEDING (EXCEED PRI	3/21/2015	11.4	0.85	0.29	45					1.42		0.58		1.14	1.14	2.57	0.03		0.17	1.53	8.55	0.85		0.29	0.29		76.1
84595J3	T15-2049MLO	SPEEDING (EXCEED PRI	3/22/2015	8.65	0.64	0.22	51					1.08		0.44		0.86	0.87	2.44	0.03		0.13	1.17	6.49	0.64		0.22	0.22		75.1
LTF is under assessed $2. In addition, based on date of first payment, judgment date is incorrect.																												
84618J3	T15-2414MLO	EXPIRED DRIVER'S LIC	3/9/2015	0.86	0.06	0.03	66					0.1		0.05		0.08	0.08	0.04			0.02	0.12				0.03	0.03		67.5
Based on date of first payment, judgement date is incorrect. In addition, based on judgement date, TP should be assessed. Furthermore, LTF is under assessed $2.																												
84715J3	T15-2380MLO	NO SAFETY BELT	3/28/2015	20.39	1.52	0.51	50					2.54		1.02		2.04	2.04	1.02			0.31	2.76	15.3	1.53		0.51	0.51		102
LTF is under assessed $1. In addition, based on date of first payment, judgement date is incorrect.																												
84307J3	T15-2575MLO	NO DRIVER'S LICENSE	4/2/2015	38.79	2.91	0.97						4.85		1.94		3.88	3.88	1.94	0.09		0.59	5.24				0.96	0.96		67
CCC is over assessed $0.90.																												
84194J3	T15-2276MLO	SPEEDING (EXCEED PRI	3/16/2015	40.9	3	1	42					5		2		4	4	2	0.1		0.6	5.4	30	3		1	1		145
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																												
84341J3	T14-0437MO	DRIVING WHILE LICENS	1/4/2014	40	3	1	65.9					5		2		4	4	2	0.1	20	0.6	5.4					2		155
184422J3	T14-0647MO	SPEEDING (EXCEED PRI	1/16/2014	40	3	1	30					5		2		4	4	2	0.1	20	0.6	5.4	30	3			2		152.1
84544J3	T14-0990MO	SPEEDING (EXCEED PRI	1/30/2014	40	3	1	39					5		2		4	4	2	0.1	20	0.6	5.4	30	3			2		161.1
84399J3	T14-1288MO	OVER WEIGHT GROUP OF	2/5/2014	40	3	1	150					5		2		4	4	2		20	0.6	5.4					2		239
184433J3	T14-1522MO	SPEEDING (EXCEED PRI	2/13/2014	40	3	1	51.9					5		2		4	4	2	0.1	20	0.6	5.4	30	3			2		174

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CMIT	CO CONST3	CRF CS	CSS CVCA	DD DIS3	DPS	DSC	DTOREF EFF	FA IDF	IND JCD	JCPT JCTF	JSF	LTF	MCWV	MVF	SCF	SCOF	SJFS SJFC	SO	STF	TFC	TP TPDC	TPDS CONST3	WFDPS WFPREC32	Total
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																														
?F84249J3	T14-1395MO	FAIL TO MAINTAIN FIN	2/15/2014	40	3	1	370				5			2		4	4	2			20	0.6	5.4				2		50	509
?/84505J3	T14-1814MO	SPEEDING (EXCEED PRI	3/5/2014	40	3	1	51				5			2		4	4	2		0.1	20	0.6	5.4		30	3		2			173.1
Based on plea due date, SCOF should be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																														
?184503J3	T14-0894MO	SPEEDING (EXCEED PRI	2/1/2014	40	3	1	102				5			2		4	4	2		0.1		0.6	5.4		30	3		2			204.1
?184246J3	T14-1322MO	FAIL TO MAINTAIN FIN	2/27/2014	40	3	1	175				5			2		4	4	2				0.6	5.4					2			244
?/84245J3	T14-1321MO	NO DRIVER'S LICENSE	2/27/2014	40	3	1	66				5			2		4	4	2		0.1		0.6	5.4					2			135.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																														
?/84608J3	T14-5730MO	NO SAFETY BELT	9/9/2014	40	3	1	50				5		20	2		4	4	2			20	0.6	5.4		30	3		1	1	50	242
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																														
?184199J3	T15-1925MLO	OVER 20,000 AXLE (UN	2/26/2015	40	3	1	110				5			2		4	4	2	110			0.6	5.4					1	1		289
Based on plea due date, SCOF should NOT be assessed.																														
?/84533J3	T15-2169MLO	SPEEDING (EXCEED PRI	3/20/2015	40	3	1	36				5			2		4	4	2		0.1	20	0.6	5.4		30	3		1	1		158.1
CS is under assessed $5.																														
?/84193J3	T15-2323MLO	SPEEDING (SCHOOL ZON	4/1/2015	40	3	1	22	20			5			2		4	4	2		0.1		0.6	5.4		30	3		1	1		144.1
?/84192J3	T15-2325MLO	SPEEDING (SCHOOL ZON	4/2/2015	40	3	1	55	20			5			2		4	4	2		0.1		0.6	5.4		30	3		1	1		177.1
?/84766J3	T15-3388MLO	SPEEDING (SCHOOL ZON	5/8/2015	40	3	1		20			5	10		2		4	4	2		0.1		0.6	5.4		30	3		1	1		132.1
?/84637J3	T14-3750MO	SPEEDING (SCHOOL ZON	5/20/2014	40	3	1	102.9	20			5			2		4	4	2		0.1	20	0.6	5.4		30	3		1	1	50	295
Based on offense type, fine cannot exceed $50.																														
?/84529J3	T15-2853MLO	NO SAFETY BELT	4/16/2015	40	3	1	50.1				5			2		4	4	2				0.6	5.4		30	3		1	1		152.1
CS ($25) should be assessed.																														
?/84383J3	T09-3199MO	SPEEDING (SCHOOL ZON	5/28/2009	40	3	1	180				5			2		4	4	2			20	0.6	5.4		30	3			50		350

RECEIVED
JUN 08 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

PBC

City: MISSION TX
Hidalgo County
Hidalgo County, Texas AUDITOR'S OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	84151532	THRU	84789532	$ 99,700.35 ~~97,648.25~~ ✓
	(Control #s)	2744737	THRU	2745311	X10
Sheriff's "D" Report	(Receipt #s)	85802532	THRU	85838532	
	(Control #s)		THRU		

LESS: DUE AS REFUNDS
Overpayment _____ $ -

COST ON DEPOSIT $1,005.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED $1,222.30 ~~217.30~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 99,917.65 ~~97,865.55~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 100,922.65 ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~97,865.55~~ (1005.00) X4-h ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	97,648.25 B1 ✓	
Add: Previous Month's Bond Overtransfer Aug. 2014; Apr. 2015	1,222.30 ✓	
Add: HCSO Monthly "D" Collections Report	2052.10 ~~$0.00~~ X1 ✓	
	$ 100,922.65	

PREPARED BY: _____ DATE PREPARED: 6/5/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: RS 07-21-15

JUSTICE OF THE PEACE 6/5/15 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					35,242.89
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~34,588.29~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	276.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	477.66 ~~499.86~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0.00 ~~500.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	42.00 ~~29.50~~
LOCAL COURT COSTS AND FEES:			1100.341	·10·060·013·0·000	392.09
Courthouse Security Adm. Fee($3) Truancy prevention &		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1469.05 ~~1,447.95~~
Courthouse Security Fund JP ($1) Diversion-county		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	475.55 ~~468.54~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1954.50 ~~1,926.36~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	252.48 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	63.12 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1027.56 ~~1,007.50~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees			577.38	1100-341-10-066-000-0-000	627.38 ~~655.90~~
Deferred Disposition		C.C.P. Art. 45.051	~~605.00~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	285.32 ~~281.12~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	888.34 ~~886.61~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	434.05 ~~394.05~~
Failure to Appear ($4) Stolf law fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:			1100.341	·10·140·049·0·000	4261.48
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	315.60
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.27
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.39
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	19,424.11 ~~19,144.03~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	121.17
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.15
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP ($6)	103	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	618.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8791.01 ~~120.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1902.42 ~~1,874.30~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2542.18 ~~2,506.26~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	925.22 ~~913.18~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	34.80 ~~33.85~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.08) ~~0.52~~
Failure to Appear ($20) Electronic filing fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011	1100.2	07·20·000·070·0·000	1030.00
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	2179.86 ~~2,291.71~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	0.00 ~~45.00~~
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	140.00 ~~3,520.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	10236.94 ~~10,025.00~~
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0.00 ~~388.51~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fee/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~1,030.00~~
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	212.30 ~~84.10~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,665.00 ~~2,358.51~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	925.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	1150.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	500.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~388.51~~	0.00	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	45.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~35.00~~	35.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~1,150.00~~
Preservation of Vital Statistics Fee ($1 each) Truancy prevention & Diversion-State		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004	1100.20	7·20·000·073·0·000	392.09
				1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~97,237.62~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2-2010

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/15/15

RECEIVED
JUN 08 2015
HIDALGO COUNTY AUDITOR'S OFFICE

X1 2
X1 x2
X3-a
x1 x2
19,917.65 V2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 6, 2015

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Report*) and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedures Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Report, 3.) total deposits

made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2015 were $110,304.79. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the period in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 100 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 100 adjustments, 73 are pending completion. In addition, 138 adjustments for the months of January 2015 (1), February 2015 (2), March 2015 (15), April 2015 (102), and May (18) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are immediately entered into *AbleTerm*. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through June 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012,

July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, May 2013 through June 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted during our review that 12 of 50 online credit card transactions received during the month of June 2015 were not promptly receipted. The online credit card transactions were receipted 2 to 5 days after payment was made online by defendants. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

In addition, we noted that corrections have not been made to the credit card transaction received in April 2015 that was receipted for $29.00 less than the actual amount received (T15-2052MLO was receipted for $112.10 instead of $141.10.) According to staff, the defendant only owed $112.10 for a defensive driving course; however, staff failed to receipt the $29.00 as a refund, in error.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded for the amount received and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the credit card payment received in April 2015 is properly receipted.

Observation No. 4:
We noted during our review that 4 of 5 Close-Out Reports tested during the month of June 2015 were not submitted to the County Treasurer's Office immediately after the bank deposit was made. The Close-Out Reports were submitted from 6 to 8 days after the bank deposit was made. According to staff, it is sometimes difficult to keep up with the daily activities due to a heavy workload and a limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's

Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the improper accounting of County funds.

Recommendation:
Management should ensure that adequate time is allotted for submitting the Close-Out Report to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDED JUNE 5, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CO	CONST3	CRF	CS	CVCA	DD	DPS	GR	IDF	JCPT	JCTF	JSF	LEOSE	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	CONST3 WFPREC32	Total
LEOSE should NOT be used. Please assess fee to LEOA ($1), LEOCE ($2), and LEMI ($0.50).																																	
F84941J3: F96-09-10		FAIL TO YIELD ROW (S	8/23/1996				5	34				15		5	2.5		1			3.5	2		20					3					50	141
Is offense date correct? If not, please adjust case information to reflect the proper offense date. In addition, please ensure that all fees are properly assessed.																																	
/84838J3: T15-3290MLO		SPEEDING (EXCEED PRI	1/18/2004	40	3	1		36						5		2	4	4		2		0.1		0.6	5.4		30	3		1	1		138.1
Based on plea due date, SCOF should be assessed. In addition, a judgment date needs to be entered.																																	
/84936J3: T08-3513MO		FAIL TO MAINTAIN FIN	6/16/2008	40	3	1		100						5		2	4	4		2				0.6	5.4							50	217
MVF should NOT be assessed.																																	
/84911J3: T10-1025MO		ALLOW CHILD TO RIDE	2/27/2010	40	3	1		50		50				5		2	4	4		2		0.1	20	0.6	5.4		30	3				50	270.1
Based on plea due date, SCOF should be assessed.																																	
/84819J3: CR13-0013MOCON		CONTEMPT OF COURT	5/20/2013	40	3	1		100	5							2	4	4		2				0.6	5.4							50	217
/84900J3: T14-3938MO		SPEEDING (EXCEED PRI	6/7/2014	40	3	1							20	5		2	4	4		2		0.1		0.6	5.4		30	3		1	1		122.1
184887J3: T15-1331MLO		DISPLAYED EXPIRED PL	2/18/2015	40	3	1		66						5		2	4	4		2				0.6	5.4					1	1		135
/84888J3: T15-1347MLO		NO DRIVER'S LICENSE	2/18/2015	40	3	1		66						5		2	4	4		2		0.1		0.6	5.4					1	1		135.1
MVF should be assessed.																																	
/84865J3: T12-4328MO		NO DRIVER'S LICENSE	8/14/2012	40	3	1		132						5		2	4	4		2			20	0.6	5.4							50	269
/84825J3: T12-5310MO		NO DRIVER'S LICENSE	10/6/2012	40	3	1		132						5		2	4	4		2			20	0.6	5.4							50	269
LTF is under assessed $2.																																	
084863J3: T14-5687MO		FAIL TO STOP (OR REM	9/10/2014					94												2			20										116
Based on judgment date, TP should be assessed.																																	
/84859J3: T15-1951MLO		SAFETY SEAT CHILD PA	3/10/2015					11.5		11.5										2													25
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																	
/84807J3: T15-2295MLO		SPEEDING (EXCEED PRI	3/14/2015	12.57	0.94	0.32		45						1.57		0.63	1.25	1.26		2.62		0.04		0.19	1.7		9.43	0.94		0.32	0.32		79.1
/84910J3: T15-3140MLO		SPEEDING (EXCEED PRI	4/25/2015	39.18	2.94	0.98								4.9		1.96	3.92	3.92		1.96		0.09		0.59	5.29		29.39	2.94		0.97	0.97		100
/84919J3: T15-3647MLO		SPEEDING (EXCEED PRI	5/1/2015	27.43	2.06	0.68								3.43		1.37	2.75	2.74		1.38		0.06		0.41	3.7		20.57	2.06		0.68	0.68		70
R84797J3: T15-3431MLO		SPEEDING (EXCEED PRI	5/5/2015	39.18	2.94	0.98								4.9		1.96	3.92	3.92		1.96		0.09		0.59	5.29		29.39	2.94		0.97	0.97		100
Based on date of first payment, judgment date is incorrect. Please ensure that TP is properly assessed.																																	
/84805J3: T15-2117MLO		SPEEDING (EXCEED PRI	3/25/2015	9.44	0.7	0.24		54						1.18		0.48	0.94	0.94		2.47		0.03		0.15	1.27		7.08	0.7		0.24	0.24		80.1
/84867J3: T15-2575MLO		NO DRIVER'S LICENSE	4/2/2015	1.21	0.09	0.03		66.4						0.15		0.06	0.12	0.12		1.06		0.01		0.01	0.16					0.04	0.04		69.5
/84909J3: T15-2933MLO		SPEEDING (EXCEED PRI	4/20/2015	6.69	0.5	0.17		150						0.83		0.34	0.66	0.67		2.34		0.02		0.11	0.91		5.02	0.5		0.17	0.17		169.1
/84818J3: T15-2759MLO		NO DRIVER'S LICENSE	4/21/2015					45.1												2													47.1
IDF and TPDC are under assessed $1.																																	
/84823J3: T15-0126MLO		EXPIRED MOTOR VEHICL	12/18/2014	40	3	1		55								1	4	4		2			20	0.6	5.4	5	30	3			1		175

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDED JUNE 5, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CJP	CO CONST3	CRF	CVCA CS	DD	DPS	GR	IDF	JCTF JCPT	JSF	LEOSE LTF	MVF	SCOF	SJFC	SJFS	SO STF	TFC	TP	TPDC	TPDS	CONST3 WFPREC32	Total
Based on judgment date, TP should NOT be assessed.																											
F84904J3.	T15-1235MLO	DRIVING WHILE LICENS	2/11/2015	40	3	1	65.9				5		2	4	4	2	0.1	20	0.6	5.4			25	1	1		180
/84903J3.	T15-1234MLO	SPEEDING (EXCEED PRI	2/11/2015	40	3	1	48				5		2	4	4	2	0.1	20	0.6	5.4	30	3	25	1	1		195.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																											
/84907J3.	T14-1111MO	FAIL TO MAINTAIN FIN	1/27/2014	40	3	1	175				5		2	4	4	2		20	0.6	5.4					2		264
/84905J3.	T14-1497MO	NO SAFETY BELT	2/17/2014	40	3	1	50				5		2	4	4	2		20	0.6	5.4	30	3			2		172
CS is under assessed $5.																											
/84931J3.	T15-2817MLO	SPEEDING (SCHOOL ZON	4/13/2015	40	3	1	84.9		20		5		2	4	4	2	0.1		0.6	5.4	30	3		1	1		207

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDED JUNE 12, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CO	COPY	CRF	CSS	DPS	EFF	IDF	IND	JCTF	JSF	JURY	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	FCONST3	WFPREC32	Total
Please enter an event stating who collected the citation service fee.																															
F	85054J3	S-15-0143MLO Small Claims	6/12/2015									10		6			22			25											63
Based on offense date, MVF should NOT be assessed.																															
n	94614J3	T07-3878MO NO DRIVER'S LICENSE	8/15/2007	40	3	1	111.9				5				4	4	2		0.1		20	0.6	3.4						50		245
CSS should NOT be assessed.																															
	/ 84989J3	T11-5725MO SAFETY SEAT CHILD PA	10/20/2011	40	3	1	12.5		12.5	0.15	5		2		4	4	2		0.1		20	0.6	5.4		30		3			50	195.25
MVF should be assessed.																															
	085041J3	T10-1003MO NO TEXAS D.L. IN POS	2/20/2010	40	3	1	132				5		2		4	4	2				20	0.6	5.4						50		269
	/ 84988J3	T12-2048MO NO DRIVER'S LICENSE	3/30/2012	40	3	1					5		2		4	4	2				20	0.6	5.4							50	137
	/ 85034J3	T12-4043MO NO DRIVER'S LICENSE	8/2/2012	40	3	1	152				5		2		4	4	2				20	0.6	5.4							50	289
	185007J3	T13-0309MO NO DRIVER'S LICENSE	10/24/2012	40	3	1	132				5		2		4	4	2				20	0.6	5.4							50	269
Based on judgment date, TP should be assessed.																															
	85044J3	T15-2630MLO SPEEDING (EXCEED PRI	4/5/2015	0.82	0.06	0.02	39				0.1		0.04		0.08	0.08	2.04		0.01			0.01	0.11		0.61		0.06	0.03	0.03			43.1
A judgment date needs to be entered. Please ensure that TP is properly assessed.																															
	84942J3	T15-2831MLO SPEEDING (EXCEED PRI	4/14/2015	10.61	0.79	0.27	43				1.32		0.54		1.06	1.06	2.53		0.03			0.16	1.44		7.96		0.79	0.27	0.27			72.1
Based on plea due date, SCOF should be assessed. In addition, pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney re or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																															
	85058J3	T15-0487MLO FAIL TO MAINTAIN FIN	1/1/2015	40	3	1	175	0.5			5		2		4	4	2					0.6	5.4					1	1			244.5
Based on plea due date, SCOF should be assessed.																															
	84958J3	CR14-0343MO RESTRAIN DOG OR CAT	3/13/2014	40	3	1	120						2		4	4	2					0.6	5.4	5				1	1			189
	/ 85040J3	T15-0995MLO UNAPPROVED WINDOW TI	1/7/2015	40	3	1	53				5		2		4	4	2		0.1			0.6	5.4		30		3	1	1			155.1
	/ 85006J3	T15-1353MLO NO DRIVER'S LICENSE	2/18/2015	40	3	1	66				5		2		4	4	2		0.1			0.6	5.4					1	1			135.1
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																															
	/ 85061J3	T15-4057MLO NO DRIVER'S LICENSE	5/29/2015	40	3	1	66	1			5		2		4	4	2		0.1			0.6	5.4					1	1			136.1
MVF, STF, and TFC should be assessed.																															
	/ 85008J3	T15-3987MLO TREAD/SIDEWALL SEPAR	5/28/2015	40	3	1	100				5		2		4	4	2					0.6	5.4					1	1			169

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDED JUNE 19, 2015

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CMIT	CO	CONST3	CRF	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCOF	SJFC	SJFS	STF	TFC	TP	TPDC	TPDS	WF	WFPREC32 CONST3	Total
Based on offense type, CRF should NOT be assessed.																																	
If	85144J3	T02-2577MO	NO SAFETY BELT	8/29/2002	17	3	0.5	25		25	15		5	5		0.5	2	4		2			20				3						50	177
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																	
	85224J3	T04-3008MO	NO LIABILITY INSURAN	9/27/2004	40	3		350					5					4		2			20					25				50	499
	85087J3	T15-3094MLO	DISREGARD RED LIGHT	4/22/2015	30.17	2.27	0.75						3.78		1.5			3.02	3.01	1.51		0.07		0.45	4.07	22.63	2.27		0.75	0.75			77
WF should NOT be used. Please assess fee to proper LEA. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																	
	85124J3	CR12-0765MO	SELL TOBACCO PRODUCT	7/26/2012	40	3	1	500	5					2				4	4	2			20	0.6	5.4			25			50		662
What is the offense. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																	
	85123J3	CR12-0720MO	MISCELLANEOUS CLASS	6/18/2012	40	3	1	467	5					2				4	4	2			20	0.6	5.4	30	3	25				50	662
MVF should be assessed.																																	
	85196J3	T10-3116MO	DRIVING WHILE LICENS	7/11/2010	40	3	1	132					5	2				4	4	2			20	0.6	5.4							50	269
	85202J3	T13-3727MO	NO DRIVER'S LICENSE	6/24/2013	40	3	1	130					5	2				4	4	2			20	0.6	5.4							50	267
LTF is under assessed $2.																																	
	85230J3	T14-5249MO	FAIL TO CONTROL SPEE	8/8/2014				205.1																				25				50	280.1
Based on plea due date, SCOF should be assessed.																																	
	185084J3	T15-1575MLO	FAIL TO CONTROL SPEE	2/21/2015	0.03			103							0.01				0.01			0.01				0.02	3		0.01	0.01			106.1
	85165J3	T14-2446MO	NO VALID INSPECTION	3/29/2014	40	3	1	53					5	2				4	4	2				0.6	5.4	30	3		1	1			155
	85120J3	T15-1911MLO	DISREGARD RED LIGHT	1/7/2015	40	3	1	52.9					5	2				4	4	2		0.1		0.6	5.4	30	3		1	1			155
	85076J3	T15-1141MLO	DISREGARD RED LIGHT	1/17/2015	40	3	1					20	5	2				4	4	2		0.1		0.6	5.4	30	3		1	1			122.1
	85091J3	T15-1132MLO	EXPIRED LICENSE PLAT	1/17/2015	40	3	1	66					5	2				4	4	2				0.6	5.4				1	1			135
	85209J3	T15-1483MLO	DISREGARD STOP SIGN	1/27/2015	40	3	1	102.9					5	2				4	4	2		0.1		0.6	5.4	30	3		1	1			205
	85117J3	T15-1696MLO	SAFETY SEAT CHILD PA	2/7/2015	40	3	1	12.5	13				5	2				4	4	2		0.1		0.6	5.4	30	3		1	1			127.1
	85208J3	T15-2517MLO	NO DRIVER'S LICENSE	3/3/2015	40	3	1	66					5	2				4	4	2		0.1		0.6	5.4				1	1			135.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly assessed and prorated, if needed.																																	
	85148J3	T15-3926MLO	FAIL TO CONTROL SPEE	4/30/2015				153.1																									153.1
Did offense occur with in 20 miles of the border? If so, entire fine is retained by the County.																																	
	85083J3	T15-1761MLO	OVER GROSS WEIGHT (1	1/27/2015	40	3	1	91.5					5	2				4	4	2	91.5			0.6	5.4				1	1			252
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
	85234J3	T14-1071MO	SPEEDING (EXCEED PRI	1/27/2014	40	3	1	45					5	2				4	4	2		0.1	20	0.6	5.4	30	3			2			167.1
Based on plea due date, SCOF should be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
	85137J3	T14-0310MO	FAIL TO DISPLAY DRIV	1/6/2014	40	3	1	66					5	2				4	4	2		0.1		0.6	5.4					2			135.1

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDED JUNE 19, 2015

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CMIT	CO	CONST3	CRF	CVCA	DD	DPS	FA	IDF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCOF	SJFC	SJFS	STF	TFC	TP	TPDC	TPDS	WF CONST3	WFPREC32	Total
Based on plea due date, SCOF should be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
☐f 85138J3	T14-0309MO	SPEEDING (EXCEED PRI	1/6/2014	40	3	1		27					5	2			4	4	2			0.1		0.6	5.4	30	3			2			129.1
JCPT should NOT be used. Please assess fee to JCTF. In addition, MVF should be assessed.																																	
☐185163J3	T15-3291MLO	IMPROPER DRIVERS LIC	4/18/2015	40	3	1		66					5	2			4		4	2				0.6	5.4				1	1			135

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDED JUNE 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CJP	CMIT CO	CS CVCA	DD DDR	DPS DSC	FA GR	IDF	JCPT JCD	JCTF	JSF	LEOA LEMI	LEOCE	LTF	SCOF MVF	SJFC	SJFS	SO	STF	TFC	TP TPDC	TPDS	FCONST3 WF	WFPREC32	Total
Please properly post initial bond payment as BOND fee code. Liquidated bond should have court costs and fine.																													
?e85072J3	T09-4368MO	NO DRIVER'S LICENSE	7/22/2009	40	3	1	112			5		2		4	4			2		20	0.6	5.4						50		249
Is offense date correct? If not, please adjust case information to reflect the proper offense date. In addition, please ensure that all fees are properly assessed.																													
?/ 85451J3	T15-3957MLO	NO DRIVER'S LICENSE	5/11/1953	40	3	1	66			5		2		4	4			2	0.1		0.6	5.4				1	1			135.1
CJP and LEMI should be assessed.																													
?/ 85504J3	F97-04-301	FAIL TO DIM HEADLIGH	4/15/1997				78.5	15			2.5		1			1	2	2		20			5		3					130
LTF is under assessed $2.																													
?/ 85503J3	F97-04-299	NO DRIVER'S LICENSE	4/15/1997			5	90	15			2.5		1			0.5	1 2			20			5							142
?/ 85344J3	T15-1543MLO	SPEEDING (EXCEED PRI	2/3/2015	13.53	1.01	0.34	66			1.69		0.68		1.35	1.36			0.67	0.04	20	0.21	1.83		10.15	1.01	25	0.34	0.34		50	195.55
?/ 85294J3	T15-1888MLO	SPEEDING (EXCEED PRI	3/5/2015				39																							39
CJP ($5), GR ($2.50), LEMI ($0.50), LEOA ($1), LEOCE ($2), and LTF ($2) should be assessed. In addition, JCD should NOT be assessed.																													
??85505J3	F97-04-300	NO LIABILITY INSURAN	4/15/1997				175	15			5		0.25	1						20			5							221.25
Based on judgment date, TP should NOT be assessed.																													
?/ 85506J3	T03-4029MO	EXHIBITION OF ACCELE	9/19/2003	17	3		0.5 200	15		5	5		0.5	2	4			2						3	25			50		332
?/ 85507J3	T03-4028MO	NO DRIVER'S LICENSE	9/19/2003	17	3		0.5 136	15		5	5		0.5	2	4			2							25			50		265
?/ 85258J3	CR15-0370MLO	FAIL TO ATTEND SCHOO	4/23/2015	40	3	1	75	20				2			4	4		2			0.6	5.4			25	1	1			184
WF should NOT be used. Please assess fee to proper LEA. In addition, based on plea due date, SCOF should be assessed.																													
?/ 85374J3	T09-1376MO	ALLOW UNLICENSED MIN	2/9/2009	40	3	1	86			5		2		4	4			2			0.6	5.4						50		203
Based on plea due date, SCOF should be assessed.																													
?085291J3	T13-1953MO	SPEEDING (EXCEED PRI	3/16/2013	40	3	1	114			5		2		4	4			2	0.1		0.6	5.4		30	3				50	264.1
?/ 85401J3	T14-6571MO	SPEEDING (EXCEED PRI	10/28/2014	40	3	1			20	5		2		4	4			2	0.1		0.6	5.4		30	3		1	1			122.1
?085380J3	T15-1096MLO	ALLOW DANGEROUS PERS	12/28/2014	40	3	1	32.9			5		2		4	4			2	0.1		0.6	5.4		30	3		1	1			135
?285379J3	T15-1094MLO	DISREGARD STOP SIGN	12/28/2014	40	3	1	52.9			5		2		4	4			2	0.1		0.6	5.4		30	3		1	1			155
?285274J3	T15-1004MLO	NO DRIVER'S LICENSE	1/19/2015	40	3	1	66			5		2		4	4			2	0.1		0.6	5.4					1	1			135.1
??85431J3	T15-1249MLO	NO SAFETY BELT	2/7/2015	40	3	1	0.1			5	10	2		4	4			2			0.6	5.4		30	3		1	1			112.1
?/ 85386J3	T15-1808MLO	DISREGARD RED LIGHT	2/19/2015	40	3	1				5		2		4	4			2	0.1		0.6	5.4		30	3		1	1			102.1
SO is over assessed $50. Should a warrant fee have been assessed? If so, please ensure that the fee is assessed to the proper LEA.																													
?/ 85296J3	T09-4981MO	NO DRIVER'S LICENSE	8/26/2009	40	3	1	132					2		4	4			2		20	0.6	5.4	55							269
?O85073J3	T09-6365MO	DISOBEYED TRAFFIC LI	11/25/2009	40	3	1	86					2		4	4			2		20	0.6	5.4	55	30	3					256
?O85070J3	T09-6366MO	NO LIABILITY INSURAN	11/25/2009	40	3	1	330					2		4	4			2		20	0.6	5.4	55							467
DPS is over assessed $127.																													
?185293J3	T10-5218MO	EXPIRED LICENSE PLAT	11/17/2010	40	3	1	66			132		2		4	4			2		20	0.6	5.4						50		330
MVF should be assessed.																													
?185398J3	T11-5848MO	DRIVING WHILE LICENS	11/7/2011	40	3	1	132			5		2		4	4			2		20	0.6	5.4							50	269
?185292J3	T13-1954MO	NO DRIVER'S LICENSE	3/16/2013	40	3	1	132			5		2		4	4			2		20	0.6	5.4							50	269

Exhibit A

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDED JUNE 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CJP	CMIT	CO	CS	CVCA	DD	DDR	DPS	DSC	FA	GR	IDF	JCD	JCPT	JCTF	JSF	LEOA	LEMILEOCE	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	WF	FCONST3	WFPREC32	Total
MVF should NOT be assessed.																																							
⍰k85333J3	T12-4669MO	NO SAFETY BELT	9/2/2012	40	3	1			50					5				2			4	4			2	0.1	20	0.6	5.4		30	3						50	220.1
⍰185483J3	T13-6461MO	EXPIRED DRIVER'S LIC	9/19/2013	40	3	1			66					5				2			4	4			2	0.1	20	0.6	5.4										153.1
⍰/ 85472J3	T15-3694MLO	STOPPED ON MAIN TRAV	4/13/2015	40	3	1			42.9					5				2			4	4			2	0.1		0.6	5.4		30	3		1	1				145
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). Please void and reissue previous receipt using 06-30-2015 as the receipt and deposit date.																																							
⍰/ 85475J3	T14-0745MO	SPEEDING (EXCEED PRI	1/23/2014						7																2		20						25					50	104
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed.																																							
⍰/ 85500J3	T14-3704MO	NO SAFETY BELT	5/24/2014	0.78	0.05	0.02			50					0.09				0.04			0.08	0.08			0.04		20	0.02	0.11		0.59	0.06		0.02	0.02			50	122
Based on plea due date, SCOF should be assessed. In addition, a judgment date needs to be entered. Please ensure that TP is properly assessed.																																							
⍰/ 85453J3	T15-2013MLO	FAIL TO MAINTAIN FIN	3/3/2015						144																2														146
Based on judgment date, TP should be assessed.																																							
⍰/ 85427J3	T15-2856MLO	SPEEDING (EXCEED PRI	4/16/2015	6.3	0.47	0.16			60					0.78				0.32			0.63	0.63			2.31	0.02		0.1	0.86		4.73	0.47		0.16	0.16				78.1
⍰/ 85343J3	CR15-0512MLO	OPEN CONTAINER OF AL	4/18/2015						130																2														132
⍰/ 85262J3	T15-3006MLO	SPEEDING (EXCEED PRI	4/20/2015	8.65	0.64	0.22			57					1.08				0.44			0.86	0.87			0.44	0.03		0.13	1.17		6.49	0.64		0.22	0.22				79.1
A judgment date needs to be entered. Please ensure that TP is properly assessed.																																							
⍰/ 85442J3	T15-3012MLO	SPEEDING (EXCEED PRI	4/20/2015	10.61	0.79	0.27			45					1.32				0.54			1.06	1.06			2.53	0.03		0.16	1.44		7.96	0.79		0.27	0.27				74.1
⍰/ 85257J3	T15-2761MLO	NO DRIVER'S LICENSE	4/21/2015						35.9																2														37.9
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																							
⍰/ 85471J3	T14-0897MO	NO DRIVER'S LICENSE	2/2/2014	40	3	1			66					5				2			4	4			2	0.1	20	0.6	5.4						2				155.1
DDR should NOT be assessed.																																							
⍰185402J3	T15-3824MLO	NO SAFETY BELT	5/18/2015	40	3	1							10	5				2			4	4			2			0.6	5.4		30	3		1	1				112
CS is under assessed $5.																																							
⍰/ 85312J3	T15-3741MLO	SPEEDING (SCHOOL ZON	5/21/2015	40	3	1			79.9	20								2			4	4			2	0.1		0.6	5.4	5	30	3		1	1				202

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	84790532 THRU	85507532	$ 110,304.59 ✓ ~~109,388.59~~
	(Control #s)	2745312 THRU	2746003	X10
Sheriff's "D" Report	(Receipt #s)	85826532 THRU	85833532	
	(Control #s)	THRU		

LESS: DUE AS REFUNDS — $ -
Overpayment

COST ON DEPOSIT — 4103.30 ~~209.00~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 3894.30 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 110,095.59 ~~$ 109,179.39~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 111,309.79

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~109,179.39~~ (1,214.20) X4-f ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	109,388.59 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2015	1,005.00 ✓	
Add: HCSO Monthly "D" Collections Report	916.20 ~~$0.00~~ X9-a4 ✓	
	111,309.79	
	$ -	

PREPARED BY: _____ DATE PREPARED: 7/13/15

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

Maria Ochoa — JUSTICE OF THE PEACE — 7/13/15 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 07-26-15
AT 7/28/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					41334.36
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~41,445.11~~ ~~41,228.06~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	106.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	368.33 ~~374.08~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	91.50 ~~625.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	43.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1548.32 ~~1,581.86~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	522.00 ~~517.34~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2127.11 ~~2,101.17~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	171.54 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	42.88 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,122.55 ~~1,110.58~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-066-000-0-000	934.17 ~~924.17~~
Deferred Disposition		C.C.P. Art. 45.051	834.17		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	90.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	313.73 ~~310.44~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	~~977.48~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	613.99 ~~608.99~~
Failure to Appear ($4) Scofflaw Fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:			1100-341-	10-140-049-0000	317.17
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~15.00~~ ~~10.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	10.00 ~~7.50~~
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	13.50 ~~10.00~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00 -
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	214.43 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25 ~~3.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00 ~~40.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,150.38 ~~20,931.41~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	~~165.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	17.00 ~~21.00~~
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP ($6)	137	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	822.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9535.20 ~~360.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2091.18 ~~2,069.24~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2747.07 ~~2,767.46~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	0 ~~10.00~~
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	1019.58 ~~1,007.65~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.45 ~~36.17~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20) Electronic Filing Fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011	1100-207-	20-000-070-0-000	1770.00
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	~~2,386.25~~ 2384.38
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: Truancy prevention & diversion - county				1100-342-10-060-001-0-000	384.30 ~~2,957.17~~
Constable Fees:			1100-341-	10-060-043-0-000	442.20
Precinct #1 AUDITED BY: THE HIDALGO				1100-342-10-291-000-0-000	-
Precinct #2 COUNTY AUDITOR'S OFFICE				1100-342-10-292-000-0-000	75.00
Precinct #3 DATE: 8/5 07-26-15				1100-342-10-293-000-0-000	9944.64 ~~9,770.00~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5 Lyt 7/27/15				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00 ~~448.36~~
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Truancy prevention & diversion - State			1100-207-	20-000-073-0-000	450.20
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~1,370.00~~
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	22.10 ~~0.10~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3493.00 ~~1,053.36~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	550.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	2250.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	625.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~435.36~~ 0.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~2,250.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 344/ CCP 102.004		1100-341-10-060-006-0-000	22.00 ~~44.00~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~108,676.64~~ 110,095.59

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH WORKING DAY OF THE FOLLOWING MONTH (GC 71.033).
COUNTY AUDITOR'S FORM - RE-JP-004 REVISED 2-2010

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

July 29, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of July 2015 through December 2015

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of July 2015 through December 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of July 2015 through December 2015 were $72,143.31; $94,091.33; $82,576.68; $93,119.70; $76,219.50; and $83,983.35, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during July 2015 and a sample of receipts issued during the months of August 2015 through December 2015 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 310 of the receipts tested (July-48; August-54; September-11; October-126; November-45; and December-26) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11), April 2015 (59), May 2015 (14), and June (73) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through December 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office, as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:

Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2015 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:

One kiosk credit card payment ($155.00 for docket number T14-5633MO) and one in-house credit card payment ($130.00 for docket number T15-5161MLO) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:

Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner.

Observation No. 4:

We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The

bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Court Coordinator, the bonds were not forfeited since they were incorrectly receipted. In addition, the IT Department will be contacted for assistance.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding *Odyssey's* bond forfeiture business process should be requested from the Information Technology Department. Furthermore, management should ensure that the outstanding bonds are liquidated by August 29, 2016.

Observation No. 5:
We noted during our review that the August 2015, September 2015, October 2015, and December 2015 *Monthly Reports* were submitted to the County Auditor's Office 45, 18, 9, and 15 days after the fifth day following the end of the month, respectively. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 6:
A mail log was not utilized daily to record payments received through the mail. According to staff, a mail log was being done only when mail in payments were received due to a heavy workload and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 7:
We reviewed all dates in which collections were received during the months of July 2015 through December 2015 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that:

- For 8 of 17 days in July 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 6 days after collections were receipted;

- For 16 of 21 days in August 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 7 days after collections were receipted;
- For 14 of 22 days in September 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 7 days after collections were receipted;
- For 18 of 22 days in October 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 10 days after collections were receipted;
- For 2 of 18 days in November 2015, collections were not deposited at the bank on a daily basis. Deposits were made 4 to 5 days after collections were receipted; and
- For 5 of 20 days in December 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 7 days after collections were receipted.

According to the Court Coordinator, deposits were not being made daily due to limited staff and a heavy work load; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 8:
We selected all 37 cases (August-15; September-8; October-1; and November-13) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 24 cases (July-4; August-4; September-4; October-4; November-4; and December-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 61cases tested:

- 1 case had the warrant recalled; jail time credit was applied; case was closed; however, the Sheriff's "Discharge" receipt number was not referenced on the case;
- 7 cases had the warrants recalled; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 5 cases had the warrants recalled; however, the jail time credit was partially applied; the cases were closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 8 cases had the warrants recalled; however, the jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases had the warrants recalled; however, the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 15 cases did not have the warrants recalled; jail time credit was not applied to the cases; the cases were not closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 16 cases did not have the warrants recalled; jail time credit was partially applied to the cases; the cases were not closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 6 cases did not have warrants issued; jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases.

According to Justice of the Peace staff, the case dispositions have not been entered due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED BY

2015 AUG -4 PM 1:35

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15

PBC

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	85508532	THRU	85989532	$ ~~72,079.21~~ 72,143.31 ✓
	(Control #s)	2746004	THRU	2760435	X10
Sheriff's "D" Report	(Receipt #s)		THRU		
	(Control #s)		THRU		

LESS: DUE AS REFUNDS $

Overpayment

COST ON DEPOSIT 249.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED (1463.00) ~~1,214.00~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~73,293.21~~ 73,357.31 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 73,357.51 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~73,293.21~~ (0.20) X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	72,143.31 B1	
Add: Previous Month's Bond Overtransfer June 2015	1,214.20	
Add: HCSO Monthly "D" Collections Report	$0.00 X9-a1	
	$ 73,357.51	

PREPARED BY: [signature] DATE PREPARED: 7/28/15

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: AS 09-08-15
[signature] 7/29/2015

[signature] 7/28/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2
PBC
City: MISSION, TX
Hidalgo County, Texas

RECEIVED BY

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:				2015 AUG	
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 24,997.21 ~~24,962.21~~ X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	137.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	0.00 ~~290.40~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES: truancy prevention & diversion-county			1100	241-10-066-000-0-000	374.25 X1
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,155.69 ~~1,155.38~~ X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	380.24 ~~280.32~~ X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1536.88 ~~1536.80~~ X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	150.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	37.50 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	792.44 ~~276.90~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mtr Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-066-000-0-000	1,203.60
Deferred Disposition		C.C.P. Art. 45.051	1,133.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.051(f)	70.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	228.14 ~~228.13~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	768.6 ~~768.55~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	160.00
Failure to Appear ($4) scofflaw fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:			1100	341-10-140-049-0-000	1620
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	187.50 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.073 (a) & LGC 133.102		1100-207-20-000-015-0-000	15343.02 15,362.20
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	47 X	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	282.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7596.29 ~~125.01~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1520.90 ~~1520.82~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2097.24 ~~2047.13~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	754.47 ~~754.43~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.0 ~~29.00~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20) e-filingfee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011	1100	207-20-000-870-0-000	470.00
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1846.09 ~~1845.99~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY truancy prevention & diversion-state		LGC 118.131	1101	207-20-000-875-0-000	335.26
Sheriff Fees:				1100-342-10-060-001-0-000	175.10 ~~1,670.00~~
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AS 09.08.15					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	7,540.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0.00 ~~335.23~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~470.00~~ X3-A
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	20.10
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	272.00 ~~1,081.23~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	650.00		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	250.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	275.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	334.23	0.00	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	0.00 ~~260.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 244/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~12,913.16~~ 13,357.31 X1; X2 X3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 5TH (FIFTH) WORKING DAY OF THE FOLLOWING MONTH (OR 15TH DAY)
COUNTY AUDITORS FORM: RE-JP-04 REVISED 2-2010

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2015

Receipt # Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CO	CONST: COPY	CRF	CS	DD	DPS	DSC	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	WFCONST3	WFDPS	WFPREC32	Total
Why was the receipt issued without any fees assessed?																																	
85618J32 WRIT-15-0001	Landlord/Tenant	7/8/2015																															0
Please enter an event stating who collected the citation service fee.																																	
85920J32 S-15-0168MLO	Small Claims	7/22/2015											10		6						25												41
Based on judgment date, TP should be assessed.																																	
85985J32 T99-5910MO	SPEEDING (EXCEED PRI	9/7/1999				58												2			20										50		130
A judgment date needs to be entered. Please ensure that TP is properly assessed. In addition, based on plea due date, SCOF should be assessed.																																	
85586J32 T09-1630MO	UNAPPROVED WINDOW TI	3/3/2009	40	3	1	206					5			2	4	4	2					0.6	5.4	30	3				50			356
MVF should be assessed.																																	
85658J32 T10-4565MO	NO DRIVER'S LICENSE	10/9/2010	40	3	1	93.25					5			2	4	4	2				20	0.6	5.4						50			230.25
85321J32 T11-0380MO	NO DRIVER'S LICENSE	12/22/2010	40	3	1	112	5							2	4	4	2				20	0.6	5.4								50	249
85526J32 T11-3452MO	DRIVING WHILE LICENS	6/8/2011	40	3	1	132					5			2	4	4	2				20	0.6	5.4								50	269
85647J32 T12-1613MO	NO DRIVER'S LICENSE	1/29/2012	40	3	1	107					5			2	4	4	2				20	0.6	5.4				25				50	269
85784J32 T12-5254MO	NO DRIVER'S LICENSE	10/11/2012	40	3	1	132					5			2	4	4	2				20	0.6	5.4								50	269
85630J32 T13-2594MO	NO DRIVER'S LICENSE	4/29/2013	40	3	1						5			2	4	4	2				20	0.6	5.4									87
85322J32 T12-2409MO	NO DRIVER'S LICENSE	4/13/2012	40	3	1	112					5			2	4	4	2				20	0.6	5.4								50	249
Based on plea due date, SCOF should be assessed.																																	
85577J32 T12-5095MO	SPEEDING (EXCEED PRI	10/3/2012	40	3	1						5			2	4	4	2	0.1				0.6	5.4	30	3						50	150.1
85659J32 T13-3233MO	VIOLATING D.L. RESTR	5/24/2013	40	3	1					94.9	5			2	4	4	2	0.1				0.6	5.4									162
85509J32 T15-2506MLO	NO DRIVER'S LICENSE	3/8/2015	0.63	0.04	0.02	66.9					0.07			0.04	0.06	0.06	2.03	0.01				0.01	0.09					0.02	0.02				70
85984J32 T15-0530MLO	DRIVING WHILE LICENS	12/28/2014	40	3	1	100					5			2	4	4	2	0.1				0.6	5.4					1	1				169.1
85816J32 T15-0725MLO	DRIVING WHILE LICENS	1/18/2015	40	3	1	65.9					5			2	4	4	2	0.1				0.6	5.4					1	1				135
85662J32 T15-0723MLO	SPEEDING (EXCEED PRI	1/28/2015	40	3	1	69					5			2	4	4	2	0.1				0.6	5.4	30	3			1	1				171.1
85917J32 T15-1271MLO	OVER WEIGHT GROUP OF	2/4/2015	40	3	1	150					5			2	4	4	2					0.6	5.4					1	1				219
85693J32 T15-1250MLO	FAIL TO YIELD ROW (P	2/15/2015	40	3	1						5			2	4	4	2	0.1				0.6	5.4	30	3			1	1				102.1
85911J32 T15-1840MLO	FAIL TO MAINTAIN FIN	2/26/2015	40	3	1	175					5			2	4	4	2					0.6	5.4					1	1				244
85980J32 T15-2917MLO	SAFETY SEAT CHILD PA	3/6/2015	40	3	1	12.5		12.5			5			2	4	4	2	0.1				0.6	5.4	30	3			1	1				127.1
85931J32 T15-1933MLO	SPEEDING (EXCEED PRI	3/10/2015	40	3	1						5	10		2	4	4	2	0.1				0.6	5.4	30	3			1	1				112.1
85632J32 T15-2036MLO	NO SAFETY BELT	3/14/2015	40	3	1	50					5			2	4	4	2					0.6	5.4	30	3			1	1				152
85742J32 T15-2267MLO	NO SAFETY BELT	3/15/2015	40	3	1	50					5			2	4	4	2					0.6	5.4	30	3			1	1				152
85527J32 T15-2225MLO	NO DRIVER'S LICENSE	3/20/2015	40	3	1	66.9					5			2	4	4	2	0.1				0.6	5.4					1	1				136
85607J32 T15-2060MLO	NO SAFETY BELT	3/23/2015	40	3	1	50					5			2	4	4	2					0.6	5.4	30	3			1	1				152
85549J32 T15-2102MLO	SPEEDING (EXCEED PRI	3/23/2015	40	3	1	42					5			2	4	4	2	0.1				0.6	5.4	30	3			1	1				144.1
85675J32 T15-2286MLO	SPEEDING (EXCEED PRI	3/23/2015	40	3	1	45					5			2	4	4	2	0.1				0.6	5.4	30	3			1	1				147.1
MVF should NOT be assessed.																																	
85781J32 T12-1134MO	NO SAFETY BELT	1/31/2012	40	3	1	50					5			2	4	4	2	0.1			20	0.6	5.4	30	3						50	220.1
85780J32 T12-4254MO	SEAT BELT VIOLATION	8/13/2012	40	3	1	50					5			2	4	4	2	0.1			20	0.6	5.4	30	3						50	220.1
85568J32 T12-4872MO	NO VALID INSPECTION	9/10/2012	40	3	1	106					5			2	4	4	2	0.1			20	0.6	5.4	30	3						50	276.1

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2015

Receipt # Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CO	CONST: COPY	CRF CS	DD	DPS	DSC EFF	IDF IND	JCTF JSF	LTF MVF	SCF SCOF	SJFC	SJFS	SO STF	TFC	TP	TPDC TPDS	WFCONST3 WFDPS	WFPREC32	Total
MVF should be assessed. In addition, based on plea due date, SCOF should be assessed.																								
85634J32 T12-2556MO	NO DRIVER'S LICENSE	4/2/2012	40	3	1	132				5		2	4	4	2		0.6	5.4					50	249
Based on judgment date, TP should NOT be assessed.																								
85540J32 T13-6287MO	DISPLAYED EXPIRED PL	9/22/2013	40	3	1	66				5		2	4	4	2		20 0.6	5.4		25				178
85515J32 T14-2067MO	CUT CORNER LEFT TURN	3/11/2014	40	3	1	50				5		2	4	4	2	0.1	20 0.6	5.4	30	3 25	1	1		197.1
Based on plea due date, SCOF should be assessed. In addition, based on judgment date, TP should be assessed.																								
85773J32 CR12-1140MO	PROHIBITED BURNING	11/7/2012	40	3	1	70						2	4	4	2		0.6	5.4	5					137
Please enter an event stating the reason for the void.																								
85596J32 T15-3140MLO	SPEEDING (EXCEED PRI	4/25/2015	0.82	0.06	0.02	60				0.1		0.04	0.08	0.08	2.04	0.01	0.01	0.11	0.61	0.06	0.03	0.03		64.1
LTF is over assessed $2.																								
85592J32 T15-2334MLO	SPEEDING (EXCEED PRI	3/30/2015	16.49	1.23	0.42	30				2.06		0.83	1.64	1.64	4.82	0.05	0.25	2.23	12.37	1.23 25	0.42	0.42		101.1
LTF is under assessed $2.																								
85680J32 T15-2869MLO	FAIL TO CONTROL SPEE	4/17/2015				102.1																		102.1
Based on date of first payment, judgment date is incorrect. In addition, TP should NOT be assessed.																								
85754J32 T15-3094MLO	DISREGARD RED LIGHT	4/22/2015	9.83	0.73	0.25	27.9				1.22		0.5	0.98	0.99	2.49	0.03	0.15	1.33	7.37	0.73 25	0.25	0.25		80
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																								
85814J32 T15-2177MLO	NO DRIVER'S LICENSE	2/28/2015	40	3	1	66	2			5		2	4	4	2	0.1	0.6	5.4			1	1		137.1
Based on offense type, SCOF should NOT be assessed.																								
85728J32 J15-046MLO	FAIL TO ATTEND SCHOO	2/12/2015	40	3	1	100		20				2	4	4	2		20 0.6	5.4			1	1		204
85706J32 J15-051MLO	FAIL TO ATTEND SCHOO	2/12/2015	40	3	1	100		20				2	4	4	2		20 0.6	5.4			1	1		204
85710J32 J15-090MLO	FAIL TO ATTEND SCHOO	3/10/2015	40	3	1	100		20				2	4	4	2		20 0.6	5.4		25	1	1		229
TPDS is over assessed $1. In addition, based on plea due date, SCOF should be assessed.																								
85964J32 T14-1890MO	NO DRIVER'S LICENSE	3/13/2014	40	3	1	66				5		2	4	4	2	0.1	0.6	5.4			1	2		136.1
Based on offense type, SCOF should NOT be assessed. In addition, based on judgment date, TP should NOT be assessed.																								
85681J32 CR15-0090MLO	FAIL TO ATTEND SCHOO	2/17/2015	40	3	1	201		20				2	4	4	2		20 0.6	5.4		25	1	1		330
Based on plea due date, SCOF should NOT be assessed.																								
85563J32 T15-2078MLO	NO SAFETY BELT	3/20/2015	40	3	1	50				5		2	4	4	2		20 0.6	5.4	30	3	1	1		172
Based on plea due date, SCOF should NOT be assessed.																								
85708J32 T15-3210MLO	SPEEDING (EXCEED PRI	4/25/2015	40	3	1	48				5		2	4	4	2	0.1	20 0.6	5.4	30	3	1	1		170.1
85661J32 T15-4611MLO	SPEEDING (EXCEED PRI	6/11/2015	40	3	1	48				5		2	4	4	2	0.1	20 0.6	5.4	30	3	1	1		170.1

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	CCC	CHS	CHSJP	CO	CONST: COPY	CRF	CS	DD	DPS	DSC	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	WFCONST3	WFDPS	WFPREC32	Total
Based on judgment date, TP should NOT be assessed. In addition, based on plea due date, SCOF should NOT be assessed.																																		
85551J32	T15-2365MLO	SPEEDING (EXCEED PRI	4/2/2015	40	3	1	45					5			2	4	4	2		0.1		20	0.6	5.4		30	3	25	1	1		.		192.1

RECEIVED

OCT 23 2015

Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15

Judge: DAISY ZARATE
Precinct No. 3 **Place No.** 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP32-2015-00001	THRU	JP32-2015-00615	$ ~~93,879.23~~ 94,091.33 ✓
	(Control #s)		THRU		X10
Sheriff's "D" Report	(Receipt #s)		THRU		
	(Control #s)		THRU		

LESS:	DUE AS REFUNDS		
	Overpayment		
	COST ON DEPOSIT	603.10 ~~568.00~~	X7, X5 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	-	X7, X5 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~93,311.23~~ 93,488.23	X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	$ 94,091.33	✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~93,311.23~~ (603.10)	X4-11

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	94,091.33	
Add: Previous Month's Bond Overtransfer ~~Jolly Overtransfer~~	~~0.26~~	
Add: HCSO Monthly "D" Collections Report	$0.00	
~~FR15-0135-J32~~	~~6.10~~	
	$ 94,091.63 -	

PREPARED BY: [signature] DATE PREPARED: 10/20/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-26-15
10/29/15

[signature] 10/00/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/10

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15

Judge: DAISY ZARATE
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					33,414.34
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-~~866~~-000-0-000	$ ~~35,366.60~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	132.19
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	215.00 ~~200.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506(g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-~~009~~-0-000	-
LOCAL COURT COSTS AND FEES:			1100-341	10-000-013-0-000	906.11
Courthouse Security Adm. Fee($3) Truancy Prevention & Diversion Fee-County		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1398.30 ~~1,395.30~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-~~066~~-000-0-000	461.11 ~~460.11~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1856.40 ~~1,852.40~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	946.00 ~~942.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees			306.92	1100-341-10-~~066~~-000-0-000	465.26 ~~485.26~~
Deferred Disposition		C.C.P. Art. 45.051	~~326.92~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	158.34		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	277.26 ~~296.66~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-~~066~~-000-0-000	1,082.30 ~~10.99~~
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	40.00 -
Failure to Appear ($4) Software Fee		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
STATE COURT COSTS AND FEES:			1100-341	10-140-049-0-000	2199.98
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00 ~~10.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	~~18,535.00~~ 18,575.01
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	116	Govt. Code Sec. 101.141 (2)(B)		1100-207-20-000-004-0-000	696.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,992.97 ~~110.00~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,852.40 ~~1,848.40~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,477.29 ~~2,471.90~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511(c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/ GC 102.023		1100-207-20-000-059-0-000	904.19 ~~902.19~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	35.45 ~~2,000.00~~
Safety Seat Violation Fee ($0.15)		TC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20) e-filing fee		TC 706.006/TC 706.007(d)(2)		1100-207-20-000-066-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011	1100-20	7-20-000-070-0-00	1,160.00
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	2240.96 ~~2,235.48~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131 Truancy prevention & Diversion fee State			
Sheriff Fees:				1100-342-10-060-001-0-000	160.00 ~~50.00~~
Constable Fees: AUDITED BY: THE HIDALGO			1100-20	7-20-000-073-0-000	420.11
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	0.00 ~~999.50~~
Precinct #2 DATE: AS 10-26-15				1100-342-10-292-000-0-000	-
Precinct #3 L17 10/29/15				1100-342-10-293-000-0-000	8,995.00 ~~5,395.00~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0.00 ~~419.11~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~1,100.00~~
Due to Others- Refund-Overpayments				1100-202-00-000-~~012~~-0-000	40.30 ~~20.80~~
Due to Others				1100-202-00-000-~~012~~-0-000	-
Restitution				1100-202-00-000-~~012~~-0-000	0.00 ~~3,600.00~~
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Addl Fees)				1100-341-10-060-001-0-000	2,948.00 ~~3,418.65~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Justice Court Filing Fee ($25)		LGC 118.121/118.122	2,900.00		
Forcible Entry and Detainer Court Filing Fee ($25)		LGC 118.121/118.122	-		
Transcript Fee ($10)		LGC 118.121/118.123 (b)	~~406.11~~ 0.00		
Abstract Fee ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~63.54~~ 12.00		
Probable Cause/Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	0.00 ~~25.00~~
Jury Fees (Civil $5, Criminal $3)		Rules of Civil Proc., Rule 544/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~93,173.88~~ 93,488.23

RECEIVED
OCT 23 2015
HIDALGO COUNTY AUDITOR

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) WORKING DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2015

Receipt Number	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CMIT	CNVFEEJP	COr	CSS	CVCA	DD	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SFINE	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPW	TPWF	UTFC	WARr	WFCONST3	WFPREC32	WFSO	TOTAL
Is offense date correct? If not, please correct the date and ensure that all fees are properly assessed.																																													
JP32-2015-00120	T15-5155MLO	Safety Seat	1/1/1900	-	-	-	-	-	63.54	63.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127.1
JP32-2015-00331	CR15-0692MLO	Restrain Dog or Cat	1/1/1900	-	-	-	-	-	-	269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269
IDF and TPDC are under assessed $1 each.																																													
JP32-2015-00162	T15-3723MLO	Expires Motor Vehicle Insurance	05/25/15	40	3	-	1	-	-	55	-	-	-	-	-	-	-	1	-	-	4	4	2	-	-	-	0.6	5.4	5	-	30	-	-	-	-	1	-	-	-	3	-	-	-	-	155
JP32-2015-00454	T14-5932MO	Expired Motor Vehicle Inspection	09/15/14	40	3	-	1	-	-	55	-	-	-	-	-	-	-	1	-	-	4	4	2	-	20	-	0.6	5.4	5	-	30	-	-	-	-	1	-	-	-	3	-	-	50	-	225
Receipt needs to be voided as the payment was receipted twice. Contact Alejandra Santa Ana if you have any questions.																																												
85964J32	T14-1890MO			40	3	-	1	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	-	-	-	-	1	2	-	-	-	-	-	-	-	-	136.1
Was the driver in possession of the open container? If so, MVF should be assessed.																																												
JP32-2015-00363	CR13-0293MO	Open Container of Alcohol	03/10/13	40	3	-	1	-	-	500	-	-	-	5	-	-	-	2	-	-	4	4	2	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	637
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																												
JP32-2015-00272	TR15-0184-J32			-	-	-	-	-	-	-	-	-	150.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150.1
CS is under assessed $5. In addition, MVF should be assessed.																																												
JP32-2015-00534	T14-5255MO	Wireless Communication Restriction (Cell Phone)	08/13/14	40	3	20	1	-	-	130	-	-	-	5	-	-	-	2	-	-	4	4	2	-	20	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	50	-	322
Based on offense type, CSS and MVF should NOT be assessed.																																												
JP32-2015-00341	T10-5363MO	Allow Child to Ride Not Secured by Safety Belt	11/06/10	40	3	-	1	-	-	12.5	0.15	-	-	5	-	-	-	2	-	-	4	4	2	0.1	20	-	0.6	5.4	-	-	30	###	-	-	-	-	-	-	-	3	-	-	50	-	195.25
Based on appear by date, SCOF should be assessed. In addition, based on offense date, CSS should NOT be assessed.																																												
JP32-2015-00362	T11-5673MO	Safety Seat	10/22/11	40	3	-	1	-	-	12.5	0.15	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	###	-	-	-	-	-	-	-	3	-	-	50	-	175.25
SFINE should NOT be used. Please assess fee to SV50.																																												
JP32-2015-00380	TR15-0653-J32	Safety Seat	07/09/15	40	3	-	1	-	-	12.5	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	12.5	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	127.1
JP32-2015-00367	TR15-0431-J32	Safety Seat	08/01/15	40	3	-	1	-	-	12.5	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	12.5	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	127.1
Based on disposition date, Time Payment should NOT be assessed.																																												
JP32-2015-00295	T15-3002MLO	Speeding	04/22/15	40	3	-	1	-	-	36	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	25	-	1	1	-	-	-	3	-	-	-	-	163.1
JP32-2015-00129	T14-6991MO	Fail to Maintain Financial Responsibility	12/04/14	40	3	-	1	-	-	168	-	-	-	5	-	-	-	2	-	-	4	4	4	-	20	-	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	-	-	-	-	-	284
JP32-2015-00103	CR15-0329MLO	Fail to Attend School	04/14/15	40	3	20	1	-	-	100	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	25	-	1	1	-	-	-	-	-	-	-	-	209
Based on disposition date, Time Payment should be assessed. Please ensure that Time Payment is split between TP (10%), TPCO (40%), and TPST (50%).																																												
JP32-2015-00470	T15-1082MLO	Speeding	01/31/15	40	3	-	1	-	-	45	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	20	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	167.1
JP32-2015-00371	T14-3919MO	Speeding	06/01/14	40	3	-	1	-	-	90	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	20	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	50	-	262.1
JP32-2015-00048	T15-1775MLO	No Driver's License	02/10/15	40	3	-	1	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	135.1
MVF should NOT be assessed. In addition, based on appear by date, SCOF should be assessed. Furthermore, WARr should NOT be used. Please assess fee to the proper law enforcement agency.																																												
JP32-2015-00243	T10-5228MO	No Safety Belt	11/08/10	40	3	-	1	-	-	50	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	-	-	-	-	-	3	50	-	-	-	200.1
Based on appear by date (plea due date), SCOF should be assessed.																																												
JP32-2015-00171	T09-6081MO	Speeding	11/15/09	40	3	-	1	-	-	90	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	30	-	-	-	-	-	-	-	-	3	-	50	-	-	240
JP32-2015-00244	T10-1311MO	Fail to Maintain Financial Responsibility	03/29/10	40	3	-	1	-	-	350	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	467
JP32-2015-00282	T12-4006MO	Fail to Cover Load to Prevent Spillage	07/24/12	40	3	-	1	-	-	225	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	342
JP32-2015-00456	T13-6096MO	Fail to Maintain Financial Responsibility	10/04/13	40	3	-	1	-	-	175	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242
JP32-2015-00305	T15-0037MLO	Speeding	12/15/14	40	3	-	1	-	-	45	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	147.1
JP32-2015-00081	T15-1324MLO	No Driver's License	01/27/15	40	3	-	1	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	135.1
JP32-2015-00169	T15-1497MLO	Speeding	02/17/15	40	3	-	1	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	168.1
JP32-2015-00605	T15-1618MLO	Fail to Maintain Financial Responsibility	02/22/15	40	3	-	1	-	-	176	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	245
JP32-2015-00007	T15-2167MLO	Speeding	03/20/15	40	3	-	1	-	-	32.82	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	134.92
JP32-2015-00008	T15-2168MLO	No Driver's License	03/20/15	40	3	-	1	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	135.1
JP32-2015-00242	T15-2223MLO	Speeding	03/30/15	40	3	-	1	-	-	36	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	138.1
JP32-2015-00336	T15-2614MLO	Speeding	04/05/15	40	3	-	1	-	-	48	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	150.1
JP32-2015-00553	T15-2896MLO	Speeding	04/18/15	40	3	-	1	-	-	135	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	237.1
JP32-2015-00126	T15-2907MLO	Speeding	03/04/15	40	3	-	1	-	-	48	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	150.1
JP32-2015-00393	T15-3000MLO	Fail to Stop (Bus at Railroad)	04/21/15	40	3	-	1	-	-	200	-	-	-	5	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	-	302.1
JP32-2015-00451	T06-4159MO	Speeding	08/08/06	40	3	-	1	-	-	72	-	-	-	5	-	-	-	-	-	-	4	4	2	-	-	-	0.6	3.4	-	-	30	-	-	-	-	-	-	-	-	3	-	50	-	-	
Based on appear by date (plea due date), SCOF should NOT be assessed.																																												
JP32-2015-00046	T15-3575MLO	Fail to Maintain Financial Responsibilt	04/25/15	40	3	-	1	-	-	175	-	-	-	5	-	-	-	2	-	-	4	4	2	-	20	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	264

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2015

Receipt Number	Case Number	Offense	Off. Date	CCC	CHS	CHSA CHSJP	CMIT CNVFEEJP	COr	CSS	CVCA DD	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT JCTF	JSF	LTF	MVF	SCOF	SFINE SJFC	SJFS	SO	SOr STF	SV50 TP	TPCO TPDC	TPDS	TPST	TPW TPWF	UTFC WARr	WFCONST3 WFPREC32	WFSO	TOTAL
Based on appear by date (plea due date), SCOF should NOT be assessed.																																	
JP32-2015-00357	T15-3922MLO	Unsafe Speed	05/13/15	40	3	1		103		5				2			4	4	2	0.1	20	0.6	5.4		30		1	1			3			225.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed. In addition, OMNI Fees should NOT be assessed.																																	
JP32-2015-00539	T15-4019MLO	Speeding	05/11/15	23.48	1.76	0.59				86.34	2.93			1.17			2.35	2.35	2	0.06		0.35	3.17		17.61		0.59	0.59			1.76			147.1
DSC is over assessed $10. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																	
JP32-2015-00450	TR15-0323-J32	Speeding	07/28/15	36.67	2.75	0.92						4.57	18.3	1.83			3.67	3.67	2	0.09		0.55	4.95		27.5		0.92	0.92			2.75			112.1
Based on date of first payment, disposition date is incorrect. Please adjust disposition date and ensure that Time Payment is properly assessed.																																	
JP32-2015-00216	T15-4835MLO	Speeding	06/18/15	40	3	1		30		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			132.1
JP32-2015-00180	T15-5520MLO	Speeding	07/06/15	40	3	1				5		10		2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00151	T15-5112MLO	Speeding	06/28/15	40	3	1		36		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			138.1
JP32-2015-00146	T15-5088MLO	Speeding	06/24/15	40	3	1		51		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			153.1
JP32-2015-00170	T15-5320MLO	Speeding	06/23/15	40	3	1		51		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			153.1
JP32-2015-00538	TR15-0304-J32	Speeding	07/27/15	40	3	1						5	10	2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00210	T15-4994MLO	Drove on Wrong Side	06/26/15	40	3	1		100		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			202.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																	
JP32-2015-00258	T10-3961MO	Unsafe Speed	09/05/10	40	3	1		103		5				2			4	4	2	0.1	20	0.6	5.4		30						3			223.1
JP32-2015-00447	T10-4928MO	Fail to Signal with Turn Indicator	10/18/10	40	3	1				5				2			4	4	2	0.1	20	0.6	5.4		30						3			120.1
JP32-2015-00544	T11-2603MO	Speeding	04/20/11	40	3	1		77.8		5				2			4	4	2	0.1	20	0.6	5.4		30						3		50	247.9
JP32-2015-00237	T15-3460MLO	Speeding	04/22/15	40	3	1		51		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			153.1
JP32-2015-00256	T15-3765MLO	Speeding	05/13/15	40	3	1		15						2			4	4	2	0.1		0.6	5.4	5	30		1	1			3			117.1
JP32-2015-00312	T15-4146MLO	Speeding	06/02/15	40	3	1		36						2			4	4	2	0.1		0.6	5.4	5	30		1	1			3			138.1
JP32-2015-00228	T15-4362MLO	Speeding	06/12/15	40	3	1		48		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			150.1
JP32-2015-00382	T15-4367MLO	Speeding	06/16/15	40	3	1		36		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			138.1
JP32-2015-00149	T15-4873MLO	Speeding	06/14/15	40	3	1				5		10		2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00287	T15-4880MLO	Speeding	06/14/15	40	3	1				5		10		2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00374	T15-4946MLO	Speeding	06/11/15	40	3	1		48		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			150.1
JP32-2015-00012	T15-5067MLO	Speeding	06/21/15	40	3	1		36		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			138.1
JP32-2015-00273	T15-5230MLO	Speeding	07/03/15	40	3	1		72		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			174.1
JP32-2015-00491	T15-5256MLO	No Safety Belt	07/01/15	40	3	1		50		5				2			4	4	2			0.6	5.4		30		1	1			3			152
JP32-2015-00268	T15-5259MLO	Speeding	07/03/15	40	3	1		51		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			153.1
JP32-2015-00209	T15-5264MLO	Speeding	07/03/15	40	3	1		84		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			186.1
JP32-2015-00208	T15-5371MLO	Following Too Closely	06/13/15	40	3	1		100		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			202.1
JP32-2015-00054	T15-5462MLO	Speeding	07/04/15	40	3	1		60		5				2			4	4	2	0.1		0.6	5.4		30		1	1			3			162.1
JP32-2015-00509	T15-5489MLO	No Safety Belt	07/10/15	23.81	1.79	0.6				90.48	2.98			1.19			2.38	2.38	2			0.36	3.18		17.86		0.6	0.6			1.79			152
JP32-2015-00271	TR15-0025-J32	No Driver's License	07/11/15	40	3	1		65.9				5		2			4	4	2	0.1		0.6	5.4				1	1						135
JP32-2015-00373	TR15-0027-J32	Speeding	07/11/15	40	3	1						5		2			4	4	2	0.1		0.6	5.4		30		1	1			3			102.1
JP32-2015-00240	TR15-0058-J32	Speeding	07/13/15	40	3	1						5	10	2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00593	TR15-0277-J32	Expired Driver License	07/23/15	40	3	1		33.1				5	10	2			4	4	2			0.6	5.4				1	1						112.1
JP32-2015-00513	TR15-0313-J32	Driving While License Invalid	07/28/15	40	3	1		65.9				5		2			4	4	2	0.1		0.6	5.4				1	1						135
JP32-2015-00512	TR15-0314-J32	Speeding	07/28/15	40	3	1		45				5		2			4	4	2	0.1		0.6	5.4		30		1	1			3			147.1
JP32-2015-00511	TR15-0596-J32	Speeding	08/08/15	40	3	1						5	10	2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00446	TR15-0794-J32	Fail to Control Speed	08/14/15	40	3	1		52.9				5		2			4	4	2	0.1		0.6	5.4		30		1	1			3			155
JP32-2015-00449	TR15-0800-J32	Speeding	08/10/15	40	3	1		0				5	10	2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
JP32-2015-00453	TR15-0806-J32	Speeding	08/13/15	40	3	1						5	10	2			4	4	2	0.1		0.6	5.4		30		1	1			3			112.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																	
JP32-2015-00107	T14-0920MO	Display Expired License Plates	02/08/14	40	3	1		66		5				2			4	4	2		20	0.6	5.4					2						155
JP32-2015-00324	T14-0739MO	No Driver's License	01/22/14	40	3	1		132		5				2			4	4	2	0.1	20	0.6	5.4					2					50	271.1
JP32-2015-00326	T14-0740MO	Fail to Maintain Financial Responsibility	01/22/14	40	3	1		350		5				2			4	4	2		20	0.6	5.4					2					50	
JP32-2015-00576	T14-0317MO	Speeding	01/06/14	40	3	1		27		5				2			4	4	2	0.1	20	0.6	5.4		30			2			3			489
JP32-2015-00578	T14-0318MO	No Driver's License	01/06/15	40	3	1		66		5				2			4	4	2	0.1	20	0.6	5.4					2						149.1
LTF is under assessed $2.																																	155.1
JP32-2015-00015	T99-1417MO	Speeding	02/02/99	17	3			58		15	5		5		0.25	###					20										3	50		177.25
JP32-2015-00186	T03-3011MO	No Safety Belt	07/12/03					25													20					25								
Based on disposition date, Time Payment should be NOT be assessed. In addition, LTF is over assessed $2.																																	
JP32-2015-00159	T03-2366MO	Display Expired License Plates	05/31/03					112											4		20					25						50		
Based on disposition date, Time Payment should be NOT be assessed.																																	
JP32-2015-00158	T03-2365MO	No Liability Insurance	05/31/03	17	3		0.5	350		15	0	5		5	0.5	2	4		2		20					25						50		
Fine should be split between CO (15%) and TPWF (85%)																																	
JP32-2015-00043	CR12-0960MO			40	3	1		31.56						2			4	4	2		20	0.6	5.4							5	132		50	300.75

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2015

Receipt Numl	Case Number	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CONST3	COPC	COr	CSS	CVCA	DD	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WFCONST3	WFDPS	WFPREC32	TOTAL
Please ensure that reversals and reissued receipts are dated for the same day. Please contact the IT Department for assistance. In addition,a disposition date needs to be entered for the case. Please ensure that Time Payment is properly assessed.																																									
85781J32	T12-1134MO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-	-	-3	-	-	-50	-220.1
85980J32	T15-2917MLO	-40	-3	-	-1	-	-	-	-	-13	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-30	-13	-	-1	-1	-3	-	-	-	-127.1
85661J32	T15-4611MLO	-40	-3	-	-1	-	-	-	-	-48	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-170.1
85681J32	CR15-0090MLO	-40	-3	-20	-1	-	-	-	-	-201	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-25	-1	-1	-	-	-	-	-330
85773J32	CR12-1140MO	-40	-3	-	-1	-	-	-	-	-70	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-5	-	-	-	-	-	-	-	-	-	-137
85681J32	CR15-0090MLO	-40	-3	-20	-1	-	-	-	-	-201	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-25	-1	-1	-	-	-	-	-330
85258J32	CR15-0370MLO	-40	-3	-20	-1	-	-	-	-	-75	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-	-	-25	-1	-1	-	-	-	-	-184
85728J32	J15-046MLO	-40	-3	-20	-1	-	-	-	-	-100	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-204
85706J32	J15-051MLO	-40	-3	-20	-1	-	-	-	-	-100	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-204
85710J32	J15-090MLO	-40	-3	-20	-1	-	-	-	-	-100	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-25	-1	-1	-	-	-	-	-229
85586J32	T09-1630MO	-40	-3	-	-1	-	-	-	-	-206	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-30	0	-	-	-	-3	-50	-	-	-356
82621J32	T09-5148MO	-40	-3	-	-1	-	-	-	-	-106	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-55	-30	-	-	-	-	-3	-	-	-	-276
85658J32	T10-4565MO	-40	-3	-	-1	-	-	-	-	-93	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-	-	-	-50	-	-	-230.25
85321J32ADJ	T11-0380MO	-40	-3	-	-1	-	-	-5	-	-112	-	-	-	-	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-50	-249
85526J32	T11-3452MO	-40	-3	-	-1	-	-	-	-	-132	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-50	-269
85647J32	T12-1613MO	-40	-3	-	-1	-	-	-	-	-107	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-25	-	-	-	-	-	-50	-269
85322J32ADJ	T12-2409MO	-40	-3	-	-1	-	-	-	-	-112	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-50	-249
85634J32ADJ	T12-2556MO	-40	-3	-	-1	-	-	-	-	-132	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-50	-249
85780J32	T12-4254MO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-	-	-3	-	-	-50	-220.1
85568J32	T12-4872MO	-40	-3	-	-1	-	-	-	-	-106	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-	-	-3	-	-	-50	-276.1
85577J32	T12-5095MO	-40	-3	-	-1	-	-	-	-	-	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-30	-	-	-	-	-3	-	-	-50	-150.1
85784J32	T12-5254MO	-40	-3	-	-1	-	-	-	-	-132	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-50	-269
85659J32	T13-3233MO	-40	-3	-	-1	-	-	-	-	-	-	-	-95	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-	-	-	-	-	-	-	-	-	-162
85540J32	T13-6287MO	-40	-3	-	-1	-	-	-	-	-66	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-	-	-25	-	-	-	-	-	-	-178
85515J32	T14-2067MO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-25	-1	-1	-3	-	-	-	-197.1
!-2015-00173	T14-4251MO	-40	-3	-	-1	-	-	-	-	-53	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-175.1
!-2015-00195	T14-4251MO	-40	-3	-	-1	-	-	-	-	-55	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-177.1
85984J32	T15-0530MLO	-40	-3	-	-1	-	-	-	-	-100	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-169.1
85662J32	T15-0723MLO	-40	-3	-	-1	-	-	-	-	-69	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-171.1
85816J32	T15-0725MLO	-40	-3	-	-1	-	-	-	-	-66	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-135
85917J32	T15-1271MLO	-40	-3	-	-1	-	-	-	-	-150	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-219
85911J32	T15-1840MLO	-40	-3	-	-1	-	-	-	-	-175	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-244
85632J32	T15-2036MLO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-152
85607J32	T15-2060MLO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-152
85563J32ADJ	T15-2078MLO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-20	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-172
85549J32	T15-2102MLO	-40	-3	-	-1	-	-	-	-	-42	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-144.1
85814J32	T15-2177MLO	-40	-3	-	-1	-	-	-	-2	-66	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	-	-	-	-1	-1	-	-	-	-	-137.1
85527J32	T15-2225MLO	-40	-3	-	-1	-	-	-	-	-67	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-	-0.6	-5.4	-	0	-	-	-1	-1	-	-	-	-	-136
85742J32	T15-2267MLO	-40	-3	-	-1	-	-	-	-	-50	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-	-	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-152
85551J32	T15-2365MLO	-40	-3	-	-1	-	-	-	-	-45	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-25	-1	-1	-3	-	-	-	-192.1
85708J32	T15-3210MLO	-40	-3	-	-1	-	-	-	-	-48	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-	-	-2	-0.1	-20	-0.6	-5.4	-	-30	-	-	-1	-1	-3	-	-	-	-170.1
85592J32	T15-2334MLO	-16	-1.2	-	-0.4	-	-	-	-	-30	-	-	-	-2.1	-	-	-	-0.8	-	-	-1.6	-1.6	-	-	-	-4.8	-0.1	-	-0.3	-2.2	-	-12	-	-25	-0.4	-0.4	-1.2	-	-	-	-101.1
85754J32	T15-3094MLO	-9.8	-0.7	-	-0.3	-	-	-	-	-28	-	-	-	-1.2	-	-	-	-0.5	-	-	-1	-1	-	-	-	-2.5	-0	-	-0.2	-1.3	-	-7.4	-	-25	-0.3	-0.3	-0.7	-	-	-	-80
85509J32	T15-2506MLO	-0.6	-0	-	-0	-	-	-	-	-67	-	-	-	-0.1	-	-	-	-0	-	-	-0.1	-0.1	-	-	-	-2	-0	-	-0	-0.1	-	-	-	-	-0	-0	-	-	-	-	-70
85680J32	T15-2869MLO	-	-	-	-	-	-	-	-	-102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-102.1
85985J32	T99-5910MO	-	-	-	-	-	-	-	-	-58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-2	-	-20	-	-	-	-	-	-	-	-	-	-50	-	-130
15-00260ADJ	TR15-0271-J32	40	3	-	1	-	-	-	-	74.9	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	0.1	-	0.6	5.4	-	30	-	-	1	1	3	-	-	-	177
85503J32	F97-04-299	-	-	-	-	-5	-	-	-	-90	-	-15	-	-	-	-	-2.5	-	-	-1	-	-	-0.5	-1	-2	-	-	-20	-	-	-5	-	-	-	-	-	-	-	-	-	-142
85506J32	T03-4029MO	-17	-3	-	-	-	-0.5	-	-	-200	-	-15	-	-5	-	-5	-	-	-0.5	-2	-4	-	-	-	-	-2	-	-	-	-	-	-	-	-25	-	-	-3	-50	-	-	-332
85507J32	T03-4028MO	-17	-3	-	-	-	-0.5	-	-	-136	-	-15	-	-5	-	-5	-	-	-0.5	-2	-4	-	-	-	-	-2	-	-	-	-	-	-	-	-25	-	-	-	-50	-	-	-265

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2015

Receipt Nu Case Number	CFF	EFF	IND	SF	WFDPS	WFPREC32	WFSO	WRFILFEE	WRIT	TOTAL
Please reissue payment.										
JP32-2015- CV15-0083-J32	(25.00)	(10.00)	(6.00)	-	-	-	-	-	-	(41.00)
WRIT should NOT be used. Please assess fee to the Constable Precinct that serviced the writ.										
JP32-2015- LAND-15-0015MLO	-	-	-	-	-	-	-	5.00	200.00	205.00
JP32-2015- LAND-15-0114MLO	-	-	-	-	-	-	-	5.00	200.00	205.00
JP32-2015- LAND-15-0115MLO	-	-	-	-	-	-	-	5.00	200.00	205.00
JP32-2015- LAND-15-0117MLO	-	-	-	-	-	-	-	5.00	200.00	205.00
Please enter an event stating who collected the citation service fee.										
JP32-2015- SC15-0007-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
JP32-2015- CV15-0009-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
JP32-2015- CV15-0022-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
JP32-2015- CV15-0042-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
JP32-2015- CV15-0058-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
JP32-2015- CV15-0082-J32	25.00	10.00	6.00	-	-	-	-	-	-	41.00
SF should NOT be used. Please assess fee to the Constable Precinct that serviced the citation.										
JP32-2015- LT15-0020-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0060-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0062-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0065-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0066-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0069-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- LT15-0070-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0076-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0079-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0089-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0091-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0092-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2015

Receipt Nu Case Number	CFF	EFF	IND	SF	WFDPS	WFPREC32	WFSO	WRFILFEE	WRIT	TOTAL
SF should NOT be used. Please assess fee to the Constable Precinct that serviced the citation.										
JP32-2015- LT15-0093-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- LT15-0094-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0001-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0002-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0003-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0004-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0005-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0006-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- SC15-0008-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- SC15-0009-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- SC15-0010-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0011-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- SC15-0012-J32	25.00	10.00	6.00	150.00	-	-	-	-	-	191.00
JP32-2015- SC15-0013-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0014-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0015-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0016-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0030-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0031-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0032-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0033-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0034-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0035-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0036-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0037-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0038-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- SC15-0039-J32	25.00	10.00	6.00	75.00	-	-	-	-	-	116.00
JP32-2015- S-15-0002MLO	-	-	-	150.00	-	-	-	-	-	150.00

RECEIVED
OCT 23 2015
HIDALGO COUNTY TEXAS
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15

PBC

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2015-00616 THRU	JP32-2015-01174	$ 82,576.68 ✓ X10 X5-a
Sheriff's "D" Report	(Receipt #s)	THRU	
LESS: COST ON DEPOSIT			4,004.55 ~~3,049.45~~ X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			1760.30 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ ~~(3,049.45)~~ 80,332.43 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			$ ~~82,426.58~~ 83,180.78
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			~~(85,476.03)~~ (2,848.35) X4-h

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~82,426.58~~ 82,576.68	
Add: Previous Month's Bond Overtransfer	~~603.10~~	
Add: HCSO Monthly "D" Collections Report Aug'15 Jail	603.10 ~~$0.00~~	
Total Remittances Made to County Treasurer	83,180.78 $ ~~82,426.58~~	

PREPARED BY: _____ DATE PREPARED: 10/20/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-27-15

Marcos Ochoa — JUSTICE OF THE PEACE — 10/22/15 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1100-351-10-~~066~~-000-0-000	$ 25,394.08
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	708.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	262.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-~~009~~-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,165.25
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-~~066~~-000-0-000	374.45 ~~374.45~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,509.69
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	771.42
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees			561.10	1100-341-10-~~066~~-000-0-000	619.56 ~~621.56~~
Deferred Disposition		C.C.P. Art. 45.051	~~563.10~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	58.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	224.67
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-~~066~~-000-0-000	780.68
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	90.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	0.00 ~~1,830.00~~
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,627.92
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	333.14
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	60.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,260.98
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	180.00
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	107	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	642.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,596.93
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,497.70
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,011.90
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	738.85
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28.65
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-065-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,070.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	339.14
Texas Home Visiting Program Contribution ($5)		HSC 191.004&/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	1,885.37
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	30.00
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	181.74
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	8,800.01
Precinct #4				1100-342-10-294-000-0-000	225.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-~~012~~-0-000	-
Due to Others				1100-202-00-000-~~012~~-0-000	1.00 X3-a
Restitution				1100-202-00-000-~~012~~-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	1,830.00 - X3-b
Police Fees (Local Fees)				1100-341-10-060-001-0-000	2,713.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord-Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	2,675.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~80,533.43~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 11/2014

80,332.43 X1jX2 X2

RECEIVED
OCT 23 2015
HIDALGO COUNTY AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10-27-15
43 10139/15

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2015

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CONST	COr	DD	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SAF	SCOF	SFINE	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFCONSFPREC32	TOTAL
Is offense date correct? If not, please correct the offense date and ensure that all fees are properly assessed.																																						
01069	T15-5460MLO	No Safety Belt	7/4/05	40	3	-	-	-	63.1	-	5	-	-	4	-	2	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	3	-	-	-	150
LTF is under assessed $2.																																						
00848	TR15-0245-J32	Speeding	7/15/15	40	3	-	1	-	-	53	-	5	2	4	4	-	0.1	-	-	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	153
Based on appear by date (plea due date), SCOF should be assessed.																																						
00713	T15-3387MLO	No Safety Belt	5/8/15	40	3	-	1	-	50	-	5	-	2	4	4	2	-	-	-	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	152
OMNI fees should NOT be assessed.																																						
00845	T14-6628MO	Driving While License Invalid	11/10/14	40	3	-	1	-	132	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	50	301
00814	T15-2162MLO	Speeding	3/19/15	40	3	-	1	-	45	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	197
01035	T99-4289MO	No Safety Belt	7/22/99	-	-	-	-	-	-	-	-	-	-	-	-	2	-	4	20	6	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52
01101	T07-5193MO	No Driver's License	12/3/07	40	3	-	1	-	66	-	5	-	-	4	4	2	-	4	20	6	-	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	179
01102	T07-5194MO	No Safety Belt	12/3/07	40	3	-	1	-	50	-	5	-	-	4	4	2	-	4	20	6	-	-	20	-	0.6	3.4	-	30	-	-	-	-	-	-	3	-	-	-	196
01044	T15-3648MLO	Speeding	5/1/15	40	3	-	1	-	42	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	194
00829	T15-3670MLO	Speeding	5/1/15	40	3	-	1	-	54	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	206
00857	T15-3687MLO	No Driver's License	4/17/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
01070	T15-3698MLO	No Driver's License	4/13/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
00921	T15-4054MLO	Speeding	5/28/15	40	3	-	1	-	33	-	0	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	5	30	-	-	1	1	-	-	3	-	-	-	185
00991	T15-4275MLO	No Safety Belt	5/30/15	40	3	-	1	-	50	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	202
00905	T15-4330MLO	No Driver's License	6/3/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
01039	T15-4354MLO	speeding	6/6/15	40	3	-	1	-	57	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	209
01086	T15-4417MLO	speeding	6/12/15	40	3	-	1	-	45	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	197
01142	T15-4664MLO	Safety Seat	6/12/15	40	3	-	1	-	12.5	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	12.5	-	1	1	-	-	3	-	-	-	177
00741	T14-5471MO	No Safety Belt	8/13/14	40	3	-	1	-	50	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	50	252
00742	T14-5472MO	Safety Seat	8/13/15	40	3	-	1	-	12.5	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	12.5	-	1	1	-	-	3	-	-	50	227
00843	T14-6187MO	No Driver's License	10/1/14	40	3	-	1	-	132	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	50	301
00851	T15-0854MLO	No Driver's License	1/14/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
01011	T15-1341MLO	No Driver's License	1/26/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
01056	T15-1345MLO	Fail to Secure Heavy Equipment	1/5/15	40	3	-	1	-	99.9	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	252
00853	T15-1487MLO	No Driver's License	1/27/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
00852	T15-1492MLO	Fail to Maintain Financial Responsibility	1/27/15	40	3	-	1	-	175	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	294
00836	T15-2017MLO	Speeding	3/23/15	12.6	0.94	-	0.32	-	48	-	1.57	-	0.63	1.25	1.26	0.62	0.04	4	20	6	-	-	20	-	0.19	1.7	-	9.43	-	-	0.32	0.32	-	-	0.94	-	-	-	130
00909	T15-2651MLO	Speeding	4/6/15	40	3	-	1	-	42	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	194
01031	T15-2762MLO	No Driver's License	4/20/15	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
00904	T15-2951MLO	Speeding	4/23/15	-	-	-	-	-	60	-	-	-	0	-	-	-	-	4	20	6	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110
00826	T15-3327MLO	Speeding	5/6/15	40	3	-	1	-	54	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	206
00751	T13-7732MO	Disregarded Red Light	12/4/13	40	3	-	1	-	106	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	50	306
00882	T14-0087MO	No Driver's License	12/19/13	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	183
00840	T14-2166MO	Fail to Yield ROW	3/28/14	40	3	-	1	-	48.9	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	201
01033	T14-3696MO	Speeding	6/9/14	40	3	-	1	-	102	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	50	304
00755	T14-3874MO	Fail to Yield ROW	6/3/14	40	3	-	1	-	52.9	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	205
00740	T14-3921MO	No Driver's License	6/1/14	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185
01026	CR12-0542MO	Public Intoxication	5/6/12	40	3	-	1	-	470	-	-	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	50	637
01057	CR14-0003MO	Poss. Of Paraphenalia	12/11/13	40	3	-	1	-	-	-	-	-	2	4	4	2	-	4	20	6	-	5	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	117
00990	CR14-0962MO	No Hunter Edcation Certificate	9/7/14	40	3	-	1	-	18.8	-	-	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	1	1	5	106	-	-	-	-	244
01098	T15-2585MLO	Speeding	4/10/15	14.1	1.05	-	0.36	-	30	-	1.76	-	0.71	1.41	1.41	0.7	0.04	4	20	6	-	-	20	-	0.22	1.91	-	10.6	-	-	0.36	0.36	-	-	1.05	50	-	-	166

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2015

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CONST3	COr	DD	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SAF	SCOF	SFINE	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFCONS	FPREC32	TOTAL
OMNI fees should NOT be assessed.																																							
	00820	T11-3830MO	Disregarded Stop Sign	6/24/11	40	3	-	1	5	106	-	-	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	50	306
MVF should be assessed. In addition, SFINE should NOT be used.																																							
	00928	TR15-1271-J32	Safety Seat	9/6/15	40	3	-	1	-	25	-	-	5	2	4	4	2	-	-	-	-	-	-	-	25	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	152
OMNI fees should NOT be assessed. In addition, a dispostion date needs to be entered. Please ensure that Time Payment is properly assessed.																																							
	00786	T14-2645MO	No Safety Belt	4/9/14	40	3	-	1	-	-	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	152
	00901	T07-0673MO	No Driver's License	1/12/07	40	3	-	1	-	132	-	5	-	-	4	4	2	-	4	20	6	-	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	-	50	-	295
CS is under assessed $5.																																							
	00693	T14-2916MO	Speeding School Zone	4/23/14	40	3	20	1	-	118	-	5	-	2	4	4	2	0.1	-	-	-	-	-	20	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	50	310
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, OMNI should NOT be assessed.																																							
	01118	T14-0628MO	No Driver's License	1/14/14	40	3	-	1	-	132	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	50	301
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																							
	01066	T14-1134MO	No Driver's License	2/1/14	40	3	-	1	-	66	-	5	-	2	4	4	2	0.1	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	155
	00730	CR14-0106MO	No Fishing License	1/25/14	40	3	-	1	-	18.8	-	-	-	2	4	4	2	-	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	2	5	106	-	-	-	-	214
Based on disposition date, TP should NOT be assessed.																																							
	00720	T14-2226MO	Speeding	3/21/14	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	25	-	-	-	-	-	-	-	50	134
Was the driver in possession of the open container? If so, MVF should be assessed.																																							
	01158	CR11-0069MO	Open Container of Alcohol	12/11/10	-	-	-	-	-	467	-	-	-	-	-	-	-	-	4	20	6	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	517
MVF should be assessed. In addition, OMNI fees should NOT be assessed.																																							
	01036	T12-3469MO	No Driver's License	6/9/12	40	3	-	1	-	132	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	299
	00724	T13-2314MO	No Driver's License	4/14/13	40	3	-	1	-	132	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	299
	00989	T13-3227MO	No Driver's License	5/23/13	40	3	-	1	-	132	-	5	-	2	4	4	2	-	4	20	6	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	299
MVF should NOT be assessed. In addition, OMNI fees should NOT be assessed.																																							
	01097	T12-3009MO	No Safety Belt	5/18/12	40	3	-	1	-	50	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	50	250
	670ADJ	T12-5276MO	No Safety Belt	10/12/12	40	3	-	1	-	50	-	5	-	2	4	4	2	0.1	4	20	6	1	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	50	251
	00725	T13-2313MO	Seat Belt Violation	4/14/13	40	3	-	1	-	50	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	50	250
	01021	T13-3682MO	No Safety Belt	6/19/13	40	3	-	1	-	20	-	5	-	2	4	4	2	0.1	4	20	6	-	-	20	-	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	-	170

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2015

Receipt Nu	Case Numb	Offense	Off. Date	ABC	CCC	CHS	COPm	COPY1	COPY2	COr	CVCA	DPS	FA	JCD	JCPT	LTF	OMNIC	OMNIS	OMNIV	OVER	SAF	SCOF	SF	TP	UTFC	WFCONST3	WFDPS	total
How many pages were issued?																												
JP32-2015-	C-09-036MO			-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
JP32-2015-00872				-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
LTF is under assessed $2. In addition, OMNI fees should NOT be assessed.																												
:015-00867	F98-05-523	No Safety Belt	5/16/98	-	17	3	-	-	-	25	15	5	5	0.25	1	-	4	20	6	-	-	20	-	-	3	-	50	174
:015-00866	F98-05-524	No Driver's License	5/16/98	-	17	3	-	-	-	30	15	5	5	0.25	1	-	4	20	6	-	-	20	-	-	-	-	50	176
:015-01092	F98-06-992	No Safety Belt	6/17/98	-	17	3	-	-	-	25	15	5	5	0.25	1	-	4	20	6	-	-	20	-	-	3	-	-	124
OMNI fees should NOT be assessed. In addition, LTF is under assessed $2. Furthermore, a dispostion date needs to be entered. Please ensure that Time Payment is properly assessed.																												
:015-01091	T98-2614MO	Speeding	11/20/98	-	17	3	-	-	-	24	15	5	5	0.25	1	-	4	20	6	-	-	20	-	-	3	-	35	158
:015-01096	T99-3539MO	Speeding	6/13/99	-	17	3	-	-	-	24	15	5	5	0.25	1	-	4	20	6	-	-	20	-	-	3	-	-	123
Based on disposition date, Time Payment should NOT be assessed. In addition, OMNI fees should NOT be assessed.																												
:015-00834	T00-9012MO	No Liability Insurance	4/1/00	-	17	3	-	-	-	350	15	5	5	0.25	2	2	4	20	6	-	-	20	-	25	-	50	-	524
OMNI fees should NOT be assessed.																												
:015-01156	CR98-0128MO	Minor in Possession of Alcoholic Beverage	10/25/98	5	17	3	-	-	-	51	15	-	5	0.25	1	2	4	20	6	-	-	20	-	-	-	-	-	149
:015-01084	T99-2934MO	Speeding	1/26/99	-	17	3	-	-	-	19	15	5	5	0.25	1	2	4	20	6	-	-	20	-	-	3	-	-	120
:015-01043	F97-11-91	Speeding	10/14/97	-	17	3	-	-	-	34	15	5	5	0.25	1	2	4	20	6	-	-	20	-	-	3	-	-	135

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

PBC

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2015-01175 THRU	JP32-2015-01730	$ 93,119.80 (93119.70 ✓)
Sheriff's "D" Report	(Receipt #s)	THRU	
LESS: COST ON DEPOSIT			-
ADD: COST ON DEPOSIT LIQUIDATED			-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 93,119.80
Less: Total amount of remittances to County Treasurer (From Part II)			$ 93,119.70
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			2,847.35 / 0.10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 93,119.70	
Add: Previous Month's Bond Overtransfer Sep'15	2,244.25	
Add: HCSO Monthly "D" Collections Report Aug Jail 2015	603.10 $0.00	
Total Remittances Made to County Treasurer	95,967.05 / $ 93,119.70	

PREPARED BY: _____ DATE PREPARED: 11-10-15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.14.16
4/19/16

Marcos Ochoa 11-10-15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					24,383.75
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ ~~29,416.85~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	106.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	237.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,311.75
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	423.27
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,741.01
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	876.00
Motor Vehicle Adm. Fee ($10-$20) (Additional Fee for Exp. DL, Expiring Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees			403.15	1100-341-10-866-000-0-000	~~481.99~~ 481.99
Deferred Disposition		C.C.P. Art. 45.051	~~403.25~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	78.34		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	253.95
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	~~844.79~~ 844.79
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,455.42
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	378.16
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	17,366.82
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent legal Services Fee-JP ($6)	86	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	516.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8367.42 ~~9,327.42~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,697.01
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,273.56
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	834.50
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.94 ~~32.86~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	860.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	385.16
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2220.79 ~~2,215.79~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	~~25.00~~ 25.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	175.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	200.00
Precinct #3				1100-342-10-293-000-0-000	11,120.91 ~~9,120.91~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-343-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-812-0-000	38.00
Due to Others				1100-202-00-000-812-0-000	5653.13 ~~3,658.13~~
Restitution				1100-202-00-000-812-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,205.80 ~~1,205.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,150.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	2051.00	5.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 193.0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	93,119.70 ~~93,119.70~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.13.16
47 V19/16

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2015

Rec. #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	CONST3	CRFEE	CVCA	OVEI	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SAF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
JP32-2015-																																											
LTF should be prorated. In addition, OMNI fees should NOT be assessed.																																											
1648	CR09-0908MO	Open Container of Alcohol	5/24/09	3.64	0.27	0.09	-	-	0.46	-	-	-	-	0.18	-	-	0.36	0.36	2	-	-	0.36	1.82	0.55	-	1.82	0.05	0.49	-	-	-	-	-	-	-	-	-	4.55	-	-	17
OMNI fees should NOT be assessed.																																										
1303	CR12-0460MO	No Fishing License	3/19/12	40	3	1	-	18.75	-	-	-	-	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	5	106.25	-	-	-	-	50	292
1282	CR12-1253MO	Poss. Of Drug Paraphernelia	11/17/12	40	3	1	-	100	-	-	-	-	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	5	-	-	-	-	-	-	217
1610	CR14-0705MO	Driving Under the Influence	5/30/14	40	3	1	-	499.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	619
1386	CR15-0033MLO	Minor in Possession of Alcoholic Beverage	1/3/15	40	3	1	-	100	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	219
1549	T09-3366MO	Permit Unlicensed Person to Drive	6/18/09	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	-	-	299
1252	T11-0376MO	Expired License Plates	12/13/10	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	183
1253	T11-0377MO	Speeding	12/13/10	40	3	1	-	30	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	-	-	180.1
1512	T12-1131MO	Expired License Plates	12/31/11	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	299
1264	T12-3825MO	Safety Seat	6/23/12	40	3	1	-	12.5	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	12.5	-	-	-	-	-	3	-	-	-	50	225.1
1483	T12-4279MO	Speeding	8/9/12	40	3	1	-	95.8	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	-	50	295.9
1291	T13-6732MO	No Driver's License	9/20/13	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	183.1
1349	T14-0200MO	Speeding	12/27/13	40	3	1	-	45	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	-	-	-	-	3	-	-	-	-	195.1
1514	T14-2274MO	No Safety Belt	3/15/14	40	3	1	-	50	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	202
1642	T14-2766MO	No Driver's License	4/4/14	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	50	301.1
1643	T14-2767MO	Disregarded Stop Sign	4/4/14	40	3	1	-	52.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	50	255
1412	T14-4396MO	Speeding	7/6/14	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	50	334.1
1459	T14-4638MO	Fail to Control Speed	7/12/14	40	3	1	-	53.1	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	50	-	-	-	255.2
1458	T14-4639MO	Violating DL Restriction	7/12/14	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	50	-	-	-	235.1
1374	T14-4984MO	No Driver's License	6/30/14	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	50	301.1
1254	T14-6183MO	Speeding	9/24/14	40	3	1	-	138	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	50	340.1
1255	T14-6184MO	Driving While License Invalid	9/24/14	40	3	1	-	131.8	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	50	300.9
1587	T14-6495MO	No Driver's License	10/27/14	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	50	301.1
1414	T15-0213MLO	Speeding	12/26/14	40	3	1	-	45	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	197.1
1613	T15-0227MLO	Speeding	12/24/14	40	3	1	-	60	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	212.1
1433	T15-0396MLO	No Driver's License	1/8/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1582	T15-0493MLO	No Driver's License	12/27/14	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1627	T15-0517MLO	Fail to Maintain Financial Responsibility	1/4/15	40	3	1	-	175	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	294
1495	T15-0548MLO	Driving While License Invalid	12/22/14	40	3	1	-	65.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185
1571	T15-0550MLO	Backed So As To Interfere	12/22/14	40	3	1	-	53.1	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	205.2
1463	T15-0632MLO	Fail to Control Speed	12/28/14	40	3	1	-	53.1	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	205.2
1603	T15-0673MLO	Speeding	1/6/15	40	3	1	-	39	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	191.1
1625	T15-0749MLO	Driving While License Invalid	1/17/15	40	3	1	-	65.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185
1607	T15-0763MLO	No Driver's License	1/19/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1384	T15-0903MLO	Speeding	1/13/15	40	3	1	-	42	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	194.1
1456	T15-1016MLO	No Driver's License	2/6/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1389	T15-1084MLO	Fail to Yield ROW	1/28/15	40	3	1	-	52.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	205
1612	T15-1108MLO	Speeding	1/25/15	40	3	1	-	45	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	197.1
1417	T15-1125MLO	No Driver's License	1/28/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1633	T15-1144MLO	No Driver's License	1/22/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185.1
1620	T15-1326MLO	Violate DL Rest "B"	1/29/15	40	3	1	-	65.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2015

Rec. #	Case Number JP32-2015-	Offense	Off. Date	CCC	CHSJP CHS	CHSJP CMIT	CO	CRFEEOVEI CONST3	CRFEEOVEI CVCA	DPS FA	IDRF	JCPT JCD	JCPT JCTF	JSF	MISC LTF	MISC MVF	OMNIC OMNIS	OMNIV SAF	SCOF SJFC	SJFS SO	STF SV50	TP TPDC	TPDS TPW	TPWF	WARr UTFC	WFCONST3	WFDPS WFPREC32	TOTAL
OMNI fees should NOT be assessed.																												
1634	T15-1145MLO	Disregarded No Passing Zone	1/22/15	40	3	1	100	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	252.1
1601	T15-1433MLO	Speeding	2/17/15	40	3	1	30	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	182.1
1623	T15-1488MLO	Speeding	2/3/15	40	3	1	39	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	191.1
1599	T15-1504MLO	Speeding	2/3/15	40	3	1	60	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	212.1
1435	T15-1544MLO	Speeding	2/17/15	40	3	1	51	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	203.1
1360	T15-1751MLO	No Driver's License	2/25/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1618	T15-1780MLO	Speeding	2/9/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1619	T15-1781MLO	No Driver's License	2/9/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1454	T15-1782MLO	No Driver's License	2/8/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1646	T15-1802MLO	Inoperable Lamp	2/2/15	40	3	1	46.9	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	199
1629	T15-1881MLO	No Safety Belt	3/6/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1645	T15-1922MLO	Tire Load Weight Rating	2/5/15	40	3	1	100	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	1	1	-	219
1636	T15-1932MLO	Overwidth W/O Permit	3/9/15	40	3	1	100	-	-	-	2	-	4	4	2	-	4	20	6	5 20	0.6	5.4	-	-	1	1	-	219
1440	T15-1942MLO	Speeding	3/5/15	40	3	1	24	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	176.1
1474	T15-1947MLO	Fail to Yield ROW	3/10/15	40	3	1	52.9	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	205
1518	T15-2019MLO	Speeding	3/23/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1391	T15-2100MLO	No Safety Belt	3/23/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1638	T15-2153MLO	Driving With Out of State DL For More than 90 Days	3/25/15	40	3	1	52.9	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	205
1611	T15-2171MLO	Speeding	3/5/15	40	3	1	39	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	191.1
1616	T15-2212MLO	Speeding	3/21/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	218.1
1594	T15-2266MLO	Speeding	3/15/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1640	T15-2309MLO	Speeding	4/3/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1579	T15-2314MLO	Speeding	3/31/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1622	T15-2413MLO	No Safety Belt	3/8/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1441	T15-2521MLO	No Driver's License	3/5/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1527	T15-2558MLO	Fail to Maintain Financial Responsibility	4/3/15	40	3	1	175	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	1	1	-	294
1602	T15-2608MLO	No Safety Belt	4/5/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1327	T15-2622MLO	Speeding	4/4/15	40	3	1	48	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	200.1
1605	T15-2656MLO	No Safety Belt	4/7/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1195	T15-2710MLO	Speeding	4/9/15	40	3	1	60	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	212.1
1615	T15-2745MLO	Speeding	4/12/15	40	3	1	51	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	203.1
1617	T15-2773MLO	No Safety Belt	3/29/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1639	T15-2822MLO	Speeding	4/13/15	40	3	1	54	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	206.1
1635	T15-2840MLO	Speeding	4/15/15	40	3	1	60	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	212.1
1626	T15-2888MLO	No Valid Inspection Certificate	3/13/15	40	3	1	53	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	205
1335	T15-2891MLO	No Valid Inspection Certificate	3/16/15	40	3	1	53	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	205
1632	T15-2926MLO	No Driver's License	3/19/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1363	T15-2960MLO	Speeding	4/23/15	40	3	1	45	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	197.1
1362	T15-2961MLO	No Driver's License	4/23/15	40	3	1	66	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	1	1	-	185.1
1247	T15-2985MLO	No Safety Belt	4/21/15	40	3	1	50	-	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	202
1567	T15-2987MLO	Speeding	4/21/15	40	3	1	96	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	248.1
1185	T15-3024MLO	Speeding	4/18/15	40	3	1	51	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	203.1
1428	T15-3030MLO	No Safety Belt	4/18/15	40	3	1	50	- 1	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	1	1	3	203
1271	T15-3261MLO	Speeding	5/5/15	40	3	1	33	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	185.1
1580	T15-3264MLO	Speeding	5/6/15	40	3	1	57	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	209.1
1524	T15-3342MLO	Speeding	5/9/15	40	3	1	60	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	212.1
1437	T15-3379MLO	Speeding	5/13/15	40	3	1	39	-	5	-	2	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	1	1	3	191.1

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2015

Rec. #	Case Number	Offense	Off. Date	CCC	CHSJP			CO	CRFEEOVEI			DPS		IDRF	JCPT		JSF	MISC		OMNIC		OMNIV		SCOF		SJFS		STF	TP		TPDS		TPWF	WARr		WFDPS		TOTAL
JP32-2015-					CHS		CMIT		CONST3	CVCA			FA	JCD	JCTF		LTF	MVF		OMNIS		SAF		SJFC		SO		SV50	TPDC		TPW		UTFC	WFCONST3		WFPREC32	
OMNI fees should NOT be assessed.																																				
1329	T15-3380MLO	No Driver's License	5/13/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	185.1
1637	T15-3420MLO	Speeding	5/8/15	40	3	1	-	42	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	194.1
1385	T15-3673MLO	Speeding	4/12/15	40	3	1	-	39	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	191.1
1382	T15-3874MLO	Speeding	3/3/15	40	3	1	-	30	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	182.1
1383	T15-3875MLO	Fail to Maintain Financial Responsibility	3/3/15	40	3	1	-	175	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	294
1333	T15-3882MLO	Disregarded Warning Sign	5/22/15	40	3	1	-	100	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	252.1
1526	T15-4232MLO	Expired License Plates	6/1/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185
1411	T15-4357MLO	Speeding	6/16/15	40	3	1	-	45	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	197.1
1201	T15-4418MLO	Speeding	6/12/15	40	3	1	-	42	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	194.1
1430	T15-4507MLO	Speeding	6/6/15	40	3	1	-	97.9	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	250
1444	T03-1054MO	No Liability Insurance	3/15/03	17	3	-	0.5	-	-	-	15	5	5	-	0.5	2	4	-	2	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	154
1443	T03-1055MO	No Driver's License	3/15/03	17	3	-	0.5	-	-	-	15	5	5	-	0.5	2	4	-	2	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	154
1225	T03-4756MO	No Safety Belt	11/11/03	17	3	-	0.5	50	-	-	15	5	5	-	0.5	2	4	-	2	-	-	4	20	6	-	20	-	-	-	30	-	-	-	-	-	-	3	-	-	-	-	187
1203	CR06-1446MO	Driving Under the Influence	9/29/06	40	3	1	-	205	-	-	-	5	-	-	-	-	4	4	2	-	-	4	20	6	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	-	-	318
1644	T07-2042MO	Speeding	4/11/07	40	3	1	-	90	-	-	-	5	-	-	-	-	4	4	2	-	-	4	20	6	-	20	0.6	3.4	-	30	-	-	-	-	-	-	3	-	50	-	-	286
1609	T13-4129MO	No Driver's License	7/6/13	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	50	299.1
1608	T15-0766MLO	Fail to Maintain Financial Responsibility	1/19/15	40	3	1	-	175	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	294
1180	T15-0782MLO	Speeding	1/11/15	40	3	1	-	45	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	197.1
1631	T15-2190MLO	No Safety Belt	3/23/15	40	3	1	-	50	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	-	202
1525	T15-3343MLO	Expired Driver's License	5/9/15	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	185
LTF is under assessed $2. In addition, OMNI fees should NOT be assessed. Furthermore, Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%).																																				
1597	T14-4055MO	Speeding	5/26/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	20	-	-	-	-	-	25	-	-	-	-	-	-	50	125
Based on date of first payment, disposition date is incorrect. In addition, Time Payment should be assessed. Furthermore, OMNI fees should NOT be assessed.																																				
1211	T15-0407MLO	Fail to Pass to Left Safely	1/9/15	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	200
OMNI fees should NOT be assessed. In addition, LTF is under assessed $2. Furthermore, pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																				
1399	T15-1405MLO	Safety Seat	1/31/15	27.21	2.04	0.68	-	12.5	-	-	-	3.4	-	1.36	-	-	2.72	2.72	-	-	0.07	2.72	13.6	4.08	-	13.6	0.41	3.67	-	20.42	12.5	-	0.68	0.68	-	-	2.04	-	-	-	-	127.1
LTF is under assessed $2. In addition, OMNI fees should NOT be assessed.																																				
1475	T15-3395MLO	No Safety Belt	5/8/15	-	-	-	-	49.9	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9
1290	T98-1455MO	No Safety Belt	9/30/98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	52
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1). In addition, OMNI fees should NOT be assessed.																																				
1217	T14-1206MO	Disregarded Red Light	2/16/14	40	3	1	-	105.8	-	-	-	-	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	5	30	-	-	-	2	-	-	3	-	-	-	50	307.9
1606	T14-1242MO	No Driver's License	2/13/14	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	-	185.1
MVF should be assessed. In addition, OMNI fees should NOT be assessed.																																				
1263	T12-3824MO	No Driver's License	6/23/12	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	50	299
1630	T15-1719MLO	No CDL	2/9/15	40	3	1	-	100	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	219
1334	T15-2890MLO	No CDL	3/16/15	40	3	1	-	100	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	-	219
1213	T10-3170MO	No Driver's License	7/25/10	40	3	1	-	132	5	-	-	-	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	-	-	299
1534	T11-4259MO	No Valid Texas Driver's License	7/26/11	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	50	299

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2015

Rec. #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	CONST3	CRFEE	OVE	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SAF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
JP32-2015-																																											
LTF is under assessed $2.																																											
1653	T14-1566MO	Speeding	2/17/14	-	-	-	-	79.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	50	149.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																										
1187	T14-1644MO	Fail to Report Change of Address on DL	2/28/14	40	3	1	-	66	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	50	-	-	-	205
TPDS is over assessed $1. In addition, OMNI fees should NOT be assessed.																																										
1562	T14-1887MO	No Driver's License	3/4/14	40	3	1	-	132	-	-	-	5	-	2	-	-	4	4	2	-	0.1	4	20	6	-	20	0.6	5.4	-	-	-	-	1	2	-	-	-	-	-	-	50	302.1
LTF is under assessed $10. In addition, OMNI Fees should NOT be assessed. Furthermore, Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%).																																										
1184	T98-2183MO	No Liability Insurance	11/25/98	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125
LTF is under assessed $2.																																										
1725	T98-1126MO	No Safety Belt	8/31/98	17	3	-	-	25	-	-	15	5	5	-	0.25	1	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	-	144.25
MISC should NOT be used. Based on case information fee should be assessed to DPS. In addition, OMNI fees should NOT be assessed.																																										
1621	T00-12218MO	Speeding	9/2/00	17	3	-	-	44	-	-	15	-	5	-	0.25	2	-	-	2	5	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	146.25

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2015-01731 THRU	JP32-2015-02187	$ 76,219.50
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	167.00	
ADD: COST ON DEPOSIT LIQUIDATED	-	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 76,052.50	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~76,219.50~~ 76,066.85	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3,014.35) ~~(167.00)~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 76,219.50	
Add: Previous Month's Bond Overtransfer Sep'15	2,244.25	
Add: HCSO Monthly "D" Collections Report June 2015 Jail	603.10 $0.00	
Total Remittances Made to County Treasurer	79,066.85 ~~$ 76,219.50~~	

PREPARED BY: _____ DATE PREPARED: 12/4/15

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

RECEIVED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-14-16

Marcos Ochoa 12/7/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-866-000-0-000	$ 28,050.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	529.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	200.05
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-809-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,037.28
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	331.83
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,351.04
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	686.60
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp/Cert. Exp Ms Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-866-000-0-000	445.10
Deferred Disposition		C.C.P. Art. 45.051	395.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	199.10
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	620.28
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,444.24
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	234.83
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.46
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	64.63
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,533.99
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	193.90
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.85
Correctional Managment Institute of Texas Fund ($.50)	A	CCP Art. 102.075		1100-207-20-000-029-0-000	2.46
Indigent legal Services Fee-JP ($6)	70	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	420.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,073.85
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,327.33
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,777.90
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	649.67
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.42
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 27.00
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	700.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	286.83
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,637.56
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131	1100-	201-20-000-022-0 5.41	
Sheriff Fees:				1100-342-10-060-001-0-000	296.35
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5.00
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	8,440.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.081 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-812-0-000	31.20
Due to Others				1100-202-00-000-812-0-000	-
Restitution				1100-202-00-000-812-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-819-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,880.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,750.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	80.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		RULES 01 L WH PTDC., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 76,052.50

COUNTY AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AS01.14.16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP4804 REVISED 11/2014

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED NOVEMBER 30, 2015

Rec #	Case Number JP32-2015-	Offense	Off. Date	CCC	CHS	CHSJP CMIT	CO CONST1	CVCA DD	DPS DPSr	FA IDRF	JCD JCPT	JCTF JSF	LTF MVF	OVER SCOF	SJFC SJFS	SO SOr	STF SV50	TP TPDC	TPDS UTFC	WARr WFCONST3	WFDPS WFPREC32	WFSO	TOTAL
LTF is under assessed $2.																							
2146	T98-2197MO	Speeding	2/12/99	-	-	- -	-	- -	- -	- -	- -	- -	2 -	- 20	-	- -	-	-	-	-	-	-	22
2131	F98-01-283	Failed to Yield at Yield Intersection	1/10/98	17	3	- -	180.75	- 15	- 5	- 5	- 0.25	1 -	- -	- 20	-	- -	-	-	3	-	50	-	300
1879	F98-04-695	No Driver's License	4/25/98	17	3	- -	75.75	- 15	- -	- 5	- 0.25	1 -	- -	- 20	-	- 5	-	-	-	-	-	-	142
1954	F98-05-154	Operate Unregistered Motor Vehicle	4/30/98	17	3	- -	33	- 15	- 5	- 5	- 0.25	1 -	- -	- 20	-	- -	-	-	-	50	-	-	149.25
2171	T00-7506MO	No Driver's License	11/17/99	17	3	- -	60	- 15	- 5	- 5	- 0.25	2 -	- -	- 20	-	- -	-	-	-	-	-	50	177.25
Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%)																							
1774	T02-3256MO	Duty Status Not Retained	12/3/02	5.08	0.89	- 0.15	98	- 4.47	- 1.49	- 1.49	- 0.15	0.59 1.2	- 0.6	- - 20	-	- -	-	25 -	0.89	-	-	-	160
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1)																							
1823	T14-0468MO	No Driver's License	1/7/14	40	3	1 -	66	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155.1
1806	T14-1764MO	No Driver's License	3/16/14	40	3	1 -	66	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155.1
1739	T14-1045MO	No Driver's License	2/4/14	40	3	1 -	66	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155.1
1799	T14-0937MO	Safety Seat	1/25/14	40	3	1 -	12.5	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	12.5 - -	2	3	-	-	147.1
1817	T14-1138MO	Speeding	2/6/14	40	3	1 -	33	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	155.1
1794	T14-1792MO	No Driver's License	3/5/14	40	3	1 -	66	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155.1
1824	T14-0469MO	Speeding	1/7/14	40	3	1 -	45	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	167.1
1844	T14-0308MO	Speeding	1/6/14	40	3	1 -	54	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	176.1
1798	T14-0936MO	Speeding	1/25/14	40	3	1 -	57	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	179.1
1835	T14-1286MO	Overwidth	1/29/14	40	3	1 -	100	- - -	5 - -	2 - -	4	4 2	- -	20	0.6	5.4 - -	-	- -	2	-	-	-	189
1795	T14-1791MO	Speeding	3/5/14	40	3	1 -	87	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	209.1
1877	T14-1801MO	No Driver's License	3/8/14	40	3	1 -	66	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155.1
1862	T14-1046MO	Fail to Maintain Financial Responsibility	2/4/14	40	3	1 -	175	5 - -	- - -	2 - -	4	4 2	- -	20	0.6	5.4 - -	-	- -	2	-	-	-	264
1907	T14-1115MO	Driving While License Invalid	1/25/14	40	3	1 -	65.9	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155
1880	T14-0567MO	No Safety Belt	1/17/14	40	3	1 -	50	- - -	5 - -	2 - -	4	4 2	- -	20	0.6	5.4 - -	30	- - -	2	3	-	-	172
1883	T14-1739MO	No Safety Belt	3/8/14	40	3	1 -	50	- - -	5 - -	2 - -	4	4 2	- -	20	0.6	5.4 - -	30	- - -	2	3	-	-	172
1904	T14-1044MO	Unapproved Window Tint	2/4/14	40	3	1 -	53	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	175.1
1882	T14-1738MO	Speeding	3/8/14	40	3	1 -	60	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	182.1
1943	T14-0840MO	Driving While License Invalid	1/13/14	40	3	1 -	65.9	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155
1950	T14-1434MO	Speeding	2/10/14	40	3	1 -	45	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	167.1
1976	T14-1700MO	Fail to Maintain Financial Responsibility	2/7/14	40	3	1 -	175	- - -	5 - -	2 - -	4	4 2	- -	20	0.6	5.4 - -	-	- -	2	-	-	-	264
2014	T14-0950MO	Disregard Red Light	1/30/14	40	3	1 -	52.9	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	175
2045	T14-1026MO	Safety Seat	2/1/14	40	3	1 -	12.5	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	12.5 - -	2	3	-	-	147.1
2044	T14-1639MO	Speeding	2/25/14	40	3	1 -	60	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	30	- - -	2	3	-	-	182.1
2097	T14-1154MO	Driving While License Invalid	2/6/14	40	3	1 -	65.9	- - -	5 - -	2 - -	4	4 2	0.1 -	20	0.6	5.4 - -	-	- -	2	-	-	-	155
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																							
2126	T03-4819MO	Speeding	11/6/03	10.69	1.89	- 0.31	39	- 9.43	- 3.14	- 3.14	- 0.31	1.26 2.51	- -	- - 12.57	-	- - -	18.86	- - -	-	1.89	-	-	105
2082	TR15-1865-J32	Speeding-School Zone	9/29/15	-	-	- -	118.1	- - -	- 5	- -	- -	- -	2 -	- - -	-	- - -	-	- - -	-	-	-	-	125.1

MVF should be assessed.

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED NOVEMBER 30, 2015

Rec #	Case Number JP32-2015-	Offense	Off. Date	CCC	CHS	CHSJP CMIT	CO CONST1	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	WFSO	TOTAL
2160	T08-2306MO	Speeding	4/29/08	40	3	1 -	60	- - -		5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	30	-	-	-	-	3	-	50	-	-	-	230
2134	T09-3167MO	No Driver's License	5/23/09	40	3	1 -	132	- - -		5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	-	-	-	269
1786	T10-0263MO	No Driver's License	12/18/09	40	3	1 -	132	- - -		5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	-	-	-	269
Based on appear by date, SCOF should be assessed.																																				
1746	TR15-1572-J32	Fail to Control Speed	7/7/15	40	3	1 -	102.9	- - -	-	5	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	3	-	-	-	-	-	205
1975	T15-5449MLO	Unapproved Window Tint	7/10/15	40	3	1 -	53	- - -		5	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	3	-	-	-	-	-	155.1
1968	TR15-0530-J32	Ride, Not Secured by Safety Belt	8/5/15	40	3	1 -	50	- - -	-	5	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	30	-	-	1	1	3	-	-	-	-	-	152
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																				
2033	TR15-2091-J32	Failed to Drive in Single Lane	10/23/15	40	3	1 -	52.9	- - -	-	-	-	-	2	-	-	4	4	2	0.1	0.1	-	0.6	5.4	-	5	30	-	-	1	1	3	-	-	-	-	-	155.1
TPDS is over assessed $1																																				
2007	T14-1916MO	No Driver's License	3/7/14	40	3	1 -	132	- - -		5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	-	1	2	-	-	-	-	50	-	272.1
2158	T14-1869MO	No Driver's License	3/2/14	40	3	1 -	132	- - -		5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	-	1	2	-	-	-	-	50	-	272.1
CCC is over assessed $0.80																																				
1777	TR15-0682-J32	Safety Seat	7/17/15	40.44	2.97	0.99 -	- - -		-	-	4.96	-	1.98	-	-	3.96	3.97	2	0.1	-	-	0.6	5.35	-	-	29.73	-	-	0.99	0.99	2.97	-	-	-	-	-	102
LTF is under assessed $2. In addition, CCC is over assessed $0.10																																				
2155	TR15-1521-J32	Inoperable/Obscured Stop Lamps	9/23/15	40.1	3	1 -	- - -		-	-	5	-	2	-	-	4	4	-	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	3	50	-	-	-	-	150.2
Why were the court costs not collected for the full amount?																																				
2091	T15-4262MLO			23.33	1.75	0.58 -	- - -		32	2.93	-	-	1.17	-	-	2.33	2.33	-	-	-	11.67	0.35	3.15	-	-	17.5	-	-	0.58	0.58	1.75	-	-	-	-	-	102

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15

PBC

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2015-02188 THRU	JP32-2015-02747	$ ~~84,413.55~~ 83,983.35 ✓ X10-B
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	
LESS: COST ON DEPOSIT			3,338.10 ~~827.10~~ X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			2,680.00 ~~2,511.00~~ X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ ~~86,097.45~~ 83,325.25 X3
Less: Total amount of remittances to County Treasurer (From Part II)			$ ~~94,091.43~~ 86,997.70 ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			~~(7,993.98)~~ (3,672.45) X4-d ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~94,091.43~~	83,983.35	B ✓
Add: Previous Month's Bond Overtransfer Sep'15 & Nov'15	2,411.25		
Add: HCSO Monthly "D" Collections Report	$0.00		
June'15 Jail	603.10		
Total Remittances Made to County Treasurer	86,997.70 $ ~~94,091.43~~		

PREPARED BY: _____ DATE PREPARED: 1/11/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01.24.16
TT 1/26/16

Marcos Ochoa — 1/11/16
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ 29,018.25 ~~29,192.35~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	493.75
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	350.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-809-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,181.22 ~~1,369.61~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	394.39 -
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,545.58 ~~1,669.96~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	83.53
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	20.88
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	800.75 ~~803.75~~
Motor Vehicle Adm. Fee ($10-$20) (Commercial Fee for Exp. DL, Exp Imp/Cert. Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-866-000-0-000	405.00 ~~405.10~~
Deferred Disposition		C.C.P. Art. 45.051	~~375.10~~	375.00	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	230.63 ~~231.23~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	780.34
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	160.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	~~4,578.98~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	329.40
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	104.41
Juvenile Crime and Delinquency Fund ($ 25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.09
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	26.77
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~15,664.52~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	80.28
Judicial & Court Personnel Training Fund (___$1, ___ $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.70
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	110	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	660.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,732.82
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1837.55 ~~1,841.85~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2057.61 ~~2,063.01~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	750.77 ~~752.57~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.10
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,100.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	339.40
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	4,875.94 ~~4,780.56~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	20.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	188.13
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	1540. ~~1,640.00~~
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	2.30
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,865.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,750.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~83,488.85~~ 83,325.75

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-24-16
47 1/20/16

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2015

Rec #	Case #			ARREST	CHS		CMIT	CVCA		DPSr	IDRF	JCPT		JSF	MVF		SJFC		SOr	SV50	TPDC		TPW	UTFC	WFCONST3	TOTAL
JP32-2015-		Offense	Off. Date	CCC	CHSJP		CO	DPS		FA		JCD	JCTF	LTF	SCOF		SJFS		STF	TP	TPDS		TPWF	WARr	WFPREC32	
LTF is under assessed $4.																										
2586	T99-0326MO	Speeding	1/2/99	-	-	-	34	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	54
2615	T99-4046MO	Speeding	7/8/99	-	-	-	29	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	49
ARREST should NOT be used. Please assess fee to proper law enforcement agency.																										
2571	CR03-0292MO	Disruption of Class	4/17/03	5	17	3	0.5	96	15	-	5	0.5	2	4	20	-	-	-	-	-	-	-	-	-	-	170
Based on disposition date, TP should NOT be assessed.																										
2419	T05-1122MO	No Liability Insurance	4/9/05	-	40	3	-	350	-	5	-	-	-	4	20	-	-	-	-	25	-	-	-	-	50	499
2385	T07-2935MO	No Driver's License	6/4/07	-	40	3	1	132	-	5	-	-	-	4	4	2	20	0.6	3.4	-	-	25	-	-	-	50	290
2383	T07-2934MO	Child Not Restraiend	6/4/07	-	40	3	1	50	-	5	-	-	-	4	4	2	20	0.6	3.4	-	30	50	25	-	3	100	341
LTF is under assessed $2.																										
2602	T04-1772MO	Speeding	6/2/04	-	-	-	-	69	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	89
2680	T13-5705MO	Permit Unlicensed Person to Drive	9/19/13	-	-	-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	73
Pleaes contact the IT Department to have cases unlocked.																										
2393	T05-2873MO			-	40	3	-	68	-	5	-	-	-	4	20	-	-	-	-	-	-	-	-	-	-	142
2394	T05-2874MO			-	40	3	-	175	-	5	-	-	-	4	20	-	-	-	-	-	-	-	-	-	-	249
MVF should be assessed.																										
2369	T11-5496MO	No Driver's License	10/18/11	-	40	3	1	132	-	5	-	-	2	4	4	2	20	0.6	5.4	-	-	-	-	-	-	50	269
An arrest fee needs to be assessed. Pleae assess the arrest fee to the proper law enforcement agency.																										
	TR15-2486-J32	Unsafe Speed	11/25/15	-	40	3	1	8	-	-	-	-	2	4	4	2	0.1	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	105.1
Based on appear by date, SCOF should be assessed.																										
2237	T15-0340MLO	Speeding	1/7/15	-	40	3	1	-	-	5	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	102.1
2322	T15-4866MLO	Speeding	6/14/15	-	40	3	1	-	51	-	5	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	153.1
2426	TR15-0924-J32	Speeding	6/27/15	-	40	3	1	-	54	-	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	-	-	1	1	-	-	3	-	-	-	156.1
2239	TR15-0906-J32	Speeding	8/12/15	-	40	3	1	-	42	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	5	30	-	-	1	1	-	-	3	-	-	-	144.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1)																										
2252	T14-1687MO	Fail to Maintain Financial Responsibility	2/8/14	-	40	3	1	-	175	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	264
2319	T14-0732MO	No Driver's License	1/19/14	-	40	3	1	-	66	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	155.1
2366	T14-0975MO	Safety Seat	2/18/14	-	40	3	1	-	12.5	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	30	12.5	-	-	2	-	-	3	-	-	-	147.1
2373	T14-1461MO	Speeding	2/23/14	-	40	3	1	-	18	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	30	-	-	-	2	-	-	3	-	-	-	140.1

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED DECEMBER 31, 2015

Rec # JP32-2015-	Case #	Offense	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SOr	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFCONST3	WFPREC32	TOTAL
2709	T14-1082MO	No Valid Inspection Certificate	1/28/14	-	40	3	1	-	53	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	-	-	-	2	-	-	3	-	-	-	175
2376	CR08-1226MO	No Hunter Education Certificate	9/13/08	-	40	3	1	-	30	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	5	85	-	-	50	-	252
2263	CR10-1415MO	No Hunter Education Certificate	9/4/10	-	40	3	1	-	15	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	90	-	-	-	-	187

Fine should be split between CO (15%) and TPWF (85%)

Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.

2345	T10-3991MO	Fail to Maintain Financial Responsibility	8/23/10	-	-	-	-	-	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	312
2337	TR15-2087-J32	Speeding	11/18/15	-	10.83	0.81	0.27	-	75	-	-	1.35	-	0.54	-	-	1.08	1.08	-	0.05	-	0.16	1.46	-	8.12	-	-	0.27	0.27	-	-	0.81	-	-	-	102.1
2439	T15-4850MLO	Speeding	6/27/15	-	20.84	1.56	0.52	-	30	-	2.6	-	-	1.04	-	-	2.08	2.08	-	0.05	20	0.31	2.81	-	15.61	-	-	0.52	0.52	-	-	1.56	-	-	-	102.1
2645	T15-2694MLO	Speeding	12/22/15	-	37.97	2.85	0.95	-	34	-	4.75	-	-	1.9	-	-	3.8	3.8	2	0.09	18.98	0.57	5.11	-	28.48	-	-	0.95	0.95	-	-	2.85	-	-	-	150

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

April 9, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of January 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of January 2015 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of January 2015 were $104,160.20. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 41 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A) and all revisions were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

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

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, & court costs.
- Staff should review the allocation of fines, fees, & court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that mail-in payments are recorded on a mail log.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through January 2015 have not been filed with the County Auditor's Office, as of today. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to staff, the reports are incorrect due to a programming error. The Justice of the Peace is in current contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should notify Tyler Technologies immediately of the programming errors for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through January 2015 should be filed with the County Auditor's Office by April 30, 2015. In addition, a correct copy of the January 2014 OCA "Official JP Monthly Report" should also be submitted to the County Auditor's Office.

Observation No. 4:
We noted during our review that two cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of release from jail. The bonds were received on May 3, 2013 (docket number E12-09-880) and November 3, 2014 (docket number E14-03-205) (see Exhibit B). According to the notes in the County Clerk's docket, County Court-At-Law Number 4 issued a judgment nisi on June 9, 2014 on the case related to the bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. In addition, per the events on *AbleTerm*, the bond dated November 3, 2014 is pending a trial.

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Code of Criminal Procedure Article 44.16 states "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 further states "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case".

Failure to ensure that court action is taken in a timely manner for cases in which a cash bond was posted may result in the improper accounting of cash bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office. In addition, management should ensure that pre-trial hearings are set up in a timely manner for cases in which a cash bond was posted.

Observation No. 5:
We noted during our review that 9 of 11 Close-Out Reports that were available for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 8 days after the bank deposit was made. According to staff, attempts are made by the Court Coordinator to submit the reports on a daily basis; however, time constraints cause delays on the submittals.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by April 30, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2015

Receipt #	Docket #	Date	Offense Description	CCC	CFF	CHS	CHSJP	CO	CON4	CONS2	CONST4	COPY	CS	DCF	DC	DPS	DD	EFF	DTOREF	IND	IDF	JSF	JCTF	LFT	LTF	PVS	MVF	SCOF	SCF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	TPW	TPWF	TXFI	FPREC41	WRITGAR	Total
Please enter an event stating who collected the writ service fee.																																										
?k	87272J41	7/1/2008	E08-1262 Civil Case																																						5	5
?i	87273J41	3/18/2013	E13-406 Civil Case																																						5	5
?/	87276J41	10/30/2007	E07-1300 Civil Case																																						5	5
?0	87278J41	4/9/2008	E08-649 Civil Case																																						5	5
?i	87279J41	12/17/2008	E08-2353 Civil Case																																						5	5
?2	87280J41	11/18/2013	E13-1631 Debt Claim																																						5	5
?1	87282J41	1/13/2014	E14-106 Debt Claim																																						5	5
?/	87281J41	3/12/2014	E14-399 Debt Claim																																						5	5
Please enter an event stating who collected the citation service fee.																																										
?/	87095J41	1/5/2015	E15-12 Debt Claim												25			10		6																							41
?e	87466J41	1/16/2015	E15-53 Debt Claim												25			10		6																							41
?/	87468J41	1/16/2015	E15-54 Debt Claim												25			10		6																							41
?/	87470J41	1/16/2015	E15-55 Debt Claim												25			10		6																							41
?/	87471J41	1/16/2015	E15-56 Debt Claim												25			10		6																							41
?/	87477J41	1/16/2015	E15-57 Debt Claim												25			10		6																							41
?/	87476J41	1/16/2015	E15-58 Debt Claim												25			10		6																							41
?/	87472J41	1/16/2015	E15-59 Debt Claim												25			10		6																							41
?/	87478J41	1/16/2015	E15-98 Debt Claim												25			10		6																							41
?/	87479J41	1/16/2015	E15-99 Debt Claim												25			10		6																							41
?/	87669J41	1/26/2015	E15-120 Small Claims															10		6									25													41
?/	87670J41	1/26/2015	E15-121 Small Claims															10		6									25													41
?/	87379J41	1/13/2015	E15-88 Small Claims															10		6									25													41
Forcible Entry Detainer should not be used as a case type. Please change case description to Landlord/Tenant. In addition, based on case type, DCF should NOT be used. Please assess fee to LFT.																																										
?/	87158J41	1/6/2015	E15-23 Forcible Entry Detai						75						25			10		6																							116
Based on case type, DCF should NOT be used. Please assess fee to LFT.																																										
??	87709J41	1/27/2015	E15-129 Landlord/Tenant						75						25			10		6																							116
?/	87727J41	1/28/2015	E15-130 Landlord/Tenant						75						25			10		6																							116
CFF should NOT be used. Please assess fee to LFT. In addtion, citation service fee should have been $75.																																										
?/	87170J41	1/6/2015	E15-24 Landlord/Tenant		25				70									10		6																							111
CFF should NOT be used. Please assess fee to LFT.																																											
?/	87343J41	1/12/2015	E15-79 Landlord/Tenant		25				75									10		6																							116
Based on case type, LFT should NOT be used. Please assess fee to SCF.																																										
?/	87533J41	1/20/2015	E15-103 Small Claims						75									10		6				25																			116

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2015

Receipt #	Cicket #	Da	fense Description	Of	fDate	CCC	CFF	CHS	CHSJP	CO	CON4	CONS2	CONST4	COPY	CS	DCF	DC	DPS	DD	EFF	DTOREF	IDF	IND	JCTF	JSF	LFT	LTF	MVF	SCF	VS	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	TPW	TPWF	TXFI	FPREC41	WRITGAR	Total
How many pages were issued?																																												
k87088J41														5																															5
What were the copies issued out for? If for a death certificate, please cross reference receipt with Receipt #87718J41. In addition, COPY should not be used. Please assess fee DC ($3) and PVS ($1).																																												
k87718J41	2535													4																															4
Should an arrest fee have been collected?																																												
k87632J41	E06-09-1113		PUBLIC HEALTH NUISAN		9/12/2006	40	3	1		42													4	4		2				20	0.6	3.4										120
IDF should be assessed.																																												
87394J41	E08-05-1413		FAILS TO FILE INVENT		5/27/2008	40	3	1		360													4	4		2				20	0.6	5.4									5	50	495
Based on offense type, CCC, IDF, JSF, SJFC, SJFS should NOT be assessed.																																												
87719J41	E11-02-1250		PARKED FACING TRAFFI		2/19/2011	40	3	1		103								5				2	4	4		2				20	0.6	5.4		30	3								223
MVF should be assessed.																																												
87634J41	E10-01-1821		NO DRIVER'S LICENSE		1/19/2010	40	3	1		116								5				2	4	4		2				20	0.6	5.4											203
87685J41	E10-05-82		NO DRIVER'S LICENSE		5/2/2010	40	3	1		166								5				2	4	4		2				20	0.6	5.4									50		303
187462J41	E10-06-1034		NO DRIVER'S LICENSE		6/3/2010	40	3	1		166								5				2	4	4		2				20	0.6	5.4									50		303
187591J41	E10-07-175		NO DRIVER'S LICENSE		6/27/2010	40	3	1										63	5			2	4	4		2				20	0.6	5.4									50		200
87801J41	E11-06-1673		DISPLAY SUSPENDED DR		6/2/2011	40	3	1		163								5				2	4	4		2				20	0.6	5.4									50		300
87246J41	E11-10-751		NO DRIVER'S LICENSE		10/8/2011	40	3	1		191								5				2	4	4		2				20	0.6	5.4									50		328
087225J41	E12-08-244		DRIVING WHILE LICENS		7/25/2012	40	3	1		191								5				2	4	4		2				20	0.6	5.4									50		328
87605J41	E12-11-847		MINOR(UNDER 21)DRIVI		11/11/2012	40	3	1		225								5				2	4	4		2				20	0.6	5.4		30	3						50		395
187224J41	E13-04-574		DRIVING WHILE LICENS		3/18/2013	40	3	1		191								5				2	4	4		2				20	0.6	5.4									50		328
87625J41	E15-01-628		NO CDL		1/11/2015	40	3	1		100								5				2	4	4		2					0.6	5.4					1	1					169
MVF should NOT be assessed.																																												
87460J41	E10-06-1031		EXPIRED MOTOR VEHICL		6/3/2010	40	3	1		152.9								5				2	4	4		2	0.1			20	0.6	5.4		30	3						50		323
87516J41	E10-06-1142		NO SAFETY BELT		6/10/2010	40	3	1		50								5	20			2	4	4		2	0.1			20	0.6	5.4		30	3						50		240.1
87324J41	E11-12-539		EXPIRED MOTOR VEHICL		12/5/2011	40	3	1		152.9								5	40			2	4	4		2	0.1			20	0.6	5.4		30	3						50		363
Fine should be split between CO (15%) and TPWF (85%).																																												
287753J41	E11-09-498		NO HUNTERS ED. CERT.		9/11/2011	40	3	1		7.45												2	4	4		2				20	0.6	5.4							5	155.55			250
87444J41	E15-01-175		NO RESIDENT HUNTING		12/10/2014	40	3	1		25.45												2	4	4		2					0.6	5.4					1	1	5	157.55			252
287443J41	E15-01-176		NO RESIDENT HUNTING		12/10/2014	40	3	1		25.75												2	4	4		2					0.6	5.4					1	1	5	157.25			252
Was the driver in possession of the open container? If so, MVF should be assessed.																																												
287267J41	E11-05-713		OPEN CONTAINER OF AL		4/24/2011	40	3	1		258								5				2	4	4		2				20	0.6	5.4									50		395
87206J41	E13-04-833		OPEN CONTAINER OF AL		4/2/2013	40	3	1		158								5				2	4	4		2				20	0.6	5.4											245

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2015

Receipt #	Ticket # Date	Offense Description	Offense Date	CCC	CFF	CHS	CHSJP	CO	CON4	CONS2	CONST4	COPY	CS	DCF	DC	DPS	DD	DTO	EFF	REF	IDF	IND	JCTF	JSF	LFT	LTF	MVF	SCF	VS	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	TPW	TPWF	TXFI	FPREC41	WRITGAR	Total
Please enter an event stating the reason for the refund.																																											
k87800J41	E13-11-394	NO SAFETY BELT	11/4/2013	40		3	1	50								5	20				2		4	4		2				20	0.6	5.4		30	3							50	240
Based on judgement date, TP should be assessed.																																											
187596J41	E14-11-468	FAIL TO MAINTAIN FIN	11/14/2014					97																		2																		99
IDF and TPDC are under assessed $1 each.																																											
187381J41	E14-11-13	EXPIRED MOTOR VEHICL	11/1/2014	40		3	1	55		5											1		4	4		2					0.6	5.4		30	3		1					155
187615J41	E14-11-291	EXPIRED MOTOR VEHICL	11/21/2014	40		3	1	55								5					1		4	4		2				20	0.6	5.4		30	3		1					175
187515J41	E14-12-328	EXPIRED MOTOR VEHICL	11/24/2014	40		3	1	55								5					1		4	4		2					0.6	5.4		30	3		1					155
187216J41	E14-12-544	EXPIRED MOTOR VEHICL	12/8/2014	40		3	1	55								5					1		4	4		2					0.6	5.4		30	3		1					155
287275J41	E15-01-158	EXPIRED MOTOR VEHICL	12/19/2014	40		3	1									10					1		4	4		2					0.6	5.4	5	30	3		1					110
MVF, STF, and TFC should NOT be assessed.																																											
287145J41	E14-11-546	CVE TANDEM-CEMENT OV	11/14/2014	40		3	1	466.9								5					2		4	4		2	0.1				0.6	5.4		30	3	1	1					569
187778J41	E14-12-156	CVE TANDEM-CEMENT OV	11/19/2014	40		3	1	966.9								5					2		4	4		2	0.1				0.6	5.4		30	3	1	1					1069
CS is under assessed $5. In addition, did the offense occur while driving a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assess MVF.																																											
187792J41	E14-12-692	WIRELESS COMMUNICATI	12/17/2014	40		3	1	200				20				5					2		4	4		2					0.6	5.4		30	3	1	1					322
How many death certificates were issued? In addition, what happened to Death Certificate #2532? If it was voided, please provide a copy of the voided certificate.																																											
287717J41	2532,2534,25												23															2														25
Based on offense type, fine cannot exceed $50.																																											
287159J41	E05-12-140	NO SAFETY BELT	11/23/2005	40		3		54								5							4	4		2				20				30	3						50	215
187490J41	E14-04-386	NO SAFETY BELT	3/26/2014	40		3	1	70								5					2		4	4		2				20	0.6	5.4		30	3	1	1					192

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Exhibit A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of January 31, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	5/3/2013	E12-09-880	400.00
	11/3/2014	E14-03-205	198.00
		Total	598.00

EXHIBIT B

RECEIVED

FEB 11 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

PBC

Hidalgo County
AUDITORS OFFICE

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	87069J41	THRU	87802J41	$ ~~103,415.20~~ 104,160.20 X10-BL
	(Control #s)	2736760	THRU	2737500	
Sheriff's "D" Report	(Receipt #s)	88134J41	THRU	88144J41	

LESS: COST ON DEPOSIT	1,313.50 X7
ADD: COST ON DEPOSIT LIQUIDATED	1,313.50 X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~103,415.20~~ 104,160.20 X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~96,268.00~~ 104,758.20
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~7,147.20~~ (598.00) X4-e

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~96,268.00~~ 103,435.20	B1
Add: Previous Month's Bond Overtransfer May & Nov. 2014	598.00	
Add: HCSO Monthly "D" Collections Report	725.00 ~~$0.00~~ X9	
Total Remittances Made to County Treasurer	$ ~~96,268.00~~ 104,758.20	

PREPARED BY: [signature] DATE: 2/9/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 03-23-15
47 3/25/15

[signature] 2/9/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					35,763.95
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~35,592.95~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	486.85 ~~1,007.55~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	225.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1451.64 ~~1,435.30~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		~~1245-341-10-067-000-0-000~~	472.85 ~~467.44~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1927.55 ~~1,905.77~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	81.39 ~~71.39~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	20.35 ~~17.85~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1059.90 ~~1,048.50~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	530.00
Special Fees				1100-341-10-067-000-0-000	2658.00 ~~2,660.10~~
Deferred Disposition		C.C.P. Art. 45.051	~~2,560.10~~	2558.00	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	100.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	283.72 ~~281.06~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	783.63 ~~787.31~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	45.00 ~~40.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	~~4,020.00~~ 4092.42
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	309.25 ~~302.43~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	101.74 ~~89.24~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19223.49 ~~19,045.60~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	4	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	816.00
State Traffic Fee- Subtitle C ($30)	136	TRC Sec 542.4031		1100-207-20-000-035-0-000	7806.49 ~~7,843.19~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1899.54 ~~1,881.76~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2529.6 ~~2,505.69~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	921.76 ~~905.87~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	31.26 ~~30.26~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,360.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	309.25 ~~307.43~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1967.87 ~~1,944.76~~
T.A.B.C. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	45.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	223.38 ~~219.35~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	375.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	11,969.3 ~~11,788.20~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	35.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	184.10 ~~160.00~~
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~3,534.75~~ 3530.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~175.00~~	200.00	
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~2,250.00~~	2175.00	
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~975.00~~	1025.00	
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-	-	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	105.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	~~19.75~~	15.75	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-	-	
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-	-	
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	26.00 ~~23.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	3.00 ~~2.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 103,415.20**

RECEIVED
FEB 11 2015
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: APS 03.23.15
CA 3/25/15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

104,160.20 x1; x2 V 2

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

April 24, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of February 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2015 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:

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

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

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

Methodology:

In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes and schedules. The following procedures were also performed:

- Reviewed the submittal dates of the *Monthly Report* and applicable supporting documentation to the County Auditor's Office to determine if the report and applicable supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code § 114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Ableterm's* Receipt Journal Report, 2.) total collections per *Ableterm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Ableterm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *Ableterm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted & deposited with the County Treasurer on a daily basis.
- Reviewed receipts, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of February 2015 were $172,650.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 46 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A) and all revisions were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

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

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, & court costs.
- Staff should review the allocation of fines, fees, & court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that mail-in payments are recorded on a mail log.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through February 2015 have not been filed with the County Auditor's Office, as of today. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to staff, the reports are incorrect due to a programming error. The Justice of the Peace is in current contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code § 114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code Section 112.002 (b) further states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds. Pursuant to Local Government Code Section 112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should notify Tyler Technologies immediately of the programming errors for prompt resolution. Copies of the OCA's "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through February 2015 should be filed with the County Auditor's Office by May 22, 2015. In addition, a correct copy of the January 2014 OCA "Official JP Monthly Report" should also be submitted to the County Auditor's Office.

Observation No. 4:
We noted during our review that two cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of release from jail. The bonds were received on May 3, 2013 (docket number E12-09-880) and November 3, 2014 (docket number E14-03-205) (see Exhibit B). According to the notes in the County Clerk's docket, County Court-At-Law Number 4 issued a judgment nisi on June 9, 2014 on the case related to the bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. In addition, per the events on *AbleTerm*, the bond dated November 3, 2014 is pending a trial.

Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release". Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Code of Criminal Procedure Article 44.16 states "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 further states "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case".

Failure to ensure that court action is taken in a timely manner for cases in which a cash bond was posted may result in the improper accounting of cash bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office. In addition, management should ensure that pre-trial hearings are set up in a timely manner for cases in which a cash bond was posted.

Observation No. 5:
We noted during our review that 9 of 14 Close-Out Reports that were available for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made. According to staff, attempts are made by the Court Coordinator to submit the reports on a daily basis; however, time constraints cause delays on the submittals.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 5:
We noted during our review that 17 of 96 online credit card transactions received during the month of February 2015 were not promptly receipted. The online credit card transactions were receipted 2 to 7 days after payment was made. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they were receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the erroneous arrest of the defendant, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by May 22, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 28, 2015

Receipt #	Docket #	Date	Offense Description	Of fDate	ABC CCC	CCFF CHS	CHSJP CMIT	CO COPY	CRF CS	CSS CVCA	DCF DD	DPS DTOREF	EFF FA	IDF IND	JCD JCPT	JCTF JSF	LTF MVF	SAF SCF	SCOF SJFC	SJFS SO	STF TFC	TP TPDC	TPDS TPW	WF WFPREC41	WRITEX	Total
How many pages were issued?																										
	88405J41							5																		5
Please contact Alejandra Santa Ana regarding the case below.																										
	88830J41	E04-10-526										54														54
Please enter an event stating who collected the citation service fee.																										
	88664J41	E15-302	Debt Claim	2/25/2015							25		10	6												41
	88114J41	E15-209	Small Claims	2/9/2015									10	6				25								41
	88590J41	E15-296	Small Claims	2/23/2015									10	6				25								41
	88588J41	E15-297	Small Claims	2/23/2015									10	6				25								41
	88587J41	E15-298	Small Claims	2/23/2015									10	6				25								41
Please enter an event stating who collected the writ service fee.																										
	88056J41	E13-1510	Small Claims	10/21/2013																				5	5	
EFF ($10) and IND ($6) should have been assessed.																										
	88361J41	E15-88	Small Claims	1/13/2015		25																				25
LTF is under assessed $2.																										
	88828J41	E00-02-276	MINOR IN POSSESSION	2/12/2000	5 17	3		52		15			5	0.25	2			20								119.25
Based on offense type, CRF should NOT be assessed.																										
	88080J41	E02-08-203	NO SAFETY BELT	8/10/2002	17	3	0.5	5	5	15		5	5	0.5	2	4		2	20			3				87
WF should NOT be used. Please assess fee to proper LEA.																										
	88798J41	E13-05-56	SAFETY SEAT CHILD PA	4/18/2013	40	3 1		12.58	12.57			5		2		4	4	2 0.1	20	0.6 5.4	30	3		50		195.25
Based on plea due date, SCOF should be assessed.																										
	87980J41	E07-03-511	SPEEDING (EXCEED PRI	3/3/2007	40	3 1		104				5				4	4	2		0.6 3.4	30	3				200
	88822J41	E08-01-462	SPEEDING (EXCEED PRI	12/18/2007	40	3 1		108				5				4	4	2		0.6 3.4	30	3		50		254
	88527J41	E15-02-539	FAIL TO YIELD ROW (T	11/22/2008				100										2								102
	88819J41	E09-09-1162	NO DRIVER'S LICENSE	9/27/2009	40	3 1		66				5		2		4	4	2		0.6 5.4						133
	88045J41	E14-05-111	NO DRIVER'S LICENSE	4/21/2014				89										2								91
	88787J41	E13-09-280	NO LIABILITY INSURAN	8/25/2013	40	3 1					46	5		2		4	4	2		0.6 5.4						113
MVF should be assessed.																										
	87912J41	E10-05-969	NO DRIVER'S LICENSE	5/15/2010	10.14	0.76 0.26		139				1.26		0.51		1.01	1.02	2.5		20 0.16 1.38		25		50		253
	88282J41	E10-03-06	NO DRIVER'S LICENSE	2/23/2010	40	3 1		166				5		2		4	4	2		20 0.6 5.4						253
	88189J41	E10-04-190	NO DRIVER'S LICENSE	3/25/2010	40	3 1		125				5		2		4	4	2		20 0.6 5.4						212
	88605J41	E10-06-184	NO DRIVER'S LICENSE	5/31/2010	40	3 1		166				5		2		4	4	2		20 0.6 5.4				50		303
	88586J41	E10-06-1012	NO DRIVER'S LICENSE	6/5/2010	40	3 1		75				5		2		4	4	2		20 0.6 5.4				50		212
	88105J41	E10-09-09	NO DRIVER'S LICENSE	8/30/2010	40	3 1					63			2		4	4	2		20 0.6 5.4	5					150
	87969J41	E10-09-1208	NO DRIVER'S LICENSE	9/11/2010	40	3 1		191						2		4	4	2		20 0.6 5.4	5			50		328
	88132J41	E10-09-1748	NO DRIVER'S LICENSE	9/16/2010	40	3 1		38				5		2		4	4	2		20 0.6 5.4						125
	88609J41	E10-10-588	NO DRIVER'S LICENSE	10/8/2010	40	3 1		166				5		2		4	4	2		20 0.6 5.4				50		303
	87853J41	E10-12-304	NO DRIVER'S LICENSE	11/20/2010	40	3 1					13	5		2		4	4	2		20 0.6 5.4				50		150
	87992J41	E10-12-339	NO DRIVER'S LICENSE	11/21/2010	40	3 1		166				5		2		4	4	2		20 0.6 5.4				50		303
	88000J41	E11-03-350	NO DRIVER'S LICENSE	3/1/2011	40	3 1		166				5		2		4	4	2		20 0.6 5.4				50		303
IDF and MVF should NOT be assessed.																										
	88700J41	E12-12-362	STOP, STAND OR PARKE	12/4/2012		3 1		274.9				5		2		4		2 0.1	20		30	3		50		395

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 28, 2015

Receipt #	Docket #	Date	Offense Description	Offense Date	ABC	CCFF	CHSJP	CMIT	CO	COPY	CRF	CS	CSS	CVCA	DCF	DD	DPS	DTO	EFF	REF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SAF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	WF	WFP	WRITEX	REC41	Total
MVF should be assessed.																																														
[redacted]	J41	E11-05-385	NO DRIVER'S LICENSE	4/3/2011	40		3	1	191								5					2			4	4	2				20	0.6	5.4										50		328
[redacted]	J41	E11-05-613	NO DRIVER'S LICENSE	4/23/2011	40		3	1	191								5					2			4	4	2				20	0.6	5.4										50		328
[redacted]	J41	E11-08-65	NO DRIVER'S LICENSE	8/3/2011	40		3	1	50								5					2			4	4	2				20	0.6	5.4										50		187
[redacted]	J41	E11-09-710	DRIVING WHILE LICENS	9/4/2011	40		3	1	161								5					2			4	4	2				20	0.6	5.4												248
[redacted]	J41	E11-10-444	NO DRIVER'S LICENSE	10/1/2011	40		3	1	166								5					2			4	4	2				20	0.6	5.4										50		303
Was the driver in possesion of the open container? If so, MVF should be assessed.																																													
[redacted]	J41	E10-09-1747	OPEN CONTAINER OF AL	9/16/2010	40		3	1	155								5					2			4	4	2				20	0.6	5.4												242
[redacted]	J41	E12-08-405	OPEN CONTAINER OF AL	7/25/2012	40		3	1	258								5					2			4	4	2				20	0.6	5.4										50		395
[redacted]	J41	E14-12-633	MINOR IN POSSESSION	12/15/2014	40		3	1								1	5					2			4	4	2					0.6	5.4						1	1					70
MVF should NOT be assessed.																																													
[redacted]	J41	E10-01-423	NO SAFETY BELT	1/2/2010	40		3	1	50								5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		220.1
[redacted]	J41	E10-02-728	NO SAFETY BELT	2/13/2010	40		3	1	49.9								5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		220
[redacted]	J41	E10-04-248	NO SAFETY BELT	4/1/2010	40		3	1	50								5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		220.1
[redacted]	J41	E11-01-853	NO SAFETY BELT	1/6/2011	40		3	1	50								5					2			4	4	2	0.1			20	0.6	5.4		30	3								170.1
Did offense occur while driving a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assess MVF.																																													
[redacted]	J41	E10-06-464	WIRELESS COMMUNICATI	5/31/2010	40		3	1	325													2			4	4	2			5	20	0.6	5.4		30	3						50		495
Based on offense date, CSS should NOT be assesssed.																																													
[redacted]	J41	E11-10-856	SAFETY SEAT CHILD PA	10/2/2011	40		3	1	14.75	14.75			0.15				5					2			4	4	2	0.1			20	0.6	5.4		30	3								149.75
[redacted]	J41	E12-01-775	SAFETY SEAT CHILD PA	1/2/2012	40		3	1	12.5	12.5			0.15				5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		195.25
[redacted]	J41	E12-01-1293	SAFETY SEAT CHILD PA	1/4/2012	40		3	1	12.5	12.5			0.15				5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		195.25
[redacted]	J41	E12-03-586	SAFETY SEAT CHILD PA	3/3/2012	40		3	1	12.5	12.5			0.15				5					2			4	4	2	0.1			20	0.6	5.4		30	3						50		195.25
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																													
[redacted]	J41	E14-04-732	NO SAFETY BELT	4/23/2014	40		3	1	50								5	20				2			4	4	2				20	0.6	5.4		30	3		1	1			50		242
IDF is under assessed $1.																																													
[redacted]	J41	E14-05-172	EXPIRED MOTOR VEHICL	4/23/2014	40		3	1	196.9								5					1			4	4	2	0.1			20	0.6	5.4		30	3		1	1			50		368
IDF and TPDC are under assessed $1 each.																																													
[redacted]	J41	E14-09-447	EXPIRED MOTOR VEHICL	9/8/2014	40		3	1	55								5					1			4	4	2				20	0.6	5.4		30	3			1					175
[redacted]	J41	E15-01-291	EXPIRED MOTOR VEHICL	1/10/2015	40		3	1	55								5					1			4	4	2					0.6	5.4		30	3			1					155
[redacted]	J41	E15-01-803	EXPIRED MOTOR VEHICL	1/15/2015	40		3	1	55								5					1			4	4	2					0.6	5.4		30	3			1					155
[redacted]	J41A	E15-02-16	EXPIRED MOTOR VEHICL	1/25/2015	40		3	1	55													1			4	4	2					0.6	5.4	5	30	3			1					155
Was the offense committed while driving in a school zone? If not, CS should NOT be assessed.																																													
[redacted]	J41	E15-01-383	SPEEDING (EXCEED PRI	12/11/2014	40		3	1	24.9		25						5					2			4	4	2	0.1				0.6	5.4		30	3		1	1					152
Based on offense type, fine cannot exceed $50.																																													
[redacted]	J41	E11-09-783	NO SAFETY BELT	9/5/2011	40		3	1	70								5					2			4	4	2				20	0.6	5.4		30	3						50		240

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Exhibit A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of February 28, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	5/3/2013	E12-09-880	400.00
	11/3/2014	E14-03-205	198.00
		Total	598.00

EXHIBIT B

RECEIVED
MAR 18 2015
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	87803J41	THRU	88835	$ 172,650.35 ✓
	(Control #s)	2737501	THRU	2738569	XJOCR
Sheriff's "D" Report	(Receipt #s)	8916754	THRU	8917454	

LESS: COST ON DEPOSIT		3,113.30 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		3,113.30 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 172,650.35 X3 ✗
		173,248.35 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~171,382.35~~ (598.00) ✓ X4-n
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~1,268.00~~ Zn

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~171,382.35~~ 171,382.35 B1 ✓	
Add: Previous Month's Bond Overtransfer May & Nov. 2014	598.00	
Add: HCSO Monthly "D" Collections Report	1,268.00 ~~$0.00~~ X9 ✓	
	173,248.35	
Total Remittances Made to County Treasurer	$ ~~171,382.35~~ Zn	

PREPARED BY: _____ DATE: _____

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: APS 04.17.15
04/20/15

JUSTICE OF THE PEACE — DATE: 3-17-15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15 PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					67,209.16
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~67,281.38~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	265.14 ~~269.82~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2331.69 ~~2,331.19~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	761.24 ~~761.07~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3102.90 ~~3,102.23~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1643.85 ~~1,641.50~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521 026,502 407		1100-341-10-060-004-0-000	240.00
Special Fees			3671.80	1100-341-10-067-000-0-000	3151.80 ~~3,172.10~~
Deferred Disposition		C.C.P. Art. 45.051	~~3,092.10~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	80.00		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	455.58 ~~455.48~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1133.60 ~~1,136.43~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	8993.11 ~~8,915.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	394.82 ~~390.82~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~30,933.49~~ 30,940.28
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	167	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,002.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~11,304.26~~ 11,276.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3040.93 ~~3,040.35~~
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	4015.90 ~~4,014.97~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1434.51 ~~1,431.14~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	45.61 ~~44.10~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.75~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,670.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	394.82
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3131.91 ~~3,151.51~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.D. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00
Texas Controllers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	389.27 ~~388.83~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	350.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	~~30,174.21~~ 20,182.72
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	277.30 ~~257.00~~
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,324.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	400.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,575.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,225.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	60.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	29.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 172,650.35

RECEIVED
MAR 18 2015
Hidalgo County
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: APS LJ
04.17.15 4/13/15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

X1 ✓ X12 X3 ✓ X1;X2 V2

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 22, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of March 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of March 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIJERINA JUDGE, 92ND D.C | RODOLFO DELGADO JUDGE, 93RD D.C | J. R. "BOBBY" FLORES JUDGE, 139TH D.C | ROSE GUERRA REYNA JUDGE, 206TH D.C | JUAN R. PARTIDA JUDGE, 275TH D.C | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C | NOE GONZALEZ JUDGE, 370TH D.C OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C | AIDA SALINAS FLORES JUDGE, 398TH D.C | ISRAEL RAMON, JR. JUDGE, 430TH D.C | JESSE CONTRERAS JUDGE, 449TH D.C

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of March 2015 were $180,879.32. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 74 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A) and all adjustments were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

Formal procedures have not been implemented to ensure that fines, fees, and court costs are properly allocated and reported. The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into AbleTerm within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through March 2015 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. In addition, copies of the OCA reports for the months of February 2013, September 2013, and May 2014 through March 2015 and a corrected copy of the OCA report for the month of January 2014 should be filed with the County Auditor's Office by June 3, 2015 or as soon as practicable.

Observation No. 4:
We noted during our review that two cash bonds posted by defendants who had requested further court proceedings (a pre-trial hearing and an appeal) are still on deposit. The bonds were received on May 3, 2013 (docket number E12-09-880) and November 3, 2014 (docket number E14-03-205) (see Exhibit B). According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. In addition, per the events on *AbleTerm*, the bond dated November 3, 2014 is pending a trial.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given

within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which a cash bond was posted may result in the improper accounting of cash bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office. In addition, management should ensure that pre-trial hearings are set up in a timely manner for cases in which a cash bond was posted.

Observation No. 5:
We noted during our review that 12 of 123 online credit card transactions received during the month of March 2015 were not promptly receipted. The online credit card transactions were receipted 2 to 4 days after payment was made. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they are receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by June 3, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Docket #	Offense Description	OffDate	CCC	CHS	CHSJP CMIT	CO COPY	CS CVCA	DCF DD	DPS DTO	EFF REF	FA	IDF IND	JCD	JCPT JCTF	JSF LFT	LTF MCWV	MVF SCOF	SJFC SJFS	SO STF	TFC	TPDC	TPDS TPW	TPWF WF	WFPREC41 Total
How many pages were issued?																									
	o89744J41						5																		5
WF should NOT be used. Please assess fee to proper LEA. In addition, SCOF should be assessed.																									
	o89619J41	E02-08-265	ILLEGALLY PARKED	8/15/2002		3		83							4		2			5		3			50	150
JCD is under assessed $0.25. In addition, JCTF should be assessed. Furthermore, TFC should NOT be assessed. Moreover, fine should be split between CO(15%) and TPWF (85%).																									
	89275J41	E01-09-180	OVER BAG LIMIT/MOURN	9/8/2001	17	3	0.5	91.5	15			5		0.25	2		2		20			3		5		164.25
JCTF should be assessed.																									
	089276J41	E01-09-181	NO HUNTER EDUCATION	9/8/2001	17	3	0.5	18.75	15			5		0.5	2		2		20					5	106.25	195
	089277J41	E01-09-182	NO HUNTING LICENSE	9/8/2001	17	3	0.5	18.75	15			5		0.5	2		2		20					5	106.25	195
	089278J41	E01-09-188	POSSESES QUAIL IN CL	9/8/2001	17	3	0.5	18.75	15			5		0.5	2		2		20					5	106.25	195
TFC should NOT be assessed. In addition, JCTF should be assessed. Furthermore, fine should be split between CO(15%) and TPWF (85%).																									
	089759J41	E03-09-241	NON-GAME BIRD	9/14/2003	17	3	0.5	10	15			5		0.5	2	4	2		20			3		5		87
Based on plea due date, SCOF should be assessed.																									
	89807J41	E05-01-367	SPEEDING (EXCEED PRI	12/26/2004	40	3		63		5					4		2				30	3			50	200
	289411J41	E10-05-136	NO LIABILITY INSURAN	4/27/2010	40	3	1	175		5	20	2			4	4	2		0.6	5.4					50	312
	89229J41	E10-06-69	SPEEDING (EXCEED PRI	5/20/2010	40	3	1	135.9		5		2			4	4	2	0.1	0.6	5.4	30	3			50	286
	89272J41	E10-12-662	SPEEDING (EXCEED PRI	12/5/2010	40	3	1	144.9		5		2			4	4	2	0.1	0.6	5.4	30	3			50	295
	288993J41	E11-02-1389	SPEEDING (EXCEED PRI	2/19/2011	40	3	1	129.9		5		2			4	4	2	0.1	0.6	5.4	30	3			50	280
	89406J41	E12-03-784	NO DRIVER'S LICENSE	3/6/2012	40	3	1	32.9		5		2			4	4	2	0.1	0.6	5.4					50	150
	189667J41	E14-11-579	UNSAFE LANE CHANGE	11/17/2014	20.4	1.53	0.51	25.9				1.02			2.04	2.04	3.02	0.06	0.3	2.75	2.55	15.3	1.53	0.52	0.52		80
	189733J41	E14-12-584	DISREGARD STOP SIGN	12/4/2014				65									2										67
	289189J41	E14-09-275	SPEEDING (EXCEED PRI	8/29/2014	40	3	1	55.9		5		2			4	4	2	0.1	0.6	5.4		30	3	1	1		158
	89566J41	E14-11-398	Over Gross Weight (<	11/18/2014	40	3	1	115.5		5		2			4	4	2	115.5	0.6	5.4				1	1		300
	189625J41	E13-09-770	NO DRIVER'S LICENSE	9/1/2013	40	3	1	82.9		5		2			4	4	2	0.1	0.6	5.4						50	200
MVF should be assessed.																									
	189858J41	E14-06-663	NO CDL	6/19/2014	40	3	1	125		5		2			4	4	2		20 0.6	5.4				1	1		214
	88841J41	E10-01-1401	NO DRIVER'S LICENSE	1/9/2010	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	88954J41	E10-02-250	DRIVING WHILE LICENS	1/24/2010	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	89760J41	E10-03-409	NO DRIVER'S LICENSE	2/26/2010	40	3	1	46		5		2			4	4	2		20 0.6	5.4						50	183
	88901J41	E10-04-401	SAFETY SEAT CHILD PA	4/13/2010	40	3	1			5		2			4	4	2		20 0.6	5.4		30	3			50	170
	89789J41	E10-04-813	DRIVING UNDER THE IN	4/24/2010	40	3	1	38		5		2			4	4	2		20 0.6	5.4						50	175
	88848J41	E10-06-172	NO DRIVER'S LICENSE	5/31/2010	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	89162J41	E10-06-901	NO DRIVER'S LICENSE	6/5/2010	40	3	1		166	5		2			4	4	2		20 0.6	5.4						50	303
	189572J41	E11-01-127	NO DRIVER'S LICENSE	12/24/2010	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	289063J41	E11-02-1279	NO DRIVER'S LICENSE	2/15/2011	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	89545J41	E11-07-594	DRIVING WHILE LICENS	6/24/2011	40	3	1		51	5		2			4	4	2		20 0.6	5.4						50	188
	89636J41	E11-09-883	NO DRIVER'S LICENSE	9/16/2011	40	3	1	191				2			4	4	2		20 0.6	5.4	5					50	328
	89266J41	E11-10-448	DRIVING WHILE LICENS	9/30/2011	40	3	1	191		5		2			4	4	2		20 0.6	5.4						50	328
	89874J41	E12-01-865	DRIVING WHILE LICENS	12/13/2011	40	3	1		25	5		2			4	4	2		20 0.6	5.4						50	162
	289221J41	E12-01-1127	NO DRIVER'S LICENSE	1/14/2012	40	3	1	166		5		2			4	4	2		20 0.6	5.4						50	303
	88945J41	E12-01-1375	NO DRIVER'S LICENSE	1/21/2012	40	3	1	113		5		2			4	4	2		20 0.6	5.4						50	250
	89159J41	E12-03-561	NO DRIVER'S LICENSE	3/1/2012	40	3	1	191		5		2			4	4	2		20 0.6	5.4						50	328

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Docket #	Offense Description	OffDate	CCC	CHSJP		CO	CS	DCF	DPS	EFF	IDF		JCPT		JSF	LTF		MVF	SJFC			SO		TFC		TPDS		TPWF	WFPREC41	
					CHS	CMIT	COPY	CVCA	DD	DTOREF	FA		IND	JCD	JCTF		LFT	MCWV		SCOF	SJFS		STF		TPDC		TPW		WF	Total
MVF should be assessed.																															
o88990J41	E12-03-897	NO DRIVER'S LICENSE	3/5/2012	40	3	1	166			5		2			4	4	2			20	0.6	5.4								50	303
189676J41	E12-04-745	DRIVING WHILE LICENS	4/13/2012	40	3	1	78			5		2			4	4	2			20	0.6	5.4								50	215
/89050J41	E12-05-640	NO DRIVER'S LICENSE	5/2/2012	40	3	1	91			5		2			4	4	2			20	0.6	5.4								50	228
189016J41	E12-06-861	NO CDL	5/29/2012	40	3	1	225			5		2			4	4	2			20	0.6	5.4								50	362
/89112J41	E12-07-57	NO DRIVER'S LICENSE	6/9/2012	40	3	1				5		2			4	4	2			20	0.6	5.4								50	137
189104J41	E12-07-105	FAIL SIGNAL LANE CHA	6/22/2012	40	3	1	78			5		2			4	4	2			20	0.6	5.4		30	3						198
/89024J41	E12-08-761	NO DRIVER'S LICENSE	8/20/2012	40	3	1	191					2			4	4	2			20	0.6	5.4	5							50	328
/89376J41	E12-09-501	FAIL TO DISPLAY DRIV	9/5/2012	40	3	1	46			5		2			4	4	2			20	0.6	5.4									133
189886J41	E15-03-189	IMPROPER DRIVER'S LI	3/6/2015	40	3	1			1	5		2			4	4	2				0.6	5.4				1	1				70
189826J41	E12-11-476	NO CLASS M ENDORSEME	11/7/2012	40	3	1	207			5		2			4	4	2			20	0.6	5.4								50	344
189378J41	E12-11-845	NO DRIVER'S LICENSE	11/11/2012	40	3	1	66			5		2			4	4	2			20	0.6	5.4									153
189536J41	E13-02-111	DRIVING WHILE LICENS	12/19/2012	40	3	1	211			5		2			4	4	2			20	0.6	5.4								50	348
288838J41	E13-03-151	UNSAFE START FROM PA	2/21/2013	40	3	1	225			5		2			4	4	2			20	0.6	5.4		30	3					50	395
/89856J41	E13-05-88	DISOBEYED TRAFFIC LI	4/23/2013	40	3	1	74					2			4	4	2			20	0.6	5.4	5	30	3						194
/89573J41	E13-06-320	NO DRIVER'S LICENSE	5/18/2013	40	3	1	91			5		2			4	4	2			20	0.6	5.4									178
/89508J41	E13-07-62	NO DRIVER'S LICENSE	6/28/2013	40	3	1	191			5		2			4	4	2			20	0.6	5.4								50	328
MVF should NOT be assessed.																															
/89161J41	E10-06-902	NO SAFETY BELT	6/5/2010	40	3	1	50			5		2			4	4	2		0.1	20	0.6	5.4		30	3					50	220.1
188866J41	E10-09-258	NO SAFETY BELT	8/31/2010	40	3	1	50			5	20	2			4	4	2		0.1	20	0.6	5.4		30	3					50	240.1
/88925J41	E12-08-390	EXPIRED MOTOR VEHICL	8/6/2012	40	3	1	177.9			5		2			4	4	2		0.1	20	0.6	5.4		30	3					50	348
189738J41	E12-03-1224	NO SAFETY BELT	3/22/2012	40	3	1	50			5		2			4	4	2		0.1	20	0.6	5.4		30	3					50	220.1
/89574J41	E13-06-321	NO SAFETY BELT	5/18/2013	40	3	1	50			5		2			4	4	2		0.1	20	0.6	5.4		30	3						170.1
/89557J41	E13-08-19	NO SAFETY BELT	7/8/2013	40	3	1	50			5	20	2			4	4	2		0.1	20	0.6	5.4		30	3					50	240
189890J41	E12-12-449	EXPIRED MOTOR VEHICL	12/3/2012	40	3	1	177.9			5		2			4	4	2		0.1	20	0.6	5.4		30	3					50	348
WF should NOT be used. Please assess fee to proper LEA.																															
289383J41	E11-06-695	SPEEDING (EXCEED PRI	5/1/2011	40	3	1	184.9			5		2			4	4	2		0.1	20	0.6	5.4		30	3					50	355
MVF should NOT be assessed. In addition, based on plea due date, SCOF should be assessed																															
189412J41	E10-05-137	NO SAFETY BELT	4/27/2010	40	3	1	50			5	20	2			4	4	2		0.1		0.6	5.4		30	3					50	220.1
LTF is under assessed $2.																															
/89772J41	E11-09-661	NO DRIVER'S LICENSE	8/31/2011				26.9												0.1	20										50	97
/89752J41	E13-08-127	NO DRIVER'S LICENSE	7/26/2013				40													20											85
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																															
/89553J41	E14-03-283	OVER 34,000 LBS TAND	2/13/2014	40	3	1	305			5		2			4	4	2	260		20	0.6	5.4				1	1				654
/88964J41	E15-02-595	Over Gross Weight (2	2/11/2015	40	3	1	25.5			5		2			4	4	2	25.5			0.6	5.4				1	1				120
/89430J41	E15-02-595	Over Gross Weight (2	2/11/2015				60										2	60													122
/89817J41	E15-02-595	Over Gross Weight (2	2/11/2015				60										2	60													122
/89719J41	E15-02-643	Over Gross Weight (2	2/24/2015	40	3	1	250			5		2			4	4	2	350			0.6	5.4				1	1				669
IDF and TPDC are under assessed $1 each.																															
/88919J41	E14-09-580	EXPIRED MOTOR VEHICL	9/17/2014	40	3	1	80					1			4	4	2			20	0.6	5.4	5	30	3		1				200
/89452J41	E15-03-259	EXPIRED MOTOR VEHICL	1/28/2015	40	3	1				5		1			4	4	2				0.6	5.4		30	3		1				100
/89084J41	E15-03-178	EXPIRED MOTOR VEHICL	2/16/2015	40	3	1	55			5		1			4	4	2				0.6	5.4		30	3		1				155

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Docket #	Offense Description	OffDate	CCC	CHS	CHSJP CMIT	CO COPY	CS CVCA	DCF DD	DPS DTO	EFF REF	IDF FA	IND	JCD	JCPT JCTF	JSF	LFT	MVF MCWV	SJFC SCOF	SJFS	SO	STF	TFC	TPDC	TPDS TPW	TPWF	WF	REC41 Total
CS is under assessed $5.																											
o89690J41	E15-03-487	SPEEDING (SCHOOL ZON	3/3/2015	40	3	1	69.9	20	5		2			4	4	2	0.1	0.6	5.4		30	3	1	1			192
Based on offense type, fine cannot exceed $50.																											
189134J41	E09-05-1879	NO SAFETY BELT	5/21/2009	40	3	1	70		5		2			4	4	2		20 0.6	5.4		30	3				50	240
/89780J41	E11-05-63	NO SAFETY BELT	4/18/2011	40	3	1	70		5		2			4	4	2		20 0.6	5.4		30	3				50	240
Fine should be split between CO (50%) and CRF (50%)																											
/88871J41	E11-06-1873	SAFETY SEAT CHILD PA	6/19/2011	40	3	1			5		2			4	4	2	0.1	20 0.6	5.4		30	3				50	182.75
CS ($25) should be assessed.																											
/88842J41	E10-05-442	SPEEDING (SCHOOL ZON	5/3/2010	40	3	1	54.9		5		2			4	4	2	0.1	20 0.6	5.4		30	3				50	225
Please enter an event stating who collected the citation service fee.																											
189423J41	E15-269	Debt Claim	3/16/2015						25		10	6															41
/89365J41	E15-407	Debt Claim	3/13/2015						25		10	6															41
/89447J41	E15-418	Debt Claim	3/16/2015						25		10	6															41
/89540J41	E15-422	Debt Claim	3/18/2015						25		10	6															41
/89541J41	E15-423	Debt Claim	3/18/2015						25		10	6															41
/89542J41	E15-424	Debt Claim	3/18/2015						25		10	6															41
/89489J41	E15-425	Debt Claim	3/18/2015						25		10	6															41
/89491J41	E15-426	Debt Claim	3/18/2015						25		10	6															41
/89492J41	E15-427	Debt Claim	3/18/2015						25		10	6															41
/89493J41	E15-428	Debt Claim	3/18/2015						25		10	6															41
/89494J41	E15-429	Debt Claim	3/18/2015						25		10	6															41
/89495J41	E15-430	Debt Claim	3/18/2015						25		10	6															41
/89496J41	E15-431	Debt Claim	3/18/2015						25		10	6															41
/89497J41	E15-432	Debt Claim	3/18/2015						25		10	6															41
/89498J41	E15-433	Debt Claim	3/18/2015						25		10	6															41
/89499J41	E15-434	Debt Claim	3/18/2015						25		10	6															41
/89500J41	E15-435	Debt Claim	3/18/2015						25		10	6															41
/89501J41	E15-436	Debt Claim	3/18/2015						25		10	6															41
/89504J41	E15-437	Debt Claim	3/18/2015						25		10	6															41
/89505J41	E15-438	Debt Claim	3/18/2015						25		10	6															41
/89506J41	E15-439	Debt Claim	3/18/2015						25		10	6															41
/89507J41	E15-440	Debt Claim	3/18/2015						25		10	6															41
/89509J41	E15-441	Debt Claim	3/18/2015						25		10	6															41
/89510J41	E15-442	Debt Claim	3/18/2015						25		10	6															41
/89511J41	E15-443	Debt Claim	3/18/2015						25		10	6															41
/89512J41	E15-444	Debt Claim	3/18/2015						25		10	6															41
/89514J41	E15-445	Debt Claim	3/18/2015						25		10	6															41
/89515J41	E15-446	Debt Claim	3/18/2015						25		10	6															41
/89516J41	E15-447	Debt Claim	3/18/2015						25		10	6															41
/89517J41	E15-448	Debt Claim	3/18/2015						25		10	6															41
/89519J41	E15-449	Debt Claim	3/18/2015						25		10	6															41
/89520J41	E15-450	Debt Claim	3/18/2015						25		10	6															41
/89522J41	E15-451	Debt Claim	3/18/2015						25		10	6															41
/89523J41	E15-452	Debt Claim	3/18/2015						25		10	6															41

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Docket #	Offense Description	OffDate	CCC	CHSJP	CO	CS	DCF	DPS	EFF	IDF		JCPT	JSF	LTF	MVF	SJFC	SO	TFC	TPDS	TPWF	WFPREC41	
				CHS	CMIT	COPY	CVCA	DD	JTO	REF	FA	IND	JCD	JCTF	LFT	MCWV	SCOF	SJFS	STF	TPDC	TPW	WF	Total
Please enter an event stating who collected the citation service fee.																							
o89527J41	E15-453	Debt Claim	3/18/2015					25		10		6											41
/89528J41	E15-454	Debt Claim	3/18/2015					25		10		6											41
/89530J41	E15-455	Debt Claim	3/18/2015					25		10		6											41
/89531J41	E15-456	Debt Claim	3/18/2015					25		10		6											41
/89532J41	E15-457	Debt Claim	3/18/2015					25		10		6											41
/89533J41	E15-458	Debt Claim	3/18/2015					25		10		6											41
/89688J41	E15-471	Debt Claim	3/24/2015					25		10		6											41
/89687J41	E15-472	Debt Claim	3/24/2015					25		10		6											41
/89686J41	E15-473	Debt Claim	3/24/2015					25		10		6											41
/89685J41	E15-474	Debt Claim	3/24/2015					25		10		6											41
/89649J41	E15-475	Debt Claim	3/23/2015					25		10		6											41
/89648J41	E15-476	Debt Claim	3/23/2015					25		10		6											41
/89647J41	E15-477	Debt Claim	3/23/2015					25		10		6											41
/89664J41	E15-479	Debt Claim	3/23/2015					25		10		6											41
/89706J41	E15-484	Debt Claim	3/24/2015					25		10		6											41
/89804J41	E15-495	Debt Claim	3/27/2015					25		10		6											41
/89803J41	E15-496	Debt Claim	3/27/2015					25		10		6											41
/89802J41	E15-497	Debt Claim	3/27/2015					25		10		6											41
/89801J41	E15-498	Debt Claim	3/27/2015					25		10		6											41
/89800J41	E15-499	Debt Claim	3/27/2015					25		10		6											41
/89799J41	E15-500	Debt Claim	3/27/2015					25		10		6											41
/89798J41	E15-501	Debt Claim	3/27/2015					25		10		6											41
/89797J41	E15-502	Debt Claim	3/27/2015					25		10		6											41
/89796J41	E15-503	Debt Claim	3/27/2015					25		10		6											41
/89795J41	E15-504	Debt Claim	3/27/2015					25		10		6											41
/89794J41	E15-505	Debt Claim	3/27/2015					25		10		6											41
/89793J41	E15-506	Debt Claim	3/27/2015					25		10		6											41
/89792J41	E15-507	Debt Claim	3/27/2015					25		10		6											41
/89791J41	E15-508	Debt Claim	3/27/2015					25		10		6											41
/89534J41	E15-459	Landlord/Tenant	3/18/2015							10		6			25								41

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of March 31, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	5/3/2013	E12-09-880	400.00
	11/3/2014	E14-03-205	198.00
		Total	598.00

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	88836J41	THRU	89895J41	$ ~~180,814.22~~ 180,879.32
	(Control #s)	~~2738551~~ 2738578	THRU	2739645	
Sheriff's "D" Report	(Receipt #s)	90137541	THRU	90138541	

LESS: COST ON DEPOSIT — 329.82

ADD: COST ON DEPOSIT LIQUIDATED — 329.82

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~180,814.22~~ 180,879.32

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~180,814.22~~ 181,177.32

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (598.00) ~~(0.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~180,814.22~~	
Add: Previous Month's Bond Overtransfer May 2013 & Nov. 2014	598.00	
Add: HCSO Monthly "D" Collections Report	65.10 ~~$0.00~~	
Total Remittances Made to County Treasurer	$ ~~180,814.22~~ 181,477.32	

PREPARED BY: [signature] DATE: 4/1/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 04-24-15
4/25/15

2015 APR 2 PM 3 04
COUNTY AUDITOR
RECEIVED BY

[signature] JUSTICE OF THE PEACE — 4-1-15 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

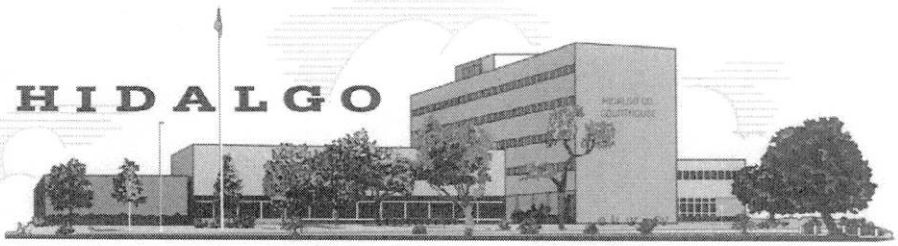
Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					64,371.06
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 63,972.42
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	396.31 318.75
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	481.20 487.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	105.50 871.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2262.17 2,260.89
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	727.09 726.66
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3008.24 2,990.54
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	65.69 55.69
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	16.42 13.92
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1591.79 1,586.93
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	280.00
Special Fees				1100-341-10-067-000-0-000	3805.50 3,805.90
Deferred Disposition		C.C.P. Art. 45.051	3,695.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	110.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	436.24 435.98
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1197.32 1,203.03
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00 20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	10,168.91 9,940.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	332.65 329.67
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	82.11 69.61
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.25 4.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29,778.46
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent legal Services Fee-JP ($6)	202	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,212.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,820.35
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2928.25 2,926.55
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3850.13 3,847.83
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1378.16 1,374.30
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	47.16 44.65
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	1.05
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,020.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	332.65 332.67
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3350.20 3,348.07
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	35.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	212.55
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	275.00
Precinct #4				1100-342-10-294-000-0-000	27,862.55
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	5.00
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	561.40 561.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,232.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	275.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,800.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,975.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	110.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	17.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	26.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 180,814.22

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 04-24-15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

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

July 17, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of April 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of April 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 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 P. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of April 2015 were $133,569.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 35 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A) and all adjustments were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into AbleTerm within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, and May 2014 through April 2015 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. In addition, copies of the OCA reports for the months of February 2013, September 2013, and May 2014 through April 2015 and a corrected copy of the OCA report for the month of January 2014 should be filed with the County Auditor's Office by July 31, 2015 or as soon as practicable.

Observation No. 4:
We noted during our review that two cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of release from jail. The bonds were received on May 3, 2013 (docket number E12-09-880) and November 3, 2014 (docket number E14-03-205) (see Exhibit B). According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside. In addition, per the events on *AbleTerm*, the bond dated November 3, 2014 is pending a trial.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18

states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which a cash bond was posted may result in the improper accounting of cash bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office. In addition, management should ensure that pre-trial hearings are set up in a timely manner for cases in which a cash bond was posted.

Observation No. 5:
We noted during our review that 3 of 7 Close-Out Reports that were available for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 5 days after the bank deposit was made. According to staff, attempts are made by the Court Coordinator to submit the reports on a daily basis; however, time constraints cause delays on the submittals.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by July 31, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

cc: Valde Guerra, County Executive Officer

RECEIVED
MAY 08 2015
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	89896J41	THRU	~~89895J41~~ 90799J41	$ ~~132,851.55~~ 133,569.65
	(Control #s)	2739646	THRU	~~2739645~~ 2720565	X10-Ca
Sheriff's "D" Report	(Receipt #s)	9107154	THRU	9113454	

LESS: COST ON DEPOSIT	302.10 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	302.10 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~132,851.55~~ 133,569.65 X34
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~132,851.55~~ 134,167.65
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(598.00) X4-i ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 132,851.55 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2013; NOV. 2014	598.00	
Add: HCSO Monthly "D" Collections Report	718.10 ~~$0.00~~ X9 ✓	
	134,167.65	
Total Remittances Made to County Treasurer	$ ~~132,851.55~~	

PREPARED BY: [signature] DATE: 5-1-15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AES 05.06.15
47 7/7/15

[signature] JUSTICE OF THE PEACE — 5-8-15 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15 PBC

Judge: CHARLIE ESPINOZA **City: EDINBURG, TX**
Precinct No. 4 Place No. 1 **Hidalgo County, Texas**

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					98,740.05
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-~~067~~-000-0-000	$ ~~47,390.76~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	123.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	0.00 ~~1,450.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-~~010~~-0-000	-
LOCAL COURT COSTS AND FEES:					1782.31
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,775.32~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-~~067~~-000-0-000	574.06 ~~571.74~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2372.36 ~~2,363.04~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	12477.61 ~~1,244.96~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	130.00
Special Fees			2804.70	1100-341-10-~~067~~-000-0-000	2884.20 ~~2,909.30~~
Deferred Disposition		C.C.P. Art. 45.051	2,829.30		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	80.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	345.59 ~~344.23~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-~~067~~-000-0-000	864.47 ~~858.81~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.00 ~~140.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5866.51 ~~5,760.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	352.73
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	55.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~23,337.98~~ 23,430.43
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	165.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	21.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	233	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,398.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8584.71 ~~8,528.09~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2304.35 ~~2,295.03~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3074.85 ~~3,062.29~~
Birth Certificate Fee ($1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	3.60 ~~1.80~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1116.13 ~~1,110.48~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	35.38 ~~34.35~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.30~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,330.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	352.73 ~~357.73~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			2,295.36
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	~~2,287.75~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	15.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: AUDITED BY: THE HIDALGO				1100-342-10-060-001-0-000	209.02 ~~205.00~~
Constable Fees: COUNTY AUDITOR'S OFFICE					
Precinct #1 DATE: TRS 07-06-15				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	425.00 ~~325.00~~
Precinct #3				1100-342-10-293-000-0-000	75.00 ~~275.00~~
Precinct #4				1100-342-10-294-000-0-000	~~15,276.98~~ 15,392.30
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refunds - Overpayments				1100-202-00-000-013-0-000	646.80 ~~238.50~~
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,982.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,050.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,400.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	32.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.40 ~~22.20~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~133,851.55~~ 133,569.65

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

RECEIVED
MAY 08 2015
JUSTICE OF THE PEACE

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING APRIL 30, 2015

Receipt #	C cket # Da	fense Description Of	fDate	BC / BCS	CCC / CHS	CHSJP	CONST4 / CO	CRF / COPY	CS	CSS / DCF	DD / DPS	DTOREF / EFF	IDF / IND	JCTF	JSF	LTF / MCWV	MVF	PVS	SCF / SCOF	SJFC / SJFS	STF	TFC	TPDC / TPDS	WFPREC41	Total
Please enter an event stating the reason for the voided receipt.																									
[redacted]90618J41	E15-709	Debt Claim	4/24/2015							25		10	6												41
Please enter an event who collected the citation service fee.																									
[redacted]/ 89966J41	E15-546	Debt Claim	4/2/2015							25		10	6												41
[redacted]e89976J41	E15-560	Debt Claim	4/2/2015							25		10	6												41
[redacted]e90308J41	E15-651	Debt Claim	4/15/2015							25		10	6												41
[redacted]/ 90315J41	E15-652	Debt Claim	4/15/2015							25		10	6												41
[redacted]/ 90316J41	E15-653	Debt Claim	4/15/2015							25		10	6												41
[redacted]/ 90636J41	E15-712	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90635J41	E15-713	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90634J41	E15-714	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90631J41	E15-715	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90629J41	E15-716	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90627J41	E15-717	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90625J41	E15-718	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90624J41	E15-719	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90623J41	E15-720	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90621J41	E15-721	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90620J41	E15-722	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90619J41	E15-723	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90617J41	E15-724	Debt Claim	4/24/2015							25		10	6												41
[redacted]90616J41	E15-725	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90614J41	E15-726	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90610J41	E15-727	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90609J41	E15-728	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 90608J41	E15-729	Debt Claim	4/24/2015							25		10	6												41
[redacted]/ 89953J41	E15-542	Small Claims	4/1/2015									10	6						25						41
[redacted]/ 90098J41	E15-598	Small Claims	4/8/2015									10	6						25						41
How many pages were issued?																									
[redacted]/ 90072J41								5																	5
[redacted]/ 90093J41								5																	5
[redacted]/ 90140J41								5																	5
[redacted]/ 90541J41								5																	5
[redacted]/ 90748J41								5																	5
How many birth certificates were issued? If one copy was issued, BC is over assessed $2 and PVS is over assessed $1. However, if two copies were issued, BC is under assessed $18.20 and BCS is under assessed $1.80.																									
[redacted]/ 90460J41	2541-2542			22.2	1.8													2							26
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																									
[redacted]590325J41	E06-01-275	NO LIABILITY INSURAN	12/16/2005		40	3		175				5	56		4	4	2			20	0.6	3.4		50	363
MVF should be assessed.																									
[redacted]290246J41	E10-01-1215	NO DRIVER'S LICENSE	1/9/2010		40	3	1	166				5		2	4	4	2			20	0.6	5.4		50	303
[redacted]290420J41	E10-03-190	NO DRIVER'S LICENSE	2/28/2010		40	3	1	116				5		2	4	4	2			20	0.6	5.4		50	253
[redacted]/ 90237J41	E10-03-1168	NO DRIVER'S LICENSE	3/15/2010		40	3	1	100				5		2	4	4	2			20	0.6	5.4		50	237

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING APRIL 30, 2015

Receipt #	Ecket # Da	fense Description Of	fDate	BC BCS	CCC CHS		CHSJP	CONST4 CO	COPY	CRF CS	CSS DCF	DD	DPS	DTOREF EFF	IDF IND	JCTF	JSF	LTF	MCWV	MVF	PVS	SCF SCOF	SJFC	SJFS	STF	TFC	TPDC	TPDS	WFPREC41	Total
MVF should be assessed.																														
	k90505J41 E10-04-909	DRIVING WHILE LICENS	4/5/2010		40	3	1	116					5		2	4	4	2				20	0.6	5.4					50	253
	190638J41 E11-03-797	NO DRIVER'S LICENSE	3/2/2011		40	3	1	166					5		2	4	4	2				20	0.6	5.4					50	303
	190622J41 E11-05-532	DRIVING UNDER THE IN	4/28/2011		40	3	1	133					5		2	4	4	2				20	0.6	5.4					50	270
	/90775J41 E11-07-576	NO DRIVER'S LICENSE	6/30/2011		40	3	1	63					5		2	4	4	2				20	0.6	5.4					50	200
	/90504J41 E11-09-662	DRIVING WHILE LICENS	9/2/2011		40	3	1	141					5		2	4	4	2				20	0.6	5.4					50	278
	190065J41 E13-09-46	NO CDL	8/30/2013		40	3	1	245					5		2	4	4	2				20	0.6	5.4					50	382
	/90369J41 E15-02-368	NO CDL	2/16/2015		40	3	1	100					5		2	4	4	2					0.6	5.4			1	1		169
	/90465J41 E15-04-388	NO CDL	4/5/2015		40	3	1					1	5		2	4	4	2					0.6	5.4			1	1		70
Based on plea due date, SCOF should be assessed.																														
	190123J41 E10-09-810	SPEEDING (EXCEED PRI	8/29/2010		40	3	1	161.9					5		2	4	4	2		0.1			0.6	5.4	30	3			50	312
	/89991J41 E15-04-198	PUBLIC INTOXICATION	9/21/2012		40	3	1	500					5		2	4	4	2					0.6	5.4						567
	/90475J41 E15-01-552	FAIL MAINTAIN FINANC	1/1/2015		40	3	1	175					5		2	4	4	2					0.6	5.4			1	1		244
	190476J41 E15-01-551	NO DRIVER'S LICENSE	1/1/2015		40	3	1	90.9					5		2	4	4	2		0.1			0.6	5.4			1	1		160
MVF should NOT be assessed.																														
	190467J41 E10-06-916	NO SAFETY BELT	6/4/2010		40	3	1	30					5		2	4	4	2		0.1		20	0.6	5.4	30	3			50	200.1
	189896J41 E10-10-893	NO VALID INSPECTION	10/11/2010		40	3	1	173					5		2	4	4	2		0.1		20	0.6	5.4	30	3			50	343.1
	089959J41 E13-08-379	NO SAFETY BELT	7/12/2013		40	3	1	49.9					5		2	4	4	2		0.1		20	0.6	5.4	30	3			50	220
Based on offense date, CSS should NOT be assessed.																														
	/90411J41 E11-11-478	SAFETY SEAT CHILD PA	11/1/2011		40	3	1	12.5		12.5	0.15		5		2	4	4	2		0.1		20	0.6	5.4	30	3			50	195.25
	190289J41 E12-03-12	SAFETY SEAT CHILD PA	2/4/2012		40	3	1	12.5		12.5	0.15		5		2	4	4	2		0.1		20	0.6	5.4	30	3			50	195.25
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																														
	190506J41 E14-01-876	OVER GROSS WEIGHT (O	12/11/2013		40	3	1	500					5		2	4	4	2	500			20	0.6	5.4						1087
Based on offense date, TPDS and TPDC should NOT be assessed.																														
	290457J41 E14-01-90	DISPLAY EXPIRED LICE	12/17/2013		40	3	1	111					5		2	4	4	2				20	0.6	5.4			1	1		200
	290458J41 E14-01-89	DRIVING WHILE LICENS	12/17/2013		40	3	1	110.9					5		2	4	4	2		0.1		20	0.6	5.4			1	1		200
Based on offense type, fine cannot exceed $50. In addition baed on offense date, TPDS and TPDC should NOT be assessed.																														
	290334J41 E14-01-598	NO SAFETY BELT	12/28/2013		40	3	1	70					5		2	4	4	2				20	0.6	5.4	30	3	1	1		192
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																														
	290255J41 E14-01-1383	CHANGED LANE WHEN UN	1/23/2014		40	3	1	177.9	5						2	4	4	2		0.1		20	0.6	5.4	30	3		2	50	350
	/90302J41 E14-03-510	FAIL TO MAINTAIN FIN	3/1/2014		40	3	1		5			23			2	4	4	2				20	0.6	5.4				2	50	162
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County. If not, fine should be split between CO (50%) and MCWV (50%).																														
	190447J41 E14-06-660	Over Gross Weight (5	6/18/2014		40	3	1	525					5		2	4	4	2	500			20	0.6	5.4			1	1		1114
	/90291J41 E15-02-653	Over Gross Weight (2	2/11/2015		40	3	1	500					5		2	4	4	2	450				0.6	5.4			1	1		1019
LTF is over assessed $2.																														
	/90416J41 E15-02-352	SPEEDING (EXCEED PRI	2/12/2015		20.41	1.53	0.51	38.9					2.55		1.02	2.04	2.04	5.02		0.06			0.3	2.75	15.3	1.53	0.52	0.52		95

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING APRIL 30, 2015

Receipt #	C cket # Da	fense Description Of	fDate	BC BCS	CCC CHS	CHSJP	CONST4 CO	COPY	CRF CS	CSS DCF	DD DPS	DTOREF EFF	IDF IND	JCTF	JSF	LTF MCWV	MVF	PVS	SCF SCOF	SJFC SJFS	STF	TFC	TPDC TPDS	WFPREC41	Total
IDF and TPDC are under assessed $1 each.																									
	k89949J41 E15-02-224	EXPIRED MOTOR VEHICL	2/5/2015		40	3	1 10				5		1	4	4	2			0.6	5.4	30	3		1	110
CS is under assessed $5.																									
	190538J41 E15-04-611	SPEEDING (SCHOOL ZON	3/23/2015		40	3	1 44.9		20		5		2	4	4	2	0.1		0.6	5.4	30	3	1	1	167
	90172J41 E15-03-294	SPEEDING (SCHOOL ZON	2/26/2015		40	3	1 55	5	20				2	4	4	2	0.1		0.6	5.4	30	3	1	1	177.1
MVF, STF, and TFC should be assessed.																									
	90170J41 E15-04-126	FAIL TO SECURE LOAD	4/3/2015		40	3	1 41				5		2	4	4	2			0.6	5.4			1	1	110

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)
Note: Please ensure that Overweight Violation cases are assessed the correct fine pursuant to Transportation Code 621.506.

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of April 30, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	5/3/2013	E12-09-880	400.00
2014			
	11/3/2014	E14-03-205	198.00
		Total	598.00

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 7, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of May 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2015 were $111,465.30. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 31 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A) and all adjustments were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into AbleTerm within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, May 2014, and September 2014 through May 2015 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. In addition, copies of the OCA reports for the months of February 2013, September 2013, May 2014 and September 2014 through May 2015 and a corrected copy of the OCA report for the month of January 2014 should be filed with the County Auditor's Office by August 28, 2015 or as soon as practicable.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 7 of 15 Close-Out Reports that were available for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made. According to staff, attempts are made by the Court Coordinator to submit the reports on a daily basis; however, time constraints cause delays on the submittals.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report,* Monthly Adjustments, and Bond List

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CCFF	CHS CHSJP	CO	DCF COPY	DPS DD	DTOR	EFF	IND IDF	JSF JCTF	LTF	MCWV MVF	SCOF SJFC	SJFS SO	STF	TPDC	TPDS	TPW	FPREC41 TPWF	Total
Please enter an event stating who colleced the citation service fee.																						
?k90870J4	E15-752	Debt Claim	5/4/2015				25			10	6											41
?e90862J4	E15-758	Debt Claim	5/4/2015				25			10	6											41
?e90859J4	E15-760	Debt Claim	5/4/2015				25			10	6											41
?e91382J4	E15-862	Debt Claim	5/22/2015				25			10	6											41
?/91410J4	E15-882	Debt Claim	5/22/2015				25			10	6											41
?/91450J4	E15-913	Debt Claim	5/27/2015				25			10	6											41
?/91555J4	E15-915	Debt Claim	5/29/2015				25			10	6											41
?/91553J4	E15-916	Debt Claim	5/29/2015				25			10	6											41
?/91551J4	E15-917	Debt Claim	5/29/2015				25			10	6											41
?/91527J4	E15-918	Debt Claim	5/28/2015				25			10	6											41
?/91526J4	E15-919	Debt Claim	5/28/2015				25			10	6											41
?/91525J4	E15-920	Debt Claim	5/28/2015				25			10	6											41
?/91524J4	E15-921	Debt Claim	5/28/2015				25			10	6											41
?/91523J4	E15-923	Debt Claim	5/28/2015				25			10	6											41
?/91521J4	E15-924	Debt Claim	5/28/2015				25			10	6											41
CCFF should NOT be used. Please assess fee CCFS.																						
?/91285J4	E15-785	Small Claims	5/6/2015	25						10	6											41
How many pages were issued?																						
?/91129J4	E14-1263						2.5															2.5
?/91229J4	E04-02-156						3.25															3.25
Based on plea due date, SCOF should be assessed.																						
?091220J4	E15-02-78	NO DRIVER'S LICENSE	1/22/2015			55						2										57
?/90847J4	E15-01-949	NO DRIVER'S LICENSE	1/16/2015	40	3 1			25.9	5		2	4 4 2		0.1	0.6	5.4		1 1				95
MVF should be assessed.																						
?/90939J4	E10-01-1514	NO DRIVER'S LICENSE	1/22/2010	40	3 1	141			5		2	4 4 2		20	0.6	5.4					50	278
?/90998J4	E10-07-1293	NO DRIVER'S LICENSE	7/24/2010	40	3 1	91			5		2	4 4 2		20	0.6	5.4						178
??90921J4	E11-04-1242	NO CDL	4/6/2011	40	3 1	200			5		2	4 4 2		20	0.6	5.4						287

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CCFF	CHS CHSJP	CO COPY	DCF DD	DPS DTOR	EFF EF	IND IDF	JSF JCTF	MCWV LTF	MVF	SCOF SJFC	SJFS SO	STF TFC	TPDC TPDS	TPW TPWF	FPREC41	Total
MVF should be assessed.																				
⍰k91261J4	E11-05-879	NO DRIVER'S LICENSE	5/6/2011	40	3 1	186		5		2	4 4 2			20 0.6 5.4					50	323
⍰190832J4	E11-08-498	NO DRIVER'S LICENSE	7/25/2011	40	3 1	91		5		2	4 4 2			20 0.6 5.4					50	228
⍰/90882J4	E13-07-697	DRIVING WHILE LICENS	7/4/2013	40	3 1	111		5		2	4 4 2			20 0.6 5.4						198
⍰191017J4	E15-05-04	OPERATE ALL-TERRAIN	4/26/2015	40	3 1	81				2	4 4 2			0.6 5.4	5		1 1			150
⍰/91029J4	E15-05-284	OPERATE ALL-TERRAIN	4/26/2015	40	3 1	81				2	4 4 2			0.6 5.4	5		1 1			150
⍰/91181J4	E15-05-345	NO CDL	5/10/2015	40	3 1	100		5		2	4 4 2			0.6 5.4			1 1			169
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																				
⍰/91256J4	E12-04-1161	SPEEDING (EXCEED PRI	4/17/2012	40	3 1	199.9		5	20	2	4 4 2		0.1	20 0.6 5.4		30 3			50	390
⍰/91010J4	E12-06-164	NO SAFETY BELT	5/29/2012	40	3 1	50		5	20	2	4 4 2			20 0.6 5.4		30 3			50	240
IDF is under assessed $1.																				
⍰/91031J4	E12-10-144	EXPIRED MOTOR VEHICL	9/1/2012	40	3 1	154		5		1	4 4 2			20 0.6 5.4		30 3			50	323
Fine should be split between CO (15%) and TPWF (85%).																				
⍰191109J4	E13-01-27	NO HUNTER EDUCATION	12/27/2012	40	3 1	52.45				2	4 4 2			20 0.6 5.4				5 155.55		295
⍰291110J4	E13-01-26	NO HUNTING LICENSE	12/27/2012	40	3 1	52.45				2	4 4 2			20 0.6 5.4				5 155.55		295
⍰291406J4	E14-09-391	NO HUNTER EDUCATION	9/6/2014	40	3 1	52.45				2	4 4 2			20 0.6 5.4			1 1	5 155.55		297
Based on offense date, TPDC and TPDS should NOT be assessed.																				
⍰191145J4	E14-01-10	FAIL MAINTAIN FINANC	12/4/2013	40	3 1		77	5		2	4 4 2			20 0.6 5.4			1 1			166
⍰291342J4	E14-01-555	DRIVING WHILE LICENS	12/17/2013	40	3 1	25.9		5		2	4 4 2		0.1	20 0.6 5.4			1 1		50	165
⍰291340J4	E14-01-556	NO SAFETY BELT	12/17/2013	40	3 1			5		2	4 4 2			20 0.6 5.4		30 3	1 1		50	172
⍰290814J4	E14-01-320	SPEEDING (EXCEED PRI	12/23/2013	40	3 1	79.9		5		2	4 4 2		0.1	20 0.6 5.4		30 3	1 1			202
IDF and TPDC are under assessed $1 each.																				
⍰291347J4	E15-03-444	EXPIRED MOTOR VEHICL	3/13/2015	40	3 1	25				1	4 4 2			0.6 5.4	5	30 3	1			125
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																				
⍰/91296J4	E15-03-241	Over Gross Weight (5	2/17/2015	40	3 1	500		5		2	4 4 2	500		0.6 5.4			1 1			1069
⍰/91293J4	E15-03-240	OVER GROSS WEIGHT (O	2/17/2015	40	3 1	150		5		2	4 4 2	150		0.6 5.4			1 1			369

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MAY 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CCFF	CHS CHSJP	CO COPY	DCF DD	DPS DTOR	EFF EF	IND IDF	JSF JCTF	LTF	MCWV MVF	SCOF SJFC	SJFS SO	STF TFC	TPDCTPW TPDS	TPWF	FPREC41	Total
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																				
?k91294J4	E15-03-275	Over Gross Weight (2	2/19/2015	40	3 1	250		5		2	4 4	2 250		0.6	5.4		1 1			569
?/91357J4	E15-05-477	Over Gross Weight (2	4/27/2015	40	3 1	250		5		2	4 4	2 250		0.6	5.4		1 1			569
Based on offense type, STF and TFC should NOT be assessed.																				
??90919J4	E15-05-50	ASSAULT CLASS C	4/20/2015	40	3 1	26.9				2	4 4	2	0.1	0.6	5.4	5 30	3 1	1		129

Exhibit A

RECEIVED
JUN 05 2015
PAGE 1 OF 2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

Hidalgo County
AUDITORS OFFICE

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	90800J41	THRU	91569J41	$ ~~110,059.30~~ 111,465.30 ✓ X10-05
	(Control #s)	2720566	THRU	2721359	
Sheriff's "D" Report	(Receipt #s)	92183J41	THRU	92224J41	

LESS: COST ON DEPOSIT 2294.40 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 2294.40 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~110,059.30~~ 111,465.30 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~110,059.30~~ 112,063.30

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (598.00) ~~0.00~~ X4-h

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 110,059.30 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2013; Nov. 2014	598.00 ✓	
Add: HCSO Monthly "D" Collections Report	1,406.00 ~~$0.00~~ X9 ✓	
	112,063.30	
Total Remittances Made to County Treasurer	$ ~~110,059.30~~	

PREPARED BY: [signature] DATE: 6/2/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MW 7.24.15 7/25/15

[signature] 6-2-1
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 37,761.05 ~~36,566.70~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	736.95 ~~673.20~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	400.00 ~~1,400.00~~
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,523.99 ~~1,497.33~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	502.98 ~~494.13~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2032.04 ~~1,996.49~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	54.31
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	13.58
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,105.46 ~~1,087.67~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	180.00
Special Fees			2639.30 ~~2,657.30~~	1100-341-10-067-000-0-000	2689.30 ~~2,707.30~~
Deferred Disposition		C.C.P. Art. 45.051			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	301.86 ~~296.53~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	801.79 ~~800.05~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4486.45 ~~4,240.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	346.42 ~~346.60~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	67.89
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20280.32 ~~19,924.89~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	176	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,056.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7987.92 ~~7,970.54~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2012.03 ~~1,976.50~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2696.30 ~~2,648.31~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	986.01 ~~966.27~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.88 ~~31.49~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.08
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,760.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	346.43 ~~347.61~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2008.67 ~~1,974.21~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	237.55 ~~227.55~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	390.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	13561.71 ~~13,258.82~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshall Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund Overpayments				1100-202-00-000-013-0-000	100.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,495.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,550.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,475.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	78.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	9.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ ~~110,059.30~~**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-001 REVISED 2/2014

$ 111,465.30

RECEIVED
JUN 05 2015
HIDALGO COUNTY AUDITOR

COUNTY AUDITOR'S OFFICE
DATE: 7.21.15 7/25/15

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 12, 2015

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2015 were $116,283.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed receipts issued during the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 47 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A) and all adjustments were made. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into AbleTerm within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, May 2014, and September 2014 through June 2015 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of these reports helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. In addition, copies of the OCA reports for the months of February 2013, September 2013, May 2014 and September 2014 through June 2015 and a corrected copy of the OCA report for the month of January 2014 should be filed with the County Auditor's Office by August 28, 2015 or as soon as practicable.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 4 of 5 Close-Out Reports tested were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 3 to 7 days after the bank deposit was made. According to staff, attempts are made by the Court Coordinator to submit the reports on a daily basis; however, time constraints cause delays on the submittals.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 6:
We noted during our review that 1 (white copy) of the 3 copies of control number 2721844 were not submitted to the County Auditor's Office. According to the staff, they were not aware that the copy was not submitted to the County Auditor's Office; however, attempts to locate the missing copy would be made.

Pursuant to the Cash Handling Guidelines, all three copies of a voided receipt must be securely attached together and submitted to the County Auditor's Office.

Failure to submit all three copies of voided receipts to the County Auditor's Office increases the risk of loss or misuse of funds.

Recommendation:
Management should ensure that all three copies of voided receipts are submitted to the County Auditor's Office. In addition, the white copy of Control Number 2721844 should be submitted to the County Auditor's Office, as soon as possible.

Observation No. 7:
Pursuant to the June 2015 Sheriff's "Discharge" Report, there were 132 cases where defendants satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail and/or paying the balance on the case. However, 1 case (E11-05-1354) had not been closed with a "Jail" disposition. Consequently, the applicable case disposition was not recorded in *AbleTerm* in a timely manner. According to Justice of the Peace staff, the cases were not entered due to an oversight that was caused by limited staff and a heavy workload.

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner. In addition, management should ensure that docket number E11-05-1354 is closed with a "Jail" disposition.

Observation No. 8:
We noted during our review that 17 of 58 online credit card transactions and one kiosk credit card transaction received during the month of June 2015 were not promptly receipted. Of the 17 transactions not receipted timely, 14 online credit card transactions were receipted 2 to 5 days after payment was made online by defendants and 3 online credit card transactions and the kiosk credit card transaction have not been receipted, as of today (see Exhibit B). Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they were receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the erroneous arrest of the defendant, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transactions are receipted.

Please provide written management responses to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report* and Exhibits
cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING JUNE 5, 2015

Receipt #	Ticket #	Da	Offense Description	Of	fDate	CCC	CHS	CHSJP	CO	CRF	CSS	DCF	DD	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	FPREC41	Total
Please enter an event stating who collected the citation service fee.																																
?k91697J41	E15-945		Debt Claim		6/4/2015							25			10		6															41
?e91698J41	E15-946		Debt Claim		6/4/2015							25			10		6															41
?e91699J41	E15-947		Debt Claim		6/4/2015							25			10		6															41
?e91702J41	E15-948		Debt Claim		6/4/2015							25			10		6															41
?e91719J41	E15-949		Debt Claim		6/5/2015							25			10		6															41
?e91721J41	E15-950		Debt Claim		6/5/2015							25			10		6															41
?e91722J41	E15-951		Debt Claim		6/5/2015							25			10		6															41
?e91724J41	E15-952		Debt Claim		6/5/2015							25			10		6															41
?e91725J41	E15-953		Debt Claim		6/5/2015							25			10		6															41
?e91728J41	E15-954		Debt Claim		6/5/2015							25			10		6															41
?e91729J41	E15-955		Debt Claim		6/5/2015							25			10		6															41
?e91730J41	E15-956		Debt Claim		6/5/2015							25			10		6															41
?e91733J41	E15-957		Debt Claim		6/5/2015							25			10		6															41
?e91734J41	E15-958		Debt Claim		6/5/2015							25			10		6															41
?e91735J41	E15-959		Debt Claim		6/5/2015							25			10		6															41
?e91624J41	E15-933		Small Claims		6/3/2015										10		6						25									41
Based on plea due date, SCOF should be assessed.																																
?e91647J41	E05-10-430		SPEEDING (EXCEED PRI		10/13/2005	40	3						59	5				4	4	2							30	3			50	200
?091654J41	E15-02-593		FAIL TO YIELD ROW (S		2/5/2015	19.59	1.47	0.49						2.45		0.98		1.96	1.96	0.98	0.04			0.3	2.65		14.7	1.47	0.48	0.48		50
?191641J41	E15-02-335		DRIVING WHILE LICENS		1/21/2015	40	3	1	90.9					5		2		4	4	2	0.1			0.6	5.4				1	1		160
?/91605J41	E15-05-105A		DEFECTIVE EQUIPMENT		1/25/2015	40	3	1	147.9					5		2		4	4	2	0.1			0.6	5.4		30	3	1	1		250
MVF should be assessed.																																
?91677J41	E10-03-349		DISPLAY SUSPENDED DR		2/28/2010	40	3	1					28	5		2		4	4	2			20	0.6	5.4							115
?/91609J41	E11-06-1642		NO DRIVER'S LICENSE		6/17/2011	40	3	1	166					5		2		4	4	2			20	0.6	5.4						50	303
?/91674J41	E11-11-667		NO DRIVER'S LICENSE		11/3/2011	40	3	1	191					5		2		4	4	2			20	0.6	5.4						50	328
?191662J41	E11-12-207		NO DRIVER'S LICENSE		11/24/2011	40	3	1	91					5		2		4	4	2			20	0.6	5.4						50	228
?191673J41	E12-08-521		NO DRIVER'S LICENSE		7/31/2012	40	3	1	191					5		2		4	4	2			20	0.6	5.4						50	328
?/91648J41	E15-06-42		NO CDL		5/21/2015	40	3	1	100					5		2		4	4	2				0.6	5.4				1	1		169
Fine cannot exceed $25.																																
?/91708J41	E10-08-1328		SAFETY SEAT CHILD PA		8/18/2010	40	3	1	22.55	22.55	0.15			5		2		4	4	2	0.1		20	0.6	5.4		30	3			50	215.35
Based on offense type, TPDC and TPDS should NOT be assessed.																																
?/91712J41	E15-06-290		PARKED ON IMPROVED S		5/29/2015		3	1										4		2						5	30	3	1	1		50
?/91636J41	E15-06-270		STOP, STAND OR PARKE		5/26/2015		3	1					105					4		2						5	30	3	1	1		155
Based on judgment date, TP should be assessed.																																
?/91685J41	E15-05-43		SPEEDING (EXCEED PRI		4/29/2015	20.41	1.53	0.51	32.9					2.55		1.02		2.04	2.04	3.02	0.06			0.3	2.75		15.3	1.53	0.52	0.52		87

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING JUNE 12, 2015

Receipt #	Ticket #	Date	Offense Description	Of fDate	CCC	CHSJP	CONST4	DD	DSC	JCTF	LTF	MVF	SJFC	SO	TFC	TPDC	WFPREC41	Total
					CHS	CO	COPY	DPS	IDF	JSF	MCWV	SCOF	SJFS	STF	TP	TPDS		
How many pages were issued?																		
k91791J41							3											3
k91910J41							5											5
k91773J41	E15-849	Landlord/Tenant		5/19/2015			1.25											1.25
MVF, STF, and TFC should NOT be assessed																		
/91840J41	E14-11-475	FAILURE TO SIGN A RE		11/21/2014	40	3 1			2	4 4 2		0.1	20	0.6	5.4	5 30 3	1 1	50 172.1
CS ($25) should be assessed.																		
191848J41	E15-03-585	SPEEDING (SCHOOL ZON		3/26/2015	40	3 1	5		10	2 4 4 2		0.1		0.6	5.4	30 3	1 1	112.1
MVF should be assessed.																		
/91894J41	E15-04-718	IMPROPER DRIVER'S LI		4/11/2015	40	3 1		26	5	2 4 4 2				0.6	5.4		1 1	95
Based on offense date, TP should NOT be assessed. In addition, did the offense occur within 20 miles of the border? If so, entire fine is retained by the County.																		
/91765J41	E15-05-547	Over Gross Weight (5		5/15/2015	40	3 1	153		5	2 4 4 2	153			0.6	5.4	25	1 1	400
CS is under assessed $5.																		
/91782J41	E15-06-37	SPEEDING (SCHOOL ZON		5/25/2015	40	3 1	28			2 4 4 2		0.1		0.6	5.4	5 30 3	1 1	150

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE WEEK ENDING JUNE 19, 2015

Receipt #	cket # Da	fense Description Of	fDate	ABC CCC		CHS CHSJP		CO	DPS DD		IDF EFF	JCTF IND		JSF	LTF MVF		SCF SCOF	SJFC		SO SJFS		TFC STF		TPDC TP	TPDS	TPW TPWF	WFPREC41	Total
Please enter an event stating who collected the ciation service fee.																											
k92025J4	E15-1028	Small Claims	6/15/2015								10	6					25											41
/92075J4	E15-1046	Small Claims	6/17/2015								10	6					25											41
Based on judgment date, TP should NOT be assessed.																											
/92061J4	E06-05-730	MINOR IN POSSESSION	4/30/2006	5	40	3	1	137				4	4	2			20	0.6	3.4				25				245
Why was case given jail time credit?																											
/92179J4	E08-04-38	DISREGARD STOP SIGN	4/1/2008	14.8		1.11	0.37				0.74	1.48	1.48	0.74			20	0.23	2	1.84	11.1	1.11					57
Based on plea due date, SCOF should be assessed.																											
092142J4	E09-01-469	NO LIABILITY INSURAN	12/21/2008	40		3	1		95	5	2	4	4	2				0.6	5.4								162
291988J4	E15-03-234	SPEEDING (EXCEED PRI	2/19/2015	40		3	1		110.9	5	2	4	4	2	0.1			0.6	5.4		30	3		1	1			213
/92086J4	E15-03-15	SPEEDING (EXCEED PRI	2/20/2015	40		3	1	63.9		5	2	4	4	2	0.1			0.6	5.4		30	3		1	1			166
LTF is under assessed $2.																											
/92113J4	E11-08-330	SPEEDING (EXCEED PRI	8/7/2011	20.01		1.5	0.51	29.9		2.5	1.01	2	2	1	0.06		20	0.3	2.7		15.01	1.5	25				50	175
Fine should be split between CO (15%) and TPWF (85%).																											
92002J4	E13-01-93	NO HUNTER EDUCATION	12/29/2012	40		3	1	52.45			2	4	4	2			20	0.6	5.4						5	155.55		295
292115J4	E15-06-952	FAIL TO KEEP RECORDS	8/19/2014	40		3	1	131			2	4	4	2				0.6	5.4					1	1	5		200

Exhibit A

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE PERIOD ENDING JUNE 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP	CO	CONST4 DD	DPS	IDF	JCTF JSF	LTF	MVF	SCOF SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS WFPREC41	Total
MVF should be assessed.																						
?k92376J4	E13-04-717	DRIVING UNDER THE IN	4/5/2013				124					2		20							50	196
?192400J4	E11-03-970	DRIVING WHILE LICENS	3/10/2011	40	3	1		100	5	2	4 4	2		20	0.6 5.4						50	237
?/92377J4	E13-04-718	NO DRIVER'S LICENSE	4/5/2013	40	3	1	191		5	2	4 4	2		20	0.6 5.4						50	328
?192306J4	E15-03-242	NO CDL	2/11/2015	40	3	1	125		5	2	4 4	2		20	0.6 5.4					1 1		214
?/92254J4	E15-05-201	CDL- NO COMMERCIAL D	4/29/2015	40	3	1	56		5	2	4 4	2			0.6 5.4					1 1		125
?/92243J4	E15-05-835	NO CDL	5/21/2015	40	3	1	100		5	2	4 4	2			0.6 5.4					1 1		169
?/92232J4	E15-06-210	FICTITIOUS DRIVER'S	5/27/2015	40	3	1	66		5	2	4 4	2			0.6 5.4					1 1		135
?/92384J4	E15-06-833	NO CDL	6/5/2015	40	3	1	100		5	2	4 4	2			0.6 5.4					1 1		169
Was the driver in possession of the open container? If so, MVF should be assessed.																						
?192285J4	E12-08-406	OPEN CONTAINER OF AL	7/25/2012	40	3	1		38	5	2	4 4	2		20	0.6 5.4							125
Based on offense date, TP should NOT be assessed.																						
?/92182J4	E15-04-333	SAFETY SEAT CHILD PA	4/3/2015	20.39	1.53	0.51			2.55	1.02	2.04 2.04	3.02	0.05		0.3 2.75		15.29	1.53	24.96	0.51	0.51	79
?192403J4	E15-04-475	NO DRIVER'S LICENSE	4/8/2015				17					2							25			44
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																						
?192271J4	E14-03-537	NO LIABILITY INSURAN	3/5/2014	40	3	1	175	5		2	4 4	2		20	0.6 5.4						2 50	314
Based on plea due date, SCOF should be assessed.																						
??92435J4	E14-05-297	DISREGARD NO PASSING	5/4/2014	40	3	1		72.9	5	2	4 4	2	0.1		0.6 5.4		30	3		1	1	175
?192434J4	E14-05-296	NO DRIVER'S LICENSE	5/4/2014	40	3	1		55.9	5	2	4 4	2	0.1		0.6 5.4					1	1	125
?192330J4	E15-02-588	SPEEDING (EXCEED PRI	2/12/2015	40	3	1	50.9		5	2	4 4	2	0.1		0.6 5.4		30	3		1	1	153
IDF and TPDC are under assessed $1.																						
??92006J4	E15-06-814	EXPIRED MOTOR VEHICL	6/10/2015	40	3	1	55			1	4 4	2			0.6 5.4	5	30	3			1	155
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																						
?/92262J4	E15-02-10	NO DRIVER'S LICENSE	1/9/2015	40	3	1	90.9		5	2	4 4	2	0.1	20	0.6 5.4					1	1	200

Exhibit A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Credit Cards Pending to be Receipted
As of June 30, 2015

Transaction Date	Transaction Reference #	Account #	Transaction Amount
Online			
6/29/2015	5126011234	E15-06-596	$153.00
6/29/2015	5126011238	E10-06-1302	$321.00
6/29/2015	5126011243	E15-05-513	$177.00
Kiosk			
6/24/2015	5126011161	E14-02-135	$269.00

Exhibit B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~90800J41~~ 91570J41	THRU	~~91569J41~~ 92456J41	$ ~~114,750.40~~ $116,283.50 x10-k
	2721360 (Control #s)	~~2720566~~	THRU	~~2721359~~ 2776467	
Sheriff's "D" Report	(Receipt #s)	92751J41	THRU	92768J41	

LESS: COST ON DEPOSIT 3,407.40 x7

ADD: COST ON DEPOSIT LIQUIDATED 3,407.40 x7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~114,750.40~~ 116,283.50 x3

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~114,862.50~~ 116,882.50

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (599.00) (~~598.00~~) ~~(112.10)~~ x4-9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 114,862.50	
Add: Previous Month's Bond Overtransfer May '13 + Nov. 14	598.00	
Add: HCSO Monthly "D" Collections Report	1,421.00 ~~$0.00~~ x9	
Total Remittances Made to County Treasurer	$ ~~114,862.50~~ 116,882.50	

PREPARED BY: [signature] DATE: 7/8/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7.26.15 7/27/15

[signature] 7/8/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15 PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1
City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					36,169.55
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~35,690.00~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	704.65 ~~593.30~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	150.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1722.63 ~~1,694.04~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	564.13 ~~554.03~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2293.75 ~~2,254.05~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	69.98
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1266.67 ~~1,247.41~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	750.00
Special Fees				1100-341-10-067-000-0-000	3533.88 ~~3,525.70~~
Deferred Disposition		C.C.P. Art. 45.051	3,405.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	~~120.00~~	128.18	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	336.67 ~~330.95~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	873.15 ~~867.70~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	70.42 ~~50.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	~~4,260.00~~ 4370.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	414.34 ~~404.89~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.48
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25 X12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00 X12
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~22,403.16~~ 22,783.98 X12
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00 X12
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.00 X12
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	167	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,002.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8731.36 ~~8,677.63~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2258.72 ~~2,220.64~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3000.44 ~~2,949.02~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1092.45 ~~1,073.44~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.36 ~~26.18~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,670.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	418.34 ~~404.84~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2024.04 ~~2,014.79~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	25.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	618.11 ~~588.84~~
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE					
Precinct #1 DATE: 7.20.15				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	14356.50 ~~4,260.10~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	60.10 X3-av
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,325.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	375.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,225.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,575.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~114,730.40~~ 116,283.50

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

X2

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



EDINBURG, TEXAS 78539

July 29, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of July 2015 through December 2015

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of July 2015 through December 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the months of July 2015 through December 2015 were $75,222.00; $90,612.10; $80,833.70; $102,732.76; $76,882.45; and $69,958.40, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed all receipts issued during July 2015 and a sample of receipts issued during the months of August 2015 through December 2015 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 189 of the receipts tested (July-23; August-22; September-101; October-19; November-17; and December-7) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, May 2014, and September 2014 through December 2015 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:

Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved. In addition, correct copies of the OCA reports for the months of February 2013, September 2013, January 2014, May 2014 and September 2014 through December 2015 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:

A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:

As of December 31, 2015, there were 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on September 1, 2015 (1), September 9, 2015 (1), November 23, 2015 (1), and December 14, 2015 (1). According to the Justice of the Peace staff, the bonds received on September 1,

2015 (1), September 9, 2015 (1), and November 23, 2015 (1) were not forfeited due to complications with *Odyssey*. The bond received on December 14, 2015 was subsequently liquidated on February 23, 2016.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department. Furthermore, management should ensure that the outstanding bonds are liquidated by August 29, 2016.

Observation No. 5:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 6:
We noted during our review that the July 2015 through December 2015 Monthly Reports were submitted 12, 38, 16, 8, 7, and 14 days after the fifth day following the end of the month to the County Auditor's Office, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
We noted during our review that the receipt sequence for which the deposit was being made was not consistently noted on the deposit slips. According to the staff, they were not aware that the receipt sequence needed to be noted on the deposit slip.

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

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

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

Observation No. 8:
We selected all 47 cases (July-14; August-15; September-11; October-0; November-0; and December-7) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 24 cases (July-5; August-4; September-3; October-4; November-4; and December-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 71 cases tested:

- 46 cases had the warrants recalled; jail time credit was applied to the case; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 20 cases had the warrants recalled; however, the jail time credit was not applied, the cases remain open; and Sheriff's "Discharge" receipt number was not referenced on the case; and
- 5 cases did not have the warrant recalled; jail time credit was not applied to the case; case was not closed; and Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report* and Exhibits

cc: Valde Guerra, County Executive Officer

RECEIVED
AUG 17 2015
Hidalgo County
AUDITOR'S OFFICE
Hidalgo County, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1
City: EDINBURG, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	92457J41	THRU	93046J41	$ 75,220.00 ✓ X10
	(Control #s)	2776468	THRU	2777072	
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS: COST ON DEPOSIT	938.20 -	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	1,136.20 ~~198.00~~	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 75,418.00	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~75,220.00~~ 77,092.00	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(1,674.00) ~~198.00~~	X4-i
	₹1	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 75,220.00 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2013 & NOV. 2014	598.00	
Add: HCSO Monthly "D" Collections Report	1,274.00 ~~$0.00~~ X9-a3 ✓	
Total Remittances Made to County Treasurer	77,092.00 $ ~~75,220.00~~ ₹1	

PREPARED BY: [signature] DATE: 8/5/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 08-29-15
9/3/15

[signature] 8/5/15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE -JP-004 REVISED: 02/2014

V2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ 22,206.65
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	155.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	250.00
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,115.03
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	360.67
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,486.71
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	47.83 ~~47.83~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	11.96
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	826.60
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	160.00
Special Fees				1100-341-10-**067**-000-0-000	2,451.00
Deferred Disposition		C.C.P. Art. 45.051	2,331.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	216.40
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	647.96
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,351.27
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	282.70
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	59.79
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,821.27
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00
Correctional Managment Institute of Texas Fund ($ 50)	2	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	132	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	792.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,419.71
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,444.71
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,919.67
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	691.36
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	25.04
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,320.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	282.70
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,309.46
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	414.07
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	9,510.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others:					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund Overpayments				1100-202-00-000-**013**-0-000	60.00
Due to Others				1100-202-00-000-**013**-0-000	-
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,367.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	250.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,050.00		
Landlord Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,000.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	12.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	46.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 75,418.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 08.28.15
9/3/15

RECEIVED
AUG 17 2015
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 2/2014

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JULY 31, 2015

Receipt # Docket #	Offense Description	Off. Date	CCC	CFF	CHS	CHSJP	CO	CONS4	DD	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MCWV	MVF	SCOF	SJFC	SJFS	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	PREC41	Total
CFF should NOT be used. Please assess fee to SCF.																														
92629J41 E15-1131	Small Claims	7/8/2015		25				150			10			6																191
An arrest fee needs to be assessed. Please ensure that fee is assessed to the proper LEA.																														
92550J41 E11-08-250	TRUCK FRAME CRACKED	7/31/2011	40		3	1	200.9				2		4	4	2			0.1	20	0.6	5.4	30	3					50	366
Fine should be split between CO (15%) and TPWF (85%).																														
92666J41 E11-09-143	OVER BAG LIMIT/MOURN	9/4/2011	40		3	1	52.45				2		4	4	2				20	0.6	5.4					5	155.55		295
Was the driver in possession of the open container? If so, MVF should be assessed.																														
92581J41 E10-03-415	OPEN CONTAINER OF AL	2/27/2010	40		3	1	233		5		2		4	4	2				20	0.6	5.4							50	370
92474J41 E10-10-1063	OPEN CONTAINER OF AL	10/23/2010	40		3	1	200		5		2		4	4	2				20	0.6	5.4							50	337
MVF should be assessed.																														
92607J41 E10-12-408	NO DRIVER'S LICENSE	11/28/2010	40		3	1			25	5	2		4	4	2				20	0.6	5.4							50	162
92914J41 E11-01-1480	NO DRIVER'S LICENSE	1/17/2011	40		3	1	166		5		2		4	4	2				20	0.6	5.4							50	303
MVF should NOT be assessed.																														
92503J41 E11-02-119	NO SAFETY BELT	1/10/2011	40		3	1	25		5		2		4	4	2			0.1	20	0.6	5.4	30	3					50	195.1
Should case have an arrest fee needs to be assessed. If so, please ensure that fee is assessed to the proper LEA.																														
92618J41 E13-02-234	PUBLIC HEALTH NUISAN	2/8/2013	40		3	1	88				2		4	4	2				20	0.6	5.4							50	220
92617J41 E13-02-235	WEEDY LOT	2/8/2013	40		3	1	88				2		4	4	2				20	0.6	5.4							50	220
LTF is over assessed $2.																														
92747J41 E15-02-593	FAIL TO YIELD ROW (S	2/5/2015					108						4										25						137
LTF is under assessed $2.																														
92933J41 E15-05-464	SPEEDING (EXCEED PRI	5/11/2015					16						2																18

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JULY 31, 2015

Receipt # Docket #	Offense Description	Off. Date	CCC	CFF	CHS	CHSJP	CO	CONS4	DD	DPS	EFF	IDF	IND	JCTF	JSF	LTF	MCWV	MVF	SCOF	SJFC	SJFS	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	PREC41	Total
Based on plea due date, SCOF should be assessed.																														
92925J41 E15-03-11	NO DRIVER'S LICENSE	2/18/2015	40		3	1	110.9		5		2		4	4	2			0.1		0.6	5.4				1	1				180
92803J41 E15-03-456	DISREGARD RED LIGHT	3/9/2015	40		3	1			5		2		4	4	2			0.1		0.6	5.4	30	3		1	1				102.1
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																														
92980J41 E15-06-319	Over Gross Weight (2	5/27/2015	40		3	1	250		5		2		4	4	2	250				0.6	5.4				1	1				569
IDF ($2) should be assessed.																														
92506J41 E15-07-64	SEAT BELT VIOLATION	6/25/2015	40		3	1	26.9		5				4	4	2			0.1		0.6	5.4	30	3		1	1				127
Was the minor driving at the time of the offense? If so, MVF should be assessed.																														
92927J41 E15-07-366	MINOR IN POSSESSION	6/19/2015	40		3	1	133		5		2		4	4	2					0.6	5.4				1	1				202
Based on offense type, fine cannot exceed $50.																														
92782J41 E05-09-751	NO SAFETY BELT	8/26/2005	40		3		54		5				4		2				20			30	3						50	211
92594J41 E09-04-1112	NO SAFETY BELT	3/26/2009	40		3	1	70		5		2		4	4	2				20	0.6	5.4	30	3						50	240
Fine should be split between CO (50%) and CRF (50%).																														
92953J41 E10-04-801	SAFETY SEAT,CHILD PA	4/19/2010	40		3	1	25		5		2		4	4	2			0.1	20	0.6	5.4	30	3						50	195.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																														
92493J41 E06-12-151	NO SAFETY BELT	11/20/2006	40		3	1	50		5				4	4	2				20	0.6	3.4	30	3						50	236
92494J41 E12-08-454	FAIL MAINTAIN FINANC	8/7/2012	40		3	1	175		5		2		4	4	2				20	0.6	5.4									282
92835J41 E14-02-569	FAIL MAINTAIN FINANC	2/17/2014	40		3	1	175		5		2		4	4	2				20	0.6	5.4				1	1				284

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JULY 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	CON4	COPY	DC	DCF	DD	DPS	EFF	IND	PVS	SCF	SCOF	SJFC	TPDC	TPDS	TPW	Total
Please enter an event stating who collected the citation service fee.																			
92981J41	E15-1148	Debt Claim	7/24/2015				25			10	6								41
92983J41	E15-1149	Debt Claim	7/24/2015				25			10	6								41
92984J41	E15-1150	Debt Claim	7/24/2015				25			10	6								41
92985J41	E15-1151	Debt Claim	7/24/2015				25			10	6								41
92986J41	E15-1152	Debt Claim	7/24/2015				25			10	6								41
92987J41	E15-1154	Debt Claim	7/24/2015				25			10	6								41
92988J41	E15-1155	Debt Claim	7/24/2015				25			10	6								41
92989J41	E15-1156	Debt Claim	7/24/2015				25			10	6								41
92990J41	E15-1157	Debt Claim	7/24/2015				25			10	6								41
92991J41	E15-1158	Debt Claim	7/24/2015				25			10	6								41
92992J41	E15-1159	Debt Claim	7/24/2015				25			10	6								41
92993J41	E15-1160	Debt Claim	7/24/2015				25			10	6								41
92994J41	E15-1161	Debt Claim	7/24/2015				25			10	6								41
92995J41	E15-1162	Debt Claim	7/24/2015				25			10	6								41
92996J41	E15-1200	Debt Claim	7/24/2015				25			10	6								41
92997J41	E15-1201	Debt Claim	7/24/2015				25			10	6								41
92998J41	E15-1202	Debt Claim	7/24/2015				25			10	6								41
92999J41	E15-1203	Debt Claim	7/24/2015				25			10	6								41
93000J41	E15-1204	Debt Claim	7/24/2015				25			10	6								41
93001J41	E15-1205	Debt Claim	7/24/2015				25			10	6								41
93002J41	E15-1206	Debt Claim	7/24/2015				25			10	6								41
93003J41	E15-1207	Debt Claim	7/24/2015				25			10	6								41
93004J41	E15-1209	Debt Claim	7/24/2015				25			10	6								41
93005J41	E15-1210	Debt Claim	7/24/2015				25			10	6								41
93006J41	E15-1211	Debt Claim	7/24/2015				25			10	6								41
93007J41	E15-1212	Debt Claim	7/24/2015				25			10	6								41
93008J41	E15-1213	Debt Claim	7/24/2015				25			10	6								41
93009J41	E15-1214	Debt Claim	7/24/2015				25			10	6								41

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JULY 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	CON4	COPY	DC	DCF	DD	DPS	EFF	IND	PVS	SCF	SCOF	SJFC	TPDC	TPDS	TPW	Total
Please enter an event stating who collected the citation service fee.																			
93010J41	E15-1215	Debt Claim	7/24/2015				25			10	6								41
93011J41	E15-1216	Debt Claim	7/24/2015				25			10	6								41
93012J41	E15-1217	Debt Claim	7/24/2015				25			10	6								41
93013J41	E15-1218	Debt Claim	7/24/2015				25			10	6								41
93014J41	E15-1219	Debt Claim	7/24/2015	75			25			10	6								116
93015J41	E15-1220	Debt Claim	7/24/2015				25			10	6								41
93016J41	E15-1221	Debt Claim	7/24/2015				25			10	6								41
93017J41	E15-1222	Debt Claim	7/24/2015				25			10	6								41
93018J41	E15-1223	Debt Claim	7/24/2015				25			10	6								41
93019J41	E15-1224	Debt Claim	7/24/2015				25			10	6								41
93021J41	E15-1225	Debt Claim	7/24/2015				25			10	6								41
93022J41	E15-1226	Debt Claim	7/24/2015				25			10	6								41
93023J41	E15-1227	Debt Claim	7/24/2015				25			10	6								41
93024J41	E15-1228	Debt Claim	7/24/2015				25			10	6								41
92647J41	E15-1132	Small Claims	7/8/2015							10	6		25						41
92649J41	E15-1133	Small Claims	7/8/2015							10	6		25						41
How many pages were issued?																			
92706J41	E14-02-629				3														3
92707J41	E14-02-630				3														3

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15

P3C

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2015-00001 4 THRU	JP41-2015-00711 4	$ 90,612.10 X10
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT		1,665.35 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		1,335.25 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		90,282.00 ~~$ 88,946.75~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)		92,286.10 ~~$ 90,612.10~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		2,004.10 ~~(1,665.35)~~ X4-M

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 90,612.10 B1 ✓	
Add: Previous Month's Bond Overtransfer May Bond 2013	400.00 ~~1,074.00~~ ✓	
Add: HCSO Monthly "D" Collections Report July 2015	1274.00 ~~$0.00~~ X9 ✓	
Total Remittances Made to County Treasurer	92,286.10 ~~$ 90,612.10~~	

PREPARED BY: Alicia Rey DATE: 10/16/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10.25.15 10/27/15

Charlie Espinoza — JUSTICE OF THE PEACE
10-16-15 — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					25,534.88 X1 ✓
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ ~~25,631.68~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	332.35
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	249.92
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	662.49
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					1,173.37 X1
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,167.51~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	378.21 ~~376.29~~ X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1560.56 ~~1,552.74~~ X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	80.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	20.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	862.17
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	170.00
Special Fees				1100-341-10-**067**-000-0-000	923.73
Deferred Disposition		C.C.P. Art. 45.051	803.73		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	226.93
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	631.13
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,540.86
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	252.27
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	100.00 ✓
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00 X12
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,467.82
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Managment Institute of Texas Fund ($.50)	212 ~~223~~	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,338.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6281.41 ~~11,606.41~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,512.58
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,017.25
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	730.58
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.19
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.60
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,230.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	252.27
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1628.62 ~~1,528.62~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	322.12
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	15422.19 ~~10,197.19~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	5.00
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	200.00 ✓X3-9
Due to Others				1100-202-00-000-**013**-0-000	-
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5753.25 ~~5,700.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	5,575.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	53.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~90,284.86~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10.25.15 10/27/15

90,282.00 X1; X2 X3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	Offense	Off. Date	ABC	CCC	CHS	CHSJP	CMIT	COr	CSS	CVCA	DD	DPS	DPSr	FA	FM	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCOF	SFINE	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPW	TPWF	UTFC	WARr	WFDPS	WFPREC41	TOTAL
LTF is under assessed $2.																																													
	-00044	E01-04-519	Minor in Possession of an Alcoholic Beverage	2/17/01	5	17	3	-	-	52	-	15	-	-	-	5	-	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119.25
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																												
	-00419	E02-05-16	No Liability Insurance	4/21/02	-	17	3	-	0.5	38	-	15	-	5	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	162
	-00415	E02-06-50	Display Expired License Plates	6/1/02	-	17	3	-	0.5	56	-	15	-	5	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130
	-00416	E02-06-51	Speeding	6/1/02	-	17	3	-	0.5	53	-	15	-	5	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130
	-00188	E02-11-99	No CDL	11/4/02	-	17	3	-	0.5	-	-	15	-	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	5	-	-	-	-	-	-	-	-	-	3	-	-	-	130
	-00516	E15-07-429	Display Expired License Plates	6/16/15	-	40	3	1	-	-	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	69
	-00223	E15-06-1092	No Driver's License	6/20/15	-	40	3	1	-	36	-	-	-	5	-	-	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	105.1
	-00267	E15-07-501	Fail to Maintain Financial Responsibility	6/27/15	-	40	3	1	-	1	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	70
	-00687	E15-07-415	Speeding	7/4/15	-	40	3	1	-	-	-	-	97.9	5	-	-	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	-	3	-	-	-	200
	-00149	E15-07-619	No Safety Belt	7/7/15	-	40	3	1	-	50	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	-	3	-	-	-	152
		CRNT15-0004-J4	Public Intoxication	8/4/15	-	40	3	1	-	98	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	5	-	-	-	1	1	-	-	-	-	-	-	-	167
		CRNT15-0005-J4	Public Intoxication	8/4/15	-	40	3	1	-	98	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	5	-	-	-	1	1	-	-	-	-	-	-	-	167
		E09-11-730	Speeding	11/11/09	-	31.53	2.36	0.79	-	-	-	-	-	3.94	-	-	-	1.58	-	-	3.15	3.15	1.58	-	-	15.76	-	0.47	4.26	-	-	23.65	-	-	-	-	-	-	-	2.36	-	-	39.42	134
		E10-08-417	Speeding	8/2/10	-	30.81	2.31	0.77	-	-	-	-	-	3.85	-	-	-	1.54	-	-	3.08	3.08	1.54	-	0.08	15.4	-	0.46	4.16	-	-	23.1	-	-	-	-	-	-	-	2.31	-	-	38.51	131
WARr should NOT be used. Please assess fee to proper law enforcement agency. A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																												
	-00584	E14-02-99	Driving While License Invalid	1/16/14	-	40	3	1	-	40.9	-	-	-	5	-	-	-	2	-	-	4	4	2	-	0.1	20	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	50	-	-	180
Based on disposition date, Time Payment should NOT be assessed.																																												
	-00258	E05-03-705	No Liability Insurance	3/13/05	-	40	3	-	-	-	-	-	-	5	-	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	50	149
	-00259	E05-03-706	Expired License Plates	3/15/05	-	40	3	-	-	25	-	-	-	5	-	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	50	174
	-00233	E05-06-926	Unrestrained Child Under Four	6/9/05	-	40	3	-	-	37.5	-	-	-	5	-	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	-	30	37.5	2.5	10	-	-	12.5	-	-	3	-	-	50	257
	-00470	E15-06-477	No Driver's License	5/29/15	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	-	82
	-00429	E15-06-378	Safety Seat	5/29/15	-	4.56	0.34	0.11	-	12.5	-	-	-	-	-	-	-	0.23	-	-	0.45	0.46	2.67	-	0.02	-	-	0.07	0.62	0.57	-	3.42	12.5	2.5	10	0.12	0.12	12.5	-	-	0.34	-	-	-	64.1
	-00079	E15-06-606	Speeding	5/25/15	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	-	65
	-00031	E15-06-618	Driving While License Inval	5/23/15	-	-	-	-	-	43	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	-	-	70
OMNI fees should NOT be assessed. Please adjust the fee charges.																																												
	-00496	E15-04-684	No Driver's License	4/14/15	-	-	-	-	-	28	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
	-00459	E15-06-53	Fail to Report Change of Ac	5/27/15	-	34.63	2.6	0.87	-	-	-	-	-	-	-	-	-	1.73	-	-	3.46	3.46	2	-	-	-	-	0.52	4.66	4.33	-	-	-	-	0.87	0.87	-	-	-	-	-	-	-	60
Based on date of first payment, disposition date is incorrect.																																												
	-00680	E15-05-701	No Driver's License	5/11/15	-	11.05	0.82	0.28	-	15.9	-	-	-	1.38	-	-	-	0.56	-	-	1.1	1.1	2.55	-	0.03	-	-	0.17	1.5	-	-	-	-	2.5	10	0.28	0.28	12.5	-	-	-	-	-	-	62
LTF is over assessed $2.																																												
	-00277	E15-06-447	Fail to Maintain Financial R	5/26/15	-	-	-	-	-	72	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
	-00664	E15-07-09	Fail to Merge Left-Passing Emergency Vehicle		-	-	-	-	-	140	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																												
	-00224	E15-07-342	Operate Motor Vehicle Wit	6/14/15	-	-	-	-	-	120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120
Based on appear by date (plea due date), SCOF should be assessed.																																												
	-00353	E15-05-281	No Driver's License	4/26/15	-	40	3	1	-	65.9	-	-	-	5	-	-	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	135
	-00302	E15-05-283A	Fail to Signal Lane Change	5/1/15	-	40	3	1	-	99.9	-	-	-	-	-	-	5	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	-	3	-	-	-	202
MVF should NOT be assessed.																																												
	-00219	E15-06-945	Obstructed License Plate	6/14/15	-	40	3	1	-	52.9	-	-	-	-	-	-	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	5	-	30	-	-	1	1	-	-	-	3	-	-	-	155

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	Offense	Off. Date	ABC	CCC	CHS	CHSJP	CMIT	COr	CSS	CVCA	DD	DPS	DPSr	FA	FM	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCOF	SFINE	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPW	TPWF	UTFC	WARr	WFDPS	WFPREC41	TOTAL
IDRF is under assessed $1.																																												
-00694	E12-09-463	Expired Motor Vehicle Insp	9/5/12	-	40	3	1	-	79	-	-	-	5	-	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	30	-	-	-	-	-	-	-	3	-	-	50	248
SFINE should NOT be used. Please assess fee to SV50																																											
-00403	TR15-0296-J41	Safety Belt, Child	8/16/15	-	40	3	1	-	25	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	-	25	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	152
-00069	TR15-0010-J41	Safety Seat	7/23/15	-	40	3	1	-	12.5	-	-	-	-	-	-	-	2	-	-	4	4	2	-	0.1	-	12.5	0.6	5.4	-	5	30	-	-	-	1	1	-	-	-	3	-	-	-	127.1
Fine should be split between CO (15%) and TPWF (85%).																																											
-00602	E10-09-760	No Hunter Education Certif	9/11/10	-	40	3	1	-	52.45	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	5	156	-	-	-	-	295
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated. In addition, did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																											
-00495	E15-06-366	Over Gross Weight	5/18/15	-	21.2	1.59	0.53	-	-	-	-	-	2.65	-	-	-	1.06	-	-	2.12	2.12	2	662.49	-	-	-	0.32	2.86	-	-	-	-	-	-	0.53	0.53	-	-	-	-	-	-	-	700
Based on offense date, CSS should NOT be assessed.																																											
	E12-01-32	Safety Seat	12/12/11	-	40	3	1	-	12.5	0.15	-	-	5	-	-	-	2	-	-	4	4	2	-	0.1	20	-	0.6	5.4	-	-	30	12.5	-	-	-	-	-	-	-	3	-	-	50	195.25
Based on disposition date, Time Payment should be assessed.																																											
	E06-03-1424	Speeding	3/18/06	-	15.9	1.19	0.4	-	-	-	-	-	1.99	-	-	-	-	-	-	1.59	1.59	0.8	-	-	7.95	-	0.24	1.35	-	-	11.93	-	-	-	-	-	-	-	-	1.19	-	-	19.88	66
	E06-03-1424A	No Liability Insurance	3/18/06	-	40	3	1	-	30	-	-	-	5	-	-	-	-	-	-	4	4	2	-	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	163

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	CERT	CERT2	CFF	CONS4	COPm	COPY1	COPY2	CVFEEOVER	DEATH	EFF	IND	PVS	SF	WRFILFEE	WRIT	TOTAL
WRIT should NOT be used. Please assess fee to the Constable Precinct that serviced the writ																	
-00013	E15-1081	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
-00128	E15-1173	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
-00448	E15-1196	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
-00338	E15-1099	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
SF should NOT be used. Please assess fee to Constable Precinct that serviced the citation.																	
-00003	LT15-0002-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00006	LT15-0003-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00007	LT15-0004-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00019	LT15-0005-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00023	LT15-0006-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00027	LT15-0007-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00036	LT15-0008-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00038	LT15-0009-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00043	LT15-0010-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00052	LT15-0011-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00057	LT15-0001-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00059	LT15-0012-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00061	LT15-0013-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00140	LT15-0020-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00152	LT15-0023-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00182	LT15-0032-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00189	LT15-0033-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00394	LT15-0111-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00395	LT15-0112-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00396	LT15-0113-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00397	LT15-0114-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00399	LT15-0115-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00407	LT15-0116-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00408	LT15-0117-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00409	LT15-0118-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00422	LT15-0120-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00423	LT15-0121-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00424	LT15-0122-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00425	LT15-0123-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	CERT	CERT2	CFF	CONS4	COPm	COPY1	COPY2	CVFEEOVER	DEATH	EFF	IND	PVS	SF	WRFILFEE	WRIT	TOTAL
SF should NOT be used. Please assess fee to Constable Precinct that serviced the citation.																	
-00447	LT15-0123-J41	-	-	-	-	-	-	-	-	-	-	-	-	75.00	-	-	75.00
-00426	LT15-0124-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00428	LT15-0125-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00430	LT15-0126-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00435	LT15-0127-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00446	LT15-0131-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00465	LT15-0137-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00468	LT15-0138-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00469	LT15-0139-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00483	LT15-0144-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00484	LT15-0145-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00485	LT15-0146-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00486	LT15-0147-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00565	LT15-0155-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00595	LT15-0162-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00599	LT15-0163-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00606	LT15-0169-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00629	LT15-0188-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00647	LT15-0200-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00669	LT15-0209-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00693	LT15-0210-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00491	SC15-0010-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00492	SC15-0011-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00585	SC15-0013-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00711	SC15-0016-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	75.00	-	-	116.00
-00152	LT15-0023-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00494	LT15-0148-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00512	LT15-0149-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00553	LT15-0152-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00554	LT15-0153-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00556	LT15-0154-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00593	LT15-0161-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00
-00493	SC15-0012-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	150.00	-	-	191.00

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	CERT	CERT2	CFF	CONS4	COPm	COPY1	COPY2	CVFEEOVER	DEATH	EFF	IND	PVS	SF	WRFILFEE	WRIT	TOTAL
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																	
-00262	LT15-0055-J41 ;LT15-0059-J41; LT15-0058-J41; LT15-0056-J41; LT15-0057-J41 CV15-0049-J41; CV15-0050-J41; CV15-0051-J41; CV15-0052-J41; CV15-0054-J41;	-	-	125.00	375.00	-	-	-	-	-	50.00	30.00	-	-	-	-	580.00
-00260	CV15-0053-J41 CV15-0128-J41 ;CV15-0130-J41;	-	-	150.00	-	-	-	-	-	-	60.00	36.00	-	-	-	-	246.00
-00439	CV15-0129-J41	-	-	75.00	-	-	-	-	-	-	30.00	18.00	-	-	-	-	123.00
How many copies were issued?																	
-00276		-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	5.00
-00357		-	-	-	-	5.00	-	-	-	-	-	-	-	-	-	-	5.00
-00360	E14-1446	1.75	4.25	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00
-00312	E14-1922	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00313	E14-1993	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00314	E14-2000	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00315	E14-1831	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00316	E14-1928	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00317	E14-1955	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00318	E14-2030	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00319	E15-15	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00320	E15-457	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00321	E15-442	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00322	E15-316	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00323	E15-317	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00324	E15-449	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00326	E14-1557	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00327	E14-1635	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00328	E14-1625	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2015

Rec. #	Case Number	CERT	CERT2	CFF	CONS4	COPm	COPY1	COPY2	CVFEEOVER	DEATH	EFF	IND	PVS	SF	WRFILFEE	WRIT	TOTAL
How many copies were issued?																	
-00329	E15-890	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	1.00
-00515		-	-	-	-	1.25	-	-	-	-	-	-	-	-	-	-	1.25
-00130	E15-1180	-	-	-	-	-	0.75	4.25	-	-	-	-	-	-	-	-	5.00
Please ensure to reference the Death Certificate Number on the receipt.																	
-00543		-	-	-	-	3.00	-	-	-	20.00	-	-	2.00	-	-	-	25.00
How many copies were issued? If two copies were issued, PVS is under assessed $1 and COPm is over assessed $1.																	
-00039		-	-	-	-	4.00	-	-	-	20.00	-	-	1.00	-	-	-	25.00
Please enter an event stating the reason for the refund.																	
-00325	E15-427	-	-	-	-	-	0.75	0.25	1.00	-	-	-	-	-	-	-	2.00
-00330	E15-441	-	-	-	-	-	0.75	0.25	1.00	-	-	-	-	-	-	-	2.00
Please enter an event stating who collected the citation service fee.																	
-00080	SC15-0001-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00085	SC15-0002-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00091	SC15-0003-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00135	SC15-0005-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00298	CV15-0082-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00303	CV15-0084-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00304	CV15-0085-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00306	CV15-0087-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00307	CV15-0088-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00359	CV15-0099-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00362	CV15-0101-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00518	CV15-0151-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00619	CV15-0179-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00652	CV15-0204-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00655	CV15-0207-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00
-00657	CV15-0208-J41	-	-	25.00	-	-	-	-	-	-	10.00	6.00	-	-	-	-	41.00

RECEIVED
Oct. 21, 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2015-00712 THRU JP41-2015-01324 $ 80,833.70 X10

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 4,124.30 ~~370.10~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 3,754.20 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) **$ 80,463.60** X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~80,833.70~~ 82,837.80

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(370.10)~~ (2,374.20) X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 80,833.70 B1	
Add: Previous Month's Bond Overtransfer May 2013 + Aug 2015	730.10 ~~2,004.10~~	
Add: HCSO Monthly "D" Collections Report July 2015	1274.00 $0.00 X9	
	82,837.80	
Total Remittances Made to County Treasurer	$ ~~80,833.70~~	

PREPARED BY: Alma Ruiz DATE: 10/20/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: GG 10-26-15

Charlie Espinoza 10-21-15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15 PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					12580.05
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ ~~21,574.55~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,812.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	175.05 ~~137.55~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	585.32
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,025.61
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	325.87
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,347.52
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	752.41
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	260.00
Special Fees				1100-341-10-**067**-000-0-000	1,758.60
Deferred Disposition		C.C.P. Art. 45.051	1,698.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	60.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	195.53
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	527.44
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	100.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,944.28
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	248.08
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	15.00 ~~20.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	7.50 ~~10.00~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	9.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	10.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,404.89
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	169	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,014.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5064.41 ~~5,101.91~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,303.52
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,751.71
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	642.66
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	18.76
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,690.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	249.08
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1365.79 ~~1,185.79~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	135.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: AUDITED BY: THE HIDALGO				1100-342-10-060-001-0-000	320.62 ~~300.62~~
Constable Fees: COUNTY AUDITOR'S OFFICE					
Precinct #1 DATE: 10.26.15				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	230.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	~~13,375.25~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	372.00 ~~1,624.30~~
Due to Others				1100-202-00-000-**013**-0-000	-
Restitution				1100-202-00-000-**013**-0-000	1252.30
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,392.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,225.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	22.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ 80,463.60**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING SEPTEMBER 30, 2015

Rec. #				CCC	CHS	CHSJP CONST4		COPY2 COr	CSS	DD	DPS DPSr		IDRF	JCTF	JSF	LTF	MCWV MVF	OMNIC OMNIS		OMNIV SCOF		SJFC SJFS		SO SOr		STF	TPDC SV50		TPDS		TPWFr TPWr		UTFC WARr		WFPREC41 TOTAL
JP41-2015	Case Number	Offense	Off. Date																															
Please ensure that payments for different cases are issued with seperate receipt numbers.																																		
	E08-05-844;																																	
	E08-04-235;																																	
-760	E08-04-236			120	9	3	-	- 308	-	-	15	-	6	12	12	6	-	-	-	-	-	60	1.8	16.2	-	-	60	-	-	-	-	-	6	-	- 635
OMNI fees should NOT be assessed.																																		
-1013	E04-04-99	Speeding	3/24/04	40	3	-	-	- -	-	-	5	-	-	4	-	2	-	-	4	20	6	20	-	-	-	-	30	-	-	-	-	-	3	-	50 187
-970	E04-08-657	No Driver's License	8/18/04	40	3	-	-	- 25	-	-	5	-	-	4	-	2	-	-	4	20	6	20	-	-	-	-	-	-	-	-	-	-	-	-	50 179
-1014	E04-11-520	No Safety Belt	11/11/04	40	3	-	-	- 25	-	-	5	-	-	4	-	2	-	-	4	20	6	20	-	-	-	-	30	-	-	-	-	-	3	-	50 212
-981	E10-07-972	Expired Motor Vehicle Inspection	7/15/10	40	3	1	-	- 122.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 323
-826	E12-11-821			40	3	1	-	- -	-	10	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	30	10	-	-	-	-	3	-	- 170
-827	E10-08-1222			40	3	1	-	- -	-	13	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50 180
-828	E10-08-50			40	3	1	-	- -	-	13	-	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	50 180
-852	E15-02-75			40	3	1	5	- 26.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	- 179
-853	E15-02-76			40	3	1	5	- 40.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 160
-891	E15-05-432			40	3	1	5	- -	-	31	-	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 150
-892	E11-06-729			40	3	1	-	- 165.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50 333
-896	E11-06-1946			40	3	1	-	- 19.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 220
-904	E15-05-324			-	-	-	-	- 42	-	-	-	-	-	-	-	2	-	-	4	20	6	20	-	-	-	-	-	-	-	-	-	-	-	-	- 94
-905	E15-06-1242			40	3	1	-	- 65.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 185
-906	E13-09-164			40	3	1	-	- 174.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 375
-907	E14-07-191			40	3	1	-	- 136.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	50	- 339
-910	E12-01-575			40	3	1	-	- 159.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 360
-913	E15-06-894			40	3	1	-	- -	-	-	-	-	2	4	4	2	-	-	4	20	6	-	0.6	5.4	5	-	-	-	1	1	-	-	-	-	- 99
-926	E14-12-84			40	3	1	-	- 63.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	50 266
-927	E14-12-85			40	3	1	-	- 75	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	50 244
-929	E13-01-931			40	3	1	-	- 50	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 250
-933	E14-06-162			40	3	1	5	- 60.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	50 263
-937	E15-06-1173			40	3	1	-	- 49.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	- 202
-958	E10-06-59			40	3	1	-	- 25	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 225
-959	E10-06-58			40	3	1	-	- 41	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50 208
-966	E11-06-728			40	3	1	-	- 25	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50 192
-968	E15-04-328			40	3	1	-	- 65.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 185
-971	E15-03-209			40	3	1	-	- 44.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	- 197
-972	E15-06-1104			40	3	1	-	- 65.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	5	-	-	-	1	1	-	-	-	-	- 185
-974	E13-03-395			40	3	1	-	- 50	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	3	-	50 250
-1000	E15-06-53			-	-	-	-	- 40	-	-	-	-	-	-	-	4	-	-	4	20	6	20	-	-	-	-	-	-	-	-	-	-	-	-	- 94
-1011	E15-06-868			40	3	1	-	- 65.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	5	-	-	-	1	1	-	-	-	-	- 185
-1015	E15-01-28			40	3	1	-	- 25.9	-	-	5	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	1	1	-	-	3	-	- 178
-1016	E15-01-29			40	3	1	-	- 25	-	-	5	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 144
-1067	E15-05-427			40	3	1	5	- -	-	58	-	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 177
-1186	E15-05-431			40	3	1	5	- 65.9	-	-	-	-	2	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 185
-1194	E15-06-375			16.4	1.23	0.41	-	- -	-	-	-	-	0.82	1.64	1.64	2	-	0.04	1.64	8.2	2.46	8.2	0.25	2.2	2.05	-	-	-	0.41	0.41	-	-	-	-	- 50
-1247	E15-05-174			40	3	1	-	- 35.9	-	-	5	-	2	4	4	2	-	0.1	-	20	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	- 125
-1249	E15-05-173			40	3	1	-	- 12.9	-	-	5	-	2	4	4	2	-	0.1	-	20	-	-	0.6	5.4	-	-	30	-	1	1	-	-	3	-	- 135
MVF should be assessed.																																		
-1294	E11-10-1307	No Driver's License	10/17/11	40	3	1	-	- 66	-	-	-	-	2	4	4	2	-	-	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	50 203
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																		
-1087	E13-10-724	Driving While License Invalid	9/26/13	40	3	1	-	- -	-	62.9	5	-	2	4	4	2	-	0.1	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50 200
-977	TR15-0186-J41	Disregarded Official Traffic Control Device	7/28/15	19.16	1.44	0.48	-	- -	-	-	-	2.4	0.96	1.92	1.92	2	-	0.05	-	-	-	-	0.29	2.59	-	-	14.39	-	0.48	0.48	-	-	1.44	-	- 50

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING SEPTEMBER 30, 2015

Rec. #				CCC		CHSJP		COPY2		CSS		DPS		IDRF		JSF		MCWV		OMNIC		OMNIV		SJFC		SO		STF		TPDC		TPWFr		UTFC		WFPREC41	
JP41-2015	Case Number	Offense	Off. Date		CHS		CONST4		COr		DD		DPSr		JCTF		LTF		MVF		OMNIS		SCOF		SJFS		SOr		SV50		TPDS		TPWr		WARr		TOTAL
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																			
-964	E15-07-540	No Safety Belt	7/9/15	19.2	1.44	0.48	-	-	-	-	-	2.4	-	0.96	1.92	1.92	2	-	-	-	-	-	-	0.29	2.59	-	-	14.4	-	0.48	0.48	-	-	1.44	-	-	50
-851	E15-02-77	No Liability Insurance	1/26/15	40	3	1	5	-	-	-	-	-	-	2	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	119
-992	TR15-0216-J41	No Driver's License	7/25/15	40	3	1	-	-	-	-	0.9	-	5	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	70
-836	TR15-0380-J41	Speeding	8/11/15	40	3	1	-	-	-	-	7.9	-	-	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	-	5	30	-	1	1	-	-	3	-	-	110
-1315	TR15-0339-J41	Driving While License Invalid	8/17/15	40	3	1	-	-	-	-	-	-	5	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	69.1
-1306	TR15-0192-J41	Speeding	7/29/15	40	3	1	-	-	-	-	66	-	5	2	4	4	2	-	0.1	-	-	-	-	0.6	5.4	-	-	30	-	1	1	-	-	3	-	-	168
Based on date of first payment, disposition date is incorrect.																																			
-976	TR15-0174-J41	Speeding	7/27/15	20.84	1.56	0.52	-	-	35.9	-	-	-	2.6	1.04	2.08	2.08	2	-	0.05	-	-	-	-	0.31	2.81	-	-	15.61	-	0.52	0.52	-	-	1.56	-	-	90
Based on offense type, Fine cannot exceed $25.																																			
-854	E10-09-1311	Safety Seat	9/10/10	40	3	1	-	-	12.55	0.15	-	5	-	2	4	4	2	-	0.1	-	-	-	20	0.6	5.4	-	-	30	12.6	-	-	-	-	3	-	50	195
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																			
-858	E15-06-1207	Over Gross Weight		-	3	1	-	-	170	-	-	5	-	2	4	4	2	70	-	4	20	6	20	0.6	5.4	-	-	-	-	1	1	-	-	-	50	-	369
-775	E15-06-366	Over Gross Weight	8/18/15	8.17	0.61	0.21	-	-	-	-	-	1.02	-	0.41	0.82	0.82	-	255	-	-	-	-	-	0.12	1.1	-	-	-	-	0.2	0.2	-	-	-	-	-	269
-784	E11-07-794	Over 20,000 Axle	7/15/11	40	3	1	-	-	380	-	-	5	-	2	4	4	2	260	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	777
IDF and TPDC are under assessed $1 each. In addition, OMNI fees should NOT be assessed.																																			
-965	E14-10-497			40	3	1	-	-	180	-	-	5	-	1	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	30	-	-	1	-	-	3	-	50	380
Fine should be split between CO (15%) and TPWF (85%).																																			
-1206	CRNT15-0061-J41	Hunt with Unplugged Shotgun	9/13/15	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	81	5	-	-	-	150
-1188	CRNT15-0036-J41	Hunt During Closed Season	9/5/15	40	3	1	-	-	18.5	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	113	5	-	-	-	200
-1182	CRNT15-0070-J41	Mourning Dove	9/13/15	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	106	5	-	-	-	175
-1167	CRNT15-0081-J41	Nongame: Hunt Protected Bird	9/12/15	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	36	5	-	-	-	105
-1168	CRNT15-0082-J41	Hunt with Unplugged Shotgun	9/12/15	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	36	5	-	-	-	105
-1098	CRNT15-0053-J41	Hunt During Closed Season	9/10/15	40	3	1	-	-	18.5	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	113	5	-	-	-	200
-1091	CRNT15-0064-J41	Mourning Dove	9/13/15	40	3	1	-	-	87.5	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	18.5	5	-	-	-	175
-1085	CRNT15-0035-J41	Mourning Dove	9/6/15	40	3	1	-	-	-	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	250	5	-	-	-	319
-1001	CRNT15-0038-J41	Endangered Species	9/5/15	40	3	1	-	-	18.5	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	113	5	-	-	-	200
-1029	CRNT15-0046-J41	Mourning Dove	9/5/15	40	3	1	-	-	18.5	-	-	-	-	2	4	4	2	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	113	5	-	-	-	200

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING SEPTEMBER 30, 2015

Receipt Nu	Case Number	Offense	Off. Date	ABST	CCC	CFF	CHS	CJP	CMIT	COPm	COPY1	COPY2	COr	CR	CVCA	DPS	EFF	FA	GR	IND	JCD	JCPT	JCTF	LEMI	LEOA	LEOCE	LTF	MISC	NOARREST	OVER	SCOF	TP	UTFC	WFDPS	TOTAL
LEOA should NOT be assessed. Please assess fee to LEOSE. In addition, LTF is under assessed $2. Furthermore, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																			
-1319	P94-9-156	No Driver's License	9/4/94	-	-	-	-	5	-	-	-	-	65	-	15	5	-	-	2.5	-	-	1	-	0.5	1	-	-	-	-	-	20	-	-	-	115
LTF is under assessed $2. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																			
-1324	E96-04-294	Speeding	4/22/96	-	-	-	-	5	-	-	-	-	-	5	15	5	-	-	2.5	-	-	1	-	0.5	1	2	-	-	-	30	20	-	3	-	90
NOARREST should NOT be used. Please assess fee to the proper law enforcement agency. In addition, LTF is under assessed $2.																																			
-1300	E98-12-343	No Driver's License	11/21/98	-	17	-	3	-	-	-	-	-	30	-	15	-	-	5	-	-	0.25	1	-	-	-	-	-	-	5	-	20	-	-	-	96.3
-1301	E98-12-345	Display Expired License Plates	11/21/98	-	17	-	3	-	-	-	-	-	33	-	15	-	-	5	-	-	0.25	1	-	-	-	-	-	-	5	-	20	-	-	-	99.3
CJP and LEMI should NOT be assessed. In addition, NOARREST should NOT be used. Please assess fee to the proper law enforcement agency. Furthermore, LTF is under assessed $2.																																			
-1302	E98-12-346	Defective or No Headlamps	11/21/98	-	17	-	3	5	-	-	-	-	21.5	-	15	-	-	5	-	-	0.25	1	-	0.5	-	-	-	-	5	-	20	-	3	-	96.3
MISC should NOT be used. Please assess fee to the proper law enforcement agency. In addition, LTF is under assessed $2.																																			
-1211	E00-09-786	Public Health Nuisances: No Toilet	8/21/00	-	17	-	3	-	-	-	-	-	10	-	15	-	-	5	-	-	0.25	2	-	-	-	-	2	5	-	-	20	-	3	-	82.3
LTF is under assessed $2.																																			
-1291	E96-07-742	Speeding	7/7/96	-	-	-	-	5	-	-	-	-	68.3	5	15	5	-	-	2.5	-	-	1	-	0.5	1	2	-	-	-	-	20	-	3	-	128
-1296	E97-11-149	No Driver's License	10/31/97	-	17	-	3	-	-	-	-	-	46.8	-	15	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	20	-	-	-	113
-1195	E15-07-274	Driving While License Invalid	6/13/15	-	-	-	-	-	-	-	-	-	33	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	35
Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%).																																			
-1064	E02-04-12	Fail to Control Speed	3/15/02	-	17	-	3	-	0.5	-	-	-	103	-	15	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	20	25	3	50	255
-1061	E02-03-522	No Driver's License	3/17/02	-	17	-	3	-	0.5	-	-	-	51	-	15	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	20	25	-	50	200
Based on appear by date (plea due date), SCOF should be assessed. Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%).																																			
-1062	E02-04-11	No Liability Insurance	3/15/02	-	17	-	3	-	0.5	-	-	-	71	-	15	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	-	25	-	50	200
How many copies were issued?																																			
-920	CV15-0110-J41			-	-	-	-	-	-	-	0.75	0.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5
-1243	E14-1145			-	-	-	-	-	-	-	0.75	8.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.25
-731	E12-1080			-	-	-	-	-	-	-	1.5	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
-729	E12-1281			-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
-730	E12-19			-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
-872				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
-1222	LT15-0356-J41			-	-	-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
-745	LT15-0103-J41			-	-	-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
Please enter an event stating who collected the citation service fee.																																			
-837	CV15-0245-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-788	CV15-0224-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-843	CV15-0247-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-844	CV15-0248-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-878	CV15-0253-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-880	CV15-0254-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-881	CV15-0255-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-882	CV15-0256-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-884	CV15-0257-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-986	CV15-0284-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41
-989	CV15-0286-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING SEPTEMBER 30, 2015

Receipt Nu	Case Number	Offense	Off. Date	ABST	CCC	CFF	CHS	CJP	CMIT	COPm	COPY1	COPY2	COr	CR	CVCA	DPS	EFF	FA	GR	IND	JCD	JCPT	JCTF	LEMI	LEOA	LEOCE	LTF	MISC	NOARREST	OVER	SCOF	TP	UTFC	WFDPS	TOTAL
Please enter an event stating who collected the citation service fee.																																			
-1031	CV15-0307-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1144	CV15-0330-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1146	CV15-0331-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1149	CV15-0332-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1153	CV15-0335-J41			-	-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

RECEIVED
NOV 13 2015
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2015-01325 THRU	JP41-2015-02051	$ 102,732.76 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)	THRU	
LESS: COST ON DEPOSIT			2,365.10 ~~347.20~~ X7-B ✓
ADD: COST ON DEPOSIT LIQUIDATED			2,712.30 X7-B ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			103,079.96 $ ~~102,385.56~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)			105,106.96 $ ~~101,632.71~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			(2027.00) ~~752.85~~ X4-j

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 102,732.76 ~~101,632.71~~ B1 ✓	
Add: Previous Month's Bond Overtransfer May'13; Aug'15; Sep'15	1,100.20	
Add: HCSO Monthly "D" Collections Report July Jail	$1,274.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	105,106.96 $ ~~101,632.71~~	

PREPARED BY: _____ DATE: 11/12/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.11.16
YR 1/16/16

JUSTICE OF THE PEACE — DATE: 11/12/15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ 34,322.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	834.26
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	125.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,464.85
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	478.26
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,953.12
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,027.02
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-**067**-000-0-000	1,409.10
Deferred Disposition		C.C.P. Art. 45.051	1,359.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	287.55
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	668.61
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,150.94
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	342.34
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,422.34
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	174	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,044.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,626.12
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,925.12
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,554.12
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	924.58
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	26.72
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,740.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	342.34
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1743.78 ~~1,593.78~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	100.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	427.64
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	12,147.85 ~~12,297.85~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	720.00 ~~897.70~~
Due to Others				1100-202-00-000-**013**-0-000	171.70
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,477.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,350.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	80.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	22.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	1.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 103,079.96**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.10.16
4P 1/16/16

RECEIVED
NOV 13 2015
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING OCTOBER 31, 2015

Rec #	Case Number			CCC		CHSJP	CONST4	COPY1	DEATH	IDRF		JSF		MVF	OMNIS		OVER	SCOF			SO	SV50	TPDS		TPWr	WARr		TOTAL
JP41-2015-		Offense	Off. Date		CHS		CO	COPm	COPY2	DPS		JCTF		LTF	OMNIC		OMNIV	PVS		SJFC	SJFS		STF	TPDC		TPWFr		UTFC	WFPREC41	
OMNI fees should NOT be assessed.																														
1503	E07-02-640	Issuance of Bad Check	7/5/06	40	3	1	35	- -	-	- - - -	-	4	4	2	-	4	20	6	- -	20	0.6	3.4	-	- -	-	-	-	- -	-	143
1732	E12-01-781	Failure to Maintain Financial Responsibility	12/17/11	40	3	1	175	- -	-	- - 5	2	4	4	2	-	4	20	6	- -	20	0.6	5.4	-	- -	-	-	-	- -	50	342
1497	E15-06-375	No Driver's License	5/29/15	23.6	1.77	0.59	0.4	- -	-	- - -	1.18	2.36	2.36	-	0.06	2.36	11.8	3.54	- -	11.8	0.35	3.2	2.95	- -	0.59	0.59	-	- -	-	69.5
1390	E12-12-23	Disregarded Red Light	11/29/12	40	3	1	77.9	5 -	-	- - -	2	4	4	2	0.1	4	20	6	- -	20	0.6	5.4	-	30 -	-	-	-	3 -	-	228
1501	E10-12-500	Issuance of Bad Check	4/14/10	40	3	1	20	- -	-	- - -	2	4	4	2	-	4	20	6	- -	20	0.6	5.4	-	- -	-	-	-	- -	-	132
1706	E15-06-1174	Safety Seat	6/15/15	40	3	1	12.5	- -	-	- - 5	2	4	4	2	0.1	4	20	6	- -	20	0.6	5.4	-	30 12.5	1	1	-	3 -	-	177.1
1812	E15-06-375	No Driver License	5/29/15	-	-	-	65.5	- -	-	- - -	-	-	-	4	-	-	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	69.5
Based on offense type, SCOF should NOT be assessed.																														
1445	E12-07-171	Issuance of Bad Check	6/1/11	40	3	1	50	- -	-	- - -	2	4	4	2	-	-	-	-	- -	20	0.6	5.4	-	- -	-	-	-	- -	-	132
MVF should NOT be assessed																														
1776	E13-08-300	No Safety Belt	7/24/13	40	3	1	4.9	- -	-	- - 5	2	4	4	2	0.1	-	-	-	- -	20	0.6	5.4	-	30 -	-	-	-	3 50	-	175
Based on appear by date, SCOF should be assessed. In addition, OMNI fees should NOT be assessed.																														
1646	E15-01-296	No Driver's License	12/18/14	40	3	1	65.9	- -	-	- - -	2	4	4	2	0.1	-	20	-	- -	-	0.6	5.4	5	- -	1	1	-	- -	-	155
1649	E15-03-228	Speeding	2/22/15	40	3	1	59.9	- -	-	- - 5	2	4	4	2	0.1	-	20	-	- -	-	0.6	5.4	-	30 -	1	1	-	3 -	-	182
MVF should be assessed.																														
1688	E12-11-708	No Driver License	11/8/12	40	3	1	191	- -	-	- - 5	2	4	4	2	-	-	-	-	30 -	20	0.6	5.4	-	- -	-	-	-	- -	50	358
Fine should be split between CO (15%) and TPWF (85%).																														
1983	CRNT15-0089-J41	hunt with Unplugged Shotgun	9/13/15	40	3	1	4.71	- -	-	- - -	2	4	4	2	-	-	-	-	- -	-	0.6	5.4	-	- -	1	1	26.29	5 -	-	100
1815	CRNT15-0062-J41	hunt with Unplugged Shotgun	9/13/15	11.34	0.85	0.28	16.88	- -	-	- - -	0.59	1.13	1.13	-	-	-	-	-	- -	-	0.17	1.53	-	- -	0.28	0.28	50.62	1.42 -	-	86.5
How many copies were issued?																														
1656	E14-1931			-	-	-	-	- -	0.75	3.25 -	-	-	-	-	-	-	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	4
1655				-	-	-	-	- 5	-	- - -	-	-	-	-	-	-	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	5
1940				-	-	-	-	- 5	-	- - -	-	-	-	-	-	-	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	5
1975				-	-	-	-	- 5	-	- - -	-	-	-	-	-	-	-	-	- -	-	-	-	-	- -	-	-	-	- -	-	5
Which Death Certificate Number was issued with the receipt?																														
1775				-	-	-	-	- -	-	- 20 -	-	-	-	-	-	-	-	-	- -	1 -	-	-	-	- -	-	-	-	- -	-	21

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2015-02052 ✓ THRU	JP41-2015-02620 ✓	$ 76,882.45 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	1,681.20 ~~127.00~~	X7-a ✓
ADD: COST ON DEPOSIT LIQUIDATED	1,554.20 -	X7-a ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 76,755.45	X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	78,909.45 ✓ $ ~~76,882.45~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(2,154.00) ~~(127.00)~~	X4-f ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 76,882.45 B1 ✓	
Add: Previous Month's Bond Overtransfer May '13; Aug '15; Sep '15; Oct '15	753.00 ✓	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00 ~~$0.00~~ ✓	
	78,909.45	
Total Remittances Made to County Treasurer	$ ~~76,882.45~~	

PREPARED BY: Aleida Lopez DATE: 12/7/15

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.11.16
12/9/16

JUSTICE OF THE PEACE DATE 12-11-15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 23,583.27
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	992.53
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	138.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	1,510.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,006.84
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	324.65
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,338.47
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	728.55 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	220.00
Special Fees				1100-341-10-067-000-0-000	1,200.10
Deferred Disposition		C.C.P. Art. 45.051	1,180.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	194.77
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	519.44
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	123.18
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,423.85
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	231.43
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	13,269.78
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	161	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	966.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,074.47
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,302.47
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,724.96
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	621.22
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	20.99
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,610.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	233.43
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,173.24
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	55.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	285.20
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	75.00
Precinct #2				1100-342-10-293-000-0-000	75.00
Precinct #3				1100-342-10-294-000-0-000	10,304.26
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	-
District Attorney Fees				1100-342-10-060-002-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee					
Due to Others				1100-207-30-000-003-0-000	-
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-013-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	-
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-019-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-341-10-060-001-0-000	4170.00 ~~4,898.55~~
Justice Fees (Local Fees)					
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,025.00		
Landlord & Tenant-Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~728.55~~ 0		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	35.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	78.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	9.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 76,755.45**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-11-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2/2014

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING NOVEMBER 30, 2015

Rec JP41-2015-	Case Number	Offense	Off. Date	ABC CCC	CFF	CHSJP CHS	CHSJP CO	COPm COPY1	COPY2	DPSr DPS	IDRF EFF	IDRF IND	JCTF JSF	LTF	MVF MCWV	SJFC SCOF	SJFC SJFS	TPDC	TPDS	TPW TPWF	TPWFr	WRFILFEE WARr	TOTAL
Fine should be split between CO (15%) and TPWF (85%)																							
2128	CRNT15-0062-J41	Hunt with Unplugged Shotgun	9/13/15	- -	-	- -	20.62	-	-	-	-	-	-	4	-	-	-	-	-	-	61.88	- -	86.5
2573	E10-09-762	No Hunter Education Certificate	9/11/10	- 40	-	3 1	52.45	-	-	-	-	2	-	4	4	2	-	-	20	0.6	5.4	- -	5	155.55	- - -	295
2186	TR15-1183-J41	No Driver's License	10/19/15	- 40	-	3 1	65.9	-	-	-	5	-	2	-	4	4	2	-	0.1	-	0.6	5.4	1	1	-	-	- - -	135
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																							
2613	E15-04-765			- 40	-	3 1	350	-	-	-	5	-	2	-	4	4	2	1250	-	20	0.6	5.4	1	1	-	-	- 50 -	1739
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1). In addition, did offense occur while driving? If so, MVF should be assessed.																							
2189	E14-03-291	Minor in Possession of Alcoholic Beverage	2/28/14	5 40	-	3 1	133	-	-	-	-	-	2	-	4	4	2	-	-	20	0.6	5.4	-	2	-	-	- - -	222
How many pages were issued?																							
2270				- -	-	- -	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	1
2389				- -	-	- -	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	3
2390				- -	-	- -	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	3
2120				- -	-	- -	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	5
2221				- -	-	- -	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	5
2386				- -	-	- -	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	5
2480				- -	-	- -	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	5
2330	E15-654			- -	-	- -	-	-	0.75	7.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	8
Why was receipt prorated?																							
2102	E14-1234WG			- -	2.72	- -	-	-	-	-	-	-	1.09	-	0.65	-	-	-	-	-	-	-	-	-	-	-	- - 0.54	5
2099	E14-659WG			- -	2.72	- -	-	-	-	-	-	-	1.09	-	0.65	-	-	-	-	-	-	-	-	-	-	-	- - 0.54	5
2105	E14-1234WG			- -	22.28	- -	-	-	-	-	-	-	8.91	-	5.35	-	-	-	-	-	-	-	-	-	-	-	- - 4.46	41
2104	E14-659WG			- -	22.28	- -	-	-	-	-	-	-	8.91	-	5.35	-	-	-	-	-	-	-	-	-	-	-	- - 4.46	41
Pleae enter an event stating who collected the citation service fee.																							
-2015-0	CV15-0655-J41			- -	25	- -	-	-	-	-	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	- - -	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2015-02621 THRU	JP41-2015-03142	$ ~~69,958.40~~ 69,958.40 ✓
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	5,063.10	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	4,986.10	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	69,881.40 $ ~~69,958.40~~	X3
Less: Total amount of remittances to County Treasurer (From Part II)	72,112.40 $ ~~69,958.40~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(2,231.00)	X4-C

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 69,958.40 B1 ✓	
Add: Previous Month's Bond Overtransfer Sep'15 - Nov'15	880.00	
Add: HCSO Monthly "D" Collections Report July'15 Jail	1,274.00 ~~$0.00~~	
	72,112.40	
Total Remittances Made to County Treasurer	$ ~~69,958.40~~	

PREPARED BY: [signature] DATE: 1/14/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.24.16
LP 1/22/16

[signature] 1-15-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15 TBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					24,413.94
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~24,413.87~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,054.56
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50 ~~112.42~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	150.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	864.83
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	278.30
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,149.17
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	11.17
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.79
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	638.82
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-067-000-0-000	699.30
Deferred Disposition		C.C.P. Art. 45.051	659.30		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	40.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	167.01
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	410.73
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	76.82
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,959.68
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	216.08
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	13.97
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	14.92
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	11,462.37
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	44.76
Judicial & Court Personnel Training Fund (____$1, ____$2)	4	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.97
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	156	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	936.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,107.23
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,113.18
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,478.80
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	531.59
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.55
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,560.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	217.08
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,054.02
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	40.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	255.60
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	-
Precinct #2 DATE: 1S 04-24-16				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4 Up 1/26/16				1100-342-10-294-000-0-000	8,680.36
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	753.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,037.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,900.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	125.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	2.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~69,626.40~~ 69,881.40

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING DECEMBER 31, 2015

Rec # JP41-2015-	Case #	Offense	Off Date	CCC	CHS	SJP	CO	CRF	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPW	TPWF	TPWFr	UTFC	WFP	REC41	TOTAL
Based on offense type, SCOF should NOT be assessed. In addition, LTF is under assessed $2.																																	
2784	E00-10-386	Issuance of Bad Check	6/15/2000	16.73	2.94	-	-	-	14.76	-	4.92	-	0.25	1.97	-	-	-	-	19.68	-	-	-	-	-	-	-	-	-	-	-	-	-	61.25
MVF should be assessed.																																	
2791	E10-02-1442	No Valid Texas Driver's License	1/25/2010	40	3	1	113	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	50	250
IDRF and TPDC are under assessed $1. In addition, MVF should NOT be assessed.																																	
2839	E15-04-649	Expired Motor Vehicle Inspection	3/12/2015	40	3	1	79.9	-	-	5	-	1	-	-	4	4	2	0.1	20	0.6	5.4	-	-	30	-	1	-	-	-	3	-	200
Fine should be split between CO (15%) and TPWF (85%)																																	
2734	E12-09-291	No Hunters Education Certificate	9/9/2012	40	3	1	44.95	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	5	113.05	-	-	-	245
2865	E08-09-430	No Hunters Education Certificate	9/7/2008	40	3	1	52.45	-	-	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	5	155.55	-	-	-	295
2634	CRNT15-0089-J41	Hunt with Unplugged Shotgun	9/13/2015	-	-	-	22.79	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	127.21	-	-	152
Fine should be split between CO (50%) and CRF (50%)																																	
2678	TR15-1510-J41	Unrestrained Child	11/4/2015	40	3	1	0.1	25	-	-	-	2	-	-	4	4	2	-	-	0.6	5.4	-	5	30	1	1	-	-	-	3	-	127.1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

May 21, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of January 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of January 2015, 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of January 2015 were $39,503.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts for the month in review to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 20 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the necessary revisions (see Exhibit A) and all revisions were made.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Reports" for the months of November 2013 through February 2014 and June 2014 through January 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by the Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through January 2015 should be filed with the County Auditor's Office by June 3, 2015.

Observation No. 3:
We noted during our review that 10 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated February 6, 2013 (1), December 4, 2013 (1), November 4, 2014 (1), December 12, 2014 (1), January 5, 2015 (2), and January 29, 2015 (4) (see Exhibit B). According to the Court Coordinator, the bonds dated February 6, 2013 and December 4, 2013 are pending receipt of a "Motion to Dismiss" from the District Attorney's Office. All other bonds do not contain an event entered in *AbleTerm* regarding the reason the bond was not liquidated. According to staff, it was an oversight on behalf of the court that the bonds were not liquidated in a timely manner.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 7 of 19 days were not deposited at the bank on a daily basis. For example, collections for January 7, 2015 ($1,977.20) and January 28, 2015 ($1,806.10) were not deposited until January 15, 2015 and February 2, 2015, respectively. According to the Court Coordinator, deposits are not being made daily due to limited staff. In addition, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 7 of 12 online credit card transactions received during the month of January 2015 were not promptly receipted. The transactions were receipted 2 to 12 days after payment was received. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online credit transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are receipted upon receipt.

Observation No. 7:
We noted during our review that, as of today, jail time credit was not entered in *AbleTerm's* docket book for certain cases. The defendants in those cases satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Justice of the Peace staff, the cases were not entered due to an oversight that was caused by limited staff and a heavy workload

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace

court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Formal procedures have not been developed and implemented to ensure that case dispositions for cases in which jail time credit was provided are promptly entered in *Ableterm's* docket book. Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that case dispositions are entered in a timely manner.

Observation No. 8:
We noted during our review that the January 2015 *Monthly Report* was submitted to the County Auditor's Office twelve days after the fifth day following the end of the month. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited staff and a heavy workload.

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

Formal monitoring procedures have not been developed and implemented to ensure the *Monthly Report* is submitted in a timely manner. This may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by June 3, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2015

Receipt #	D cket # Da	fense Description Of	fDate	CCC	CHS	CJP	CON4	CONST4	CS	DCF	DPS	FA	IND	JCPT	JSF	LFT	LTF	MVF	SJFC	SJFS	STF	TP	TPDS	TPWF	Total
				CFF	CHSJP	CO	CONS4	COPY	CVCA	DIS3	EFF	IDF	JCD	JCTF	LEMI	MISC	SCOF	SO	TFC	TPDC	TPW				
Civil Case should not be used as a case type. Please change case description to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DSC, LFT, or SCF. Furthermore, the citation service fee should have been $75.																									
☒k27335J42	JP2015-007	Civil Case	1/6/2015	25			70					10	6												111
Civil Case should not be used as a case type. Please change case description to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DSC, LFT, or SCF.																									
☒i 27345J42	JP2015-011	Civil Case	1/7/2015	25			75					10	6												116
Forcible Entry Detainer should not be used as a case type. Please change case description to Landlord/Tenant. In addition, CFF should NOT be used. Please assess fee to DSC, LFT, or SCF. Furthermore, citation service fee should have been $75.																									
☒i 27317J42	JP2015-013	Forcible Entry Detai	1/5/2015	25			70					10	6												111
Offense date is incorrect. Please enter the proper offense date and assess the corresponding fees.																									
☒P27538J42	JP15-01-292	EXPIRED DRIVER'S LIC	12/26/1943			80																			80
Please enter an event stating the reason for the voided receipt.																									
☒P27450J42	JP14-12-295	NO LIABILITY INSURAN	12/23/2014							-20															-20
☒☒27402J42	JP14-04-009	DISPLAY EXPIRED LICE	3/26/2014	-40	-3	-1 -166						-2		-4	-4		-2		-20	-0.6	-5.4	-5		-1	-1	-255
☒☒27441J42	JP14-11-046	EXPIRED MOTOR VEHICL	10/22/2014	-0.78	-0.05	-0.02 -55				-0.09		-0.04		-0.08	-0.08		-2.04			-0	-0.1		-0.6	-0.1	-25 -0.02	-0.02	-84
☒☒27453J42	JP14-12-080	NO LIABILITY INSURAN	11/9/2014																						0
☒P27452J42	JP14-12-086	NO DRIVER'S LICENSE	11/25/2014			-48											-2								-50
Based on offense description, CCC, CJP, CVCA, FA, JCD, JCPT, LEMI, and SCOF should NOT be assessed. In addition, MISC should not be used. Please assess fee to proper LEA.																									
☒127314J42	T99-1778J42	PARKING OR STANDING	2/24/1999	17	3	5 41.5			15			5	0.25	1		0.5		5	20			3				116.25
Based on offense date, LEMI should NOT be assessed.																									
☒/ 27581J42	T99-2974J42	FAIL TO DRIVE IN A S	11/21/1998	17	3	5 21.5			15			5	0.25	1		0.5			20			3				91.25
LTF is under assessed $2.																									
☒127523J42	JP03-01-293	NO DRIVER'S LICENSE	12/26/2002			121.34																			121.34
SCOF should be prorated.																									
☒227438J42	JP05-11-289	DISPLAY FICTITIOUS R	10/29/2005															8							8
MVF should be assessed.																									
☒027390J42	JP13-01-221	NO DRIVER'S LICENSE	1/19/2013	40	3	1 66					5	2		4	4		2			0.6	5.4					133
Fine should be split between CO (15%) and TPWF (85%).																									
☒/ 27552J42	JP09-09-169	OVER BAG LIMIT/MOUR	9/5/2009	40	3	1 112.9						2		4	4		2		20	0.6	5.4				5 73.1	273
MVF should NOT be assessed. In addition, based on offense type, fine cannot exceed $50.																									
☒/ 27320J42	JP12-12-023	NO SAFETY BELT	11/9/2012	40	3	1 150					5	2		4	4		2	0.1	20	0.6	5.4		30	3		270.1
Based on judgement date, TP should be assessed.																									
☒027355J42	JP14-02-152	FAIL/REF. TO VAC. DO	1/22/2014	11.01	0.82	0.28 29						0.56		1.1	1.1		2.55			0.17	1.48	1.37			0.28	0.28	50
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, based on date of first payment, judgement date is incorrect.																									
☒/ 27586J42	JP14-12-085	SPEEDING (EXCEED PRI	11/25/2014	20.41	1.53	0.51		2.55				1.02		2.04	2.04		3.02	0.06		0.3	2.75		15.3	1.53	0.52	0.42	54
☒127392J42	JP14-01-233	COCKFIGHTING-ATTEND	1/18/2014	40	3	1 250						2		4	4		2		20	0.6	5.4	5				2	339
Based on date of first payment, judgement date is incorrect.																									
☒/ 27596J42	JP15-01-081	SPEEDING (EXCEED PRI	12/26/2014	20.41	1.53	0.51 48					2.55	1.02		2.04	2.04		3.02	0.06		0.3	2.75		15.3	1.53	0.52	0.52	102.1
Did offense occur while driving a bus, while vehicle was driven by a minor or while driving a school zone? If so, please assessed MVF.																									
☒227304J42	JP14-10-110	WIRELESS COMMUNICA	9/5/2014	40	3	1 180			20		5	2		4	4		2			0.6	5.4		30	3	1	1	302

Exhibit A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2015

Receipt #	D cket # Da	fense Description Of	fDate	CCC	CFF	CHS	CHSJP	CJP	CO	CON4	CONS4	CONST4	COPY	CS	CVC/	DIS3	DCF	DPS	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LEMI	LFT	LTF	MVF	MISC	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	TPW	TPWF	Total
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																										
☒k27472J42	JP14-11-096	NO DRIVER'S LICENSE	10/24/2014	40	3	1		66				0.9						5		2				4	4			2	0.1			0.6	5.4					1	1			136
☒027539J42	JP14-11-120	EXPIRED DRIVER'S LIC	10/30/2014	40	3	1		66				1						5		2				4	4			2				0.6	5.4					1	1			136
☒027376J42	JP14-12-259	SPEEDING (EXCEED PRI	12/13/2014	40	3	1		54				0.06						5		2				4	4			2	0.1			0.6	5.4		30	3		1	1			156.16
TPDC and TPDS are under assessed $1 each.																																										
☒227479J42	JP14-12-098	SPEEDING (EXCEED PRI	11/22/2014	40	3	1		41.9										5		2				4	4			2	0.1			0.6	5.4		30	3						142
Citation service fee should have been $75.																																										
☒127321J42	JP2015-001	Debt Claim	1/6/2015							70						25			10		6																						111
☒e27323J42	JP2015-002	Debt Claim	1/6/2015							70						25			10		6																						111
☒e27324J42	JP2015-003	Debt Claim	1/6/2015							70						25			10		6																						111
☒e27325J42	JP2015-004	Debt Claim	1/6/2015													25			10		6																						111
☒e27328J42	JP2015-006	Debt Claim	1/6/2015													25			10		6																						111
☒e27318J42	JP2015-013	Forcible Entry Detai	1/5/2015							70																																	70
☒P27310J42	JP2015-008	Landlord/Tenant	1/5/2015							70									10		6							25															111

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)

Exhibit A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
January 31, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-823	$ 200.00
	12/4/2013	JP13-04-171	350.00
2014			
	8/11/2014	JP14-08-062	167.00
	8/19/2014	JP14-08-280	127.00
	11/4/2014	JP12-12-066	370.00
	12/12/2014	JP08-07-453	233.00
2015			
	1/5/2015	JP15-01-001	167.00
	1/5/2015	JP15-01-002	135.10
	1/29/2015	JP15-01-581	129.00
	1/29/2015	JP15-01-582	244.00
	1/29/2015	JP15-01-583	135.10
	1/29/2015	JP15-01-584	155.10
		Total	$ 2,412.30

EXHIBIT B

RECEIVED
FEB 18 2015
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~27303J42~~ 27302J42	THRU	27604J42	$ ~~39,483.00~~ 39,503.00
	(Control #s)	2627717	THRU	2628006	
Sheriff's "D" Report	(Receipt #s)				X10-al
	(Control #s)				

LESS: COST ON DEPOSIT ~~798.30~~ 965.30 X7

ADD: COST ON DEPOSIT LIQUIDATED 167.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~38,684.70~~ 38,704.70 X3

41,117.00

Less: Total amount of remittances to County Treasurer (From Part II) ~~#REF!~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~#REF!~~ (2,412.30) X4-d

41,117.00 X1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 39,503.00 B1	
Add: Previous Month's Bond Overtransfer Feb & Dec. 2013; Aug, Nov, & Dec. 2014	1,614.00 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	~~#REF!~~ 0.00 X9	
Total Remittances Made to County Treasurer	~~#REF!~~ 41,117.00 X1	

PREPARED BY: Final ✓ DATE PREPARED: 2-9-2015 ✓

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

COUNTY AUDITOR'S OFFICE
DATE: APS 03.30.15
47 4/1/15

JUSTICE OF THE PEACE — DATE: 2-9-2015

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected	
FINES:					13,210.62	
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$	~~13,458.41~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	158.10	~~73.10~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000		47.98
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000		-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000		5.50
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	429.13	~~426.13~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	124.04	~~123.04~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	560.18	~~556.18~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	90.00	~~60.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	17.50	~~12.50~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	314.07	~~306.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp./Cert; Exp Ms Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000		190.00
Special Fees				1100-341-10-068-000-0-000		377.80
Deferred Disposition		C.C.P. Art. 45.051	377.80			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	74.43	~~73.83~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000		202.01
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000		120.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000		-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000		968.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	94.05	~~91.05~~
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00	~~10.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000		-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00	~~1.00~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	0.00	~~5.00~~
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50	~~62.50~~
Juvenile Crime and Delinquency Fund (____$.25,____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.50	~~4.75~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000		-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00	~~55.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5451.70	~~5,428.74~~
Compensation Victims Of Crime Fund (____$3,____$5,____$15,____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00	~~465.00~~
Judicial & Court Personnel Training Fund (____$1,____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00	~~19.00~~
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000		4.00
Indigent legal Services Fee-JP ($6)	67	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000		402.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1899.99	~~1,900.02~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	496.18	~~492.18~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	653.81	~~648.42~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000		-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000		-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	232.08	~~230.08~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000		7.37
Safety Belt Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000		-
Failure To Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000		-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000		670.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	94.05	~~92.95~~
Texas Crime Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000		-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	528.74	~~523.74~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000		10.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000		5.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	5.00	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	131.47	~~126.47~~
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000		-
Precinct #2				1100-342-10-292-000-0-000		1,490.00
Precinct #3				1100-342-10-293-000-0-000		-
Precinct #4				1100-342-10-294-000-0-000		7,395.00
Precinct #5				1100-342-10-295-000-0-000		-
District Attorney Fees				1100-341-10-060-007-0-000		-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000		-
School District Arrest Fee				1100-342-10-060-003-0-000		5.00
Fire Marshal Fee				1100-342-20-060-001-0-000		-
Due to Others						
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000		-
Refund - Overpayments				1100-202-00-000-014-0-000		-
Due to Others				1100-202-00-000-014-0-000	102.00	~~95.00~~
Restitution				1100-202-00-000-014-0-000		-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000		-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1825.90	~~1,752.86~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	75.00			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~1,150.00~~	1200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~375.00~~	400.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	90.00			
Issuing other Document ($1 1st pg. .25 for each addtl' pg)		LGC 118.121/118.123 (e)	~~2.86~~	0.90		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000		-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000		-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000		-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000		22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$	~~38,684.70~~ 38,704.70

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: APS 03.30.15
LA 4/1/15

RECEIVED
FEB 18 2015
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

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 27, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of February 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of February 2015 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were also performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace Office and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of February 2015 were $52,046.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the month of February 2015 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 39 receipts contained errors in the allocation of fines, fees, and court costs. Justice of the Peace staff was made aware of the required adjustments (see Exhibit A) and all adjustments were made.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of November 2013 through February 2014 and June 2014 through February 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through February 2015 should be filed with the County Auditor's Office by June 3, 2015.

Observation No. 3:
We noted during our review that 10 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated February 6, 2013 (1), December 4, 2013 (1), November 4, 2014 (1), December 12, 2014 (1), January 5, 2015 (2), and January 29, 2015 (4) (see Exhibit B). According to the Court Coordinator, the bonds dated February 6, 2013 and December 4, 2013 are pending receipt of a "Motion to Dismiss" from the District Attorney's Office. All other bonds do not contain an event entered in *AbleTerm* regarding the reason the bond was not liquidated. According to staff, it was an oversight on behalf of the court that the bonds were not liquidated in a timely manner.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 6 of 19 days were not deposited at the bank on a daily basis. For example, collections for February 26, 2015 ($1,711.40) and February 27, 2015 ($1,939.55) were not deposited until March 2, 2015. According to the Court Coordinator, deposits are not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 13 of 27 online credit card transactions received during the month of February 2015 were not promptly receipted. Five transactions were receipted 2 to 6 days after payment was received while the other eight transactions were receipted 63 to 64 days after payment was received. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that the February 2015 *Monthly Report* was submitted to the County Auditor's Office twenty days after the fifth day following the end of the month. According to the Justice of the Peace staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

Failure to ensure the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted in a timely manner.

Please provide written management responses to the observations noted above by June 10, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, Commissioners Court Executive Officer

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 28, 2015

Receipt #	Ticket # Date	Offense Description	Of fDate	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CSS	CVCA	DCF	DD	DIS3	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	WF	FPREC42	Total
Civil Case should not be used as a case type. Please change case description to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DSC, LFT, or SCF.																																												
Furthermore, please enter an event stating who collected the citation service fee.																																												
?k27851J42	JP2015-120	Civil Case	2/19/2015		25																10			6																				41
Please enter an event stating the reason for the voided receipt.																																												
??27698J42	JP2015-091	Debt Claim	2/9/2015													-25					-10			-6																				-41
??27836J42	JP2015-111	Landlord/Tenant	2/18/2015							-75											-10			-6					-25														-116
??27886J42	JP2015-125	Small Claims	2/20/2015								-75										-10			-6								-25											-116
??27778J42	JP15-02-006	EXPIRED MOTOR VEHICL	1/31/2015															-20																									-20
??27952J42	JP14-11-146	SPEEDING (EXCEED PRI	11/3/2014	-40		-3	-1										-45		-5				-2				-4	-4		-2	-0.1		-0.6	-5.4		-30	-3		-1	-1			-147.1
Please contact Alejandra Santa Ana regarding the following cases.																																												
?127713J42	JP2015-097	Debt Claim	2/9/2015																	41																								41
?e27817J42	JP07-04-188	ISSUANCE OF BAD CHEC	10/5/2006																	83																								83
Please enter an event stating who collected the citation service fee.																																												
?027700J42	JP2015-092	Debt Claim	2/9/2015													25					10			6																				41
??27705J42	JP2015-096	Debt Claim	2/9/2015													25					10			6																				41
?e27915J42	JP2015-131	Debt Claim	2/24/2015													25					10			6																				41
?/ 27916J42	JP2015-132	Debt Claim	2/24/2015													25					10			6																				41
?/ 27920J42	JP2015-136	Debt Claim	2/24/2015													25					10			6																				41
Based on judgment date, TP should NOT be assessed.																																												
?/ 27936J42	T00-5638J42	FAIL TO YIELD ROW (S	2/18/2000	17		3			126					15					5			5		0.25	2							20				3	25			50		273.25
?/ 27776J42	JP01-11-015	NO DRIVER'S LICENSE	10/29/2001	17		3		0.5	166					15					5			5		0.5	2	4				2							25			50		295
?027682J42	JP02-02-096	NO DRIVER'S LICENSE	1/28/2002	17		3		0.5	166					15					5			5		0.5	2	4				2			20				25			50		315
?/ 27685J42	JP02-02-097	UNRESTRAINED CHILD U	1/28/2002	17		3		0.5	150			50		15					5			5		0.5	2	4				2			20				3	25			50		352
LTF is under assessed $2.																																												
?/ 27814J42	JP03-01-872	NO LIABILITY INSURAN	1/13/2003	1.25		0.22		0.04	275					1.11					0.37			0.38		0.04	0.14	0.3				0.15							25					304
?/ 27812J42	JP04-11-017	SPEEDING (EXCEED PRI	10/23/2004	17.02		1.27			145										2.12							1.71				0.86							12.8	1.27	25					207
?027811J42	JP09-12-571	NO LIABILITY INSURAN	12/10/2009	10.14		0.76	0.26		175										1.26				0.51			1.01	1.02			0.5				0.16	1.38				25					217
LTF is under assessed $2. In addition, please enter an event stating the reason for the voided receipt.																																												
??27902J42	JP05-09-131	SPEEDING (EXCEED PRI	8/20/2005	22.15		1.66			130										2.76							2.22				1.11							16.6	1.66	13.84					192
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																																												
?/ 27759J42	JP07-11-753	SPEEDING (EXCEED PRI	11/7/2007						139		1																			2									25					167
?127710J42	JP15-01-500	DRIVING WHILE LICENS	1/17/2015	40		3	1		100		0.9								5			2				4	4		2	0.1		0.6	5.4					1	1			170
Can the refund be applied to CO? If not, please enter an event stating the reason for the refund.																																												
?/ 27942J42	JP06-09-926	NO OPERATOR DL	9/14/2006	40		3	1		166										5	129						4	4		2			20	0.6	3.4							50	428
?/ 27973J42	JP12-11-014	SPEEDING (EXCEED PRI	10/26/2012	40		3	1		150.9										5	20		2				4	4		2	0.1		20	0.6	5.4		30	3				50	341
WF should NOT be used. Please assess fee to proper LEA.																																												
?027772J42	JP08-01-339	SPEEDING (EXCEED PRI	12/30/2007	40		3	1		139										5							4	4		2				0.6	3.4		30	3			50		285
?227618J42	JP05-05-753	DRIVING UNDER THE IN	5/14/2005	40		3			246										5							4			2											50		350
MVF should be assessed.																																												
?/ 27674J42	JP10-06-524	NO DRIVER'S LICENSE	6/6/2010	40		3	1		66										5			2				4	4		2			20	0.6	5.4								153
?/ 27667J42	JP10-06-1012	NO DRIVER'S LICENSE	6/13/2010	40		3	1		166										5			2				4	4		2			20	0.6	5.4								253
?/ 27908J42	JP10-09-073	NO DRIVER'S LICENSE	9/4/2010	40		3	1		166										5			2				4	4		2				0.6	5.4								233
?/ 27958J42	JP12-12-034	NO DRIVER'S LICENSE	11/13/2012	40		3	1		166										5			2				4	4		2			20	0.6	5.4							50	303
?127807J42	JP13-05-062	NO DRIVER'S LICENSE	5/7/2013	40		3	1		66										5			2				4	4		2			20	0.6	5.4								153
?127970J42	JP13-05-060	NO DRIVER'S LICENSE	5/11/2013	40		3	1		166													2				4	4		2			20	0.6	5.4	5						50	303

Exhibit A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 28, 2015

Receipt #	Cket # Da	fense Description Of	fDate	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS4	COPY	CRF	CSS	CVCA	DCF	DD	DIS3	DPS	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LFT	LTF	MVF	SCF	SCOF	SJFC	SJFS	SO	STF	TFC	TP	TPDC	TPDS	WF	FREC42	Total
Based on offense type and date, CSS and MVF should be assessed and fine cannot exceed $25.																																												
	k27720J42	JP10-01-742 SAFETY SEAT,CHILD PA	1/21/2010	40		3	1		50				50						5				2				4	4		2				0.6	5.4		30	3					50	250
MVF should be assessed. In addition, please enter an event stating the reason for the voided receipt.																																												
	e27953J42	JP10-05-551 NO DRIVER'S LICENSE	5/6/2010	40		3	1		166														2				4	4		2			20	0.6	5.4	5							253
MVF should NOT be assessed.																																												
	27822J42	JP12-08-160 NO SAFETY BELT	7/31/2012	40		3	1		50										5				2				4	4		2	0.1		20	0.6	5.4		30	3						170.1
	27809J42	J14-251 PASSENGER NOT SECURE	4/14/2014	40		3	1		50										5				2				4	4		2	0.1			0.6	5.4		30	3		1	1			152.1
LTF is over assessed $2.																																												
	27783J42	JP14-11-046 EXPIRED MOTOR VEHICL	10/22/2014						51.1																					2														53.1
LTF is under assessed $2. In addition, based on the date of first payment, judgment date is incorrect.																																												
	027932J42	JP15-01-292 EXPIRED DRIVER'S LIC	12/26/2014						55																																				55
Was case dismissed? If so, please assess the proper dismissal fee and enter the proper disposition.																																												
	227890J42	JP15-02-001 UNAPPROVED WINDOW TI	1/16/2015						10																																				10
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, based on date of first payment, judgement date is incorrect.																																												
	27650J42	JP14-02-131 NO SAFETY BELT	1/22/2014	40		3	1		50										5				2				4	4		2			20	0.6	5.4		30	3			2			172
	27940J42	JP14-03-032 SPEEDING (EXCEED PRI	2/13/2014	40		3	1		33										5				2				4	4		2	0.1		20	0.6	5.4		30	3			2			155.1
	27616J42	JP14-03-039 FAIL TO MAINTAIN FIN	2/24/2014	40		3	1		175														2				4	4		2				0.6	5.4	5					2			244
	27617J42	JP14-03-038 NO DRIVER'S LICENSE	2/24/2014	40		3	1		66														2				4	4		2	0.1			0.6	5.4	5					2			135.1
TPDC and TPDS are under assessed $1 each.																																												
	27883J42	JP15-01-030 SPEEDING (EXCEED PRI	12/17/2014	40		3	1										4.9						2				4	4		2	0.1			0.6	5.4	5	30	3						105
	227808J42	JP15-01-528 NO LIABILITY INSURAN	1/17/2015	40		3	1										2		5				2				4	4		2				0.6	5.4									69
	27694J42	JP15-01-526 SPEEDING (EXCEED PRI	1/21/2015	40		3	1										2		5				2				4	4		2	0.1			0.6	5.4		30	3						102.1
	27964J42	JP15-01-558 NO LIABILITY INSURAN	1/22/2015	40		3	1										2						2				4	4		2				0.6	5.4	5								69
Based on offense date, CSS should NOT be assessed.																																												
	27621J42	JP15-01-305 SAFETY SEAT,CHILD PA	1/5/2015	40		3	1		12.43				12.42	0.15					5				2				4	4		2	0.1			0.6	5.4		30	3		1	1			127.1
IDF and TPDC are under assessed $1 each.																																												
	27765J42	JP15-01-540 EXPIRED MOTOR VEHICL	1/20/2015	40		3	1		55										5				1				4	4		2				0.6	5.4		30	3			1			155
Based on offense type, fine cannot exceed $50.																																												
	27889J42	JP07-03-1024 NO SAFETY BELT	3/18/2007	27.49		2.06	0.69		150										3.43								2.75	2.75		3.38				0.42	2.34		20.6	2.07						218
	27826J42	JP07-08-293 NO SAFETY BELT	6/19/2007	40		3	1		130										5								4	4		2			20	0.6	3.4		30	3						246

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)

Exhibit A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
February 28, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-823	$ 200.00
	12/4/2013	JP13-04-171	350.00
2014			
	11/4/2014	JP12-12-066	370.00
	12/12/2014	JP08-07-453	233.00
2015			
	1/5/2015	JP15-01-001	167.00
	1/5/2015	JP15-01-002	135.10
	1/29/2015	JP15-01-581	129.00
	1/29/2015	JP15-01-582	244.00
	1/29/2015	JP15-01-583	135.10
	1/29/2015	JP15-01-584	155.10
		Total	$ 2,118.30

EXHIBIT B

RECEIVED
MAR 25 2015
Hidalgo County
Hidalgo AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	27615J42 (27605J42)	THRU	2628021 (29975J42)	$	52,046.50 ✓
	(Control #s)	27931J42	THRU	2689351		X10
Sheriff's "D" Report	(Receipt #s)					
	(Control #s)					

LESS: COST ON DEPOSIT 0.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 294.00 X7 ✓

52,340.50

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~52,046.50~~ 54,458.80 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) #REF!

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~#REF!~~ 2,118.30 X4-9 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 52,046.50 B1	
Add: Previous Month's Bond Overtransfer Feb & Dec. 2013; Aug, Nov, & Dec. 2014; Jan 2015	241.30 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	~~#REF!~~ 0.00	
	54,458.80 ✓	
Total Remittances Made to County Treasuerer	~~#REF!~~	

PREPARED BY: [signature] DATE PREPARED: 3-24-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MAR 04 23 15
CA 03/5/15

[signature] 3-24-2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					20,873.90
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 20,856.43
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	400.00 ~~42.92~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	668.69 ~~662.69~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	189.72 ~~187.72~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	875.63 ~~867.63~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	65.54 ~~105.54~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	16.38 ~~26.38~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	470.60 ~~458.60~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	410 400.00
Special Fees			582.50	1100-341-10-068-000-0-000	582.50 ~~590.50~~
Deferred Disposition		C.C.P. Art. 45.051	590.50		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	115.04 ~~113.84~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	323.54
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	180.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1452.00 ~~1,512.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	133.45 ~~122.45~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	81.92 ~~131.92~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	7.61
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	85.99
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	8520.45 ~~8,440.45~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	257.95
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	33.38
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	6.61
Indigent legal Services Fee-JP ($6)	65	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	390.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,051.76
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	770.71 ~~762.91~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	993.32 ~~982.52~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	341.44 ~~336.44~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.84 ~~11.24~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	15.00 ~~0.15~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	650.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	133.45 ~~131.45~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	826.72
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			172.76
Sheriff Fees:				1100-342-10-060-001-0-000	~~162.76~~
Constable Fees:					
Precinct 1				1100-342-10-291-000-0-000	5.00
Precinct 2				1100-342-10-292-000-0-000	475.00
Precinct 3				1100-342-10-293-000-0-000	-
Precinct 4				1100-342-10-294-000-0-000	6,380.00
Precinct 5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	590.40 ~~300.50~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,736.90
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	100.00	125.00	1735.00
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	300.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~1.00~~	0.00	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~25.00~~	0.00	
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 52,046.50

52340.50

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2014

RECEIVED
MAR 25 2015
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 04-23-15
IA 4/25/15

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 28, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of March 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of March 2015 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits

made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of March 2015 were $65,525.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the month of March 2015 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 74 receipts contained errors in the allocation of fines, fees, and court costs. Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). Of the 74 adjustments, 48 are pending completion.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through March 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014

were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through March 2015 should be filed with the County Auditor's Office by June 10, 2015.

Observation No. 3:
We noted during our review that 11 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated February 6, 2013 (1), December 4, 2013 (1), November 4, 2014 (1), December 12, 2014 (1), January 5, 2015 (2), January 29, 2015 (4), and March 13, 2015 (1) (see Exhibit B). According to the Court Coordinator, the bonds dated February 6, 2013 and December 4, 2013 are pending receipt of a "Motion to Dismiss" from the District Attorney's Office. All other bonds do not contain an event entered in *AbleTerm* regarding the reason the bond was not liquidated. According to staff, it was an oversight on behalf of the court that the bonds were not liquidated in a timely manner.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 8 of 22 days were not deposited at the bank on a daily basis. For example, collections for March 27, 2015 ($2,448.10) and March 31, 2015 ($2,884.00) were not deposited until March 31, 2015 and April 7, 2015, respectively. According to the Court Coordinator, deposits are not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 22 of 36 online credit card transactions and 3 of 3 kiosk credit card transactions received during the month of March 2015 were not promptly receipted. Of the 22 online credit card transactions, 20 transactions were receipted 2 to 7 days after payment was received, while the other two transactions were receipted 28 and 34 days after the payment was received. In addition, the three kiosk credit card transactions were receipted 48 to 72 days after payment was received. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that the March 2015 *Monthly Report* was submitted to the County Auditor's Office twenty-one days after the fifth day following the end of the month. According to Justice of the Peace staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

Failure to ensure the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted in a timely manner.

Observation No. 8:
We noted during our review that jail time credit was not entered in *AbleTerm's* docket book for cases where the defendants satisfied the payment of fines, fees, and court costs by serving time in the Hidalgo County jail. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to Justice of the Peace staff, the case dispositions were not entered due to an oversight that was caused by limited staff and a heavy workload.

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions in *AbleTerm* may result in the arrest of the defendant, in error.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that case dispositions are entered in a timely manner.

Please provide written management response to the observations noted above by June 10, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Ticket # Da	fense Description	Off. Date	ARREST CCC	CFF CHS	CHSJP CMIT	CO CON4	CONS1 CONS4	CONST4 CRF	CS CVCA	DCF DD	DPS DTO	DTOREF EFF	FA IDF	IND JCD	JCPT JCTF	JSF LTF	MVF PMT	SAF SCHD	SCOF SJFC	SJFS SO	STF TFC	TPDC TPDS	WF WFPREC42	Total
Civil Case should not be used as a case type. Please change case description to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DSC, LFT, or SCF.																									
f	28159J42 JP2015-168	Civil Case	3/11/2015		25			75					10		6										116
/	28262J42 JP2015-173	Civil Case	3/20/2015		25			75					10		6										116
Please enter an event stating the reason for the refund.																									
e	28139J42 JP2014-533	Debt Claim	9/2/2014										205												205
Please enter an event stating who collected the citation service fee.																									
e	28147J42 JP2015-167	Debt Claim	3/10/2015								25		10		6										41
CFF should NOT be used. Please assess fee to LFT.																									
/	28255J42 JP2015-172	Landlord/Tenant	3/19/2015		25		75						10		6										116
PMT should NOT be used. Please assess EFF ($10), IND ($6), and SCF ($25).																									
/	28327J42 JP2015-186	Small Claim-Occupati	3/25/2015															41							41
JCD is over assessed $0.50. In addition, CMIT should NOT be assessed.																									
/	28040J42 JP01-02-129	NO LIABILITY INSURAN	2/7/2001	17	3	0.5	275			15		5		5	0.5	2	2			20					345
Based on plea due date, SCOF should be assessed.																									
	28105J42 JP02-01-1016	SPEEDING (EXCEED PRI	12/18/2001	17	3	0.5	145			15		5		5	0.5	2	4	2					3		50	252
	228048J42 JP03-03-1070	DISREGARD RED LIGHT	3/28/2003	17	3	0.5	123.25			15				5	0.5	2	4	2			5		3			180.25
/	28261J42 JP03-05-869	DISREGARD STOP SIGN	5/7/2003	17	3	0.5	95			15		5		5	0.5	2	4	2					3			152
/	28260J42 JP03-05-867	NO DRIVER'S LICENSE	5/7/2003	17	3	0.5	100			15		5		5	0.5	2	4	2								154
/	28259J42 JP03-05-868	NO LIABILITY INSURAN	5/7/2003	17	3	0.5	100			15		5		5	0.5	2	4	2								154
/	28189J42 JP03-05-1131	NO DRIVER'S LICENSE	5/23/2003	17	3	0.5	68			15		5		5	0.5	2	4	2								122
/	28384J42 JP04-08-726	FAILURE OR REFUSAL T	8/14/2004	40	3		146										4	2			5					200
/	28385J42 JP04-08-725	RESTRAIN DOG OR CAT	8/14/2004	40	3		146										4	2			5					200
/	28253J42 JP05-07-373	NO SAFETY BELT	6/21/2005	40	3							5					4	2				30	3			87
/	27996J42 JP04-03-381	SPEEDING (EXCEED PRI	3/7/2004	40	3		175					5					4	2				30	3		50	312
/	28202J42 JP04-08-558	NO LIABILITY INSURAN	8/12/2004	40	3		275					5					4	2								329
/	28203J42 JP04-08-557	SPEEDING (EXCEED PRI	8/12/2004	40	3		298					5					4	2				30	3			385
/	28094J42 JP06-03-120	NO DRIVER'S LICENSE	2/25/2006	40	3	1	166					5					4	4	2		0.6	3.4				229
/	28250J42 JP07-10-1049	EXPIRED DRIVER'S LIC	10/5/2007	40	3	1	166					5					4	4	2		0.6	3.4			50	279
	028249J42 JP07-10-1048	SPEEDING (EXCEED PRI	10/5/2007	40	3	1	160					5					4	4	2		0.6	3.4	30	3	50	306
	028037J42 JP08-01-193	FAIL TO DISPLAY DRIV	12/22/2007	40	3	1	166					5					4	4	2		0.6	3.4			50	279
	228036J42 JP08-01-194	SPEEDING (EXCEED PRI	12/22/2007	40	3	1	145					5					4	4	2		0.6	3.4	30	3	50	291
	228221J42 JP10-02-123	SAFETY SEAT CHILD PA	1/29/2010	40	3	1	12.63		12.62			5		2			4	4	2	0.1	0.6	5.4	30	3		125.35
/	28163J42 JP10-02-106	NO SAFETY BELT	1/30/2010	40	3	1	50					5		2			4	4	2		0.6	5.4	30	3		150
/	28191J42 JP10-02-060	DISREGARD RED LIGHT	2/1/2010	40	3	1	95.9	5						2			4	4	2	0.1	0.6	5.4	30	3		196
/	28190J42 JP10-02-058	NO DRIVER'S LICENSE	2/1/2010	40	3	1	128.9	5						2			4	4	2	0.1	0.6	5.4				196
/	28192J42 JP10-02-059	NO LIABILITY INSURAN	2/1/2010	40	3	1	129	5						2			4	4	2		0.6	5.4				196
/	28375J42 JP10-07-096	NO LIABILITY INSURAN	6/28/2010	40	3	1	175					5		2			4	4	2		0.6	5.4				242
/	28251J42 JP10-07-572	EXPIRED DRIVER'S LIC	7/23/2010	40	3	1	166					5		2			4	4	2		0.6	5.4				233
/	27982J42 JP13-08-065	NO DRIVER'S LICENSE	7/9/2013	40	3	1	65.9					5		2			4	4	2	0.1	0.6	5.4				133
/	28286J42 JP13-09-281	DRIVING WHILE LICENS	8/31/2013	40	3	1	65.9					5		2			4	4	2	0.1	0.6	5.4				133
/	27979J42 JP13-10-216	DISPLAY EXPIRED LICE	10/18/2013	40	3	1	66					5		2			4	4	2		0.6	5.4				133
	028003J42 JP13-12-128	FAIL TO ATTEND SCHOO	12/17/2013	40	3	1	118			20				2			4	4	2		0.6	5.4				200
	228208J42 JP14-01-112	FAIL TO MAINTAIN FIN	12/28/2013	40	3	1	175					5		2			4	4	2		0.6	5.4				242
	228209J42 JP14-01-111	NO DRIVER'S LICENSE	12/28/2013	40	3	1	66					5		2			4	4	2	0.1	0.6	5.4				133.1
	228035J42 JP14-08-089	FAIL TO MAINTAIN FIN	7/29/2014				48.1												2							50.1
/	27988J42 JP14-05-074	NO SAFETY BELT	3/19/2014	40	3	1						5		2			4	4	2		0.6	5.4	30	3	1 1	102
/	28368J42 JP14-05-036	NO DRIVER'S LICENSE	4/8/2014	40	3	1	66					5		2			4	4	2	0.1	0.6	5.4			1 1	135.1

Exhibit A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	ARREST	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS1	CONS4	CONST4	CRF	CS	CVCA	DCF	DD	DPS	DTO	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	PMT	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	WF	WFPREC42	Total
Based on plea due date, SCOF should be assessed.																																															
☒k28367J42	JP14-05-066	UNSAFE SPEED - 0 MPH	4/8/2014		40		3	1		99.9										5					2			4	4	2	0.1				0.6	5.4		30	3	1	1			202
☒k28023J42	JP14-05-011	SPEEDING (EXCEED PRI	4/16/2014		40		3	1		51										5					2			4	4	2	0.1				0.6	5.4		30	3	1	1			153.1
☒☒28032J42	JP14-06-157	NO DRIVER'S LICENSE	6/6/2014		40		3	1					5												2			4	4	2	0.1				0.6	5.4				1	1			69.1
☒/ 28358J42	JP15-03-558	PUBLIC INTOXICATION	6/21/2014		40		3	1		433										5					2			4	4	2					0.6	5.4								500
☒/ 28238J42	JP14-09-192	SPEEDING (EXCEED PRI	9/8/2014		40		3	1		66															2			4	4	2	0.1				0.6	5.4	5	30	3	1	1			168.1
☒/ 28237J42	JP14-09-144	DISPLAY EXPIRED LICE	9/10/2014		40		3	1																	2			4	4	2					0.6	5.4	5			1	1			69
☒/ 28061J42	JP14-09-158	FAILURE OR REFUSAL T	9/11/2014		40		3	1																	2			4	4	2					0.6	5.4	5			1	1			69
☒/ 28352J42	JP14-11-150	OPEN CONTAINER OF AL	10/3/2014		40		3	1		133										5					2			4	4	2					0.6	5.4				1	1			202
☒028067J42	JP14-11-153	OPEN CONTAINER OF AL	10/3/2014		40		3	1		133										5					2			4	4	2					0.6	5.4				1	1			202
☒028186J42	JP14-11-040	DISRIGARD, STOP SING	10/17/2014		40		3	1		46.9															2			4	4	2	0.1				0.6	5.4	5	30	3	1	1			149
Based on offense type, CRF should NOT be used. In addition, based on plea due date, SCOF should be assessed.																																														
☒028188J42	JP03-05-1130	NO SAFETY BELT	5/23/2003		17		3		0.5	25					25		15			5				5		0.5	2	4		2										3					107
Refund should NOT be issued. Please assess arrest fee to SAF.																																														
☒/ 28113J42	JP04-12-533	NO DRIVER'S LICENSE	12/14/2004		40		3			166												5						4		2				20									240
☒228114J42	JP04-12-534	NO LIABILITY INSURAN	12/14/2004		40		3			275												5						4		2				20									349
☒228112J42	JP04-12-522	SPEEDING (EXCEED PRI	12/14/2004		40		3			113												5						4		2				20				30	3				220
ARREST should NOT be used. Please assess fee to proper LEA.																																														
☒228098J42	JP05-12-349	NO LIABILITY INSURAN	12/9/2005	5	40		3			275																		4	4	2				20	0.6	3.4						50	407
☒228099J42	JP05-12-350	SPEEDING (EXCEED PRI	12/9/2005	5	40		3			139																		4	4	2				20	0.6	3.4		30	3			50	304
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines; therefore, the following fees need to be assessed: CCC ($40), JSF ($4), SJFS ($3.40), SJFC ($0.60), STF ($30), TFC ($3), CHS ($3																																														
☒ 28082J42	JP07-08-513	UNAPPROVED WINDOW	7/20/2007							249																								20								50	319
In order to process refund, please provide the Auditor's Office with documentation regarding the jail time credit for the individual.																																														
☒/ 28282J42	JP09-02-035	NO SAFETY BELT	2/2/2009																				187																					187
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																														
☒/ 28101J42	JP12-12-104	NO DRIVER'S LICENSE	11/30/2012		40		3	1		166											5		20		2			4	4	2				20	0.6	5.4						50	323
MVF should be assessed. In addition, based on plea due date, SCOF should be assessed.																																														
☒128162J42	JP10-02-105	NO DRIVER'S LICENSE	1/30/2010		40		3	1		66											5				2			4	4	2					0.6	5.4								133
☒/ 28269J42	JP10-09-098	DRIVING UNDER THE IN	9/5/2010		40		3	1		137											5				2			4	4	2					0.6	5.4								204
MVF should be assessed.																																														
☒/ 28343J42	JP12-09-079	NO DRIVER'S LICENSE	9/3/2012		40		3	1		163											5				2			4	4	2				20	0.6	5.4						50	300
☒/ 27993J42	JP12-12-176	DRIVING WHILE LICENS	12/13/2012		40		3	1		166											5				2			4	4	2				20	0.6	5.4						50	303
MVF should NOT be assessed.																																														
☒227999J42	JP12-09-121	PASSENGER NOT SECURE	9/1/2012		40		3	1		50											5				2			4	4	2	0.1			20	0.6	5.4		30	3			50	220.1
MVF should NOT be assessed. In addition, based on plea due date, SCOF should be assessed.																																														
☒228338J42	JP13-08-064	NO SAFETY BELT	7/9/2013		40		3	1		49.9											5				2			4	4	2	0.1				0.6	5.4		30	3				150
CCC ($40) should be assessed.																																														
☒228239J42	JP14-09-068	ALLOW CHILD TO RIDE	8/31/2014				3	1		32.57					32.58						5				2			4	4	2				20	0.6	5.4		30	3	1	1			147.15
A judgment date needs to be entered.																																														
☒/ 28242J42	JP15-03-401	SPEEDING (EXCEED PRI	2/26/2015		39.18		2.94	0.98													4.9				1.96			3.92	3.92	1.96	0.09				0.59	5.29		29.39	2.94	0.97	0.97			100

Exhibit A

JUSTICE OF THE PEACE HOMER JASSO
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2015

Receipt #	Ticket # Da	fense Description Of	fDate	ARREST	CCC	CFF	CHS	CHSJP	CMIT	CO	CON4	CONS1	CONS4	CONST4	CRF	CS	CVCA	DCF	DD	DPS	DTO	DTOREF	EFF	FA	IDF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	PMT	SAF	SCHD	SCOF	SJFC	SJFS	SO	STF	TFC	TPDC	TPDS	WF	WFPREC	Total
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, based on plea due date, SCOF should be assessed.																																														
☒k27994J42	JP14-01-304	DISPLAY FICTITIOUS L	1/11/2014	40		3	1			66										5				2				4	4	2						0.6	5.4					2			135
☒/28079J42	JP14-02-267	NO DRIVER'S LICENSE	2/13/2014	40		3	1			66										5				2				4	4	2	0.1					0.6	5.4					2			135.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																														
☒/27990J42	JP14-01-141	FAIL/REF. TO VAC. DO	1/4/2014	40		3	1			233														2				4	4	2					20	0.6	5.4	5				2		50	372
Truancy Prevention and Diversion Fee should be assessed. In addition, based on plea due date, SCOF should be assessed.																																														
☒/28390J42	JP15-03-575	PUBLIC INTOXICATION	3/6/2014	40		3	1			533.1										5		9.9		2				4	4	2						0.6	5.4								610
WF should NOT be used. Please assess fee to proper LEA.																																														
☒/28252J42	JP14-08-098	POSS. OF PARAPHENALI	7/12/2014	40		3	1			233										5				2				4	4	2					20	0.6	5.4				1	1	50		372
☒/28229J42	JP15-02-066	PARENT CONTRIBUTING	2/4/2015	40		3	1			200						20								2				4	4	2				5	200	0.6	5.4				1	1	50		539
☒/28230J42	JP15-02-067	PARENT CONTRIBUTING	2/4/2015	40		3	1			200						20								2				4	4	2				5	200	0.6	5.4				1	1	50		539
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies must do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata ba																																														
☒/28304J42	JP15-01-375	DISREGARD RED LIGHT	1/17/2015	40		3	1																	2				4	3.9	2	0.1					0.6	5.4	5	30	3	1	1			102
Truancy Prevention and Diversion Fee should be assessed.																																														
☒/28206J42	JP15-03-390	NO LIABILITY INSURAN	2/25/2015	40		3	1												2	5				2				4	4	2						0.6	5.4								69
☒/28326J42	JP15-03-443	NO VALID TEXAS DRIVE	2/25/2015	40		3	1			53										5				2				4	4	2	0.1					0.6	5.4								120.1
☒/28074J42	JP15-01-392	NO LIABILITY INSURAN	1/15/2015	40		3	1												2					2				4	4	2						0.6	5.4	5							69

Exhibit A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
March 31, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	2/6/2013	JP08-12-823	$ 200.00
	12/4/2013	JP13-04-171	350.00
2014			
	11/4/2014	JP12-12-066	370.00
	12/12/2014	JP08-07-453	233.00
2015			
	1/5/2015	JP15-01-001	167.00
	1/5/2015	JP15-01-002	135.10
	1/29/2015	JP15-01-581	129.00
	1/29/2015	JP15-01-582	244.00
	1/29/2015	JP15-01-583	135.10
	1/29/2015	JP15-01-584	155.10
	3/13/2015	JP15-03-398A	135.10
		Total	$ 2,253.40

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2 PBC
City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~27978J42~~ 27996J42	THRU	28390J42 28392J42	$	~~65,638.75~~ 65,525.75 X10
Sheriff's "D" Report	(Control #s)	2698396	THRU	2698798		
	(Receipt #s)					
	(Control #s)					

LESS: COST ON DEPOSIT ~~135.10~~ 514.20 X7

ADD: COST ON DEPOSIT LIQUIDATED 379.10 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~65,503.65~~ 65,390.65 X3

Less: Total amount of remittances to County Treasurer (From Part II) ~~#REF!~~ 67,644.05

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~#REF!~~ (2,253.40) X4-h

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 65,525.75 B1	
Add: Previous Month's Bond Overtransfer	2,118.30 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	~~#REF!~~ 0.00	
Total Remittances Made to County Treasuerer	~~#REF!~~ 67,644.05	

PREPARED BY: L. Real DATE PREPARED: 3-1-2015

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

Homero Jasso
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4-28-15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~5,955.90~~ 26,005.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	145.20
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	626.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	835.38 ~~832.38~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	235.09 ~~234.09~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1105.85 ~~1,101.85~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	17.14
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	4.28
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	568.32 ~~566.32~~
Motor Vehicle Adm. Fee ($10-$20) (Inmasal Fee for Exp. DL, Exp Insp Cert, Exp Ms Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	300.00
Special Fees				1100-341-10-068-000-0-000	1,249.60
Deferred Disposition		C.C.P. Art. 45.051	1,249.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	142.26 ~~141.66~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	380.40 ~~377.40~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	380.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2480.00 ~~2,440.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	158.57 ~~154.57~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	21.42
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.69 ~~8.94~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	91.92
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10675.61 ~~10,635.61~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	275.76
Judicial & Court Personnel Training Fund (____$1, ____$2)	54	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	36.76
Correctional Managment Institute of Texas Fund ($ 50)	53	CCP Art. 102.075		1100-207-20-000-029-0-000	8.20 ~~8.70~~
Indigent legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	318.00 ~~318.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3624.02 ~~4,594.02~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	908.21 ~~964.21~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1240.22 ~~1,234.82~~
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)	-	C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	434.17 ~~432.17~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.91
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	540.00 ~~530.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	158.57 ~~160.57~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	995.71 ~~990.71~~
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	236.61
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	1,100.00
Precinct #3				1100-342-10-293-000-0-000	0.00 ~~75.00~~
Precinct #4				1100-342-10-294-000-0-000	7939.23 ~~8,139.23~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	35.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	0.00 ~~41.00~~
Refund - Overpayments				1100-202-00-000-014-0-000	441.90
Due to Others				1100-202-00-000-014-0-000	15.00
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1521.00 ~~1,426.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	250.00 ~~175.00~~		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	850.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~225.00~~		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~80.00~~		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~65,503.65~~ 65,350.65

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6-0
4.28.15

25,956.65 X1
4561.90 X3-a
X12

V2

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

July 30, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of April 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of April 2015 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of April 2015 were $59,097.35. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the month of April 2015 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 86 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 86 adjustments, 85 are pending completion. In addition, 6 adjustments for the month March 2015 are still pending to be completed. According to staff, the adjustments could not be completed in a timely manner due to a heavy workload.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through April 2015 have not been

filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through April 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted during our review that 1 cash bond posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the defendant's date of release from jail. The bond was dated December 4, 2013 (JP13-04-171 for $350.00). According to the Court Coordinator, the bond is pending receipt of a "Motion to Dismiss" from the District Attorney's Office.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 8 of 21 days were not deposited at the bank on a daily basis. For example, collections for 4 days were deposited 1 day late; collections for 3 days were deposited 4 days late; and collections for 1 day were deposited 7 days late. According to the Court Coordinator, deposits are not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 29 of 36 online credit card transactions and all 2 kiosk credit card transactions received during the month of April 2015 were not promptly receipted as follows:

- Of the 29 online credit card transactions:
  - 1 transaction received on April 15, 2015 in the amount of $69.00 (JP 14-07-100) has not been receipted, as of today;
  - 6 transactions were receipted 1 to 2 days after payment was received;
  - 6 transactions were receipted 4 to 5 days after payment was received;
  - 7 transactions were receipted 7 to 10 days after payment was received
  - 2 transactions were receipted 19 and 75 days after payment was received; and
  - 7 transactions were receipted 85 days after payment was received.
- The 2 kiosk credit card payments were receipted 21 to 38 days after the payment was made.

Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the pending credit card transaction is receipted. In addition, management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that the jail time credit for all 34 January 2015 cases; all 24 March 2015 cases and 6 of 25 April 2015 cases (JP02-08-295; JP12-12-050; JP12-12-051; JPJP15-04-553; JP15-04-502; and JP15-04-501) have not been entered in *Ableterm's* docket book. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to Justice of the Peace staff, the cases were not entered due to an oversight that was caused by limited staff and a heavy workload.

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of

the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner.

Observation No. 8:
We noted during our review that the April 2015 *Monthly Report* was submitted to the County Auditor's Office ten days after the fifth day following the end of the month. According to Justice of the Peace staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

Failure to ensure the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted in a timely manner.

Please provide written management response to the observations noted above by August 21, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending April 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	AA ABC	CCC CFF	CHS CHSJP	CMIT CO	CON4 CONST4	CRF	CVCA CSS	DD	DPS DTOREF	EFF FA	IDF IND	JCD JCPT	JCTF	JSF	LTF	MVF	SCOF SJFC	SJFS SO	STF	TFC	TP TPDC	TPDS TPW	TPWF	CONST4 WF	FPREC42	Total
CFF should NOT be used. Please assess fee to LFT. In addition, Forcible Entry should NOT be used as a case type. Please change case type to Landlord/Tenant.																												
If	28640J42	JP2015-218	Forcible Entry Detai	4/22/2015		25		75					10	6															116
/]	28663J42	JP2015-221	Forcible Entry Detai	4/24/2015		25		75					10	6															116
/]	28706J42	JP2015-224	Forcible Entry Detai	4/28/2015		25		75					10	6															116
JCPT is over assessed $1. In addition, TFC should be assessed. Furthermore, based on offense type, fine cannot exceed $50.																												
/]	28514J42	T99-3193J42	NO SAFETY BELT	5/26/1999		17	3	53		15		5	5	0.25	2			2		20									122.25
Based on plea due date, SCOF should be assessed.																												
/]	28512J42	T99-4827J42	NO SAFETY BELT	9/23/1999		17	3	45		15		5	5	0.25	2			2					3						97.25
/]	28552J42	JP01-12-057	SPEEDING (EXCEED PRI	12/4/2001		17	3	0.5 185	5	15			5	0.5	2	4		2					3				50		292
]	228731J42	JP03-02-107	NO MOTORCYCLE OPERA	1/29/2003		17	3	0.5		15	77	5	5	0.5	2	4		2											131
/]	28732J42	JP03-02-108	UNSAFE SPEED - 0 MPH	1/29/2003		17	3	0.5		15	103	5	5	0.5	2	4		2					3						160
/]	28426J42	JP03-03-1069	NO DRIVER'S LICENSE	3/28/2003		17	3	0.5 138		15			5	0.5	2	4		2			5								192
/]	28570J42	JP03-06-616	SPEEDING (EXCEED PRI	5/27/2003		17	3	0.5 205		15		5	5	0.5	2	4		2					3					50	312
/]	28479J42	JP03-07-312	NO LIABILITY INSURAN	7/3/2003		17	3	0.5		15	40	5	5	0.5	2	4		2											94
/]	28688J42	JP04-06-200	NO LIABILITY INSURAN	5/27/2004		40	3	275				5				4		2										50	379
/]	28630J42	JP07-03-078	NO LIABILITY INSURAN	2/28/2007		40	3	1 175				5				4	4	2		0.6	3.4							50	288
/]	28621J42	JP09-04-260	SPEEDING (EXCEED PRI	4/6/2009		40	3	1 145				5		2		4	4	2		0.6	5.4	30	3						245
/]	28726J42	JP09-05-525	NO LIABILITY INSURAN	5/16/2009		40	3	1 275	5					2		4	4	2		0.6	5.4							50	392
/]	28685J42	JP13-04-016	SPEEDING (EXCEED PRI	3/23/2013		40	3	1 57				5		2		4	4	2	0.1	0.6	5.4	30	3						157.1
/]	28734J42	JP13-06-144	SPEEDING (EXCEED PRI	5/25/2013		40	3	1 30				5		2		4	4	2	0.1	0.6	5.4	30	3						130.1
/]	28717J42	JP13-08-079	NO DRIVER'S LICENSE	7/18/2013		40	3	1 66				5		2		4	4	2	0.1	0.6	5.4								133.1
/]	28712J42	JP13-09-081	FAIL TO CONTROL SPEE	8/6/2013		40	3	1 100				5		2		4	4	2	0.1	0.6	5.4	30	3						200.1
/]	28666J42	JP13-08-370	NO DRIVER'S LICENSE	8/13/2013		40	3	1 66				5		2		4	4	2	0.1	0.6	5.4								133.1
/]	28510J42	JP13-12-111	TURNED WHEN UNSAFE	12/3/2013		40	3	1 199.9				5		2		4	4	2	0.1	0.6	5.4	30	3						300
]	228738J42	JP13-12-115	SAFETY SEAT CHILD PA	12/5/2013		40	3	1 12.5	12.5			5		2		4	4	2	0.1	0.6	5.4	30	3						125.1
]	228679J42	JP15-01-394	DISREGARD STOP SIGN	1/15/2015				25										2											27
/]	28709J42	JP14-05-122	FAIL TO MAINTAIN FIN	4/30/2014		40	3	1 175				5		2		4	4	2		0.6	5.4			1	1				244
/]	28718J42	JP14-06-108	SPEEDING (EXCEED PRI	6/10/2014		40	3	1 120						2		4	4	2	0.1	0.6	5.4	5 30	3	1	1				222.1
/]	28716J42	JP14-08-073	DROVE VEHICLE IN UNS	7/29/2014		40	3	1 46.9				5		2		4	4	2	0.1	0.6	5.4	30	3	1	1				149
/]	28549J42	JP15-04-222	PUBLIC INTOXICATION	9/27/2014		40	3	1 431				5		2		4	4	2		0.6	5.4			1	1				500
/]	28624J42	JP14-12-004	NO DRIVER'S LICENSE	11/12/2014		40	3	1 66						2		4	4	2	0.1	0.6	5.4	5		1	1				135.1
]	128503J42	JP14-12-245	EXPIRED DRIVER'S LIC	12/8/2014		40	3	1 131				5		2		4	4	2		0.6	5.4			1	1				200
]	228492J42	JP15-01-100	SPEEDING (EXCEED PRI	12/24/2014		40	3	1			66	5		2		4	4	2	0.1	0.6	5.4	30	3	1	1				168.1
A judgment date needs to be entered. Please ensure TP is properly assessed. In addition, based on offense type, fine cannot exceed $50.																												
]	228643J42	JP01-04-253	NO SAFETY BELT	2/22/2001		17	3	150		15		5	5	0.25	2			2		20			3	25					247.25
Based on judgment date, TP should NOT be assessed.																												
/]	28447J42	JP01-09-854	SPEEDING (EXCEED PRI	9/21/2001		17	3	0.5 133		15		5	5	0.5	2	4		2		20			3	25				50	285
WF should NOT be used. Please assess fee to proper LEA.																												
/]	28490J42	JP07-04-091	MINOR IN POSSESSION	3/31/2007	10 5	40	3	1 247								4	4	2		20	0.6 3.4						50		390
/]	28545J42	JP14-04-019	NO DRIVER'S LICENSE	3/24/2014		40	3	1 165.8				5		2		4	4	2	0.1	20	0.6 5.4			1	1		50		304.9
/]	28546J42	JP14-04-018	SAFETY SEAT CHILD PA	3/24/2014		40	3	1 12.5	12.5			5		2		4	4	2	0.1	20	0.6 5.4	30	3	1	1		50		197.1
/]	28635J42	JP14-07-121	DRIVING WHILE LICENS	7/5/2014		40	3	1 165.9				5		2		4	4	2	0.1	20	0.6 5.4			1	1		50		305
/]	28558J42	JP14-08-099	SPEEDING (EXCEED PRI	7/16/2014		40	3	1 145				5		2		4	4	2	0.1	20	0.6 5.4	30	3	1	1		50		317.1
Fine should be split between CO (50%) and CRF (50%). In addition, WF should NOT be used. Please assess fee to proper LEA. Furthermore, based on plea due date, SCOF should be assessed.																												
/]	28449J42	JP08-09-549	ALLOW CHILD (4-14) T	9/10/2008		40	3	1 34.5	74.5			5		2		4	4	2		0.6	5.4	30	3				50		259

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending April 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	AA ABC	CCC CFF	CHS CHSJP	CMIT CO	CON4 CONST4	CRF CSS	CVCA DD	DPS DTOREF	EFF FA	IDF IND	JCD JCPT	JCTF JSF	LTF	SCOF MVF	SJFS SJFC	STF SO	TFC	TP TPDC	TPDS TPW	TPWF	CONST4 WF	FPREC42	Total
Can refund be applied to CO? If not, please enter an event stating the reason for the refund. In addition, based on date of first payment, judgment date is incorrect.																									
☑	f 28421J42	JP09-02-519	NO LIABILITY INSURAN	1/21/2009	8.54	0.64 0.22	174				1.06 76		0.43		0.85 0.86	0.42	20	0.13 1.16			25				10.69	320
Based on date of first payment, judgment date is incorrect.																									
☑	/ 28415J42	JP09-02-520	SPEEDING (EXCEED PRI	1/21/2009	26.93	2.01 0.68	172				3.36		1.35		2.7 2.7	3.35	20	0.41 3.64	20.19	2.01	25				33.67	320
Fine should be split between CO (15%) and TWPF (85%).																									
☑	/ 28658J42	JP08-09-637	NO HUNTER EDUCATION	9/20/2008	40	3 1	9.9						2		4 4	2	20	0.6 5.4				5	156.1			253
Can refund be applied to CO? If not, please enter an event stating the reason for the refund. In addition, MVF should be assessed.																									
☑	/ 28728J42	JP12-12-079	NO DRIVER'S LICENSE	11/14/2012	40	3 1	166				5 20		2		4 4	2	20	0.6 5.4							50	323
Refund should not be issued as SCOF should be assessed.																									
☑	128730J42	JP14-01-123	NO DRIVER'S LICENSE	12/29/2013	40	3 1	66				5 20		2		4 4	2	0.1	0.6 5.4								153.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																									
☑	228729J42	JP12-12-115	SPEEDING (EXCEED PRI	11/25/2012	40	3 1	153.9				5 20		2		4 4	2	0.1	20 0.6 5.4	30	3					50	344
☑	128437J42	JP14-04-021	NO DRIVER'S LICENSE	3/24/2014	40	3 1	166				5 20		2		4 4	2	0.1	20 0.6 5.4			1	1			50	325.1
☑	/ 28438J42	JP14-04-022	SPEEDING (EXCEED PRI	3/24/2014	40	3 1	157				5 20		2		4 4	2	0.1	20 0.6 5.4	30	3	1	1			50	349.1
☑	/ 28647J42	JP14-08-240	SPEEDING (EXCEED PRI	8/13/2014	40	3 1	151				5 20		2		4 4	2	0.1	20 0.6 5.4	30	3	1	1			50	343.1
☑	/ 28644J42	JP14-12-025	SAFETY SEAT CHILD PA	11/22/2014	40	3 1	12.5	12.5			5 20		2		4 4	2	0.1	20 0.6 5.4	30	3	1	1			50	217.1
MVF should be assessed.																									
☑	128407J42	JP12-07-211	DRIVING WHILE LICENS	6/30/2012	40	3 1	166				5		2		4 4	2	20	0.6 5.4							50	303
☑	/ 28577J42	JP13-02-142	NO DRIVER'S LICENSE	1/30/2013	40	3 1	66				5		2		4 4	2	20	0.6 5.4								153
☑	/ 28505J42	JP15-02-236	NO TEXAS D.L. IN POS	2/10/2015	40	3 1	66				5		2		4 4	2		0.6 5.4			1	1				135
Based on plea due date, SCOF should be assessed. In addition, MVF should be assessed.																									
☑	/ 28735J42	JP13-06-143	NO DRIVER'S LICENSE	5/25/2013	40	3 1	66				5		2		4 4	2		0.6 5.4								133
☑	/ 28721J42	JP13-06-193	FAIL TO DISPLAY DRIV	6/11/2013	40	3 1	66				5		2		4 4	2		0.6 5.4								133
MVF should NOT be assessed.																									
☑	/ 28710J42	JP13-08-210	NO SAFETY BELT	8/8/2013	40	3 1					5		2		4 4	2	0.1	0.6 5.4	30	3						100.1
Based on judgment date, TP should be assessed.																									
☑	/ 28453J42	JP15-02-190	SPEEDING (EXCEED PRI	2/6/2015	20.41	1.53 0.51	39				2.55		1.02		2.04 2.04	3.02	0.06	0.3 2.75	15.3	1.53	0.52	0.52				93.1
If case was dismissed, DD cannot be assessed. Please assess the proper fee, if any, for the dismissal.																									
☑	/ 28517J42	JP15-02-271	NO LIABILITY INSURAN	2/7/2015						69															69
☑	/ 28469J42	JP15-03-268	NO LIABILITY INSURAN	2/18/2015						69															69
Should an arrest fee be assessed? If so, please assess the fee to the proper LEA.																									
☑	/ 28541J42	J14-542	ASSAULT/PHYSICAL CON	9/15/2014	40	3 1	138						2		4 4	2		0.6 5.4			1	1				202
Can refund be applied to CO? If not, please enter an event stating the reason for the refund. In addition, WF should NOT be used. Please assess fee to proper LEA.																									
☑	/ 28607J42	JP14-07-184	NO DRIVER'S LICENSE	7/23/2014	40	3 1	166				5		2		4 4	2	0.1	0.6 5.4			1	1		50		285.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, based on plea due date, SCOF should be assessed.																									
☑	/ 28597J42	JP14-01-301	NO DRIVER'S LICENSE	1/11/2014	40	3 1	66				5		2		4 4	2	0.1	0.6 5.4				2				135.1

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending April 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	AA ABC	CCC CFF	CHS CHSJP	CMIT CO	CON4 CONST4	CRF CSS	CVCA DD	DPS DTOREF	EFF FA	IDF IND	JCD JCPT	JCTF JSF	LTF	SCOF MVF	SJFC	SJFS SO	STF TFC	TP TPDC	TPDS TPW	TPWF WF	CONST4 FPREC42	Total
Can refund be applied to CO? If not, please enter an event stating the reason for the refund. In addition, Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																									
If	28723J42	JP14-01-201	COCKFIGHTING-ATTEND	1/18/2014	40	3 1	250				20	2		4 4	2		20	0.6	5.4 5			2		50	409
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																									
	28724J42	JP14-01-240	COCKFIGHTING-ATTEND	1/18/2014	40	3 1	150					2		4 4	2		20	0.6	5.4 5			2			239
IDF and TPDC are under assessed $1 each.																									
	28637J42	JP15-02-167	EXPIRED MOTOR VEHICL	2/7/2015	40	3 1	55					1		4 4	2			0.6	5.4 5	30	3	1			155
Based on plea due date, SCOF should NOT be assessed. In addition, a judgment date needs to be entered.																									
	28702J42	JP15-03-15	UNSAFE SPEED - 00 MP	2/28/2015	40	3 1	79.9				5	2		4 4	2	0.1	20	0.6	5.4	30	3	1	1		202
Truancy Prevention and Diversion Fee should be assessed. In addition, based on plea due date, SCOF should be assessed.																									
	28668J42	JP15-03-461	NO LIABILITY INSURAN	2/20/2015	40	3 1				2	5	2		4 4	2			0.6	5.4						69
	28672J42	JP15-04-030	DISREGARD RED LIGHT	2/25/2015	40	3 1	52.9				5	2		4 4	2	0.1		0.6	5.4	30	3				153
	28694J42	JP15-03-330	NO LIABILITY INSURAN	2/28/2015	40	3 1				2		2		4 4	2			0.6	5.4 5						69
	28720J42	JP15-03-262	NO DRIVER'S LICENSE	2/16/2015	40	3 1	66				5	2		4 4	2	0.1		0.6	5.4						133.1
	28701J42	JP15-03-463	SPEEDING (EXCEED PRI	3/12/2015	40	3 1	38.9	5				2		4 4	2	0.1		0.6	5.4	30	3				139
	28680J42	JP15-03-464	SPEEDING (EXCEED PRI	3/12/2015	40	3 1		5		2		2		4 4	2	0.1		0.6	5.4	30	3				102.1
	28739J42	JP15-04-125	UNSAFE SPEED - 70 MP	3/13/2015	40	3 1	45				5	2		4 4	2	0.1		0.6	5.4	30	3				145.1
	28612J42	JP15-04-042	SPEEDING (EXCEED PRI	3/14/2015	40	3 1	54				5	2		4 4	2	0.1		0.6	5.4	30	3				154.1
	28540J42	JP15-04-018	TURNED WHEN UNSAFE	3/17/2015	40	3 1	52.9				5	2		4 4	2	0.1		0.6	5.4	30	3				153
	28579J42	JP15-04-044	UNSAFE SPEED - 0 MPH	3/17/2015	40	3 1	99.9				5	2		4 4	2	0.1		0.6	5.4	30	3				200
	28634J42	JP15-04-043	DRIVING WHILE LICENS	3/20/2015	40	3 1	100				5	2		4 4	2	0.1		0.6	5.4						167.1
	28569J42	JP15-04-035	NO DRIVER'S LICENSE	3/21/2015	40	3 1	66				5	2		4 4	2	0.1		0.6	5.4						133.1
	28591J42	JP15-04-022	DISOBEYED TRAFFIC LI	3/24/2015	40	3 1				100		2		4 4	2	0.1		0.6	5.4 5	30	3				200.1
	28628J42	JP15-04-038	NO DRIVER'S LICENSE	3/26/2015	40	3 1	66				5	2		4 4	2	0.1		0.6	5.4						133.1
	28542J42	JP15-01-514	SPEEDING (EXCEED PRI	3/27/2015	40	3 1	42				5	2		4 4	2	0.1		0.6	5.4	30	3				142.1
	28537J42	JP15-04-153	DISREGARD RED LIGHT	3/29/2015	40	3 1	25.9				5	2		4 4	2	0.1		0.6	5.4	30	3				126
	28536J42	JP15-04-154	SPEEDING (EXCEED PRI	3/29/2015	40	3 1	28				5	2		4 4	2	0.1		0.6	5.4	30	3				128.1
	28677J42	JP15-04-264	NO DRIVER'S LICENSE	4/10/2015	40	3 1				1.9		2		4 4	2	0.1		0.6	5.4 5						69
Based on plea due date, SCOF should NOT be assessed.																									
	28661J42	JP15-03-324	SPEEDING (EXCEED PRI	3/2/2015	40	3 1	28					2		4 4	2	0.1	20	0.6	5.4 5	30	3	1	1		150.1
Based on offense date and type, CSS should NOT be assessed.																									
	28660J42	JP15-04-037	CHILD<18 NOT RESTRAI	3/26/2015	40	3 1	12.48	12.47	0.15		5	2		4 4	2			0.6	5.4	30	3	1	1		127.1
SCOF should be prorated.																									
	28740J42	JP07-09-464	NO LIABILITY INSURAN	9/3/2007	19.05	1.43 0.47					2.39			1.91	1.9 0.96		20	0.28	1.61						50
Based on offense type, fine cannot exceed $50.																									
	28506J42	JP07-10-987	NO SAFETY BELT	10/25/2007	40	3 1	149				5			4 4	2		20	0.6	3.4	30	3			50	315

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)

Exhibit A

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	28393542 ~~28401J42~~	THRU	28741J42		$ 59,097.35 ✓
Sheriff's "D" Report	(Control #s)	~~2698809~~	THRU	~~2689116~~ 2699116		X10
	(Receipt #s)					
	(Control #s)	2698801				

LESS: COST ON DEPOSIT — 1,229.10 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 57,868.25 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — ~~#REF!~~ 61,569.75 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~#REF!~~ (3,701.50) X4-fA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 59,097.35 B1 ✓	
Add: Previous Month's Bond Overtransfer Feb&Dec.2013; Nov2014; Jan2014; Jan2015; March2015	2,253.40 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report	219.00 X9-a ✓	
Total Remittances Made to County Treasuerer	61,569.75 ~~#REF!~~	

PREPARED BY: [signature] DATE PREPARED: 5-9-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 07/16/15

[signature] 5-9-2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 25,116.88 ~~25,081.88~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	141.10 ~~156.10~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	224.47
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	105.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	729.05
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	211.04
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	960.08
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	42.86
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.72
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	497.86
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	260.00
Special Fees				1100-341-10-068-000-0-000	1,155.80
Deferred Disposition		C.C.P. Art. 45.051	1,155.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	126.61
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	378.98
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	500.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2160.00 ~~2,160.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	128.69 ~~126.69~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	53.58
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	90.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,306.89
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	270.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	36.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	7.50
Indigent legal Services Fee-JP ($6)	35	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	210.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,579.95
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	852.08
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,106.57
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	388.11
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.39
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	350.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	132.69 ~~133.69~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	979.46
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	135.63
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AUS 07.16.15					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	600.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	5,524.36
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	291.00 ~~211.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1016.00 ~~1,006.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	350.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	225.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	300.00		
Transcript Fees ($10) alcohol awareness		LGC 118.121/118.123 (b)	10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ 57,868.25**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 5, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of May 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of May 2015 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2015 were $48,650.72. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the month of May 2015 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 76 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 76 adjustments, 44 are still pending completion. In addition, 91 adjustments for the month March 2015 (6) and April 2015 (85) are still pending to be completed. According to staff, the adjustments could not be completed in a timely manner due to a heavy workload.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through May 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through May 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted during our review that 3 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated December 4, 2013 (1) and May 12, 2015 (2) (see Exhibit B). According to the Court Coordinator, the bond dated December 4, 2013 is pending receipt of a "Motion to Dismiss" from the District Attorney's Office. All other bonds do not contain an event entered in *AbleTerm* regarding the reason the bond was not liquidated.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 2 of 20 days were not deposited at the bank on a daily basis. For example, collections for 1 day was deposited 2 days late and collections for 1 day was deposited 5 days late. According to the Court Coordinator, deposits are not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 29 of 32 online credit card transactions received during the month of May 2015 were not promptly receipted as follows:

- Of the 29 online credit card transactions:
  - 12 transactions totaling $2,053.50 have not been receipted (Exhibit C), as of today;
  - 3 transactions were receipted 2 to 4 days after payment was received;
  - 13 transactions were receipted 6 to 11 days after payment was received; and
  - 1 transaction was receipted 82 days after payment was received.

In addition, 1 transaction received on April 15, 2015 in the amount of $69.00 (JP14-07-100) has not been receipted.

Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the pending 13 credit card transactions are receipted. In addition, management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that the jail time credit for all 9 May 2015 cases were entered in *Ableterm's* docket book. However, 34 January 2015 cases; all 24 March 2015 cases and 6 of 25 April 2015 cases (JP02-08-295; JP12-12-050; JP12-12-051; JPJP15-04-553; JP15-04-502; and JP15-04-501) have not been entered in *Ableterm's* docket book. Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner.

According to Justice of the Peace staff, the cases were not entered due to an oversight that was caused by limited staff and a heavy workload.

The County Auditor's Office requires that case dispositions be promptly recorded in *AbleTerm*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner.

Observation No. 8:
We noted during our review that the May 2015 *Monthly Report* was submitted to the County Auditor's Office 33 days after the fifth day following the end of the month. According to Justice of the Peace staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

Failure to ensure the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted in a timely manner.

Please provide written management response to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits A through C

cc: Valde Guerra, County Executive Officer

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CHS	CHSJP CMIT	CO COPY	CRF CS	CVCA DD	DPS DTOREF	EFF FA	IDF IND	JCD JCPT	JCTF JSF	LFT LTF	MVF	SCF SAF	SCOF SCHD	SJFC	SJFS SO	STF	TPDC TFC	TPDS	WF WFPREC42	Total
DTOREF is over assessed $41. Filing fees cannot be refunded as case has been filed. Only citation service fee may be refunded if an attempt has not been made to serve the citation.																								
e28984J4	JP2015-258	Landlord/Tenant	5/22/2015						116															116
e28757J4	JP2015-229	Small Claims	5/4/2015						116															116
Please enter an event stating who collected the citation service fee.																								
P28961J4	JP2015-255	Landlord/Tenant	5/20/2015							10	6			25										41
/ 28973J4	JP2015-256	Small Claims	5/21/2015							10	6					25								41
Is offense date correct? If not, please adjust case information to reflect the proper offense date. In addition, please ensure that all fees are properly assessed.																								
/ 29059J4	JP15-05-292	NO DRIVER'S LICENSE	5/16/1981			132.1						1												133.1
WF should NOT be used. Please assess fee to proper LEA. In addition, based on plea due date, SCOF should be assessed.																								
/ 28744J4	T98-0485J42	NO LIABILITY INSURAN	10/12/1998	17	3	112.75	15	5		5	0.3	1		2								50		211
Based on plea due date, SCOF should be assessed.																								
029005J4	JP02-12-484	SPEEDING	12/17/2002	17	3	0.5	15			5	0.5	2	4	2					5		3			57
228943J4	JP04-09-537	FAILURE OR REFUSAL T	9/1/2004	40	3	145.25							4	2					5					199.25
228944J4	JP04-09-536	RESTRAIN DOG OR CAT	9/1/2004	40	3	145.25							4	2					5					199.25
228875J4	JP05-03-420	NO DRIVER'S LICENSE	3/3/2005	40	3	166			5				4	2									50	270
228874J4	JP05-03-421	NO LIABILITY INSURAN	3/3/2005	40	3	275			5				4	2									50	379
228954J4	JP06-01-737	NO LIABILITY INSURAN	1/3/2006	40	3	1 270			5				4 4	2				0.6	3.4					333
28798J4	JP06-05-800	NO SAFETY BELT	5/19/2006	40	3	1 49			5				4 4	2				0.6	3.4	30	3		50	195
/ 28939J4	JP07-02-667	NO SAFETY BELT	1/21/2007	40	3	1 49			5				4 4	2				0.6	3.4	30	3			145
/ 28971J4	JP07-06-333	NO DRIVER'S LICENSE	5/12/2007	40	3	1 67.5			5				4 4	2				0.6	3.4					130.5
/ 28972J4	JP07-06-332	SPEEDING (EXCEED PRI	5/12/2007	40	3	1 34.5			5				4 4	2				0.6	3.4	30	3			130.5
028416J4	JP07-10-004	EXPIRED DRIVER'S LIC	9/21/2007	40	3	1 166			5				4 4	2				0.6	3.4				50	279
028417J4	JP07-10-003	SPEEDING (EXCEED PRI	9/21/2007	40	3	1 148			5				4 4	2				0.6	3.4	30	3		50	294
/ 28945J4	JP08-06-958	NO SAFETY BELT	6/4/2008	40	3	1		199	5		2		4 4	2				0.6	5.4	30	3			299
/ 28777J4	JP09-12-391	NO LIABILITY INSURAN	12/4/2009	40	3	1 175			5		2		4 4	2				0.6	5.4					242
228942J4	JP10-06-815	SPEEDING (EXCEED PRI	6/12/2010	40	3	1 144.9			5		2		4 4	2	0.1			0.6	5.4	30	3			245
/ 29026J4	JP13-03-003	PUBLIC INTOXICATION	2/19/2013	40	3	1 133					2		4 4	2		5		0.6	5.4					200
/ 29060J4	JP13-10-349	NO DRIVER'S LICENSE	10/13/2013	40	3	1 66			5		2		4 4	2	0.1			0.6	5.4					133.1
029061J4	JP13-10-348	SPEEDING (EXCEED PRI	10/13/2013	40	3	1 60			5		2		4 4	2	0.1			0.6	5.4	30	3			160.1
028995J4	JP13-11-164	NO SAFETY BELT	11/14/2013	40	3	1			5		2		4 4	2				0.6	5.4	30	3			100
128746J4	JP13-12-298	SPEEDING (EXCEED PRI	12/11/2013	40	3	1			5		2		4 4	2	0.1			0.6	5.4	30	3			100.1
228988J4	JP14-06-091	FAIL/REFUSED TO REST	5/31/2014	40	3	1		20			2		4 4	2				0.6	5.4 5			1 1		89
/ 28817J4	JP14-12-002	NO DRIVER'S LICENSE	10/7/2014	40	3	1 66					2		4 4	2	0.1			0.6	5.4 5			1 1		135.1
028816J4	JP14-12-003	SPEEDING (EXCEED PRI	10/7/2014	40	3	1 45					2		4 4	2	0.1			0.6	5.4 5	30	3	1 1		147.1
029009J4	JP14-12-244	SPEEDING (EXCEED PRI	12/8/2014	40	3	1 117.9			5		2		4 4	2	0.1			0.6	5.4	30	3	1 1		220
27302J4	JP15-01-001	PUBLIC INTOXICATION	12/19/2014	40	3	1 98					2		4 4	2				0.6	5.4 5			1 1		167
027576J4	JP15-01-584	FAILED TO DRIVE IN S	1/10/2015	40	3	1 53					2		4 4	2	0.1			0.6	5.4 5	30	3	1 1		155.1
027575J4	JP15-01-583	NO DRIVER'S LICENSE	1/10/2015	40	3	1 66					2		4 4	2	0.1			0.6	5.4 5			1 1		135.1

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHS	CHSJP CMIT	CO	CRF COPY	CVCA CS	DD	DPS DTO	EFF REF	FA	IDF IND	JCD	JCPT	JCTF JSF	LFT LTF	MVF	SAF	SCF	SCHD	SCOF	SJFC	SJFS SO	STF	TPDC TFC	TPDS	WF WFPREC42	Total
Based on plea due date, SCOF should be assessed.																														
	e27574J4	JP15-01-582	NO LIABILITY INSURAN	1/10/2015	40	3	1	175						2		4	4	2					0.6	5.4	5			1	1		244
	/28820J4	JP15-01-344	SPEEDING (EXCEED PRI	1/12/2015	40	3	1	347.9						2		4	4	2	0.1				0.6	5.4	5	30	3	1	1	50	500
	27573J4	JP15-01-581	ASSAULT (THREAT)	1/21/2015	40	3	1	65						2		4	4	2					0.6	5.4				1	1		129
	/29044J4	JP15-02-437	SPEEDING (EXCEED PRI	2/6/2015	40	3	1				5			2		4	4	2	0.1				0.6	5.4		30	3	1	1		102.1
	27303J4	JP15-01-002	NO DRIVER'S LICENSE	12/21/2014	40	3	1	66						2		4	4	2	0.1				0.6	5.4	5			1	1		135.1
Based on offense type, CRF should NOT be assessed.																														
	228930J4	JP03-09-171	NO SAFETY BELT	8/27/2003	17	3	0.5	25	25	15	5		5		0.5	2	4	2				20				3			50	177
LTF is under assessed $2. In addition, based on judgement date, TP should be assessed.																														
	/28895J4	JP12-12-152	SPEEDING (EXCEED PRI	12/1/2012	20.01	1.5	0.51	38.9			2.5			1.01		2	2	1	0.06			20	0.3	2.7		15.01	1.5				109
STF, TFC, MVF, and an arrest fee should be assessed.																														
	229024J4	JP13-10-162	LOAD NOT SECURED	9/17/2013	40	3	1	105						2		4	4	2				20	0.6	5.4							187
MVF should be assessed.																														
	/28857J4	JP10-02-141	SPEEDING (EXCEED PRI	1/31/2010	40	3	1	134			5			2		4	4	2				20	0.6	5.4		30	3				254
Was the driver in possession of the open container? If so, MVF should be assessed.																														
	/28898J4	JP13-08-058	OPEN CONTAINER OF AL	7/10/2013	40	3	1	100			5			2		4	4	2				20	0.6	5.4							187
MVF should NOT be assessed.																														
	/28964J4	JP13-12-114	PASSENGER NOT SECURE	12/5/2013	40	3	1	50			5			2		4	4	2	0.1				0.6	5.4		30	3				150.1
	228819J4	JP15-01-366	OBSTRUCTED LICENSE P	1/12/2015	40	3	1	347.9						2		4	4	2	0.1				0.6	5.4	5	30	3	1	1	50	500
Based on plea due date, SCOF should be assessed. In addition, fine should be split between CO (50%) and SCHD (50%).																														
	/28813J4	JP14-04-088	PARENT CONTRIBUTING	4/10/2014	40	3	1	85	20					2		4	4	2		5	106.5		0.6	5.4				1	1		280.5
TPDC and TPDS need to be assessed. In addition, based on plea due date, SCOF should be assessed.																														
	/28808J4	JP14-12-089	SPEEDING (EXCEED PRI	11/28/2014	40	3	1	151			5			2		4	4	2	0.1				0.6	5.4		30	3				251.1
	128806J4	JP14-12-093	SPEEDING (EXCEED PRI	11/28/2014	40	3	1	181			5			2		4	4	2	0.1				0.6	5.4		30	3				281.1
	128745J4	JP15-01-119	NO DRIVER'S LICENSE	1/4/2015	40	3	1	67.9			5			2		4	4	2	0.1				0.6	5.4							135
TPDC and TPDS need to be assessed.																														
	128805J4	JP15-01-293	FAIL TO YIELD ROW (E	12/9/2014	40	3	1	150.9			5			2		4	4	2	0.1			20	0.6	5.4		30	3				271
	228929J4	JP15-01-354	SPEEDING (EXCEED PRI	12/29/2014	40	3	1	39.9						2		4	4	2	0.1			20	0.6	5.4	5	30	3				160
	228824J4	JP15-01-372	DISREGARD STOP SIGN	1/18/2015	40	3	1	152.9						2		4	4	2	0.1			20	0.6	5.4	5	30	3				273
	/28825J4	JP15-01-501	UNSAFE SPEED - 70 MP	1/20/2015	40	3	1	115			5			2		4	4	2	0.1			20	0.6	5.4		30	3				235.1
	/28897J4	JP15-03-452	SPEEDING (EXCEED PRI	3/7/2015	40	3	1	72			5			2		4	4	2	0.1				0.6	5.4		30	3				172.1
	/28778J4	JP15-04-203	DISREGARD RED LIGHT	4/1/2015	40	3	1	52.9			5			2		4	4	2	0.1				0.6	5.4		30	3				153
	/28965J4	JP15-04-124	NO DRIVER'S LICENSE	4/2/2015	40	3	1	66			5			2		4	4	2	0.1				0.6	5.4							133.1

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC	CHSJP		CO	CRF	CVCA		DPS	EFF	IDF	JCD	JCTF	LFT	MVF	SCF	SCOF	SJFS		STF	TPDC	WF	Total
					CHS	CMIT		COPY	CS	DD	DTOREF	FA	IND	JCPT	JSF	LTF	SAF	SCHD	SJFC	SO		TFC	TPDS	WFPREC42	
TPDC and TPDS need to be assessed.																									
F28775J4	JP15-04-309	FAIL TO CONTROL SPEE	4/3/2015	40	3	1	53.1				5		2		4	4	2	0.1		0.6	5.4	30	3		153.2
F28842J4	JP15-04-439	EXPIRED DRIVER'S LIC	4/10/2015	40	3	1	34				5		2		4	4	2			0.6	5.4				101
/28846J4	JP15-04-411	DISREGARD STOP SIGN	4/13/2015	40	3	1	52.9				5		2		4	4	2	0.1		0.6	5.4	30	3		153
/28802J4	JP15-04-403	NO DRIVER'S LICENSE	4/14/2015	40	3	1	66				5		2		4	4	2	0.1		0.6	5.4				133.1
/28800J4	JP15-04-398	NO DRIVER'S LICENSE	4/15/2015	40	3	1	66				5		2		4	4	2	0.1		0.6	5.4				133.1
/28909J4	JP15-04-397	UNSAFE SPEED - 54 MP	4/15/2015	40	3	1	72				5		2		4	4	2	0.1		0.6	5.4	30	3		172.1
/29010J4	JP15-04-383	UNSAFE SPEED - 76 MP	4/15/2015	40	3	1	33				5		2		4	4	2	0.1		0.6	5.4	30	3		133.1
/29027J4	JP15-04-476	NO DRIVER'S LICENSE	4/16/2015	40	3	1	66.1				5		2		4	4	2	0.1		0.6	5.4				133.2
/29045J4	JP15-04-405	FAIL TO CONTROL SPEE	4/17/2015	40	3	1	53.1				5		2		4	4	2	0.1		0.6	5.4	30	3		153.2
/29012J4	JP15-04-388	NO SAFETY BELT	4/17/2015	40	3	1	50				5		2		4	4	2			0.6	5.4	30	3		150
/28845J4	JP15-05-078	DISREGARD STOP SIGN	4/30/2015	40	3	1	99.9						2		4	4	2	0.1		0.6	5.4	5 30	3		200
Pleae contact Alejandra Santa Ana regarding the cases below.																									
/28814J4	JP15-01-550	FAIL TO MAINTAIN FIN	1/19/2015							69									20						89
/28831J4	J15-326	NO LIABILITY INSURAN	3/1/2015							69															69
Please enter an event stating the reason for the voided receipt.																									
/28932J4	J15-222	FAIL TO ATTEND SCHOO	4/2/2015	40	3	1	67		20				2		4	4	2			0.6	5.4		1	1	151
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attor																									
29032J4	JP15-05-316	NO LIABILITY INSURAN	5/9/2015	40	3	1		0.4		2			2		4	4	2			0.6	5.4	5	1	1	71.4
28832J4	JP15-04-459	NO DRIVER'S LICENSE	4/9/2015	40	3	1	66	0.8			5		2		4	4	2	0.1		0.6	5.4		1	1	135.9
CHSJP and TPDS should be assessed.																									
28803J4	JP15-03-276	SPEEDING (EXCEED PRI	2/10/2015	40	3		10.9				5		2		4	4	2	0.1		0.6	5.4	30	3	1	111
SJFS is under assessed $0.10. In addition, TPDC and TPDS should be assessed.																									
/28977J4	J15-328	FAIL TO CONTROL SPEE	3/1/2015	40	3	1				10	5		2		4	4	2	0.1		0.6	5.3	30	3		110
/28978J4	J15-327	FAILED TO PASS TO LE	3/1/2015	40	3	1				10	5		2		4	4	2	0.1		0.6	5.3	30	3		110
Based on offense type, fine cannot exceed $50																									
/28921J4	JP14-06-116	NO SAFETY BELT	5/23/2014	40	3	1	150						2		4	4	2		20	0.6	5.4	5 30	3	1 1	272

Note: Please ensure that the Scofflaw fee is assessed properly pursuant to Transportation Code Sec. 502.010 (f)

Exhibit A

RECEIVED

JUL 08 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Hidalgo County AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	28742J42	THRU	29071J42	$ ~~48,534.72~~ 48,650.72 ✓
	(Control #s)	2698117	THRU	2699428	X10
Sheriff's "D" Report	(Receipt #s)				
	(Control #s)				

2699117

LESS: COST ON DEPOSIT 709.40 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED ~~2,268.40~~ 2,975.80 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~50,803.12~~ 50,919.20 X3

Less: Total amount of remittances to County Treasurer (From Part II) ~~#REF!~~ 52,352.22

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~#REF!~~ (1,433.10) X4-i ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 48,650.72 B1 ✓	
Add: Previous Month's Bond Overtransfer Bonds: Feb & Dec 2013; Nov 2014; Jan 2014; Jan 2015; March 2015; April 2015 Jail: April 2015	3701.50 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report	~~#REF!~~ 0.00 X9-a ✓	
Total Remittances Made to County Treasuerer	~~#REF!~~ 52,352.22	

PREPARED BY: R. Neal DATE PREPARED: 7-8-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ARS 07-27-15
LA 7/28/15

Homero Jasso 7-8-2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					20,977.14
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~21,403.54~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.58 ~~62.58~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	256 50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	772.50 ~~769.50~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	240.51 ~~238.51~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,014.00 ~~1,010.00~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	519.00 ~~515.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521 026,502.407		1100-341-10-060-004-0-000	190.00
Special Fees			783.10	1100-341-10-068-000-0-000	783.10 ~~786.90~~
Deferred Disposition		C.C.P. Art. 45.051	~~786.90~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	144.30 ~~143.70~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	385.50 ~~382.50~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	680.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1060.00 ~~960.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	198.00 ~~174.00~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,139.01 ~~10,099.01~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00 ~~12.00~~
Correctional Managment Institute of Texas Fund ($.50)	28	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	27	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	168.00 ~~162.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,735.01 ~~3,705.01~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	966.00 ~~962.00~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,266.70 ~~4,261.10~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	449.01 ~~447.01~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	14.76 ~~14.56~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	280.00 ~~270.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	198.00 ~~173.00~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	722.50 ~~717.50~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00 ~~5.00~~
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	295.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	3920.00 ~~3,745.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	332.00 ~~232.00~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	835.00 ~~811.20~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	275.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~225.00~~	250.00	
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	175.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	105.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~1.20~~	0.00	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~50,803.12~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 07-27-15

RECEIVED
JUL 08 2015
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

50,919.12 X1 X2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 6, 2015

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the Month of June 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of June 2015 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 fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *AbleTerm's* Receipt Journal Report, 2.) total collections per *AbleTerm's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *AbleTerm's* Receipt Journal Report, and the Sheriff's "D" Report. In addition, verified that receipts followed sequential order.
- Compared the Online Credit Card Report to *AbleTerm's* Daily Balance Report to ensure all online credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2015 were $46,205.40. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during the month of June 2015 to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 46 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, of the 46 adjustments, 8 are pending completion. In addition, 135 adjustments for the month March 2015 (6), April 2015 (85), and May 2015 (44) are still pending to be completed. According to staff, the adjustments could not be completed in a timely manner due to a heavy workload.

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

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *AbleTerm* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *AbleTerm*.
- Staff should ensure that adjustments are entered into *AbleTerm* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through June 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *AbleTerm*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *AbleTerm*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through June 2015 should be filed with the County Auditor's Office by August 28, 2015.

Observation No. 3:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were dated December 4, 2013 (1), May 12, 2015 (2), June 16, 2015 (2), June 19, 2015 (1), and June 25, 2015 (1) (see Exhibit B). According to the Court Coordinator, the bond dated December 4, 2013 is pending receipt of a "Motion to Dismiss" from the District Attorney's Office. All other bonds do not contain an event entered in *AbleTerm* regarding the reason the bond was not liquidated.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted that collections for 4 of 22 days were not deposited at the bank on a daily basis. For example, collections for 2 days were deposited 2 days late, collections for 1 day was deposited 4 days late, and collections for 1 day was deposited 5 days late. According to the Court Coordinator, deposits are not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 16 of 25 online credit card transactions and the kiosk credit card transaction received during the month of June 2015 were not promptly receipted as follows:

- 16 transactions were receipted 2 to 4 days after payment was made online by defendants; and
- 1 kiosk transaction in the amount of $218.00 (JP09-12-097) has not been receipted, as of today.

In addition, 12 online credit transactions received during the month of May 2015 totaling $2,053.50 and 1 kiosk credit card payment received on April 15, 2015 in the amount of $69.00 (JP14-07-100) have not been receipted (Exhibit C), as of today;

Consequently, the applicable case dispositions were not recorded in *AbleTerm* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *AbleTerm* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the pending 14 credit card transactions are receipted. In addition, management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that the June 2015 *Monthly Report* was submitted to the County Auditor's Office 18 days after the fifth day following the end of the month. According to Justice of the Peace staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

Failure to ensure the *Monthly Report* is submitted in a timely manner may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure the *Monthly Report* is submitted in a timely manner.

Please provide written management response to the observations noted above by August 28, 2015.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits A through B

cc: Valde Guerra, County Executive Officer

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Week Ending June 5, 2015

Receipt #	Do cket #	Da fense Description Of	fDate	CCC CFF	CHS CHSJP	CO CON4	COPY CS	DPS EFF	IDF IND	JCTF JSF	LTF MVF	SCOF SJFC	SJFS SO	STF TFC	TPDC TPDS	WFPREC42	Total
Forcible Entry should NOT be used as a case tpye. Please change case type to Landlord/Tenant. In addition, CFF should NOT be used. Please assess fee to LFT.																	
??29100J42	JP2015-263	Forcible Entry Detai	6/3/2015	25		75		10	6								116
LTF is under assessed $2. In addition, based on judgment date, TP should be assessed.																	
??29109J42	JP03-06-529	SPEEDING (EXCEED PRI	6/6/2003			100						20					120
MVF should be assessed.																	
??29148J42	JP13-03-032	NO DRIVER'S LICENSE	2/25/2013	40	3 1	66	5	2	4	4 2		0.6	5.4				133
??29080J42	JP13-07-031	NO DRIVER'S LICENSE	6/29/2013	40	3 1	66		2	4	4 2		0.6	5.4	5			133
CHSJP is over assessed $1.																	
??29123J42	JP14-10-269	FAIL TO ATTEND SCHOO	10/30/2014	40	3 2	318	20	2	4	4 2		0.6	5.4		1 1	50	453
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																	
??29072J42AC	J15-222	FAIL TO ATTEND SCHOO	4/2/2015			151	1			2							154
LTF is under assessed $2.																	
??29099J42	JP15-05-002	DRIVING WHILE LICENS	4/25/2015	40	3 1		5	2	4	4	0.1	0.6	5.4		1 1		67.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																	
??29089J42	JP14-01-302	SPEEDING (EXCEED PRI	1/11/2014	40	3 1	57	5	2	4	4 2	0.1	0.6	5.4	30	3 2		159.1

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Week Ending June 12, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CFF	CHS CHSJP	CO	CONS3 CON4	CVCA CONS4	DTOR DPS	EFF	FA IDF	IND	JCD	JCPT JCTF	JSF LTF	MVF	SCOF SCF	SJFC	SJFS	SO STF	TFC TPDC	TPDS	Total
Civil Case should NOT be used as a case type. Please change case type to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DCF, LFT, or SCF, as appropriate.																							
?k29234J4:	JP2015-286	Civil Case	6/12/2015	25			75			10	6												116
Why was the case charged the filing fees twice?																							
?e29191J4:	JP2015-279	Small Claims	6/9/2015				75			10	6						25						116
??29191J4:	JP2015-279	Small Claims	6/9/2015				75			10	6						25						116
Forcible Entry should NOT be used as a case type. Please change case type to Landlord/Tenant. In addition, CFF should NOT be used. Please assess fee to LFT.																							
?e29164J4:	JP2015-267	Forcible Entry Detai	6/8/2015	25			75			10	6												116
?P29181J4:	JP2015-277	Forcible Entry Detai	6/9/2015	25			75			10	6												116
Based on plea due date, SCOF should be assessed.																							
?P29162J4:	JP06-09-401	DISREGARD STOP SIGN	9/4/2006	40	3 1	173			5					4 4 2				0.6	3.4	30 3			269
?P29237J4:	JP14-11-127	NO LIABILITY INSURAN	11/4/2014	40	3 1						2			4 4 2				0.6	5.4	5	1 1		69
?129232J4:	JP14-11-172	NO LIABILITY INSURAN	11/13/2014	40	3 1						2			4 4 2				0.6	5.4	5	1 1		69
?129230J4:	JP15-03-274	SPEEDING (EXCEED PRI	2/10/2015	40	3 1				5		2			4 4 2	0.1			0.6	5.4	30 3	1 1		102.1
?/ 29189J4:	JP15-02-468	NO DRIVER'S LICENSE	2/13/2015	40	3 1	66			5		2			4 4 2	0.1			0.6	5.4		1 1		135.1
Please enter a detailed event stating the reason for the refund. In addition, please provide a copy of the Motion and Order to Dismiss to the Auditor's Office.																							
?e21443J4:	JP08-12-823	HUNT DOVE IN CLOSED	12/21/2008						200														200
Assess TPDC and TPDS $1 each.																							
?229175J4:	JP15-04-072	NO DRIVER'S LICENSE	3/12/2015	40	3 1	66			5		2			4 4 2	0.1			0.6	5.4				133.1
?/ 29170J4:	JP15-04-463	NO DRIVER'S LICENSE	4/9/2015	40	3 1	66			5		2			4 4 2	0.1			0.6	5.4				133.1
?/ 29160J4:	JP15-04-472	EXPIRED DRIVER'S LIC	4/13/2015	40	3 1	66			5		2			4 4 2				0.6	5.4				133
?/ 29195J4:	JP15-04-386	EXPIRED DRIVER'S LIC	4/15/2015	40	3 1	66			5		2			4 4 2				0.6	5.4				133
MVF should NOT be assessed.																							
?/ 29161J4:	JP15-05-126	DIS, TRUN MKS. INT.	5/6/2015	40	3 1	97.9			5		2			4 4 2	0.1			0.6	5.4	30 3 1	1		200

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Week Ending June 12, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CFF	CHS CHSJP	CO CON4	CONS3 CONS4	CVCA DPS	DTOREF EFF	FA IDF	IND JCD	JCPT JCTF	JSF LTF	MVF SCF	SCOF SJFC	SJFS	SO STF	TFCTPDS TPDC	Total
Based on offense tpye, fine cannot exceed $50.																			
?k29221J4	T00-5901J42	NO SAFETY BELT	3/16/2000	17	3	125	15	5	5	0.25	2	2	20	3	197.25				

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Week Ending June 19, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CFF	CHS CHSJP	CO CONS4	CVCA DD	DPS DTO	EFF FA	IDF IND	JCD JCPT	JCTF JSF	LTF MISC	MVF SCOF	SJFC SJFS	STF TFC	TP TPDC	TPDS WFDPS	WFPREC42	Total
Civil Case should NOT be used as a case type. Please change case type to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DCF, LFT, or SCF, as appropriate.																				
▯▯29309J4	JP2015-296	Civil Case	6/19/2015	25		75			10	6										116
Based on judgment date, TP should NOT be assessed.																				
▯▯29303J4	T00-5555J42	NO DRIVER'S LICENSE	3/3/2000	17	3	130	15	5	5	0.25	2	2		20		25		50		274.25
▯▯29302J4	T00-5554J42	SPEEDING (EXCEED PRI	3/3/2000	17	3	124	15	5	5	0.25	2	2		20		3 25		50		271.25
MVF should be assessed.																				
▯▯29239J4	JP10-09-116	NO DRIVER'S LICENSE	8/25/2010	40	3 1	146		5	2		4	4 2		20	0.6 5.4					233
Based on plea due date, SCOF should be assessed.																				
▯▯29267J4	JP12-12-107	SEAT BELT VIOLATION	11/28/2012	40	3 1	49.9		5	2		4	4 2	0.1		0.6 5.4	30 3				150
LTF is under assessed $2.																				
▯▯29281J4	J15-099	FAIL TO ATTEND SCHOO	2/12/2015			102														102
DD should NOT be assessed. Please assess fee DIS2.																				
▯▯29248J4	JP15-05-805	EXPIRED LICENSE PLAT	5/20/2015				20													20
TPDS and TPDC should be assessed.																				
▯▯29270J4	JP15-04-435	NO DRIVER'S LICENSE	4/9/2015	40	3 1	66		5	2		4	4 2	0.1		0.6 5.4					133.1
MISC should NOT be used. Please assess fee to proper LEA.																				
▯▯29280J4	JP15-06-301	DROVE ACROSS DIVIDED	11/30/2014	40	3 1	498			2		4	4 2 5	0.1		0.6 5.4	30 3		1 1		600.1
Please enter a detailed event stating the reason for the refund.																				
▯▯29305J4	JP15-01-410	SPEEDING (EXCEED PRI	12/28/2014	40	3 1	172		5 70	2		4	4 2	0.1	20	0.6 5.4	30 3		1 1		364.1

Exhibit A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Period Ending June 30, 2015

Receipt #	cket # Da	fense Description Of	fDate	CCC CFF	CHS CHSJP	CO CON4	CONS3 DPS	EFF IDF	IND JCTF	JSF LTF	MVF SAF	SCOF SJFC	SJFS SO	STF TFC	TPDC TPDS	Total
Civil Case should NOT be used as a case type. Please change case type to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DCF, LFT, or SCF, as appropriate.																
??29384J4	JP2015-312	Civil Case	6/29/2015	25			75	10	6							116
Forcible Entry Detainer should NOT be used as a case type. Please change case type to Landlord/Tenant. In addition, CFF should NOT be used. Please assess fee to LFT.																
??29398J4	JP2015-314	Forcible Entry Detai	6/30/2015	25			75	10	6							116
Based on plea due date, SCOF should be assessed.																
??29341J4	JP05-05-388	NO SAFETY BELT	5/4/2005	40	3	50	5		4	2				30	3	137
??29368J4	JP15-02-168	DISREGARD STOP SIGN	2/6/2015	40	3 1	52.9		2	4	4 2	0.1	0.6	5.4	5 30	3 1 1	155
MVF should be assessed. In addition, based on plea due date, SCOF should be assessed.																
??29340J4	JP10-03-314	NO DRIVER'S LICENSE	3/3/2010	40	3 1	45		2	4	4 2	5	0.6	5.4			112
Based on judgement date, TP should be assessed. In addition, LTF is under assessed $2.																
??29313J4	J14-294	FAIL TO ATTEND SCHOO	5/15/2014			213										213
If case was dismissed, CO cannot be assessed. Please assess the proper fee, if any, for the dismissal.																
??29365J4	JP15-06-108	NO LIABILITY INSURAN	5/29/2015			69										69
IDF and TPDC are under assessed $1 each.																
??29366J4	JP14-10-171	EXPIRED MOTOR VEHICL	9/29/2014	40	3 1	55		1	4	4 2	20	0.6	5.4	5 30	3 1	175
TPDS and TPDC should be assessed. In addition, based on plea due date, SCOF should be assessed.																
??29386J4	JP15-02-476	NO DRIVER'S LICENSE	2/12/2015	40	3 1	66	5	2	4	4 2	0.1	0.6	5.4			133.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, based on plea due date, SCOF should be assessed.																
??29352J4	JP14-02-194	NO DRIVER'S LICENSE	2/4/2014	40	3 1	66	5	2	4	4 2	0.1	0.6	5.4		2	135.1
Based on plea due date, SCOF should NOT be assessed.																
??29372J4	JP15-05-306	FOLLOWING TOO CLOSEL	5/10/2015	40	3 1	80		2	4	4 2	0.1	20 0.6	5.4	5 30	3 1 1	202.1

Exhibit A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
June 30, 2015

Year	Receipt Date	Docket No.	Bond Amount
2013			
	12/4/2013	JP13-04-171	350.00
2014			
	12/12/2014	JP08-07-453	233.00
2015			
	4/6/2015	JP15-04-039	167.00
	5/12/2015	JP15-05-201	129.00
	5/12/2015	JP15-05-202	135.10
	6/16/2015	JP15-01-491	297.35
	6/16/2015	JP15-01-490	305.10
	6/19/2015	JP15-06-315	167.00
	6/24/2015	JP15-06-352	244.00
	6/24/2015	JP15-06-353	135.10
	6/24/2015	JP15-06-354	155.00
	6/25/2015	JP08-06-383	283.00
		Total	$ 2,600.65

EXHIBIT B

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Credit Cards Pending to be Receipted

Online Credit Cards Pending to be Receipted

Docket #	Reference #	Amount	Transaction date
JP14-07-100	5126009815	69.00	4/15/2015
JP15-01-279	5126009854	359.00	4/16/2015
JP15-03-353	5126010141	155.20	4/28/2015
JP14-07-120	5126010145	155.00	4/28/2015
JP04-10-683	5126010159	270.00	4/28/2015
JP15-02-215	5126010177	135.10	4/28/2015
JP11-08-025	5126010182	303.00	4/28/2015
JP13-09-287	5126010204	153.10	4/29/2015
JP13-07-002	5126010279	153.00	4/30/2015
JP04-10-683	5126010316	22.00	5/1/2015
JP14-10-233	5126010628	155.00	5/15/2015
JP15-04-336	5126010637	119.00	5/15/2015
JP15-03-039	5126010640	102.00	5/16/2015
JP15-01-378	5126010667	309.00	5/19/2015
JP15-04-266	5126010698	189.10	5/20/2015
JP15-04-112	5126010720	127.10	5/22/2015
JP15-03-421	5126010787	152.00	5/27/2015
JP15-02-069	5126010793	169.00	5/27/2015
JP15-05-307	5126010820	135.10	5/28/2015
JP15-05-308	5126010820	171.10	5/28/2015
JP15-04-009	5126010826	135.10	5/28/2015
JP05-06-614	5126010850	290.00	5/31/2015
	TOTAL	**3,827.90**	

Kiosk Credit Cards Pending to be Receipted

Docket #	Reference #	Amount	Transaction date
JP09-12-097	5126011258	218.00	6/30/2015
	TOTAL	**218.00**	

Exhibit C

RECEIVED
JUL 24 2015
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~29076J42~~ 29072J42	THRU	29398J42	$ ~~46,234.30~~ 46,205.40 ✓
	(Control #s)	2699434	THRU	2699738	x10
Sheriff's "D" Report	(Receipt #s)				
	(Control #s)				

LESS: COST ON DEPOSIT ~~1,386.55~~ 1,753.55 X7

ADD: COST ON DEPOSIT LIQUIDATED (367.00) X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~44,847.75~~ 44,818.85 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) ~~#REF!~~ 47,905.50

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (3,[illegible].05) X4-d

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	46,[illegible].40 B1 ✓	
Add: Previous Month's Bond Overtransfer	1433.10 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	267.00 ~~#REF!~~ X9-a ✓	
Total Remittances Made to County Treasuerer	47,905.50	

PREPARED BY: L. Leal DATE PREPARED: 7-24-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 07-28-15
7/29/15

Homero Jasso 7-24-2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-15

Judge: Homero A. Jasso PBC **City: EDINBURG, TX**
Precinct No. 4 Place No. 2 **Hidalgo County, Texas**

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004. PC 12.23		1200-351-10-068-000-0-000	$ 16,678.70 ~~16,833.90~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	613.48 ~~618.48~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	197.49 ~~196.49~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	805.96 ~~801.96~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	418.98 ~~414.98~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	450.00 ~~430.00~~
Special Fees			725.80	1100-341-10-068-000-0-000	725.80 ~~656.80~~
Deferred Disposition		C.C.P. Art. 45.051	~~656.80~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	118.49 ~~117.89~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	337.47
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	380.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,120.00 ~~1,020.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	163.49 ~~160.49~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	808.76 ~~8,047.61~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	52	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	306.00 ~~312.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,284.70
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	789.96 ~~785.96~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1038.74 ~~1,033.04~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	365.98 ~~363.98~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.10 ~~11.80~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(14.85) -
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	510.00 ~~520.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	164.49 ~~163.49~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	592.46 ~~532.46~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	335.00
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: TRS 07-28-15					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	225.00 ~~425.00~~
Precinct #4				1100-342-10-294-000-0-000	5160.00 ~~5,085.80~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others:					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refunds Overpayments				1100-202-00-000-014-0-000	0.00 ~~275.00~~
Due to Others				1100-202-00-000-014-0-000	324.85 ~~60.00~~
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)			375.00	1100-341-10-060-001-0-000	1360.00 ~~1,385.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	~~500.00~~		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	300.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~500.00~~ 600.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~34,347.75~~

RECEIVED
JUL 24 2015
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM - RE -JP-004 REVISED 2-2014

44,818.85 x1;x2 √2

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 1, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of July 2015 through December 2015

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of July 2015 through December 2015 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of July 2015 through December 2015 were $33,729.86; $44,473.80; $38,164.31; $40,432.40; $42,943.47; and $39,266.85, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed all receipts issued during July 2015 and a sample of receipts issued during the months of August 2015 through December 2015 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 185 of the receipts tested (July-30; August-31; September-65; October-21; November-16; and December-22) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments for September 2016 through December 2015 have not been completed. In addition, adjustments for the months of April 2015 (86) and June 2015 (1) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through December 2015 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report, Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *Odyssey*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through December 2015 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:
We noted during our review that, as of today, 21 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1), May 12, 2015 (2), June 16, 2015 (2), June 19, 2015 (1), June 25, 2015 (1), July 13 2015 (3), July 24, 2015 (3), September 21, 2015 (1), October 9, 2015 (1), November 13, 2015 (3), November 16, 2015 (1), and December 17, 2015 (2) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare the mail log and a limited number of staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
During our review, we noted that checks/money orders did not include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number). According to staff, they were not aware that the payer's information and a docket number had to be written on the face of checks/money orders.

Pursuant to the County Auditor's Office *Cash Handling Guidelines and Procedures*, prior to accepting a check/money order as payment, the cashier must verify that the payer's name, address, driver's license number, date of birth, and phone number is pre-printed on the face of the check/money order. If some of this information is not pre-printed on the face of the check/money order, the cashier must request this information and record it on the face of the check/money order. In addition, the cashier must ensure that the memo line contains sufficient information to identify the purpose of the payment (e.g., case number)

Failure to ensure that the check/money order properly identifies the payer and the case to which the payment should be applied could result in the payment being applied to the incorrect docket.

Recommendation:
Management should ensure that checks/money orders include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number).

Observation No. 6:
We noted during our review that the August 2015 through December 2015 *Monthly Reports* were submitted 14, 16, 25, 12, and 7 days after the fifth day following the end of the month, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
We reviewed all dates in which collections were received during the months of July 2015 through December 2015 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that:

- For 8 of 17 days in July 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 6 days after collections were receipted;
- For 2 of 21 days in August 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were receipted;
- For 2 of 21 days in September 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were receipted;
- For 5of 21 days in October 2015, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 6 days after collections were receipted;
- For all 18 days in November 2015, collections were deposited at the bank on a daily basis; and
- For 1 of 20 days in December 2015, the collections were not deposited at the bank on a daily basis. Deposit was made 2 days after the collections were receipted.

According to the Court Coordinator, deposits were not being made daily due to limited staff and a heavy work load; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 8:
We selected all 3 cases (September-1; October-1; and December-1) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 24 cases (July-4; August-4; September-4; October-4; November-4; and December-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 27 cases tested:

- 12 cases had the warrants recalled; jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 1 case had the warrant recalled; jail time credit was applied; however, the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case had the warrant recalled; jail time credit was not applied; case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have the warrant recalled; jail time credit was applied; case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have a warrant issued; jail time credit was not applied; case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have a warrant issued; jail time credit was not applied, case was not created, therefore; the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 10 cases did not have the warrants recalled; jail time credit was not applied to the cases; cases were not closed; and Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to Justice of the Peace staff, the case dispositions have not been entered due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court

must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits A through B

cc: Valde Guerra, County Executive Officer

RECEIVED

AUG 04 2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas
Hidalgo County
AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	29399J42	THRU	29636J42	$ ~~33,755.76~~ 33,729.86 X10
Sheriff's "D" Report	(Control #s)	0	THRU	0	
	(Receipt #s)				
	(Control #s)				

LESS: COST ON DEPOSIT 1,414.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 1,423.10 ~~9.10~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~33,764.86~~ 33,738.96 X3

Less: Total amount of remittances to County Treasurer (From Part II) ~~#REF!~~ 36,816.51

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~#REF!~~ (3,077.55) X4-d

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~#REF!~~ 33,729.86 ✓	
Add: Previous Month's Bond Overtransfer	3,086.65 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report	~~#REF!~~ 0.00 X9-a ✓	
Total Remittances Made to County Treasuerer	~~#REF!~~ 36,816.51	

PREPARED BY: R. Real DATE PREPARED: 7-30-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 08-30-15
9/4/15

Homero Jasso 7-30-2015
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 2/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-15 PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2
City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					11,165.96
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~11,278.61~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	128.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	(10.75)
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	504.53 ~~507.53~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	158.18
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	672.72
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	338.27 ~~340.27~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	220.00 ~~120.00~~
Special Fees				1100-341-10-068-000-0-000	443.60
Deferred Disposition		C.C.P. Art. 45.051	443.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	94.91
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	252.53
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	146.00 ~~1,480.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	127.17
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00 ~~1.25~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00 ~~15.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,641.07 ~~6,658.07~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00 ~~45.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00 ~~5.00~~
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	36	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	216.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,525.30
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	636.71
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	842.15
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	304.35
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.16
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	360.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	126.17
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	482.45 ~~492.45~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	293.43
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5.00
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	4370.00 ~~4,620.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	138.10 ~~50.00~~
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	955.40 ~~900.40~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	550.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	50.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~250.00~~	300.00	
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~30.00~~	35.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	0.40		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~33,942.51~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 08.30.15
9/4/15

RECEIVED
AUG 04 2015
Hidalgo County Auditor's Office

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

33,738.96

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending July 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	C3WRTPS CCC	CFF CHS	CHSJP CO	CON4 CONS4	CONST4 COPY	CRF CS	DD DPS	DTOREF EFF	IDF IND	JCTF JSF	LTF MVF	SAF SCF	SCHD SCOF	SJFC SJFS	SO STF	TFC TPDC	TPDS WF	FPREC42 WRIT	Total
Civil Case should NOT be used as a case type. Please change case type to Debt Claim, Landlord/Tenant, or Small Claims. In addition, CFF should NOT be used. Please assess fee to DCF, LFT, or SCF, as appropriate.																						
29476J42	JP2015-323	Civil Case	7/8/2015		25		150				10	6										191
Receipt should have 06-11-2015 as the receipt and deposit date. Please contact the IT Department to change the receipt information.																						
29204J42*\	JP2014-688	Debt Claim	12/29/2014	-200																	-5	-205
Based on case type, SCF should NOT be assessed. Please assess fee to LFT.																						
28984J42B	JP2015-258	Landlord/Tenant	5/22/2015							75	10	6			25							116
Forcible Entry Detainer should NOT be used as a case type. Please change case type to Landlord/Tenant. In addition, CFF should NOT be used. Please assess fee to LFT.																						
29457J42	JP2015-318	Forcible Entry Detai	7/6/2015		25		75				10	6										116
Based on plea due date, SCOF should be assessed.																						
29570J42	JP04-06-368	FAIL TO DISPLAY TXDO	6/10/2004	40	3	100				5		4	2									154
29498J42	JP06-06-279	NO SAFETY BELT	5/14/2006	40	3 1	49				5		4	4 2			0.6	3.4	30	3			145
29497J42	JP06-08-067	NO DRIVER'S LICENSE	7/19/2006	40	3 1	100				5		4	4 2			0.6	3.4					163
27209J42A	JP08-07-453	NO DRIVER'S LICENSE	6/12/2008	40	3 1	166				5		2	4 4 2			0.6	5.4					233
29434J42	JP14-01-303	FAIL TO MAINTAIN FIN	1/11/2014	40	3 1				2	5		2	4 4 2			0.6	5.4		1	1		71
28813J42A	JP14-04-088	PARENT CONTRIBUTING	4/10/2014	40	3 1	95.75			20			2	4 4 2	5	95.75	0.6	5.4		1	1		280.5
29506J42	JP15-01-177	DISPLAY FICTITIOUS L	1/10/2015	40	3 1	131						2	4 4 2			0.6	5.4 5		1	1		200
29507J42	JP15-01-175	DRIVING WHILE LICENS	1/10/2015	40	3 1	30.9						2	4 4 2	0.1		0.6	5.4 5		1	1		100
29636J42	J15-104	FAIL TO ATTEND SCHOO	2/12/2015	40	3 1	218			20			2	4 4 2			0.6	5.4		1	1		302
29604J42	JP15-03-353	BACKED SO AS TO INTE	2/28/2015	40	3 1	53.1				5		2	4 4 2	0.1		0.6	5.4	30	3	1 1		155.2
29502J42	JP15-04-149	NO DRIVER'S LICENSE	3/1/2015	40	3 1	66				5		2	4 4 2	0.1		0.6	5.4		1	1		135.1
29594J42	JP15-05-043	NO DRIVER'S LICENSE	3/2/2015	40	3 1	66	5					2	4 4 2	0.1		0.6	5.4		1	1		135.1
29593J42	JP15-05-047	SPEEDING (EXCEED PRI	3/2/2015	40	3 1	84	5					2	4 4 2	0.1		0.6	5.4	30	3	1 1		186.1
29504J42	JP15-03-449	ALLOW UNLICENSED PER	3/10/2015	40	3 1	66				5		2	4 4 2			0.6	5.4		1	1		135
28418J42A	JP15-04-039	PUBLIC INTOXICATION	3/23/2015	40	3 1	98						2	4 4 2			0.6	5.4 5		1	1		167
29526J42	JP15-03-567	FAIL TO ATTEND SCHOO	3/24/2015	40	3 1	218			20			2	4 4 2			0.6	5.4		1	1		302
WF should NOT be used. Please assess fee to proper LEA.																						
29617J42	JP08-06-322	NO LIABILITY INSURAN	5/31/2008	40	3 1	175				5		2	4 4 2			20 0.6	5.4				50	312
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																						
28964J42B	JP13-12-114	PASSENGER NOT SECURE	12/5/2013	40	3 1	30				5	0.1	2	4 4 2			20 0.6	5.4	30	3			150.1
29555J42	JP15-01-149	POSS. OF PARAPHENALI	1/2/2015	40	3 1	233				5	20	2	4 4 2			20 0.6	5.4		1	1	50	392
MVF should be assessed.																						
29611J42	JP13-02-161	NO DRIVER'S LICENSE	2/19/2013	40	3 1	100				5		2	4 4 2			20 0.6	5.4					187
29610J42A	JP13-07-002	NO DRIVER'S LICENSE	6/29/2013	40	3 1	66				5		2	4 4 2			20 0.6	5.4					153

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending July 31, 2015

Receipt #	Docket #	Offense Description	Off. Date	C3WRTPS	CFF	CHSJP	CON4	CONST4	CRF	DD	DTOREF	IDF	JCTF	LTF	SAF	SCHD	SJFC	SO	TFC	TPDS	FPREC42	Total
				CCC	CHS	CO	CONS4	COPY	CS	DPS	EFF	IND	JSF	MVF	SCF	SCOF	SJFS	STF	TPDC	WF	WRIT	
MVF should be assessed.																						
29522J42	JP15-07-156	OPERATE ALL-TERRAIN	6/23/2015	40	3 1	100				5		2	4	4	2		0.6	5.4		1	1	169
29524J42	JP15-07-165	OPERATE ALL-TERRAIN	6/23/2015	40	3 1					100 5		2	4	4	2		0.6	5.4		1	1	169
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a criminal defendant in the case, or a prosecuting attorney. If this is the first copy issued, Copy should NOT be assessed.																						
29479J42A	JP15-04-471	SPEEDING (EXCEED PRI	4/13/2015	40	3 1	63		0.4		5		2	4	4	2	0.1	0.6	5.4	30	3	1 1	165.5
Based on disposition, DD should not be assessed. Please assess fee to proper dismissal fee, if applicable.																						
29427J42	JP15-06-152	EXPIRED LICENSE PLAT	5/22/2015							20												20
29428J42	JP15-06-151	EXPIRED MOTOR VEHICL	5/22/2015							20												20
MVF should NOT be assessed.																						
29595J42	JP14-10-114	NO VALID INSPECTION	9/24/2014	40	3 1	46.9				5		2	4	4	2	0.1	20 0.6	5.4	30	3	1 1	169
Based on plea due date, SCOF should be assessed. In addition, MVF should be assessed.																						
29592J42	JP15-02-538	UNAPPROVED WINDOW TI	2/4/2015	40	3 1							2	4	4	2		0.6	5.4	5 30	3	1 1	102
MVF is over assessed $0.90.																						
29466J42	JP15-05-710	SAFETY SEAT CHILD PA	5/4/2015	40	3 1	12.5		12.5		5		2	4	4	2	1	0.6	5.4	30	3	1 1	128
CHSJP and TPDS are under assessed $1 each.																						
29587AADJ	JP15-06-126	DISREGARD STOP SIGN	5/25/2015	40	3	59.9						2	4	4	2	0.1	0.6	5.4	5 30	3	1	160
TPDS and TPDC are under assessed $1 each.																						
29627J42A	JP15-06-441	FOLLOWING TOO CLOSEL	6/12/2015	40	3 1					11.9 5		2	4	4	2	0.1	0.6	5.4	30	3		112
29529J42	JP15-06-413	SPEEDING (EXCEED PRI	6/12/2015	40	3 1					2 5		2	4	4	2	0.1	0.6	5.4	30	3		102.1
Based on offense type, fine cannot exceed $50.																						
29421J42	JP15-06-073	NO SAFETY BELT	5/28/2015	40	3 1	55						2	4	4	2		0.6	5.4	5 30	3	1 1	157

RECEIVED
SEP 22 2015
Hidalgo County
AUDITOR'S OFFICE
City: EDINBURG, TEX
Hidalgo County, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2015-0001 THRU JP42-2015-00322		$ 44,473.80 X10
Sheriff's "D" Report (Receipt #s)		
LESS: COST ON DEPOSIT		167.00 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		- X7 ✓
		44,306.80
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~(167.00)~~ X34
		47,591.35
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~1,000.00~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		(3,285.55) ~~(1,167.00)~~ X4-j
		21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 44,473.80 B1	
Add: Previous Month's Bond Overtransfer Bonds; ~~April D Jail;~~ June Jail.	~~3,077.55~~ ~~$0.00~~ 2591.55	
Add: HCSO Monthly "D" Collections Report April, June	486.00 ~~$0.00~~ X9	
~~Credit card payments receipted for the wrong amount.~~	~~0~~	
	5	
	47,591.35	
Total Remittances Made to County Treasuerer	$ 21 ~~1,000.00~~	

PREPARED BY: P. Real DATE PREPARED: 9-22-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10-22-15
47 10/20/15

JUSTICE OF THE PEACE — DATE: 9-22-2015

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-15 PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					13,459.71
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 13,157.97
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	71.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	284.24 -
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	592.67 589.58
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	177.33 178.30
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	778.20 778.08
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00 10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	6.00 2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	412.40 410.40
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	240.00
Special Fees			(184.32)	1100-341-10-068-000-0-000	(174.32) 198.32
Deferred Disposition		C.C.P. Art. 45.051	188.32		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	120.20 120.99
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	305.34 304.85
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	40.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,082.45
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	160.49 167.45
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00 5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	0.00 2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00 1.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00 12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.37 6.12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	0.00 5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	71.28 66.28
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7574.33 7,556.17
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	213.85 213.85
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	25.52 24.52
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.62
Indigent legal Services Fee-JP ($6)	674 66	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	396.00 390.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2946.79 2,916.79
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	705.18 709.06
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	921.62 926.85
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	336.60 340.94
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.83 13.23
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(0.15)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	660.00 650.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	161.48 168.44
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	727.08 721.91
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	201.02
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	8596.47 6,627.89
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	2.00 259.24
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	208.00
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	2.50 207.50
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1779.60 3,775.40
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord - Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,625.00	1650.00	
Transcripts Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Bond ($10)			-		
Abstract Fee ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	2,050.00	50.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	(0.40)		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-25.00	0.00	
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 46,146.86

RECEIVED
SEP 22 2015
Hidalgo County AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10.22.15
4710/16/15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

44,306.80 x1 x2 4 X3

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2015

Receipt Number	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CONST4	COr	CR	CVCA	DD	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	REST	SCOF	SFINE	SJFC	SJFS	SO	SV50	STF	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFPREC42	Total
Please ensure that payments for different cases are issued with seperate receipt numbers.																																											
	JP08-06-566;																																										
JP42-2015-00164	JP08-06-567			80	6	-	2	-	-	-	25	-	-	-	10	-	-	-	4	-	-	8	8	-	-	4	-	-	-	-	1.2	11	-	30	-	-	-	-	-	3	-	50	242
	JP15-05-640;																																										
JP42-2015-00165	JP15-05-644			40	3	-	1	-	-	-	28.1	-	-	-	-	-	-	-	2	-	-	4	4	-	-	4	-	-	-	-	0.6	5.4	5	0	8.9	1	1	-	-	-	-	-	108
CCC is over assessed $23. In addition, JCPT ($2), CVCA ($15), FA ($5), and JCD ($0.25) should be assessed. Furthermore, CHSJP, IDRF, JCTF, JSF, SJFC, SJFS, TPDC, and TPDS should NOT be assessed.																																										
JP42-2015-00010	JP01-04-340	Issuance of Bad Ck	12/23/00	40	3	-	1	-	-	-	37.25	-	-	-	-	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	101.25
Based on appear by date (plea due date), SCOF should be assessed																																										
		Allow Child to Ride Not																																									
JP42-2015-00093	JP02-08-450	Secured by Safety Belt	08/09/02	17	3	-	-	-	0.5	-	50	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	-	-	-	-	50	-	-	-	-	3	-	50	207
JP42-2015-00095	JP02-08-449	No Driver's License	08/09/02	17	3	-	-	-	0.5	-	168	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	272
JP42-2015-00094	JP02-08-448	No Liability Insurance	08/09/02	17	3	-	-	-	0.5	-	275	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	379
JP42-2015-00113	JP06-08-068	No Liability Insurance	07/19/06	40	3	-	1	-	-	-	100	-	-	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	0.6	3.4	-	-	-	-	-	-	-	-	-	163
JP42-2015-00272	JP07-04-304	Speeding	03/31/07	40	3	-	1	-	-	-	160	-	-	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	0.6	3.4	-	30	-	-	-	-	-	3	-	50	306
		Disregarded No Passing																																									
JP42-2015-00096	JP07-07-653	Zone	06/05/07	40	3	-	1	-	-	-	173	-	-	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	0.6	3.4	-	30	-	-	-	-	-	3	-	50	319
		Expired Motor Vehicle																																									
JP42-2015-00248	JP08-05-313	Inspection	03/29/08	40	3	-	1	-	-	-	10	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	30	-	-	-	-	-	3	-	50	160
JP42-2015-00149	JP08-07-177	Speeding	06/17/08	40	3	-	1	-	-	-	60	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	30	-	-	-	-	-	3	-	-	160
JP42-2015-00067	JP14-09-117	No Driver's License	08/31/14	40	3	-	1	-	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135.1
JP42-2015-00028	JP15-03-321	No Driver's License	02/21/15	40	3	-	1	-	-	-	66	-	-	-	-	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	5	-	-	1	1	-	-	-	-	-	135.1
JP42-2015-00124	JP15-03-421	No Safety Belt	03/03/15	40	3	-	1	-	-	-	50	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	152
JP42-2015-00128	JP15-04-009	No Driver's License	03/20/15	40	3	-	1	-	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135.1
JP42-2015-00059	JP15-04-104	No Driver's License	03/08/15	40	3	-	1	-	-	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	135.1
		Open Container of Alcohol-																																									
JP42-2015-00035	JP15-04-107	Passenger	03/09/15	40	3	-	1	-	-	-	133	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	202
JP42-2015-00123	JP15-04-112	Safety Seat	03/11/15	40	3	-	1	-	-	-	12.5	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	30	13	1	1	-	-	3	-	-	127.1
JP42-2015-00121	JP15-04-336	Restrain Dog or Cat	04/15/15	40	3	-	1	-	-	-	50	-	-	-	-	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	5	-	-	1	1	-	-	-	-	-	119
MVF should be assessed. In addition, based on appear by date, SCOF should be assessed.																																										
		Driving While License																																									
JP42-2015-00249	JP10-07-343	Suspended	07/04/10	40	3	-	1	-	-	-	64	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	0.6	5.4	-	-	-	-	-	-	-	-	-	-	131
MVF should NOT be assessed. In addition, based on appear by date, SCOF should be assessed.																																										
JP42-2015-00316	JP13-06-188	No Safety Belt	6/11/2013	40	3	-	1	-	-	-	10	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	30	-	-	-	-	-	3	-	-	110.1
Fine should be split CO (15%) and TPWF (85%). In addition, based on appear by date, SCOF should be assessed.																																										
JP42-2015-00068	JP05-06-1017	No Fishing License	06/12/05	40	3	-	-	-	-	-	109.9	-	-	-	-	-	-	-	-	-	-	4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	5	56	-	-	50	270
Based on offense type, SCOF should NOT be assessed.																																										
JP42-2015-00312	JP05-03-569	Issuance of Bad Ck	11/04/04	40	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	69
Based on offense type, SV50 should NOT be assessed.																																										
JP42-2015-00071	JP02-04-953	No Safety Belt	04/18/02	17	3	-	-	-	0.5	-	40	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	20	-	-	-	-	-	40	-	-	-	-	3	-	50	207
JP42-2015-00088	JP03-07-1105	No Safety Belt	07/18/03	17	3	-	-	-	0.5	-	25	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	2	-	-	20	-	-	-	-	-	25	-	-	-	-	3	-	50	177
Why is a resitution being issued? Should it be a refund?																																										
JP42-2015-00116	JP06-08-067	No Driver's License	07/19/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5
LEOA should NOT be used. Please assess fee to LEOSE.																																										
JP42-2015-00230	JP15-05-157	Speeding	1/15/1994	-	-	-	-	5	-	-	105	5	15	-	5	-	-	2.5	-	-	1	-	-	0.5	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	145
CS is under assessed $5.																																										
JP42-2015-00090	JP15-04-394	Speeding-School Zone	4/20/2015	40	3	20	1	-	-	5	97	-	-	-	-	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	-	-	3	-	-	219.1
SFINE should NOT be used. Please assess fee SV50.																																										
JP42-2015-00172	TR15-0012-J42	Child Safety Belt	7/17/2015	40	3	-	1	-	-	-	25	-	-	-	-	5	-	-	2	-	-	4	4	-	-	2	-	-	-	25	0.6	5.4	-	30	-	1	1	-	-	3	-	-	152
WARr should NOT be used. Please assess fee to the proper law enforcement agency.																																										
JP42-2015-00164	JP08-06-566	No Liability Insurance	4/30/2008	40	3		1				4				5				2			4	4			2					0.6	5.4									50		121

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2015

Receipt Number	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CONST4	COr	CR	CVCA	DD	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LTF	MVF	REST	SCOF	SFINE	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	TPW	TPWF	UTFC	WARr	WFPREC42	Total
Based on appear by date (plea due date), SCOF should be assessed. In addition, WARr should NOT be used. Please assess fee to the proper law enforcement agency.																																											
JP42-2015-00217	JP05-05-819	Failed to Signal Turn	04/07/05	40	3	-	-	-	-	-	153	-	-	-	5	-	-	-	-	-	-	4	-	-	-	2	-	-	-	-	-	-	-	30	-	-	-	-	-	3	50	-	290
JP42-2015-00218	JP05-05-820	No Driver's License	04/07/05	40	3	-	-	-	-	-	166	-	-	-	5	-	-	-	-	-	-	4	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	270
Was case dismissed? If so, SCOF should NOT be assessed.																																										
JP42-2015-00242	JP13-07-114	Display Expired License Plate	6/27/2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20.00
LTF is over assessed $2.																																										
JP42-2015-00315	JP15-05-790	Failed to Yield ROW at Open	05/19/15	29	2.2	-	0.7	-	-	-	10	-	-	-	-	-	-	-	1.4	-	-	2.9	2.9	-	-	4	0.1	-	-	-	0.4	3.9	3.6	22	-	0.7	0.7	-	-	2.2	-	-	86.10
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly assessed and prorated.																																											
JP42-2015-00253	JP15-07-407	Fail to Yield ROW	05/31/15	-	-	-	-	-	-	-	-	-	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155.00

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2015

Receipt Number	Case Number	CFF	EFF	FA	GR	IDRF	IND	JSF	SCOF	SF	WFPREC42	WRFILFEE	WRIT	Total
Please enter an event stating the reason why the payment was prorated.														
JP42-2015-00053	LT15-0015-J42	8.84	3.53	-	-	-	2.12	-	-	26.51	-	-	-	41.00
JP42-2015-00052	LT15-0015-J42	16.16	6.47	-	-	-	3.88	-	-	48.49	-	-	-	75.00
SF should NOT be used. Please assess fee to the Constable Precint that serviced the citation.														
JP42-2015-00001	SC15-0001-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00002	SC15-0002-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00006	SC15-0003-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00012	SC15-0004-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00029	CV15-0001-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00030	CV15-0002-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00032	CV15-0004-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00034	CV15-0005-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00036	CV15-0006-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00037	CV15-0007-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00039	CV15-0008-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00042	CV15-0009-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00044	CV15-0010-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00046	CV15-0011-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00047	CV15-0012-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00049	CV15-0013-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00050	CV15-0014-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00057	LT15-0016-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00061	CV15-0022-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00062	CV15-0023-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00064	LT15-0024-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00069	LT15-0026-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00192	LT15-0043-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00193	LT15-0044-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2015

Receipt Number	Case Number	CFF	EFF	FA	GR	IDRF	IND	JSF	SCOF	SF	WFPREC42	WRFILFEE	WRIT	Total
SF should NOT be used. Please assess fee to the Constable Precint that serviced the citation.														
JP42-2015-00194	CV15-0045-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00199	CV15-0046-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00203	CV15-0048-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00212	LT15-0049-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00212	LT15-0049-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00225	CV15-0050-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00226	CV15-0051-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00227	CV15-0052-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00228	CV15-0053-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00229	CV15-0054-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00232	CV15-0055-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00235	CV15-0056-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00246	CV15-0057-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00247	CV15-0057-J42	-	-	-	-	-	-	-	-	75.00	-	-	-	75.00
JP42-2015-00251	CV15-0058-J42	25.00	10.00	-	-	-	6.00	-	-	150.00	-	-	-	191.00
JP42-2015-00254	CV15-0059-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00255	CV15-0060-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00258	LT15-0062-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00259	LT15-0063-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00260	LT15-0064-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00268	LT15-0065-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00271	LT15-0066-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
JP42-2015-00277	LT15-0067-J42	25.00	10.00	-	-	-	6.00	-	-	75.00	-	-	-	116.00
WRIT should NOT be used. Please assess fee to the Constable Precinct that serviced the writ.														
JP42-2015-00074	JP2015-045	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
JP42-2015-00075	JP2015-150	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
JP42-2015-00077	JP2015-240	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2015

Receipt Number	Case Number	CFF	EFF	FA	GR	IDRF	IND	JSF	SCOF	SF	WFPREC42	WRFILFEE	WRIT	Total
WRIT should NOT be used. Please assess fee to the Constable Precinct that serviced the writ.														
JP42-2015-00139	JP2015-172	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
JP42-2015-00245	LT15-0026-J42	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00
JP42-2015-00283	JP2015-102	-	-	-	-	-	-	-	-	-	-	10.00	400.00	410.00
JP42-2015-00283	JP2015-102	-	-	-	-	-	-	-	-	-	-	10.00	400.00	410.00
JP42-2015-00286	JP2015-153	-	-	-	-	-	-	-	-	-	-	10.00	400.00	410.00
JP42-2015-00287	JP2015-024	-	-	-	-	-	-	-	-	-	-	5.00	200.00	205.00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2015-00323 ~~315~~ THRU JP42-2015-00589 ~~#5~~ $ 38,164.31 ✓ X10 X5-d

Sheriff's "D" Report (Receipt #s) _____ _____

LESS: COST ON DEPOSIT 100.00 X7, X5 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7, X5 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 38,064.31 ~~(100.00)~~ X3 ✗

Less: Total amount of remittances to County Treasurer (From Part II) $ 41,448.86 ~~1,000.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(1,100.00)~~ 3,384.55 X4-d ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 38,164.31 B	
Add: Previous Month's Bond Overtransfer May-Aug 2015 Bonds; ~~April 2015 Jail; June 2015 Jail; Aug CC~~	~~3,284.55~~ $0.00 3758.55	
Add: HCSO Monthly "D" Collections Report April, June 2015	486.00 $0.00 X9	
	41408.86	
Total Remittances Made to County Treasurer	~~41,448.86~~ $ ~~1,000.00~~	

PREPARED BY: _____ DATE PREPARED: 10-22-2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10.23.15
4TH 10/23/2015

_____ 10-22-15
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113.004 PC 12.23		1200-351-10-068-000-0-000	$ 11,394.00 ~~11,388.50~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	180.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412 545.413 (d)		1100-207-20-000-028-0-000	127.50 ~~102.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d-1) (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		CCP Art 102.017 (c)		1241-341-10-060-001-0-000	484.79
Courthouse Security Fund JP ($1)		CCP Art 102.017		1245-341-10-068-000-0-000	150.59
Justice Court Technology Fund ($4)		CCP Art 102.0173		1242-341-10-060-000-0-000	614.37
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.01
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (a)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		CCP Art 102.072		1100-341-10-060-003-0-000	318.00
Motor Vehicle Adm Fee ($10-$20) (continued Fee for Expl. CL Expl. Sec. 1 & 2)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-068-000-0-000	132.50
Deferred Disposition		CCP Art 45.051	122.50		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art 45.0511(j)	12.00		
Support of Judiciary Fund ($ 6.00)		LGC 133.105		1100-341-10-060-009-0-000	90.95
Traffic Fee ($3)		TRC 542.403		1100-341-10-068-000-0-000	277.20
Child Safety ($20-$25)		CCP Art 102.014		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(d)		1100-341-10-140-049-0-000	1,240.01
Truancy Prevention and Diversion Fund ($1)		CCP Art 102.015		1100-341-10-060-013-0-000	132.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		CCP Art 102.081		1100-207-20-000-003-0-000	10.00 ~~15.00~~
State General Revenue Fund ($2.50)		CCP Art 102.085		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1, ____$.50 ____$1.5		Govt Code Sec 415.002		1100-207-20-000-011-0-000	7.00 ~~7.50~~
Operators and Chauffeurs License Fund ($75)		TRC 601.162		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.01
Juvenile Crime and Delinquency Fund (____$.25, ____$.5)		CCP Art 102.0178(d)		1100-207-20-000-007-0-000	3.37
Comprehensive Rehabilitation Fund ($5)		CCP Art 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		CCP Art 102.019 (a)(2)		1100-207-20-000-009-0-000	50.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (m); LGC 133.102		1100-207-20-000-015-0-000	6,233.70
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15 ____$35)		CCP Art 56.55 (2) & (3)		1100-207-20-000-017-0-000	180.01
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt Code Sec 56.001 (b)		1100-207-20-000-027-0-000	18.48
Correctional Managment Institute of Texas Fund ($.50)		CCP Art 102.075		1100-207-20-000-029-0-000	1.74
Indigent legal Services Fee-JP ($6)		Govt Code Sec 101.14(2) (B)		1100-207-20-000-004-0-000	366.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2627.77 ~~2652.97~~
Jury Service Fee ($4)		CCP Art 102.0045		1100-207-20-000-053-0-000	606.37
Support of Judiciary Fund ($5.40)		LGC 133.107		1100-207-20-000-054-0-000	798.60
Birth Certificate Fee ($1.80)		HSC 191.220		1100-207-20-000-036-0-000	-
Defensive Driving Record Fee ($12)		CCP Art 45.051 (b-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 CCP 102.021		1100-207-20-000-059-0-000	283.18
Moving Violation Fee ($0.10)		CCP Art 102.0212 (c)		1100-207-20-000-061-0-000	10.86
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	610.00
Truancy Prevention and Diversion Fund ($1)		CCP Art 102.015		1100-207-20-000-073-0-000	132.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048 LGC 118.018 (2)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		CCP Art 102.011			
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	600.00
TABC (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	5.00
PKWL (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	10.00
UTPA (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	172.96
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	425.00 ~~225.00~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	7,225.00 ~~7,225.00~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-005-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees (CCP Art 102.011(2)(A))		CCP Art 102.011(2)(A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	215.96 ~~225.96~~
Due to Others				1100-202-00-000-014-0-000	524.24 ~~5.00~~
Restitution				1100-202-00-000-014-0-000	0.00 ~~205.00~~
Failure to Appear - OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-000-0-000	1,682.00 ~~1,680.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121 118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer) ($35)		LGC 118.121 118.122	1,525.00		
Transcript Fees ($10)		LGC 118.121 118.122	-		
Appeal Fees ($15)			-		
Abstract Fees ($5)		LGC 118.121 118.122	165.00		
Writ Filing Fee ($5)		LGC 118.121 118.122	55.00 90.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.122	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121 118.122	-		
Probable Cause Tow Hearing Fee ($20)		LGC 118.121 118.122	-		
Birth Certificates ($22 each)		HSC 191.0045 (b)(1)	-	1100-341-10-060-011-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (c)(1)	-	1100-341-10-060-014-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)	-	1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc. Rule 504 Title CCP 102.004	-	1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~38,259.31~~ 38,064.31

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-23-15

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY THE 15TH DAY OF THE FOLLOWING MONTH. (LGC 113.041)
COUNTY AUDITOR'S FORM JP-10.01 REVISED

X1 X1 X1 X1 X1 X2 X3 X3-a X3-b

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending September 30, 2015

Receip	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	COr	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SFINE	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WFPREC42	TOTAL
Based on appear by date (plea due date), SCOF should be assessed.																																				
-00364	JP15-06-029	Disregarded Red Light	5/21/15	40	3	-	1	52.9	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	155
-00327	JP14-10-181	Speeding	10/10/14	40	3	-	1	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	102.1
-00376	JP15-04-491	Speeding	4/24/15	40	3	-	1	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	102.1
-00393	JP15-05-159	Speeding	5/2/15	40	3	-	1	93	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	195.1
-00336	JP15-05-486	Defective Brakes	5/8/15	40	3	-	1	96	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	198.1
-00335	JP15-05-487	Defective Required Equipn	5/8/15	40	3	-	1	52.9	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	155
-00469	JP15-05-212A	Speeding	5/11/15	40	3	-	1	75	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	177.1
-00365	JP15-06-030	No Liability Insurance	5/21/15	40	3	-	1	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	-	-	0.6	5.4	5	-	-	-	1	1	-	-	69
-00574	JP15-06-110	No Safety Belt	5/29/15	40	3	-	1	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	102
-00390	JP15-06-465	No Driver's License	5/30/15	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	135.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
-00439	JP15-06-273	No Liability Insurance	5/21/15	40	3	-	1	2	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	20	-	0.6	5.4	5	-	-	-	1	1	-	-	91
-00411	TR15-0148-J42	Speeding	8/12/15	40	3	-	1	90	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	192.1
-00466	TR15-0280-J42	Disregarded Red Light	8/28/15	40	3	-	1	52.9	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	5	30	-	1	1	3	-	155
-00585	T00-5917J42	No Driver's License	4/22/00	17	3	-	-	130	15	-	5	-	5	-	0.25	2	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	199.25
OMNI fees should NOT be assessed.																																				
-00481	JP14-11-178	No Driver's License	11/15/14	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	185.1
-00423	JP06-02-032	No Driver's License	1/21/06	40	3	-	1	166	-	-	5	-	-	-	-	-	4	4	2	-	4	20	6	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	279
-00399	JP08-05-696	Speeding	5/1/08	40	3	-	1	100	-	-	5	-	-	2	-	-	4	4	2	-	4	20	6	-	20	-	0.6	5.4	-	-	30	-	-	-	3	-	250
-00522	JP14-09-054	Speeding	8/27/14	40	3	-	1	60	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	30	-	1	1	3	-	212.1
-00413	JP14-11-179	Safety Seat	11/15/14	40	3	-	1	12.5	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	30	12.5	1	1	3	-	177.1
-00557	JP15-04-146	Display Expired License Pla	3/1/15	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	-	4	20	6	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	185
-00484	JP15-05-679	Speeding	5/18/15	40	3	-	1	30	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	30	-	1	1	3	-	182.1
-00485	JP15-05-680	No Driver's License	5/18/15	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	185.1
-00502	JP15-06-405	Unsafe Speed	5/31/15	40	3	-	1	69	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	30	-	1	1	3	-	221.1
OMNI fees should NOT be assessed. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
-00575	T98-3-262	No Driver's License	4/25/98	17	3	-	-	31	15	-	5	-	5	-	0.25	1	-	-	2	-	4	20	6	-	20	-	-	-	-	-	-	-	-	-	-	-	129.25
-00445	JP07-09-673	Speeding	9/13/07	40	3	-	1	178	-	-	5	-	-	-	-	-	4	4	2	-	4	20	6	-	20	-	0.6	3.4	-	-	30	-	-	-	3	50	374
-00460	JP07-09-674	No Liability Insurance	9/13/07	40	3	-	1	275	-	-	5	-	-	-	-	-	4	4	2	-	4	20	6	-	20	-	0.6	3.4	-	-	-	-	-	-	-	50	438
-00391	JP09-02-534	Open Container of Alcohol	2/1/09	40	3	-	1	40	-	-	5	-	-	2	-	-	4	4	2	-	4	20	6	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	157
-00538	JP15-06-163	No Driver's License	5/31/15	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	185.1
-00539	JP15-06-164	No Liability Insurance	5/31/15	40	3	-	1	175	-	-	5	-	-	2	-	-	4	4	2	-	4	20	6	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	294
MVF should NOT be assessed. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
-00586	JP10-03-397	No Safety Belt	3/10/10	40	3	-	1	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	20	-	0.6	5.4	5	-	30	-	-	-	3	-	120.1
Based on appear by date (plea due date), SCOF should be assessed. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
-00349	JP13-02-124	Driving While License Suspended	2/10/13	40	3	-	1	166	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	-	-	0.6	5.4	-	-	-	-	-	-	-	-	233
-00395	JP15-05-223	Disregarded Stop Sign	5/5/15	40	3	-	1	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	5	-	30	-	1	1	3	-	102.1
CHSA is under assessed $5. In addition, MVF should be assessed.																																				
-00515	JP15-05-383	Wireless Communication Restriction	5/15/15	40	3	20	1	158	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	20	-	0.6	5.4	5	-	30	-	1	1	3	-	300
LTF is under assessed $2. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
-00501	JP15-05-640	No Liability Insurance	5/25/15	-	-	-	0	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending September 30, 2015

Receip	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	COr	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SFINE	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WFPREC42	TOTAL
LTF is under assessed $2. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
	-00498	TR15-0081-J42	Speeding	7/28/15	40	3	-	1	-	-	74	-	5	-	2	-	-	4	4	-	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	174.1
LTF is under assessed $2.																																				
	-00357	JP15-06-117	Disregarded Stop Sign	5/26/15	23.69	1.78	-	0.59	10	-	-	-	-	-	1.18	-	-	2.37	2.37	-	0.06	-	-	-	-	-	-	0.35	3.2	2.96	-	17.77	-	-	-	1.78	-	68.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																				
	-00440	JP15-07-024	No Driver's License	6/10/15	40	3	-	1	66	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	0.9	-	-	0.6	5.4	-	-	-	-	1	1	-	-	136
SFINE should NOT be used. Please assess fee to SV50.																																				
	-00536	TR15-0438-J42	Safety Seat	9/8/15	40	3	-	1	12.5	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	12.5	0.6	5.4	-	-	30	-	1	1	3	-	127.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																				
	-00537	JP15-02-035	No Liability Insurance	2/2/15	40	3	-	1	38	-	-	5	-	-	2	-	-	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	1	1	-	-	127
	-00449	JP15-06-383	Unsafe Speed	5/27/15	40	3	-	1	51	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	20	-	0.6	5.4	-	-	30	-	1	1	3	-	173.1
	-00379	TR15-0340-J42	Speeding	7/8/15	40	3	-	1	60	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	162.1
	-00500	JP15-07-283	Driving While License Inva	7/9/15	40	3	-	1	65.9	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	135
	-00588	TR15-0025-J42	Speeding	7/17/15	40	3	-	1	32.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	135
	-00377	CRNT15-0001-J4	Illegal Dumping from Vehi	7/19/15	40	3	-	1	21	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	90
	-00410	TR15-0038-J42	No Driver's License	7/28/15	40	3	-	1	65.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	135
	-00389	TR15-0122-J42	No Driver's License	7/28/15	40	3	-	1	10.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	80
	-00519	TR15-0300-J42	Speeding	8/11/15	40	3	-	1	39	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	141.1
	-00443	TR15-0179-J42	No Driver's License	8/17/15	40	3	-	1	65.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	135
	-00542	TR15-0174-J42	Speeding	8/18/15	40	3	-	1	51	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	153.1
	-00540	TR15-0194-J42	Fail to Control Speed	8/24/15	40	3	-	1	52.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	155
	-00528	TR15-0195-J42	Speeding	8/24/15	40	3	-	1	63	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	30	-	1	1	3	-	165.1
	-00378	TR15-0289-J42	Fail to Yield ROW on Gree	8/30/15	40	3	-	1	52.9	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	5	30	-	1	1	3	-	155
	-00567	TR15-0412-J42	No Driver's License	9/5/15	40	3	-	1	65.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	135
Fine should be split between CO (15%) and TPWF (85%).																																				
	-00373	JP09-01-254	No Hunter Education Certificate	12/30/08	40	3	-	1	109.9	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	50	303

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending September 30, 2015

Receipt Number	Case Number	CCC	CFF	CHS	CJP	CMIT	CONST	COr	CVCA	DD	DPS	EFF	FA	IND	JCD	JCPT	JCTF	LEMI	LTF	MISC	OMNIC	OMNIS	OMNIV	SCOF	SO	TP	TPW	TPWF	UTFC	WFPREC42	WRITC1	TOTAL
Why was a filing fee not assessed?																																
JP42-2015-00478	JP2015-297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	200
Please enter an event stating who collected the citation service fee.																																
JP42-2015-00356	SC15-0015-J42	-	25	-	-	-	-	-	-	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
MISC should NOT be assessed. In addition, LTF is under assessed $2. Furthermore, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																
JP42-2015-00343	98-027J42	17	-	3	-	-	5	25.8	15	-	-	-	5	-	0.25	1	-	-	-	5	-	-	-	20	-	-	-	-	-	-	-	97
LTF is under assessed $2. In addition, CJP and LEMI should NOT be assessed. Furthermore, why were CO and DD assessed on the same receipt? Please contact Alejandra Santa Ana.																																
JP42-2015-00535	T98-0601J42	17	-	3	5	0	-	100	15	21.5	5	-	5	-	0.25	1	-	0.5	-	-	-	-	-	20	-	-	-	-	3	-	-	196
JCPT is over assessed $1. In addition, based on offense type, UTFC should be assessed. Furthermore, based on offense type, fine cannot exceed $50.																																
JP42-2015-00354	T99-4244J42	17	-	3	-	-	-	53	15	-	5	-	5	-	0.25	2	-	-	2	-	-	-	-	20	-	-	-	-	-	50	-	172
Based on offense type, UTFC should NOT be assessed. In addition, OMNI fees should NOT be assessed. Furthermore, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																
JP42-2015-00543	RJ00-09-58	17	-	3	-	-	-	-	15	-	-	-	5	-	0.25	2	-	-	2	-	4	20	6	20	5	-	-	-	3	-	-	102
JCTF ($4) should be assessed. In addition, OMNI fees should NOT be assessed. Furthermore, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed. If Time Payment should be assessed																																
JP42-2015-00400	JP01-09-671	8.07	-	1.43	-	0.24	-	-	7.12	-	2.37	-	2.37	-	0.24	0.95	-	-	2	-	1.9	9.49	2.85	9.49	-	11.9	-	-	1.42	-	-	61.8
JP42-2015-00532	JP01-09-277	17	-	3	-	0.5	-	143	15	-	5	-	5	-	0.5	2	-	-	2	-	-	-	-	20	-	25	-	-	3	50	-	291
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed. If Time Payment should be assessed, please ensure the fee is split between TP (10%), TPCO (40%), and TPST (50%).																																
JP42-2015-00552	T98-0303J42	8.94	-	1.58	-	-	-	-	7.89	-	2.63	-	2.63	-	0.13	0.53	-	-	2	-	-	-	-	10.5	-	13.2	-	-	-	-	-	50
OMNI fees should NOT be assessed. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed. Furthermore, based on offense type, fine cannot exceed $50.																																
JP42-2015-00576	JP01-11-052	17	-	3	-	0.5	-	67.3	15	-	-	-	5	-	0.5	2	4	-	2	-	4	20	6	20	5	-	-	-	3	-	-	174
Fine should be split between CO (15%) and TPWF (85%).																																
JP42-2015-00563	JP03-01-668	17	-	3	-	0.5	-	122	15	-	-	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	5	124	-	-	-	320

RECEIVED
NOV 30 2015
Hidalgo County
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2015-590~~4~~ THRU JP42-2015-863~~4~~ $ 40,432.40 ✓ X10-a

Sheriff's "D" Report (Receipt #s) _____

LESS: COST ON DEPOSIT 1,035.20 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) ~~$ (1,035.20)~~ 39,397.20 X3 *

Less: Total amount of remittances to County Treasurer (From Part II) ~~$ 1,000.00~~ 43,776.95

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(2,035.20)~~ (4,379.75) X4-g ✓ *1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	~~1,000.00~~ 40,432.40 B	✓
Add: Previous Month's Bond Overtransfer May '15- Sep '15 Bonds	~~$0.00~~ 2,858.55	
Add: HCSO Monthly "D" Collections Report April 2015 Jail	219.00 ~~$0.00~~	
June 2015 Jail	267.00	
Total Remittances Made to County Treasuerer	43,776.95 ~~$ 1,000.00~~	

PREPARED BY: J. Noall DATE PREPARED: 11/13/2015

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01.16.16
yy 1/22/16

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					14,192.32
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~14,191.82~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	37.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	494.57
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	148.85
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	649.51
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	14.74
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	3.69 ~~3.69~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	337.13 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	240.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	89.03
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	268.56
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,909.48
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	122.82
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	18.43
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	57.37
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,328.83
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	172.11
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	22.47
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.50
Indigent legal Services Fee-JP ($6)	1/50	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	300.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,475.56
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	593.53
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	791.99
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	287.62
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.38
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	500.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	124.82
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	560.24
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: AUDITED BY: THE HIDALGO				1100-342-10-060-001-0-000	229.34 ~~956.33~~
Constable Fees: COUNTY AUDITOR'S OFFICE					
Precinct #1 DATE: AS 01.16.16				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	200.00 -
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	574.70 ~~3,569.70~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	542.00 ~~30.00~~
Due to Others				1100-202-00-000-014-0-000	0.00 ~~500.00~~
Restitution				1100-202-00-000-014-0-000	0.00 ~~512.00~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1390.00 ~~4,127.13~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,250.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~337.13~~ 0.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	80.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~2,460.00~~ 60.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~40,123.69~~ $39,397.20

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 07 2014

RECEIVED
NOV 30 2015
HIDALGO COUNTY AUDITOR

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending October 31, 2015

Rec #	Case Number			CC24		CHS		CMIT		CONST4	DPS		IDRF		JCPT		JSF		MVF	OMNIS		SCOF		SJFS		STF	TP	TPDS		WARr		TOTAL
JP42-2015-		Offense	Off. Date	CCC		CHSJP		CO		CVCA	FA		JCD		JCTF		LTF		OMNIC	OMNIV		SJFC		SO		TPDC		UTFC		WFPREC42	
OMNI fees should NOT be assessed.																															
732	JP03-10-002	Unauthorized Use of Motor Vehicle	9/7/03	5	17	3	-	0.5	-	- 15	-	5	-	0.5	2	4	-	2	-	4	20	6	20	-	-	-	-	-	-	3	-	-	107
681	JP15-06-136	Disregarded Stop Sign	5/22/15	-	40	3	1	-	52.9	- -	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	5	30	-	1	1	3	-	-	205
682	JP15-06-137	Fail to Report Change of Address on DL	5/22/15	-	40	3	1	-	66	- -	-	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	5	-	-	1	1	-	-	-	185
734	JP15-04-497	No Liability Insurance	4/24/15	-	40	3	1	-	175	- -	5	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	1	1	-	-	-	294
735	JP15-05-279	Disregarded Stop Sign	5/8/15	-	40	3	1	-	52.9	- -	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	5	30	-	1	1	3	-	-	205
736	JP15-03-517	Unapproved Window Tint	3/15/15	-	40	3	1	-	53	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	1	1	3	-	-	205.1
737	JP14-07-086	No Driver's License	7/6/14	-	40	3	1	-	166	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	-	1	1	-	50	-	335.1
739	JP14-12-113	Disregarded Red Light	12/10/14	-	40	3	1	-	52.9	5 -	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	1	1	3	-	-	205
740	JP15-04-167	Driving While License Invalid	3/30/15	-	40	3	1	-	65.9	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	-	1	1	-	-	-	185
801	JP15-05-537	No Valid Inspection Certificate	2/26/15	-	40	3	1	-	53	- -	5	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	30	-	1	1	3	-	-	205
803	JP15-04-097	Speeding	3/7/15	-	40	3	1	-	30	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	1	1	3	-	-	182.1
684	JP14-11-124	Speeding	11/2/14	-	40	3	1	-	30	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	1	1	3	-	-	182.1
822	JP15-04-480	No Driver License	4/10/15	-	40	3	1	-	66	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	-	-	1	1	-	-	-	185.1
TPDC and TPDS are under assessed $1 each. In addition, OMNI fees should NOT be assessed.																															
679	JP15-04-422	Inoperable Lamp	4/1/15	-	40	3	1	-	46.9	- -	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	-	3	-	-	197
MVF should be assessed. In addition, OMNI fees should NOT be assessed.																															
717	JP10-04-404	No Driver's License	4/3/10	-	40	3	1	-	146	- -	5	-	2	-	-	4	4	2	-	-	20	-	20	0.6	5.4	-	-	-	-	-	-	-	50	303
Based on disposition date, TP should NOT be assessed. In addition, OMNI fees should NOT be assessed.																															
738	T00-6125J42	Speeding	7/4/00	-	17	3	-	-	129	- 15	5	5	-	0.25	2	-	-	2	-	4	20	6	20	-	-	-	-	25	-	-	3	-	50	306.25
Court costs, fines, and fees were doubled. Please ensure that the proper fees are assessed. Was community service granted in lieu of payment of court costs, fine, and fees? If so, please provide copy of judgement and amount paid should be refunded. Please contact Alejandra Santa Ana for clarification.																															
603	JP07-04-350	Speeding	3/28/07	-	40	3	1	-	42.9	- -	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	140
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																															
685	JP07-03-484	No Safety Belt	3/9/07	-	23.16	1.74	0.58	-	149.58	- -	2.89	-	-	-	-	2.3	2.32	-	-	-	-	-	-	20	0.35	1.97	-	17.37	-	-	-	1.74	-	-	224
MVF, TPDC ($1), and TPDS ($1) should be assessed. In addition, OMNI fees should NOT be assessed.																															
678	JP15-04-421	No Commercial Driver License	4/1/15	-	40	3	1	-	100	- -	5	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	217

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending October 31, 2015

Rec #	Case Number	Offense	Off. Date	CC24	CCC	CHS	CHSJP	CMIT	CO	CONST4	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TP	TPDC	TPDS	UTFC	WARr	WFPREC42	TOTAL
JP42-2015-																																			
Based on appear by date, SCOF should be assessed.																																			
612	JP15-05-206	Speeding	5/9/15	-	40	3	1	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	102.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																			
837	JP14-02-151	Fail/Refuse to Restrain Dog/Cat	1/22/14	-	40	3	1	-	133	-	-	-	-	2	-	-	4	4	2	-	-	-	-	20	0.6	5.4	5	-	-	-	2	-	-	-	222

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~864~~ JP42-2015-00864 THRU ~~1161~~ JP42-2015-01161 $ 42,943.47

Sheriff's "D" Report (Receipt #s) _____ _____

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-19-16

LESS: COST ON DEPOSIT 1,858.10 X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

41,085.37

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~(1,858.10)~~ X3

47,323.22

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~1,000.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (6,237.85) ~~(2,858.10)~~ X4-f

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 42,943.47 R1	
Add: Previous Month's Bond Overtransfer May 15-Oct 15 F	3,893.75 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April 2015 Jail	219.00 ~~$0.00~~	
June 2015 Jail	267.00	
	47,323.22	
Total Remittances Made to County Treasuerer	$ ~~1,000.00~~	

PREPARED BY: _____ DATE PREPARED: 2-4-16

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

_____
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-15

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBA

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 14,331.29
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	75.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	(60.00)
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	541.19
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	164.87
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	695.49
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	15.25
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	3.81
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	364.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-068-000-0-000	20.90
Deferred Disposition		C.C.P. Art. 45.051	20.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	98.93
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	283.61
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	5.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,279.60
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	116.95
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00,($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	19.07
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.01
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	57.63
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,990.79
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	172.88
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	22.05
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.26
Indigent legal Services Fee-JP ($6)	51	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	306.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,700.24
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	659.49
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	876.32
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	315.74
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	10.58
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411.GC 51.851		1100-207-20-000-070-0-000	510.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	124.95
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	713.63
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	128.34
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	155.00
Precinct #2				1100-342-10-292-000-0-000	675.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,345.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	834.74
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	(14.24)
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,405.00
Small Claims Court Filing Fee ($25)		LGC 118.121.118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121.118.122	1,275.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b), CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 41,085.37**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.19.16
4h 1/22/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 07 2014

41

X1 X2 X3-A X3-B X1 X2 X3

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending November 30, 2015

Rec #	Case Number			ARREST	CCC	CHSJP	CVCA	FA	JCD	JCTF	LTF	OVER	SJFC	SO	TP	TPW	UTFC	TOTAL
JP42-2015-		Offense	Off. Date	CC24	CHS	CO	DPS	IDRF	JCPT	JSF	MVF	SCOF	SJFS	STF	TPDS	TPWF	WFPREC42	
TPDC and TPDS are under assessed $1 each.																		
985	JP14-01-254	Cockfighting	1/18/14	- -	40 3 1	115	- - -	2	- -	4 4 2	- -	20 0.6	5.4 5	- -	- -	- -	- -	202
MVF should NOT be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																		
1018	JP14-02-129	Passenger Not Secured by	1/22/14	- -	40 3 1	50	- 5 -	2	- -	4 4 2	0.1 -	20 0.6	5.4 -	30 -	2 -	- 3	-	172.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																		
956	JP14-03-029	No Safety Belt	2/21/14	- -	40 3 1	50	- 5 -	2	- -	4 4 2	- -	20 0.6	5.4 -	30 -	2 -	- 3	-	172
1070	JP14-01-180	Speeding	1/6/14	- -	40 3 1	30	- 5 -	2	- -	4 4 2	0.1 -	20 0.6	5.4 -	30 -	2 -	- 3	-	152.1
972	JP14-02-121	No Driver's License	1/16/14	- -	40 3 1	66	- 5 -	2	- -	4 4 2	0.1 -	20 0.6	5.4 -	- -	2 -	- -	-	155.1
LTF is under assessed $2. In addition, ARREST should NOT be used. Please assess fee to proper law enforcement agency.																		
952	T98-0240J42	Speeding	9/12/98	5 -	17 3 -	34	15 - 5 -	0.25	1 - -	- - -	-	20 -	- -	- -	- -	- 3	-	103.25
Please enter an event stating the reason for the refund.																		
1113	JP01-04-063	Assault	4/2/01	- -	- - -	-	- - -	-	- -	- - -	72.25	- -	- -	- -	- -	- -	-	72.25
1122	JP01-04-495A	Assault	4/16/01	- -	- - -	-	- - -	-	- -	- - -	72.25	- -	- -	- -	- -	- -	-	72.25
916	JP04-10-683	No Driver's License	10/17/04	- -	- - -	-	- - -	-	- -	- - -	22	- -	- -	- -	- -	- -	-	22
937	JP07-02-058	Speeding	1/26/07	- -	- - -	-	- - -	-	- -	- - -	20	- -	- -	- -	- -	- -	-	20
930	JP07-04-304	Speeding	3/31/07	- -	- - -	-	- - -	-	- -	- - -	326	- -	- -	- -	- -	- -	-	326
Based on disposition date, Time Payment should NOT be assessed. In addition, based on offense type, fine cannot exceed $50.																		
1145	JP01-02-200	No Safety Belt	1/27/01	- -	17 3 -	150	15 5 5 -	0.25	2 - -	2 - -	20 -	- - -	25 -	- -	3 -	247.25		
LTF is under assessed $2. In addition, based on appear by date, SCOF should NOT be assessed.																		
1114	T99-4817J42	No Liability Insurance	9/26/99	- -	17 3 -	-	15 5 5 -	0.25	2 - -	- - -	- -	- -	- -	- -	- -	- -	-	47.25
Based on offense type, fine cannot exceed $50.																		
1086	JP01-07-484	No Safety Belt	7/4/01	- -	17 3 -	150	15 5 5 -	0.25	2 - -	2 - -	20 -	- -	- -	- -	- 3	-	222.25	
LTF is under assessed $2.																		
	JP02-08-449	No Driver's License	8/9/02	- -	- - -	20	- - -	-	- -	- - -	- -	- -	- -	- -	- -	- -	-	20
	JP05-05-819	Failed to Signal Turn	4/7/05	- -	- - -	-	- - -	-	- -	- - -	- -	20 -	- -	- -	- -	- -	-	20

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending November 30, 2015

Rec #	Case Number	Offense	Off. Date	ARREST	CCC	CHSJP	CVCA	FA	JCD	JCTF	LTF	OVER	SJFC	SO	TP	TPW	UTFC	TOTAL
JP42-2015-				CC24	CHS	CO	DPS	IDRF	JCPT	JSF	MVF	SCOF	SJFS	STF	TPDS	TPWF	WFPREC42	
CC24 should NOT be used. Please assess fee to the proper law enforcement agency																		
917	JP04-02-632	Driving While License Susp	2/21/04	- 5	40 3	- 66	- -	- -	- -	4 -	2 -	- 20	- -	- -	- -	- -	- -	140
Fine should be split between CO (15%) and TPWF (85%)																		
1073	JP09-09-384	No Hunters Ed. Cert.	9/20/09	- -	40 3	1 115	- -	- 2	- -	4 4	2 -	- 20	0.6 5.4	- -	- -	5 85	- 50	337

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~5942-2015-1162~~ 4 THRU ~~5942-2015-1434~~ 4		39,266.85 ~~39,382.85~~
Sheriff's "D" Report (Receipt #s)		X10-B
LESS: COST ON DEPOSIT	2505.10 ~~1,861.00~~	X7
ADD: COST ON DEPOSIT LIQUIDATED	644.10	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	37405.85 ~~$ 37,521.85~~	X3
Less: Total amount of remittances to County Treasurer (From Part II)	45504.70 ~~$ 1,000.00~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(8098.85) ~~36,521.85~~	X4-C

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 39,266.85 B1	
Add: Previous Month's Bond Overtransfer May15-NOV15	5751.85 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April 15 Jail	219.00 ~~$0.00~~	
June'15 Jail	267.00	
Total Remittances Made to County Treasuerer	45504.70 $ ~~1,000.00~~	

PREPARED BY: [signature] DATE PREPARED: 2-4-2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01.25.16

[signature] JUSTICE OF THE PEACE 2-4-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-15

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					12514.05
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~12,495.15~~ X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	187.00 ~~62.50~~ M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	483.24 M
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	145.08 ~~146.08~~ M
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	628.32 ~~632.32~~ M
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00 M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50 M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	328.00 M
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	110.00 M
Special Fees				1100-341-10-068-000-0-000	10.00 M
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00 M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	86.95 ~~87.55~~ M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	265.58 M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,645.42
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	124.08 ~~125.08~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50 M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00 ~~2.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00 ~~30.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6232.24 ~~6,255.24~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00 ~~90.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.00 ~~11.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	50	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	288.00 ~~299.45~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,535.82
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	580.32 ~~584.32~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	775.43 ~~780.83~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	282.16 ~~284.16~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	9.44
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	D ~~124.50~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	480.00 ~~499.08~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	124.08 ~~125.08~~ M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	602.34 ~~552.34~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	172.77
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	200.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	6491.18 ~~4,416.18~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	318.25 X3-a
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	80.00 X3-a
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1345.00 ~~3,555.47~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	90.00 M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~2,217.77~~ 55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~1,247.70~~		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00 M

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

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~37,521.85~~ M

$ 37405.85

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 07/2014

X3

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending December 31, 2015

Rec #	Case #			CCC	CHSJP		CO	CVCA		DPSr	IDRF	JCPT		JSF	MVF	SCOF		SJFS	SOr		SV50	TPDC		UTFC	WFDPS	
JP42-2015-		Offense	Off. Date		CHS	CMIT		CRF	DPS	FA		JCD	JCTF	LTF		OVER	SJFC	SO	STF	TP	TPDS		WARr		TOTAL
Based on offense type, SCOF should NOT be assessed.																										
1410	H99-1233J42	Issuance of Bad Checks	7/27/98	17	3	-	10	-	15	-	5	0.25	1	-	-	20	-	-	-	-	-	-	-	-	-	71.25
1404	JP03-02-261	Issuance of Bad Checks	9/15/02	17	3	0.5	36	-	15	-	5	0.5	2	4	-	20	-	-	-	-	-	-	-	-	-	105
1200	JP05-03-010	Issuance of Bad Checks	5/29/04	40	3	-	30	-	-	-	-	-	-	4	-	20	-	-	-	-	-	-	-	-	-	99
Based on offense type, UTFC should NOT be assessed.																										
1343	JP01-04-292A	Assault	4/8/01	17	3	-	-	-	15	-	5	0.25	2	-	-	20	-	-	5	-	-	-	-	3	-	72.25
Based on disposition date, TP should NOT be assessed. In addition, based on offense type, fine cannot exceed $50.																										
1390	JP01-09-222	No Safety Belt	9/4/01	17	3	0.5	149.25	-	15	5	5	0.5	2	-	-	20	-	-	-	25	-	-	3	-	-	247.25
Based on disposition date, TP should NOT be assessed.																										
1330	JP03-05-906	No Safety Belt	5/15/03	17	3	0.5	25	-	15	5	5	0.5	2	4	-	20	-	-	-	25	-	-	3	-	50	177
LTF is under assessed $2.																										
1170	JP04-10-036	Speeding	9/23/04	-	-	-	2	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	22
Please enter an event stating the reason for the refund.																										
1318	JP05-10-222	Failure to Comply with Reg. Requirements	10/8/05	-	-	-	-	-	-	-	-	-	-	-	-	78	-	-	-	-	-	-	-	-	-	78
1342	JP01-04-291A	Failure to Appear	4/8/01	-	-	-	-	-	-	-	-	-	-	-	-	65.25	-	-	-	-	-	-	-	-	-	65.25
1322	JP03-02-393	Driving While License Suspended	2/17/03	-	-	-	-	-	-	-	-	-	-	-	-	174	-	-	-	-	-	-	-	-	-	174
CCC is over assessed $23. In addition, CMIT ($0.50), CVCA ($15), FA ($5), JCD ($0.50), and JCPT ($2) should be assessed. Furthermore, IDRF, JSF, SJFC, SFJS, TPDC, and TPDS should NOT be assessed.																										
1294	JP04-03-324	Issuance of Bad Checks	9/15/03	40	3	1	25	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	-	-	89
Based on appear by date, SCOF should be assessed.																										
1393	TR15-0003-J42	Speeding	7/9/15	40	3	1	33	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	3	-	135.1
1327	TR15-0260-J42	Speeding	7/28/15	40	3	1	90	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	3	-	192.1
1353	TR15-0264-J42	No Driver's License	7/28/15	40	3	1	65.9	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	-	-	135
MVF should NOT be assessed. In addition, based on appear by date, SCOF should be assessed.																										
1333	JP15-07-096	Expired Commercial Vehicle Annual Inspection	6/4/15	40	3	1	145	-	-	5	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	3	-	247.1
CCC is under assessed $30.																										
1179	TR15-0878-J42	Speeding	11/14/15	10	3	1	-	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	3	-	67.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																										
1247	JP10-08-302			-	-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
1244	JP10-08-303			-	-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending December 31, 2015

Rec #	Case #			CCC	CHSJP		CO	CVCA		DPSr	IDRF	JCPT	JSF	MVF	SCOF	SJFS	SOr	SV50	TPDC	UTFC	WFDPS	
JP42-2015-	Offense	Off. Date		CHS	CMIT		CRF	DPS		FA	JCD	JCTF	LTF	OVER	SJFC	SO	STF	TP	TPDS	WARr		TOTAL
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																						
1292	JP15-07-051			28.71	2.15	0.72 -	50	- -	3.59	- -	1.43	- -	2.87	2.87 -	- -	14	0.43	3.88	- -	21.53	- -	0.72	0.72	2.15	35.88 -	172
1194	JP15-07-118			-	-	- -	115	- -	-	- -	-	- -	-	- -	- -	20	-	-	- -	-	- -	-	-	-	- -	135
1248	TR15-0917-J42			29.97	2.25	0.75 -	12.5	12.5 -	-	3.75 -	1.5	- -	3	3 -	0.07 -	-	0.45	4.03	- -	22.48	- -	0.75	0.75	2.25	- -	100
1249	TR15-0918-J42			-	-	- -	100	- -	-	- -	-	- -	-	- -	- -	-	-	-	- -	-	- -	-	-	-	- -	100

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 13, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	12/4/2013	24161J42	JP13-04-171	350.00
2015				
	5/12/2015	28871J42	JP15-05-201	129.00
	5/12/2015	28870J42	JP15-05-202	135.10
	6/16/2015	29255J42	JP15-01-491	297.35
	6/16/2015	29256J42	JP15-01-490	305.10
	6/19/2015	29300J42	JP15-06-315	167.00
	6/25/2015	29349J42	JP08-06-383	283.00
	7/13/2015	29518J42	JP15-07-278	129.00
	7/13/2015	29519J42	JP15-07-279	127.00
	7/13/2015	29520J42	JP15-07-280	167.00
	7/24/2015	29623J42	JP15-07-435	167.00
	7/24/2015	29624J42	JP15-07-434	167.00
	7/24/2015	29625J42	JP15-07-433	168.00
	9/21/2015	JP42-2015-00509	-	100.00
	10/9/2015	JP42-2015-00673		167.00
	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	11/13/2015	JP42-2015-00989		155.00
	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	11/16/2015	JP42-2015-01022		167.00
	12/17/2015	JP42-2015-01310	-	283.00
	12/17/2015	JP42-2015-01295	-	127.00
2016				
	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	2/9/2016	JP42-2016-00480	-	79.00

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 13, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2016 Cont.				
	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	3/1/2016	JP42-2016-00846	-	179.00
	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	3/14/2016	JP42-2016-01071	-	179.00
	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
			Total	$ 5,295.85

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 12, 2016

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly 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 Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of January 2016 through April 2016 were $89,550.57; $155,787.50; $119,653.25; and 102,762.95, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in January 2016 through April 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 139 of the receipts tested (January- 15; February-40; March-38; and April-46) contained errors in the allocation of fines, fees, and court costs for the period in review. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125) April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (100), November 2015 (36), and December 2015 (38) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through April 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to Court Coordinator, training is needed on the procedures for the submittal of the OCA Reports. Furthermore, ample time to generate the OCA Reports has not been available due to a heavy workload.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under §112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Reports, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
The Information Technology Department should be contacted to request training on the submittal of the OCA Report. In addition, management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. Copies of the OCA Report for the months of May 2013 and August 2013 through April 2016 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:
We noted during our review that the January 2016 through April 2016 *Monthly Reports* were submitted 60, 29, 7, and 5 days after the fifth day following the end of the month, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that 169 of 510 online credit card transactions and one kiosk credit card transaction received during the months of January 2016 through April 2016 were not promptly receipted. The online credit card transactions were receipted 2 to 39 days after payment was made by defendants while the kiosk credit card transaction was receipted 45 days after payment was received. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
We noted during our review that 18 out of 20 Close-Out Reports randomly selected for testing during the months of January 2016 through April 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 33 days after the bank deposit was made. According to Court Coordinator, when she is out of the office, other staff members are responsible for submitting the Close-Out Report to County Treasurer's Office; however, staff does not always follow procedure to submit the reports timely.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 6:
We selected all 23 cases (January-2, February -12, April-9) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 16 cases (January-4; February-4; March-4; April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 39 cases tested:

- 22 cases had the warrants recalled; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt number was referenced on the cases;
- 1 case had no warrant issued; jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 12 cases had no warrants issued; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt number was referenced on the cases;
- 18 cases did not have a warrant issued; jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; jail time credit was applied; the case was closed; however, the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have the warrant recalled; jail time credit was partially applied; case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case had the warrant recalled; jail time credit was applied, case remains open, and the Sheriff's "D" receipt number was not referenced on the case; and
- 1 case did not have the warrant recalled; jail time credit was applied; case remains open; and the Sheriff's "Discharge" receipt number was referenced on the case.

According to the Court Coordinator, the business processes prescribed by the Information Technology Department have changed multiple times resulting in confusion to the court staff. In addition, the Court Coordinator was waiting for an updated reference guide from the Information Technology Department to begin working on the cases.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or

by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner. In addition, a "Jail Time Served" disposition should be entered for all cases that served time for fine and court costs and served time and/or paid fine and court costs at County Jail. Furthermore, management should ensure that a docket containing all required information is created for each criminal case filed with the Justice of the Peace Court. In addition, additional Odyssey training should be requested from the Information Technology Department.

Observation No. 7:
We noted during our review that 2 of 100 in house credit card transactions received during the month of March 2016 were not receipted with the proper payment method. According to the Justice of the Peace staff, they were not aware of the receipting discrepancies. In addition, during the close-out procedures the credit card transactions on the Cashier's Daily Close-Out Reports were not compared to the online payment report. Therefore, the errors were not identified.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received should be recorded with the proper information stating which payment method was used. In addition, the County Auditor's Office requires that collections on hand be reconciled to receipts issued on a daily basis utilizing the *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports). As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *AbleTerm/Odyssey* should be reconciled to the Hammer Enterprises' Online Payment Report. Hamer Enterprises is an internet based credit card facilitator hosting website (system) utilized by the Justices of the Peace office to allow the public to access information on their pending cases and make payments on outstanding court costs, fines and fees by utilizing a credit card. On *Part II Cash on Hand by Actual Count* of the Close-Out Report, the credit card amount should agree to the receipt issued and transactions made on the Hamer Enterprises' Online Payment Report. Any variances resulting from credit card transactions on the Hamer Enterprises' Online Payment Report not being receipted in *AbleTerm/Odyssey* on the day that they were made should be noted on the Comments Section, with a detailed explanation.

Failure to properly receipt credit card transactions may increases the risk of loss or misuse of County funds. In addition, failure to properly complete the Close-Out Report may result in the incorrect accounting of County funds.

Recommendation:
Management should ensure that all pending credit card receipting errors are corrected. In addition, management should ensure that all credit card transactions are receipted for the actual amount received. Furthermore, management should ensure that the Hamer Enterprises' Online Payment Report is utilized when reconciling the credit card transactions on the Close-Out Report. At a minimum, the procedures noted above should be implemented.

Please provide a written management response for the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: GILBERTO SAENZ PBC **City: WESLACO, TX**
Precinct No. 1 Place No. 1 **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP11-2016-0001	THRU	JP11-2016-00639	$ ~~90,470.57~~ 89,550.57
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS: COST ON DEPOSIT -

ADD: COST ON DEPOSIT LIQUIDATED -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~90,470.57~~ 89,550.57
Less: Total amount of remittances to County Treasurer (From Part II)	~~89,550.57~~ 90,181.57
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~920.00~~ (631.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 89,550.57	
Add: Previous Month's Bond Overtransfer Feb 2015	167.00	
Add: HCSO Monthly "D" Collections Report June '15 Jail	160.00 ~~$0.00~~	
July '15 Jail	404.00	
	90,181.57	
Total Remittances Made to County Treasurer	$ ~~89,550.57~~ 90,181.57	

PREPARED BY: Luisa Ortiz DATE: 3/29/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 04-12-16 AS
4/4/2016

JUSTICE OF THE PEACE 3/29/16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16 PBC

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:					23,413.54	
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~23,942.72~~	
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	580.55 ~~894.20~~	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	150.08 ~~150.00~~	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,089.61 ~~1,095.61~~	
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	350.58 ~~352.58~~	
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1444.87 ~~1,452.87~~	
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	~~56.86~~	
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	~~14.22~~	
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	756.16 ~~760.16~~	
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	~~20.00~~	
Special Fees				1100-341-10-061-000-0-000	~~1,392.70~~	
Deferred Disposition		C.C.P. Art. 45.051	1,382.70			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	210.77 ~~211.97~~	
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	692.43 ~~695.43~~	
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	~~20.00~~	
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-	
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3878.17 ~~3,938.17~~	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	253.27 ~~255.27~~	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	71.08	
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.50	X12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00	
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14344.37 ~~14,424.37~~	
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00	
Correctional Managment Institute of Texas Fund ($.50)	199	CCP Art. 102.075		1100-207-20-000-029-0-000	3.00	
Indigent Legal Services Fee-JP ($6)	~~201~~	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1194.00 ~~1,206.00~~	
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6804.37 ~~6,834.37~~	
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1408.86 ~~1,416.86~~	
Support of Judiciary Fund ($5.40)	24	LGC 133.105		1100-207-20-000-054-0-000	1879.19 ~~1,889.99~~	
Birth Certificate Fee ($1.80)	269.3	HSC 191.022(f)		1100-207-20-000-039-0-000	43.20 ~~484.80~~	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	685.18 ~~689.18~~	
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.14 ~~24.24~~	
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~	
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-	
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1990.00 ~~2,010.00~~	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	256.30 ~~258.30~~	
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-	
ARREST /WARRANT FEES: STATE		C.C.P Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1484.18 ~~1,489.18~~	
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	~~5.00~~	
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	~~50.00~~	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	~~160.10~~	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	18197.85 ~~5,822.85~~	
Precinct #2				1100-342-10-292-000-0-000	0.00 ~~12,825.00~~	
Precinct #3				1100-342-10-293-000-0-000	-	
Precinct #4				1100-342-10-294-000-0-000	~~5.00~~	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-007-0-000	771.00 ~~87.24~~	X3-A
Due to Others				1100-202-00-000-007-0-000	2.24 -	X3-B
Restitution				1100-202-00-000-007-0-000	-	
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5024.25 ~~5,079.25~~	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~5,025.00~~	4995.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)				
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00			
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	15.00~~20.00~~			
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	5.50			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	3.75			
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	454.80 ~~43.20~~	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~106.00~~	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	~~31.00~~	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	~~22.00~~	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~90,470.57~~	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-12-16
4/4/2016

89,590.57

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending January 31, 2016

Rec #	Case # JP11-2016-	Offense	Off. Date	CCC	CERT	CERT2	CHS	CHSA	CHSJP	CO	COPm	COPY1	COPY2	CSS	DPS	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST1	TOTAL
WARr is under assessed $35.																																					
234	T05-106GS	Following Too Closely	12/28/2004	40	-	-	3	-	-	-	-	-	-	-	5	-	4	-	2	-	-	-	-	20	-	-	-	-	30	-	-	-	-	3	15	-	122
MVF should NOT be assessed.																																					
474	T11-0218GS	No Safety Belt	12/15/2010	40	-	-	3	-	1	29.9	-	-	-	-	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	-	-	-	3	-	-	150
Based on appear by date, SCOF should NOT be assessed.																																					
236	TR15-2177-J11	No Driver's License	11/15/2015	40	-	-	3	-	1	-	-	-	-	-	-	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	5	-	-	-	1	1	-	-	-	89.1
What happened to the following certificates: D6165, D6167, D6175, D6179, D6181, D6183? If voided, please provide a copy of the voided certificate to the Auditor's Office.																																					
How many copies were issued?																																					
482	CC09-210			-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
497	CC09-210			-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
441	SC15-0019-J11			-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
452				-	-	-	-	-	-	-	2.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
576				-	1.75	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5
																																					3.75
Did offense occur within a school zone? If so, CHSA is under assessed $5. In addition, MVF should be assessed.																																					
636	T15-4427GS	Wireless Communication Restriction (Cell Phone) Operated Passenger Bus with Minor Passenger	5/28/2015	40	-	-	3	20	1	180	-	-	-	-	5	2	4	4	2	-	-	-	-	20	0.6	5.4	-	-	30	-	-	1	1	3	-	-	322
Based on offense type, CSS should NOT be assessed.																																					
534	11-103160-TR	Allow Child (4-14) to Ride Not Secured by Safety Belt	3/26/2011	40	-	-	3	-	1	12.5	-	-	-	0.15	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	30	12.5	-	-	-	3	-	50	195.25
Based on offense date, CSS should NOT be assessed.																																					
536	T11-7487GS	Unrestrained Child	12/12/2011	40	-	-	3	-	1	12.5	-	-	-	0.15	5	2	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	30	12.5	-	-	-	3	50	-	195.25
OMNI fees should NOT be assessed.																																					
94	T10-5292GS	Speeding	8/28/2010	1.58	-	-	0.12	-	0.04	-	-	-	-	-	0.17	0.08	0.16	0.16	2	0.01	0.3	1.49	0.45	0.8	0.03	0.22	-	-	1.19	-	1.08	-	-	0.12	-	-	10
Truancy Prevention and Diversion should be split between TPDC ($1) and TPDS ($1)																																					
548	T14-1224GS	Speeding	2/4/2014	20.41	-	-	1.53	-	0.51	123	-	-	-	-	2.55	1.03	2.04	2.04	1.02	0.06	-	-	-	20	0.3	2.75	-	-	15.3	-	-	-	1.03	1.53	50	-	245.1
WARr is over assessed $50. In addition, Truancy Prevention and Diversion should be split between TPDC ($1) and TPDS ($1)																																					
473	T14-1125GS	No Driver's License	2/21/2014	40	-	-	3	-	1	141	-	-	-	-	-	2	4	4	2	0.1	-	-	-	20	0.6	5.4	5	-	-	-	-	-	2	-	100	-	330.1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP11-2016-00640	THRU	JP11-2016-01487	$ ~~144,819.50~~ 155,787.50
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS:	COST ON DEPOSIT	563.00
ADD:	COST ON DEPOSIT LIQUIDATED	563.00
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~144,256.50~~ 155,787.50
Less:	Total amount of remittances to County Treasurer (From Part II)	~~154,924.50~~ 156,418.50
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~(10,668.00)~~ (631.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~154,924.50~~ 155,787.50	
Add: Previous Month's Bond Overtransfer	167.00	
Add: HCSO Monthly "D" Collections Report June '15 Jail	60.00 ~~$0.00~~	
July '15 Jail	404.00	
	156,418.50	
Total Remittances Made to County Treasurer	$ ~~154,924.50~~	

PREPARED BY: [signature] DATE: 3/29/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-12-16

[signature] JUSTICE OF THE PEACE 3/29/2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					59,808.51
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~59,543.40~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	109.65
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	921.56 ~~921.35~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	50.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1980.67 1,971.67
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	623.30 ~~620.30~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2604.93 ~~2,588.93~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	170.43
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	42.61
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1359.18 ~~1,353.18~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-061-000-0-000	1,144.00
Deferred Disposition		C.C.P. Art. 45.051	1,134.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	373.99 ~~372.19~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	1090.91 ~~1,087.91~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	9413.00 ~~9,393.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	355.09 ~~353.09~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	213.04
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	100.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	25,910.00 ~~25,790.00~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	300.00
Judicial & Court Personnel Training Fund (____$1, ____$2)	✓	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	38.00 ~~42.00~~
Correctional Managment Institute of Texas Fund ($ 50)	94	CCP Art. 102.075		1100-207-20-000-029-0-000	6.00
Indigent Legal Services Fee-JP ($6)	0	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	564.00 -
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10669.56 ~~10,639.56~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2504.98 ~~2,492.98~~
Support of Judiciary Fund ($5.40)	32	LGC 133.105		1100-207-20-000-054-0-000	3291.32 ~~3,275.12~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	~~[illegible]~~ 57.60
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,171.21 ~~1,165.21~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.63 ~~36.53~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.57~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	940.00 -
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	358.09 ~~356.09~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2805.63 ~~2,800.63~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	25.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	247.40
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	22,235.79 ~~15,930.79~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	641.30 ~~935.87~~
Due to Others				1100-202-00-000-007-0-000	0.00 ~~5.00~~
Restitution				1100-202-00-000-007-0-000	296.57 -
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2405.00 -
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2350.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~[illegible]~~ 646.50
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00 -
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	37.00 -
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~144,256.50~~ 155,787.50

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-12-16 VT 4/19/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending February 29, 2016

Rec #	Case #			ABST	BCS		CFF	CHSJP		CO	CRF	CSS	CVFEE	OVER	DPS	EFF	IDRF	JCD	JCTF		LTF	OMNIC	OMNIV	SCOF	SJFS		STF	TP	TPDC	TPST	WARr	WRFI	LFEE	
JP11-2016		Offense	Off. Date	BC		CCC		CHS	CMIT	CONST1		CSF	CVCA		DEATH	DPSr	FA	IND	JCPT	JSF		MVF	OMNIS	PVS	SJFC	SO	SV50	TPCO	TPDS	UTFC	WFCONST1		TOTAL
UTFC should not be assessed. In addition, LTF is under assessed $2.																																	
-1070	T98-1246GSA	Violate Promise to Appear	8/16/1998	-	-	17	-	3	-	-	-	-	#	-	-	-	5	-	0.3	1	-	-	-	20	-	-	-	-	-	-	3	#	-	99.25
LTF is under assessed $2.																																	
-1297	T01-11653GS	Speeding	6/4/2001	-	-	17	-	3	-	55.75	-	-	#	-	-	5	-	5	-	0.3	2	-	-	-	20	-	-	-	-	-	-	3	#	-	176
-975	T03-21710GS	No Driver's License	5/10/2003	-	-	-	-	-	-	152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	#	-	222
-974	T03-21709GS	Speeding	5/10/2003	-	-	-	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	#	-	162
-1220	T08-4879GS	No Liability Insurance	11/26/2008	-	-	-	-	-	-	217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	2.5	#	-	13	#	-	312
-1026	T13-8108GS	No Safety Belt	11/20/2013	-	-	28	-	2.1	0.7	50	-	-	-	-	3.5	-	-	1.4	-	-	2.8	2.8	1.4	-	-	-	0.4	3.8	-	21	-	-	-	2.1	-	-	120
-1325	T12-1110GS	No Safety Belt	2/7/2012	-	-	18.66	-	1.4	0.5	50.1	-	-	-	-	2.3	-	-	0.9	-	-	1.9	1.9	0.9	-	-	-	0.3	2.5	-	14	-	-	-	1.4	#	23.3	170.1
Based on offense type, SV50 should not be assessed.																																	
-1435	T03-21894GS	No Safety Belt	5/21/2003	-	-	17	-	3	-	1	25	-	-	-	#	-	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	25	-	-	-	3	#	-	177
JCTF is under assessed $4.																																	
-1183	T01-13041GS	Speeding	9/4/2001	-	-	17	-	3	-	1	74	-	-	-	#	-	-	5	-	-	0.5	2	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	3	#	-	197
Based on disposition date, Time Payment should NOT be assessed.																																	
-1176	05-81649-TR	No Driver's License	6/25/2005	-	-	40	-	3	-	-	66	-	-	-	-	-	-	5	-	-	-	-	4	-	2	-	-	-	-	-	20	-	-	-	25	-	-	-	-	-	50	-	215
-1175	05-81650-TR	No Liability Insurance	6/25/2005	-	-	40	-	3	-	-	175	-	-	-	-	-	-	5	-	-	-	-	4	-	2	-	-	-	-	-	20	-	-	-	25	-	-	-	-	-	50	-	324
-643	05-83064-TR	No Safety Belt	9/29/2005	-	-	40	-	3	-	-	-	-	-	-	-	-	-	5	-	-	-	-	4	4	2	-	-	-	-	-	20	-	-	-	30	-	25	-	-	3	-	-	-	136
STF and UTFC should NOT be assessed.																																	
-1059	CR09-1430GS	Driving While License Invalid	12/10/2009	-	-	40	-	3	1	-	400	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	30	-	-	-	-	-	3	#	-	-	570
MVF should be assessed.																																	
-1112	T10-1913GS	No Driver's License	3/9/2010	-	-	40	-	3	1	-	141	-	-	-	-	-	-	-	-	-	-	-	2	-	4	4	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	-	#	-	-	278
-939	T10-4980GS	No Driver's License	7/21/2010	-	-	40	-	3	1	-	141	-	-	-	-	-	-	5	-	-	-	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	#	-	-	278
-798	T11-4669GS	No Driver's License	8/20/2011	-	-	40	-	3	1	-	35.1	-	-	-	-	-	-	5	-	-	-	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	122.1
-1098	T11-7183GS	No Driver's License	11/23/2011	-	-	40	-	3	1	-	141	-	-	-	-	-	-	5	-	-	-	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	#	-	-	278
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																	
-1221	TR16-0159-J11	Safety Seat	1/13/2016	-	-	30.77	-	2.3	0.8	-	12.5	-	13	-	-	-	-	-	3.8	-	-	1.5	-	-	3.1	3.1	-	0.1	-	-	-	-	-	0.5	4.2	-	23.1	-	-	-	0.8	0.8	-	2.3	-	-	-	102
Fine should be split between CO (50%) and SV50 (50%)																																	
-841	T14-5655GS	Safety Seat	8/18/2014	-	-	40	-	3	1	-	12.4	-	-	-	-	-	-	5	-	-	-	-	2	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	13	-	-	1	1	-	3	#	-	-	197
-1436	11-104527-TR	Safety Seat	9/1/2011	-	-	40	-	3	1	-	-	-	-	-	0.2	-	-	5	-	-	-	-	2	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	9.8	-	-	-	-	-	3	-	50	-	180
Based on offense type, CRF should not be assessed.																																	
-1425	TRU16-0009-J11			-	-	40	-	3	1	-	-	-	166	#	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	-	-	-	-	-	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	250
Based on offense type, CSS should not be assessed. In addition, pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																	
-999	11-102497-TR	Unrestrained Child	1/21/2011	-	-	32.47	-	2.4	0.8	-	12.5	-	-	-	0.1	-	-	4.1	-	-	-	1.6	-	-	3.2	3.2	-	0.1	3	16	4.9	-	16.2	0.5	4.4	-	24.3	13	-	-	-	-	-	2.4	-	-	-	145.25
Based on offense type, CSS should NOT be assessed.																																	
-717	T10-5064GS	Unrestrained Child	6/10/2010	-	-	40	-	3	1	-	12.5	-	-	-	0.2	-	-	5	-	-	-	-	2	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	13	-	-	-	-	-	3	#	-	-	195.25
Based on offense type, CSS should NOT be assessed. In addition, fine should be split between CO (50%) and SV50 (50%).																																	
-736	T13-2924GS	Unrestrained Child	1/29/2013	-	-	40	-	3	1	-	87.5	5	-	-	0.2	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	13	-	-	-	-	-	3	#	-	-	270.25
JCPT is over assessed $4. In addition, JCTF is under assessed $4.																																	
-1306	T13-4788GS	Improper Driver's License	7/23/2013	-	-	40	-	3	1	-	121	-	-	-	-	-	-	5	-	-	-	4	-	4	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	#	-	-	258
Based on case events, OMNI fees should NOT be assessed.																																	
-961	T10-5292GS	Speeding	8/28/2010	-	-	1.55	-	0.1	0	-	-	-	-	-	-	-	-	0.2	-	-	-	0.1	-	-	0.2	0.2	2	0	0	1.5	0.5	-	0.8	0	0.2	-	1.19	-	1.1	-	-	-	0.1	-	-	-	10
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																																	
-792	T14-0576GS	No Safety Belt	1/8/2014	-	-	40	-	3	1	-	125	-	-	-	-	-	-	5	-	-	-	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	30	-	-	-	-	2	-	3	-	-	-	247
TPDC and IDRF are under assessed $1 each.																																	
-1227	T15-4131GS	Expired Motor Vehicle Inspection	6/10/2015	-	-	40	-	3	1	-	55	-	-	-	-	-	-	-	-	-	-	-	1	-	4	4	2	-	-	-	20	0.6	5.4	5	30	-	-	-	-	1	-	3	-	-	-	175

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending February 29, 2016

Rec #	Case #			ABST	BCS		CFF	CHSJP	CO	CRF	CSS	CVFEE	OVER	DPS	EFF	IDRF	JCD	JCTF	LTF	OMNIC	OMNIV	SCOF	SJFS	STF	TP	TPDC	TPST	WARr	WRFI	LFEE	
JP11-2016		Offense	Off. Date	BC		CCC		CHS	CMIT	CONST1	CSF	CVCA	DEATH	DPSr	FA	IND	JCPT	JSF	MVF	OMNIS	PVS	SJFC	SO	SV50	TPCO	TPDS	UTFC	WFCONST1		TOTAL
Please enter an event stating who collect the writ service fee.																															
-765	CC07-310GS			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	15
-767	CC08-264GS			#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	15
-744	CC08-264GS			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5
Please enter an event stating a reason for the refund.																															
-764	CC12-186GS			-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
What Birth Certificate Number was issued for the receipt?																															
-760				-	2	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	23
-834				-	2	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	23
-965				-	2	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	23
-1438				-	2	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	23
-813				-	-	-	-	-	-	-	-	-	#	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	25
-823				-	-	-	-	-	-	-	-	-	#	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	25
Please enter an event stating who collected the citation service fee.																															
-686	DC16-0201-J11			-	-	-	25	-	-	-	-	-	-	-	#	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-950	DC16-0239-J11			-	-	-	25	-	-	-	-	-	-	-	#	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-~~00640~~ 01488	THRU	JP11-2016-~~01487~~ 02187	$ ~~120,352.25~~ 119,653.25
Sheriff's "D" Report	(Receipt #s)		THRU		X10

LESS:	COST ON DEPOSIT	1,024.10 X7
ADD:	COST ON DEPOSIT LIQUIDATED	857.10 X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~119,328.15~~ 119,486.25 X3
	Less: Total amount of remittances to County Treasurer (From Part II)	~~116,864.55~~ 120,284.25
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~2,463.60~~ 798.00 X4-P

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~116,864.55~~ 119,653.25	
Add: Previous Month's Bond Overtransfer Feb 2015	167.00	
Add: HCSO Monthly "D" Collections Report June '15 Jail	60.00 ~~$0.00~~	
July '15 Jail	404.00	
	120,284.25	
Total Remittances Made to County Treasurer	$ ~~116,864.55~~	

PREPARED BY: [signature] DATE: 7/28/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 09.18.16

[signature] JUSTICE OF THE PEACE 7/28/2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 41,573.53 ~~41,424.43~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	968.45
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	569.62
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1629.81 ~~1,623.81~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	488.54 ~~487.54~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2113.16 ~~2,105.16~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	77.18
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	19.29 ~~19.30~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1119.42 ~~1,115.42~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-061-000-0-000	889.90
Deferred Disposition		C.C.P. Art. 45.051	889.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	294.33 ~~293.13~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	905.06 ~~908.06~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	110.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	44.30 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	7209.08 ~~7249.08~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	297.10 ~~295.10~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	96.48
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	11.66
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	154.01
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20982.67 ~~20,902.67~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	492.02
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	58.60
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	7.91
Indigent Legal Services Fee-JP ($6)	74	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	444.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8661.26 ~~8,691.26~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1977.89 ~~1,969.89~~
Support of Judiciary Fund ($5.40)	22	LGC 133.105		1100-207-20-000-054-0-000	2547.71 ~~2,536.91~~
Birth Certificate Fee ($1.80)	~~245.9~~	HSC 191.022(f)		1100-207-20-000-039-0-000	39.60 ~~444.40~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	880.16 ~~876.16~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28.31
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.23 ~~1.13~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	221.49 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	740.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	301.10 ~~299.10~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2300.53 ~~2,310.53~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	50.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	217.60 ~~202.60~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	17,648.75 ~~17,698.75~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	638.90 ~~970.24~~
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	~~332.34~~ 0 -
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	166.45 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,899.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,850.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	4.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	444.40 ~~39.60~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	155.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	34.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~119,328.15~~ 119,486.25

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.18.16 4/20/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec #	Case #	Offense	Off. Date	BC	BCS	CCC	CFF	CHS	CHSA	CHSJP	CJP	CMIT	CO	CONST1	COPm	CR	CRBOND	CSS	CVCA	DD	DPS	DPSr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
JP11-2016-																																																				
Pleaes provide the Auditor's Office with the dismissal paperwork.																																																			
2044	04-74408-TR	No Safety Belt	12/28/2003	-	-	-17	-	-3	-	-	-	-0.5	-50	-	-	-	-	-	-15	-	-5	-	-	-5	-	-	-	-0.5	-2	-4	-	-	-	-	-	-2	-	-	-20	-	-	-	-30	-	-	-	-	-	-3	-	-	-157
LEOSE should NOT be assessed. In addition, LEMI ($0.50), LEOA ($1), and LEOCE ($2) should be assessed.																																																			
2123	97-44593	No Driver's License	7/16/1997	-	-	-	-	-	-	-	5	-	30	-	-	-	-	-	15	-	5	-	-	-	2.5	-	-	-	1	-	-	-	-	-	3.5	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	35	119
LTF is under assessed $2. In addition, WARr is over assessed $15.																																																			
2170	GS97-4044	Speeding	7/9/1997	-	-	-	-	-	-	-	5	-	-	-	-	5	-	-	15	-	5	-	-	-	2.5	-	-	-	1	-	-	0.5	1	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	110
2097	GS98-8862	No Driver's License	5/7/1998	-	-	17	-	3	-	-	-	-	51	-	-	-	-	-	15	-	5	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	167.25
LTF is under assessed $4.																																																			
1965	T99-2477GS	No Liability Insurance	12/24/1998	-	-	-	-	-	-	-	-	-	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	20.25
UTFC should NOT be assessed. In addition, LTF is under assessed $2.																																																			
2012	GS98-9414A	Violate Promise to Appear	6/11/1998	-	-	17	-	3	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	35	-	99.25
WARr is over assessed $15.																																																			
2015	99-52687-TR	No Safety Belt	7/25/1999	-	-	17	-	3	-	-	-	-	50	-	-	-	-	-	15	-	5	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	3	-	50	171.25
2116	99-53106-TR	Speeding	8/12/1999	-	-	17	-	3	-	-	-	-	30	-	-	-	-	-	15	-	5	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	3	-	50	151.25
LTF is under assessed $2.																																																			
1695	T00-9619GS	No Driver's License	12/4/2000	-	-	17	-	3	-	-	-	-	30	-	-	-	-	-	15	-	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	97.25
Based on offense type, SV50 should NOT be assessed																																																		
2127	T03-19567GS	No Safety Belt	12/26/2002	-	-	17	-	3	-	-	-	0.5	-	-	-	-	-	-	15	20	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	20	-	-	-	-	25	-	-	-	-	3	-	-	122
1542	T03-20811GS	No Safety Belt	3/12/2003	-	-	17	-	3	-	-	-	0.5	25	-	-	-	-	-	15	-	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	20	-	-	-	-	25	-	-	-	-	3	50	-	177
Fine should be split between Co (50%) and SV50 (50%).																																																		
1556	T07-2626GS	Unrestrained Child	6/21/2007	-	-	40	-	3	-	1	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	4	4	-	-	-	-	-	2	-	-	20	0.6	3.4	-	30	50	-	-	-	-	3	-	-	166
2118	T07-5648GS	Unrestrained Child	12/17/2007	-	-	40	-	3	-	1	-	-	4	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	4	4	-	-	-	-	-	2	-	-	20	0.6	3.4	-	30	50	-	-	-	-	3	-	-	170
Based on offense date, CSS should NOT be assessed.																																																		
1622	T11-6957GS	Safety Seat	11/3/2011	-	-	40	-	3	-	1	-	-	12.5	-	-	-	-	0.15	-	-	5	-	-	-	-	2	-	-	4	4	-	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	13	-	-	-	-	3	50	-	195.25
1622	T11-6957GS	Safety Seat	11/3/2011	-	-	40	-	3	-	1	-	-	12.5	-	-	-	-	0.15	-	-	5	-	-	-	-	2	-	-	4	4	-	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	13	-	-	-	-	3	50	-	195.25
Based on appear by date, SCOF should be assessed.																																																		
1659	CRNT15-0198-J11	Fish: Other Illegal Means or Methods	8/22/2015	-	-	40	-	3	-	1	-	-	16.2	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	-	-	2	-	-	-	0.6	5.4	-	-	-	1	1	91.8	5	-	-	-	177
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																																																		
1920	T14-1046GS	Speeding	2/7/2014	-	-	40	-	3	-	1	-	-	117	-	-	-	-	-	-	-	5	-	-	-	-	2	-	-	4	4	-	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	-	-	2	-	-	3	50	-	289.1
1873	T14-1153GS	Expired Driver's License	1/28/2014	-	-	40	-	3	-	1	-	-	141	-	-	-	-	-	-	-	5	-	-	-	-	2	-	-	4	4	-	-	-	-	-	2	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	50	-	280
Based on offense type, an arrest fee should NOT be assessed.																																																		
1526	FTA16-0015-J11	Failure to Appear	3/2/2016	-	-	40	-	3	-	1	-	-	53	-	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	-	-	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	122
1559	FTA16-0016-J11	Failure to Appear	3/3/2016	-	-	40	-	3	-	1	-	-	86	-	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	-	-	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	155
1571	FTA16-0017-J11	Failure to Appear	3/3/2016	-	-	40	-	3	-	1	-	-	81	-	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	-	-	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	150
How many pages were issued?																																																		
2070				-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2094				-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
1639				-	-	-	-	-	-	-	-	-	-	2.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.75

What happened to the following certificates: D6249, D6265, D6265, D6266, and D6269? If voided, please provide a copy of the voided certificate to the Auditor's Office.

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec #	Case #	Offense	Off. Date	BC	BCS	CCC	CFF	CHS	CHSA	CHSJP	CJP	CMIT	CO	CONST1	COPm	CR	CRBONDr	CSS	CVCA	DD	DPS	DPSr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
JP11-2016-																																																				
What Birth Certificate Number was issued for the receipt?																																																				
1795				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
1816				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
1964				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
2045				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Please enter an event stating who collected the citation service fee.																																																			
1719	DC16-0295-J11			-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
Receipt should be dated 03-02-16. Please contact the IT Department for assistance.																																																			
2553	CV15-0123-J11			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Did offense occur within a school zone? If not, CHSA should NOT be assessed.																																																			
1576	T15-0696GS			-	-	40	-	3	25	1	-	-	103	5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	-	1	1	-	-	3	-	-	250
Based on offense type, MVF and CSS should NOT be assessed.																																																			
1514	T15-3703GS	Unrestrained Child	6/1/2015	-	-	40	-	3	-	1	-	-	12.5	-	-	-	-	0.15	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	5	30	13	1	1	-	-	3	-	-	147.25
1708	T15-3424GS	Unrestrained Child	5/20/2015	-	-	40	-	3	-	1	-	-	12.6	-	-	-	-	0.15	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	5	30	13	1	1	-	-	3	-	-	147.35
1769	T15-4142GS	Unrestrained Child	6/11/2015	-	-	40	-	3	-	1	-	-	12.3	-	-	-	-	0.15	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	5	30	13	1	1	-	-	3	-	-	147
1879	11-105368-TR	Unrestrained Child	11/20/2011	-	-	40	-	3	-	1	-	-	12.6	-	-	-	-	0.15	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	13	-	-	-	-	3	-	-	145.35
2058	T10-5540GS	Unrestrained Child	9/1/2010	-	-	40	-	3	-	1	-	-	12.5	-	-	-	-	0.15	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	0.6	5.4	-	30	13	-	-	-	-	3	50	-	195.25
Receipt should be voided with 03-31-2016 as the receipt date. Please contact the IT Department with assistance.																																																			
2161	T09-3899GS			-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61

RECEIVED
MAY 10 2016
Hidalgo County
Auditor's Office, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-02188 A	THRU JP11-2016-02832 A	102,762.95 $ ~~102,491.05~~ X5-b
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	8,683.80 X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	8,683.80 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	102,762.95 X3 $ ~~93,807.25~~ $103260.95
	Less: Total amount of remittances to County Treasurer (From Part II)	98,196.55
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	498.00 $ ~~(4,389.30)~~ 81 JD X4-j

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 98,196.55	
Add: Previous Month's Bond Overtransfer Feb. 2015, March 2016	334.00	
50 'D' Collections for Poor months	41166.40	
Add: HCSO Monthly "D" Collections Report June '15 Jan.	60.10 $0.00	
July '15 Jan.	104.00	
Jail for	400.00	
	~~98,041.55~~ 103260.95	
Total Remittances Made to County Treasurer	$ ~~98,196.55~~ 81	

PREPARED BY: Vela DATE: 5/4/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-26-16 LP 6/8/16

JUSTICE OF THE PEACE 5/4/16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$38,240.57 ~~3,113.87~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	495.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	368.08 ~~368.23~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,417.40 ~~1,297.63~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	418.27 ~~378.36~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1809.86 ~~1,650.15~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	80.43 ~~285.66~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	20.11 ~~71.42~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	~~988.18~~ 907.18
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-061-000-0-000	1,669.60
Deferred Disposition		C.C.P. Art. 45.051	1,669.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	250.49 227.04
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	846.20 831.43
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	54.17
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	16.30
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5089.50 ~~4,821.02~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	249.62 -
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	100.54 ~~357.08~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	88.10
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	210.09
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	17943.71 ~~16,336.77~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	630.28
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	81.04
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	11.50
Indigent Legal Services Fee-JP ($6)	70	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	420.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,681.48 ~~7,533.77~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,743.01 ~~1,533.31~~
Support of Judiciary Fund ($5.40)	32	LGC 133.105		1100-207-20-000-054-0-000	2,324.70 ~~2,009.41~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	~~643.40~~ -
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	802.74 ~~722.90~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	25.90 24.30
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 -
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	81.49
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	700.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	309.24 -
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,827.98 ~~8,276.38~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	100.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	152.15
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	13,132.99 ~~5,528.78~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayment				1100-202-00-000-007-0-000	(224.90) 286.10
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- Child Safety Base ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	24.45
Justice Fees (Local Fees):				1100-341-10-060-001-0-000	1,843.00 ~~2,427.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,750.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	15.50 ~~2.00~~		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.50 -		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	6416.40 -
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	98.00 -
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	42.00 -
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~93,807.25~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-25-16 6/7/16

RECEIVED
MAY 25 2016
Hidalgo County
AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

102,762.95 M X3

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending April 30, 2016

Rec # JP11-2016-	Case #	Offense	Off Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CSS	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
Please provide a copy of the Motion and Order to Dismiss to the Auditor's Office.																																							
2546	TR16-1262-J11			-40	-3	-1	-	-	-53.9	-	-	-	-5	-	-2	-	-	-4	-4	-	-2	-0.1	-	-	-	-	-0.6	-5.4	-30	-	-	-1	-1	-	-	-3	-	-	-156
2780	11-104571-TR			40	3	1	-	-	12.5	0.15	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	30	12.5	-	-	-	-	-	3	-	-	145.25
LTF is under assessed $2.																																							
2625	GS97-5990	No Liability Insurance	10/19/97	17	3	-	-	-	175	-	15	5	-	5	-	0.25	1	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	291.25
2743	FTA-197J51-07	Failure to Appear	6/12/99	17	3	-	-	-	63.75	-	15	-	-	5	-	0.25	1	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	175
2200	T01-10723GS	No Driver's License	2/8/01	17	3	-	-	-	72.75	-	15	5	-	5	-	0.25	2	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	190
2823	T02-15931GS	Speeding	5/16/02	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	170
2192	T13-2530GS	Speeding	4/7/13	34.55	2.59	0.86	-	-	-	-	-	4.32	-	-	1.73	-	-	3.45	3.45	-	-	0.1	-	-	-	17.3	0.52	4.66	25.91	-	-	-	-	-	-	2.59	-	-	102
CJP and LEMI should NOT be assessed.																																							
2218	T99-3965GS	Defective Required Equipment	5/1/99	17	3	-	5	-	42	-	15	5	-	5	-	0.25	1	-	-	0.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	168.75
Based on offense type, SV50 should NOT be assessed.																																							
2576	T02-18181GS	No Safety Belt	9/9/02	17	3	-	-	0.5	25	-	15	5	-	5	-	0.5	2	4	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	3	50	-	177
2238	T03-19693GS	No Safety Belt	12/16/02	17	3	-	-	0.5	22.5	-	15	5	-	5	-	0.5	2	4	-	-	2	-	-	-	-	20	-	-	-	22.5	-	-	-	-	-	3	-	-	122
2517	T03-19972GS	No Safety Belt	1/16/03	17	3	-	-	0.5	25	-	15	5	-	5	-	0.5	2	4	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	3	50	-	177
2258	T03-21736GS	No Safety Belt	5/8/03	17	3	-	-	0.5	25	-	15	5	-	5	-	0.5	2	4	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	3	50	-	177
SCOF should be assessed. In addition, TPDC and TPDS should not be assessed.																																							
2763	FTA16-0028-J11	Failure to Appear	4/5/09	40	3	1	-	-	109	-	-	-	5	-	2	-	-	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	178
2441	FTA16-0025-J11	Failure to Appear	8/23/10	40	3	1	-	-	201	-	-	-	5	-	2	-	-	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	270
MVF should NOT be assessed.																																							
2443	13-108448-TR	Passenger Not Secured by Safety Belt	2/22/13	40	3	1	-	-	49.9	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	30	-	-	-	-	-	-	3	-	-	170
OMNI fees should NOT be assessed.																																							
2795	11-102874-TR	Display Expired License Plates	2/24/11	40	3	1	-	-	66	-	-	5	-	-	2	-	-	4	4	-	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	183
Should an arrest fee be assessed. If so, please assess it to the proper law enforcement agency.																																							
	CRNT16-0083-J11	Public Intoxication	2/25/16	40	3	1	-	-	103	-	-	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	167
SCOF should be assessed.																																							
2227	TR15-2123-J11	Fail to Yield ROW	11/23/15	40	3	1	-	-	-	-	-	-	5	-	2	-	-	4	4	-	2	0.1	-	-	-	-	0.6	5.4	30	-	-	1	1	-	-	3	-	-	102.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																							
2675	CRNT16-0099-J11			-	-	-	-	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69
2751	TR16-1272-J11			0.04	-	-	-	-	166.9	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	0.03	0.03	-	-	-	-	-	-	-	-	-	-	169
2738	TR16-1437-J11			34.01	2.55	0.85	-	-	75	-	-	-	4	-	1.7	-	-	3.4	3.4	-	-	0.09	-	-	-	-	0.51	4.59	25.5	-	-	0.85	0.85	-	-	2.55	-	-	160.1
2791	07-91384-TR			24.39	1.83	0.61	-	-	-	-	-	3.05	-	-	-	-	-	2.44	2.44	-	2	-	-	-	-	12.2	0.37	2.06	18.29	-	-	-	-	-	-	1.83	-	30.49	102
Fine should be split between CO (50%) and SCHD (50%)																																							
2766	CR04-716GS			-	-	-	-	-	53	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	-	-	-	100

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending April 30, 2016

Rec # JP11-2016-	Case #	Offense	Off Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CSS	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
JCTF ($4) should be assessed.																																								
2818	T08-2782GS	Improper Driver's License	6/17/08	40	3	1	-	-	133	-	-	5	-	-	2	-	4	-	4	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	50	-	270
Fine should be split between CO (15%) and TPWF (85%)																																							
2707	CRNT16-0110-J11	Take Fish by Other Illegal Means Or Methods	4/21/16	40	3	1	-	-	16.2	-	-	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	54.8	5	-	-	-	140
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																																							
2230	T14-1256GS	No Driver's License	2/13/14	40	3	1	-	-	141	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	50	-	280.1
2383	T14-1158GS	Speeding	1/22/14	40	3	1	-	-	111	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	30	-	-	-	2	-	-	3	50	-	283.1
2382	T14-1159GS	Safety Seat	1/22/16	40	3	1	-	-	12.5	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	30	12.5	-	-	2	-	-	3	50	-	197.1
2605	T14-1119GS	Speeding	2/5/14	40	3	1	-	-	107.9	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	30	-	-	-	2	-	-	3	50	-	280
2693	T14-0966GS	Speeding	2/14/14	33.39	2.5	0.85	-	-	-	-	-	4.17	-	-	1.67	-	-	3.34	3.34	-	2	0.08	-	-	-	16.7	0.5	4.51	25.04	-	-	-	1.67	-	-	2.5	41.74	-	144

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending April 30, 2016

Receipt Number	Case Number	ABST	CERT	CERT2	CFF	COPm	COPY1	COPY2	EFF	IND	WRFILFEE	TOTAL
How many copies were issued?												
JP11-2016-02197		-	-	-	-	1	-	-	-	-	-	1
JP11-2016-02507		-	-	-	-	1	-	-	-	-	-	1
JP11-2016-02542		-	-	-	-	1.25	-	-	-	-	-	1.25
JP11-2016-02511		-	-	-	-	1.75	-	-	-	-	-	1.75
JP11-2016-02510		-	-	-	-	2.5	-	-	-	-	-	2.5
JP11-2016-02804		-	1.75	0.75	-	-	-	-	-	-	-	2.5
JP11-2016-02508		-	-	-	-	2.75	-	-	-	-	-	2.75
JP11-2016-02509		-	-	-	-	3.25	-	-	-	-	-	3.25
JP11-2016-02644	CV15-0069-J11	-	-	-	-	-	0.75	0.25	-	-	-	1
JP11-2016-02565	SC16-0008-J11	-	-	-	-	-	0.75	0.25	-	-	-	1
Please enter an event stating who collected the writ service fee.												
JP11-2016-02645	CC07-172GS	-	-	-	-	-	-	-	-	-	5	5
JP11-2016-02731	CC07-310GS	-	-	-	-	-	-	-	-	-	5	5
JP11-2016-02646	CC07-364GS	-	-	-	-	-	-	-	-	-	5	5
JP11-2016-02656	CC07-310GS	10	-	-	-	-	-	-	-	-	5	15
Please enter an event stating who collected the citation service fee.												
JP11-2016-02487	DC16-0379-J11	-	-	-	25	-	-	-	10	6	-	41
JP11-2016-02492	DC16-0383-J11	-	-	-	25	-	-	-	10	6	-	41

What happened to the following certificates: D6283, D6286, D6265, D6288, D6290, D6294, D6297, D6299, D6301, D6302, and D6317? If voided, please provide a copy of the voided certificate to the Auditor's Office.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly 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 Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.)the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $57,515.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fines, fees, and court costs for the period in review. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments could not be completed as the new criminal system does not allow for the adjustments to be competed for the month the payment was taken. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (100), November 2015 (36), December 2015 (38), January 2016 (15), February 2016 (40), March 2016 (38), and April 2016 (46) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through May 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to Court Coordinator, training is needed on the procedures for the submittal of the OCA Reports. Furthermore, ample time to generate the OCA Reports has not been available due to a heavy workload.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under §112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Reports, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
The Information Technology Department should be contacted to request training on the submittal of the OCA Report. In addition, management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that the May 2016 *Monthly Report* was submitted 4 days after the fifth day following the end of the month. According to the Justice of the Peace staff, the report is not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that 7 of 35 online credit card transactions received during the month of May 2016 were not promptly receipted. The online credit card transactions were receipted 2 to 3 days after payment was made by defendants. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions entered in a timely manner.

Observation No. 5:
We noted during our review that 2 out of 5 Close-Out Reports randomly selected for testing during the month of May 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 4 days after the bank deposit was made. According to Court Coordinator, when she is out of the office, other staff members are responsible for submitting the Close-Out Report to the County Treasurer's Office; however, staff does not always follow procedure to submit the reports timely. Additionally, they have a schedule of duties that is not always closely followed by staff members.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 6:
We selected all 15 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 19 cases tested:

- 12 cases had the warrants recalled; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 3 cases did not have a warrant issued; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt number was referenced on the cases; and
- 4 cases had the warrants recalled, jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to staff, the Sheriff's "Discharge" receipt was not referenced on the cases due to an oversight.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to properly enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the Sheriff's "Discharge" receipt is referenced on the case.

Observation No. 7:

We noted during our review that the receipt sequence was not consistently noted on the deposit slips. Instead, the deposit slips only noted with the check/money order number and amount. According to the Court Coordinator, the new staff member submitting the monthly report was not aware that the receipt sequence should be also noted on the deposit slips.

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

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

Recommendation:

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

Please provide a written management response for the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

RECEIVED
JUN 10 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-02833 ~~JP11-2015-01484~~	THRU	JP11-2016-03265 ~~JP11-2015-01931~~	$ 57,515.85 ~~61,429.05~~ ✓ x10
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS:	COST ON DEPOSIT	510.10 x7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	265.10 x7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 57,270.85 ~~60,918.95~~ x3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	58,009.85 ~~57,811.85~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 739.00 ~~3,107.10~~ x4-i

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 57,811.85 B1	
Add: Previous Month's Bond Overtransfer Feb '15, Mar '16	334.00 ✓	
June '15 Jail	60.00 ✓	
Add: HCSO Monthly "D" Collections Report July '15 Jail	1014.00 ~~$0.00~~ ✓	
Jail	(300.00)	
Total Remittances Made to County Treasurer	$ 58,009.85 ~~57,811.85~~	

PREPARED BY: [signature] DATE: 6/8/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6.29.16
LP 7/1/16

[signature] 6/8/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004; PC 12.23		1200-351-10-061-000-0-000	$ 15,983.29 ~~16,937.79~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	303.53 -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	261.63
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	855.20 ~~907.81~~ x3
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	272.13 ~~283.57~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1124.32 ~~1,163.68~~ x3
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00 ~~30.00~~ x3
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00 ~~7.50~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	612.04 ~~648.04~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-061-000-0-000	931.40
Deferred Disposition		C.C.P. Art. 45.051	931.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	163.89 ~~470.38~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	575.64 ~~596.31~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	144.85
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	12.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,663.52 ~~2,855.79~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	208.03 ~~217.03~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0 ~~4.00~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 608.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00 ~~37.50~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	(68.34) ~~5.19~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.07 ~~78.55~~ x12
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	11,944.92 ~~11,743.33~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.23 ~~235.66~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.02 ~~25.71~~
Correctional Managment Institute of Texas Fund ($.50)	53 ~~54~~	CCP Art. 102.075		1100-207-20-000-029-0-000	2.51
Indigent Legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	318.00 ~~324.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	55K.55 ~~5,682.50~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1096.27 ~~1139.63~~
Support of Judiciary Fund ($5.40)	26	LGC 133.105		1100-207-20-000-054-0-000	(446.99) ~~1,505.83~~
Birth Certificate Fee ($1.80)	291-8	HSC 191.022(f)		1100-207-20-000-039-0-000	46.80 ~~525.20~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	518.56 ~~540.24~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.72 ~~19.94~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.02 ~~0.17~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	60.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	530.00 ~~540.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	208.07 ~~217.03~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1216.46 ~~1,253.13~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	35.00 ~~975.18~~
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	97.90
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	8,002.67 ~~8,658.37~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	584.10 x3-ov
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	18.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1354.00 ~~359.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~1,350.00~~ 1325.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	4.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	525.20 ~~546.80~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	86.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	32.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

JUN 10 2016
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 06.29.16

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~60,918.95~~ 57,270.85 x1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 113.001)

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case Number	Offense	Off. Date	BC	BCS	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CO	CONST1	COPm	CRF	CSF	CVCA	DEATH	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	NOARREST	OMNIC	OMNIS	OMNIV	PVS	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	TPW	TPWF	UTFC	WARr	TOTAL
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																														
3047	T14-2865GS	No Driver's License	4/13/14	-	-	-	-	-	-	-	-	135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135
2932	CRNT16-0065-J11	Possession or Delivery of Drug Paraphernalia	3/23/16	-	-	-	-	-	-	-	-	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169
UTFC should NOT be asssessed. In addition, LTF is under assessed $2.																																													
3032	GS98-9420A	Violate Promise to Appear	6/15/98	-	-	17	3	-	-	-	-	-	-	-	-	-	15	-	-	5	-	0.25	1	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	35	99.25
CJP and LEMI should NOT be assessed.																																													
2882	T99-3119GS	Expired Motor Vehicle Inspection	2/7/99	-	-	17	3	-	-	5	-	21.25	-	-	-	-	15	-	-	5	-	0.25	1	-	-	0.5	-	-	-	-	-	-	-	20	-	-	5	-	-	-	-	-	3	-	96
UTFC should NOT be asssessed.																																													
2875	T02-16169GS	Allow Unlicensed Minor to Drive	5/31/02	-	-	17	3	-	-	-	0.5	48	-	-	-	-	15	-	5	5	-	0.5	2	4	-	-	2	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	175
CHSA is under assessed $5.																																													
2976	T14-0015GS	Speeding (School Zone)	11/14/13	-	-	40	3	20	1	-	-	9.9	5	-	-	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	-	-	20	0.6	5.4	-	30	-	-	-	-	3	50	200
Fine should be split between CO (15%) and TPWF (85%).																																													
3138	CR11-831GS	No Fishing License	5/23/11	-	-	40	3	-	1	-	-	181.05	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	-	-	-	-	5	31.95	-	-	300
Was the driver in possession of the open container? If so, MVF should be assessed.																																													
3083	T11-3605GS	Open Container of Alcohol	6/25/11	-	-	40	3	-	1	-	-	275	-	-	-	-	-	-	5	-	2	-	-	4	4	-	2	-	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	50	412
OMNI fees should NOT be assessed.																																													
2851	11-105216-TR	Speeding	10/21/11	-	-	40	3	-	1	-	-	41.9	-	-	-	-	-	-	5	-	2	-	-	4	4	-	2	0.1	-	4	20	6	-	20	0.6	5.4	-	30	-	-	-	-	3	-	192
Did offense occur while driving? If so, MVF should be assessed.																																													
2941	CRNT16-0052-J11	Minor Possess Alcoholic Beverage	3/20/16	-	-	-	-	-	-	-	-	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
NOARREST should NOT be used. Please assess fee to proper law enforcement agency.																																													
3154	T12-1104GS	No Liability Insurance	2/7/12	-	-	19.26	1.44	-	0.48	-	-	-	-	-	-	-	-	-	-	-	0.96	-	-	1.93	1.93	-	2	-	2.41	-	-	-	9.63	0.29	2.6	-	-	-	-	-	-	-	24.07	67
Please enter how many pages were issued in the comments secitons of the receipt.																																													
2917				-	-	-	-	-	-	-	-	-	-	1.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.75
3112				-	-	-	-	-	-	-	-	-	-	2.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.25
What happened to the following certificates: D6283, D6286, D6265, D6288, D6290, D6294, D6297, D6299, D6301, D6302, and D6317? If voided, please provide a copy of the voided certificate to the Auditor's Office.																																													
Please enter the Birth Certificate Number that was issued for the receipt in the comments section of the receipt.																																													
2879				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	23
2889				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	23
3213				1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	23
Please enter what Death Certificate Number was issued in the comments section of the receipt?																																													
2935				-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	21

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case Number			BC	CCC	CHSA	CJP	CO	COPm	CSF	DEATH	FA	JCD	JCTF	JSF	LTF	NOARREST	OMNIS	PVS	SJFC	SO	TPDC	TPW	UTFC	TOTAL
JP11-2016-0	Offense	Off. Date		BCS	CHS	CHSJP	CMIT	CONST1	CRF	CVCA	DPS	IDRF	JCPT		LEMI	MVF	OMNIC	OMNIV	SCOF	SJFS	STF	TPDS	TPWF	WARr	
Based on case type, CRF should NOT be assessed. Please assess fee to SCHD.																									
3205	TRU16-0042-J11			- -	40	3 -	1 -	-	36.5 -	-	36.5	20 -	- - -	2	- -	4	4 -	2 -	- -	- -	- -	0.6	5.4 -	-	1 1 -	- - -	157

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly 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 Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $56,513.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fines, fees, and court costs for the period in review. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments could not be completed as the new criminal system does not allow for the adjustments to be competed for the month the payment was taken. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (100), November 2015 (36), December 2015 (38), January 2016 (15), February 2016 (40), March 2016 (38), April 2016 (46), and May (12) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through June 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to Court Coordinator, training is needed on the procedures for the submittal of the OCA Reports. Furthermore, ample time to generate the OCA Reports has not been available due to a heavy workload.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under §112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Reports, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
The Information Technology Department should be contacted to request training on the submittal of the OCA Report. In addition, management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
We noted during our review that one cash bond posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received on May 24, 2016 (JP11-2016-03170). According to staff, the bond (JP11-2016-03170) cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 2 of 33 online credit card transactions received during the month of June 2016 were not promptly receipted. The online credit card transactions were receipted 2 to 6 days after payment was made by defendants. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions entered in a timely manner.

Observation No. 5:
We selected for all 5 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 9 cases tested:

- 4 cases had the warrants recalled; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases; and
- 5 cases had the warrants recalled, jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to staff, the Sheriff's "Discharge" receipt was not referenced on the cases due to an oversight.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the Sheriff's "Discharge" receipt is referenced on the case.

Please provide a written management response for the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

RECEIVED
JUL 05 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1
City: WESLACO, TX
Hidalgo County, Texas

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-03266	THRU	JP11-2016-03666	$ 56,513.60 ~~47,018.95~~ X10
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS:	COST ON DEPOSIT	5,565.70 - X7
ADD:	COST ON DEPOSIT LIQUIDATED	5,269.70 - X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	56,217.60 $ ~~47,018.95~~ X3
Less:	Total amount of remittances to County Treasurer (From Part II)	57,252.60 ~~56,513.60~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	1,035.00 $ ~~(9,494.65)~~ X4-1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 56,513.60 X B1	
Add: Previous Month's Bond Overtransfer Feb'15, Mar'16, May'16	579.00 X	
Add: HCSO Monthly "D" Collections Report June '15	60.00 ~~$0.00~~ X4-F	
July '15	100.00 X4-F	
	57,252.60	
Total Remittances Made to County Treasurer	$ ~~56,513.60~~	

PREPARED BY: [signature] DATE: 7/01/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-20-16
7/26/16

[signature] JUSTICE OF THE PEACE 7/01/16 DATE

JUSTICE COURT GILBERTO SAENZ HIDALGO COUNTY

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/2015

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~15,203.70~~ 18,254.55 X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	414.60 ~~399.45~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	49.00 ~~36.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	782.14 ~~635.08~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	246.10 ~~198.08~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,034.86 ~~838.78~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.44 ~~133.13~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.60 ~~33.28~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	542.00 ~~442.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026.502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-061-000-0-000	1,129.10 ~~983.20~~
Deferred Disposition		C.C.P. Art. 45.051	~~983.20~~	1,129.10 M	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-	M	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	147.60 ~~118.79~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	480.58 ~~681.52~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	8.30 ~~4.30~~
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,448.50 ~~1,988.50~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	186.39 -
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(5.00) -
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	- -
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(0.50) -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	13.05 ~~166.42~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,245.65 ~~8,284.78~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent Legal Services Fee-JP ($6)	67	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	402.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,685.34 ~~3,695.21~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	984.28 ~~792.20~~
Support of Judiciary Fund ($5.40)	25	LGC 133.105		1100-207-20-000-054-0-000	1,321.51 ~~1,064.20~~
Birth Certificate Fee ($1.80)	1908	HSC 191.022(f)		1100-207-20-000-039-0-000	45.00 ~~343.40~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	484.97 ~~390.83~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.13 ~~12.63~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(6.75) ~~(0.90)~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	41.49 ~~21.49~~
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	670.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	192.39 -
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,037.23 ~~2,927.25~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	46.12 ~~41.12~~
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	85.22 ~~80.22~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	7,446.38 ~~4,671.26~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayment				1100-202-00-000-007-0-000	30.00 X3=0
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	12.43 ~~6.43~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,751.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	M	
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,675.00	M	
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-	M	
Transcript Fees ($10)		LGC 118.121/118.123 (b)		M	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00	M	
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	15.00	M	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	15.75	M	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	5.25	M	
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-	M	
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	505.00 ~~30.60~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.00 ~~20.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	27.00 ~~18.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 42,018.95

56,217.60 X2, X1

X1 X2

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-7-2016

RECEIVED
JUL 05 2016
Hidalgo County
AUDITORS OFFICE

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending June 30, 2016

Receipt Number / JP11-2 Case Number	Offense	Off. Date	BC	BCS	CCC	CHS	CHSJP	CMIT	CO	COPm	CSS	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	TPST	TPW	TPWF	TPWFr	TPWr	UTFC	WARr	WFCONST1	WRITFEE	WRIT	TOTAL
Receipt needs to be reissued.																																											
3281 TR16-2248-J11			-	-	-40	-3	-1	-	-	-	-	-	-5	-	-2	-	-	-4	-4	-2	-0.1	-	-	-0.6	-5.4	-	-30	-	-1	-1	-	-	-	-	-	-3	-	-	-	-	-102.1
Based on offense type,SV50 should NOT be assessed.																																										
3485 03-71610-TR	No Safety Belt	5/1/2003	-	-	17	3	-	0.5	25	-	-	15	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	-	25	-	-	-	-	-	-	-	3	-	50	-	-	177
Based on case information, case should not have an oustanding balance.																																										
3419 LT15-0225-J11			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	200	205
Please enter what Birth Certificate number was issued in the comments section of the reciept.																																										
3268			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3412			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3484			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3536			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3540			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3556			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3557			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3654			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3663			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Please enter how many pages were issued in the comments section of the receipt.																																										
3576			-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
3511			-	-	-	-	-	-	-	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5
3382			-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
3337			-	-	-	-	-	-	-	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.25
3377			-	-	-	-	-	-	-	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.25
3441			-	-	-	-	-	-	-	3.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.75
Fine should be split between CO (15%) and TPWF (85%)																																										
3332 CR10-1180GS	No Fishing License	10/28/2010	-	-	40	3	1	-	14	-	-	-	-	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	5	85	-	-	-	-	-	-	-	186
3358 CRNT16-0145-J11	Take Fish by Illegal Means or Methods	5/8/2016	-	-	40	3	1	-	17.85	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	15.15	5	-	-	-	-	-	102
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																										
3388 T15-3698GS	No Driver's License	6/1/2015	-	-	1.8	0	0	-	66	-	-	-	-	-	-	0	-	-	0	0	-	-	-	20	0.05	0.24	0.22	-	-	0	0	-	-	-	-	-	-	-	-	-	-	89
An arrest fee should be assessed. Please assess fee to proper law enforcement agency.																																										
CRNT16-0244-J11	Public Intoxication	3/30/2016	-	-	40	3	1	-	103	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	167
CRNT16-0234-J11	Public Intoxication	5/28/2016	-	-	40	3	1	-	103	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	167
Based on offense date, CSS should NOT be assessed																																										
3517 T13-4338GS	Unrestrained Child	7/3/2013	-	-	40	3	1	-	12.5	-	0.15	-	5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	30	13	-	-	-	-	-	-	3	-	50	-	-	195.25
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																																										
3306 T14-1172GS	Speeding	1/8/2014	-	-	40	3	1	-	92	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	30	-	-	2	-	-	-	-	3	-	-	-	-	214.1
3313 T14-0595GS	Speeding	1/1/2014	-	-	40	3	1	-	117	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	30	-	-	2	-	-	-	-	3	50	-	-	-	289.1
3488 T14-1222GS	No Driver's License	1/19/2014	-	-	40	3	1	-	141	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	50	-	-	-	280.1

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

September 12, 2016

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 were $57,903.90. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been competed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (100), November 2015 (36), December 2015 (38), January 2016 (15), February 2016 (40), March 2016 (38), April 2016 (46), May 2016 (12), and June 2016 (12) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through July 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that one cash bond posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received on May 24, 2016 (JP11-2016-03170). According to staff, the bond (JP11-2016-03170) cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted during our review that 4 out of 5 Close-Out Reports randomly selected for testing during the month of July 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2-3 days after the bank deposit was made. According to the Assistant Court Coordinator, the task could not be completed timely due to time constraints and the court being short staffed.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the

collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip, to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 5:
We noted that collections for 2 of 20 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted. According to the Assistant Court Coordinator, the Deputy Constables are picking up the money bag on a daily basis. Although, a Deputy Constable had picked up the money bag from the department, the money was not being deposited that day.

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

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

Recommendation:
Management should inform the Constable that collections must be deposited at the bank on a daily basis.

Observation No.6:
During our review, we noted that checks/money orders did not include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number). According to staff, they are aware that the payer's information and a docket number had to be written on the face of checks/money orders. However, the Assistant Court Coordinator will be training the staff again on this matter.

Pursuant to the County Auditor's Office *Cash Handling Guidelines and Procedures*, prior to accepting a check/money order as payment, the cashier must verify that the payer's name, address, driver's license number, date of birth, and phone number is pre-printed on the face of the check/money order. If some of this information is not pre-printed on the face of the check/money order, the cashier must request this information and record it on the face of the check/money order. In addition, the cashier must ensure that the memo line contains sufficient information to identify the purpose of the payment (e.g., case number)

Failure to ensure that the check/money order properly identifies the payer and the case to which the payment should be applied could result in the payment being applied to the incorrect docket.

Recommendation:
Management should ensure that checks/money orders include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number).

Observation No. 7:
We selected all 20 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 24 cases tested:

- 23 cases had the warrants recalled; jail time credit was applied to the cases; cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases; and

- 1 case did not have the warrant recalled, jail time credit was not applied to the case; case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, the case was not properly closed due to an oversight.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide a written management response for the observations noted above by September 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

RECEIVED
AUG 03 2016
Hidalgo County Auditor's Office

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

Hidalgo County
AUDITORS OFFICE

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-03667 *	THRU JP11-2016-04078 *	$ ~~57,864.23~~ 57,903.90
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	1,182.20-
ADD:	COST ON DEPOSIT LIQUIDATED	1,311.20 167.00
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 58,032.90 ~~58,031.23~~
	Less: Total amount of remittances to County Treasurer (From Part II)	58,838.40 ~~58,225.90~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (806.00) ~~(194.67)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~58,225.90~~ 57,403.90	
Add: Previous Month's Bond Overtransfer	875.00	
Add: HCSO Monthly "D" Collections Report June '15	60.00 ~~$0.00~~	
	58,838.40	
Total Remittances Made to County Treasurer	$ ~~58,225.90~~	

PREPARED BY: [signature] DATE: 8/1/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 8-25-16

[signature] JUSTICE OF THE PEACE 8/1/16 DATE

GILBERTO SAENZ * HIDALGO COUNTY * JUSTICE COURT

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 20,625.45 ~~20,630.95~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	263.15
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	175.10
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	828.44
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	263.10
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,096.53
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.43 ~~130.66~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	12.61 ~~32.67~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	596.47 ~~594.47~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-061-000-0-000	1,085.37
Deferred Disposition		C.C.P. Art. 45.051	1,075.55		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	9.82		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	157.84
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	483.04
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	8.74
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,740.53
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	200.57
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	16.00 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	5.00 ~~2.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	63.04 ~~163.33~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.90
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	53.98
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,820.05
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	161.93
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.59
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.40
Indigent Legal Services Fee-JP ($6)	40	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	240.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,620.34
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,052.18
Support of Judiciary Fund ($5.40)	20	LGC 133.105		1100-207-20-000-054-0-000	1,405.13
Birth Certificate Fee ($1.80)	~~224~~	HSC 191.022(f)		1100-207-20-000-039-0-000	36.00 ~~404.00~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	510.88
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.23
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.96 ~~0.06~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	43.70
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	400.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	200.37 -
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,116.07 ~~1,118.40~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	~~30.00~~
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	87.16
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5,673.51
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fee				1100-341-10-060-007-0-000	-
Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	1004.30 ~~1,005.20~~
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	13.11
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,055.50 ~~1,025.50~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,000.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	8.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	404.00 ~~36.00~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	326.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	38.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~58,031.23~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/2015

58,032.90 X1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AUG 8-25-16

RECEIVED
AUG 03 2016
Hidalgo County
AUDITORS OFFICE

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending July 31, 2016

Rec #	Case #	Offense	Off. Date	BC	BCS	CCC	CERT	CERT2	CHS	CHSJP	CJP	CMIT	CO	COPm	COPY1	COPY2	CRF	CVCA	DD	DEATH	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	TPW	TPWF	TPWFr	TPWr	UTFC	WARr	Totals
JP11-2016-0																																																		
Please enter the Birth Certificate Number that was issued for the receipt in the comments section of the receipt.																																																		
3898	??			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
3705	??			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Please enter how many pages were issued in the comments section of the receipt.																																																	
3848				-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
3921				-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
3820	SC15-0020-J11			-	-	-	-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4056	SC13-028GS			-	-	-	1.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4036				-	-	-	-	-	-	-	-	-	-	5.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																																	
3727	??			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
3733	??			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
4073	??			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
LTF is under assessed $2.																																																	
3956	T99-3119GS	Expired Motor Vehicle Inspection	2/7/99	-	-	17	-	-	3	-	-	-	26.75	-	-	-	-	15	-	-	-	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	3	-	96
SCOF should be assessed.																																																	
3688	T00-7474GS	Speeding	4/17/00	-	-	17	-	-	3	-	-	-	-	-	-	-	-	15	19.85	-	-	5	-	5	-	0.25	2	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	50	122.1
Fine should be split between CO (50%) and SV50 (50%).																																																	
3765	T01-13749GS	Unrestrained Child under four	10/30/01	-	-	17	-	-	3	-	-	0.5	18	-	-	-	-	15	-	-	-	5	-	5	-	0.5	2	4	-	-	-	-	2	-	-	20	-	-	-	-	-	-	50	-	-	-	-	-	3	-	145
3667	TR16-2337-J11			-	-	40	-	-	3	1	-	-	-	-	-	-	0.1	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	0.6	5.4	-	5	30	-	1	1	-	-	-	-	3	-	102.1
Based on offense type,SV50 should NOT be assessed.																																																
4031	T03-21879GS	No Safety Belt	5/7/03	-	-	17	-	-	3	-	-	0.5	25	-	-	-	-	15	-	-	-	5	-	5	-	0.5	2	4	-	-	-	-	2	-	-	20	-	-	-	-	-	-	25	-	-	-	-	-	3	-	127
An arrest fee should be assessed. Please assess fee to proper law enforcement agency.																																																
3941	TR16-1762-J11	No Driver's License	7/30/16	-	-	40	-	-	3	1	-	-	35.9	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	100
3884	TR16-3082-J11	Fail to Maintain Financial Responsibility	7/8/16	-	-	40	-	-	3	1	-	-	36	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	100
3935	CRNT16-0299-J11	Class C Assault	5/29/16	-	-	40	-	-	3	1	-	-	36	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	100
	TR16-2772-J11	Possession of Alcohol by a Minor	6/15/16	-	-	40	-	-	3	1	-	-	65	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	100
3948	TR16-3126-J11	Defective tail Lamps	2/19/16	-	-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
CJP, CMIT, CVCA, FA, JCD, JCPT, LEMI, LEOA, and LEOCE should not have been assessed.																																																
4053	CRNT16-0312-J11	Driving Under Influence	4/21/16	-	-	40	-	-	3	1	5	0.5	468.4	-	-	-	-	15	-	-	-	-	5	5	2	0.5	2	4	4	0.5	1	2	2	0.1	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	-	569
Fine should be split between CO (15%) and TPWF (85%)																																																
3713	CRNT16-0145-J11	Take fish by illegal means or methods	5/8/16	-	-	-	-	-	-	-	-	-	90.35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	76.65	-	-	-	169
4017	CRNT16-0213-J11	Unregistered Vessel	6/12/16	-	-	40	-	-	3	1	-	-	16.5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	16.5	5	-	-	102
3991	CR13-1255GS	Posses Protect Nongame Bird	9/2/13	-	-	40	-	-	3	1	-	-	23	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	20	0.6	5.4	-	-	-	-	-	-	5	170	-	-	-	-	280
Please scan the Motion and Order to Dismiss document.																																																
3723	TR16-2476-J11	Display Expired License Plates	6/7/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

What happened to the following certificates:D6387, D6388, D6390, D6392, D6395, D6396, D6400, D6406, D6413, D6415, and D6418?
If voided, please provide a copy of the voided certificate to the Auditor's Office.

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

November 8, 2016

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2016 were $54,558.20. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in August 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (100), November 2015 (36), December 2015 (38), January 2016 (15), February 2016 (40), March 2016 (38), April 2016 (46), May 2016 (12), June 2016 (12), and July 2016 (14) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through August 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that five cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of release from jail. The bonds were received on May 24, 2016 (1), June 27, 2016 (1), and August 17, 2016 (3). The bonds received on August 17, 2016 were subsequently forfeited on September 6, 2016; however, the bond received on June 27, 2016 has not been forfeited as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Please provide a written management response for the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Fines and Fees Report* and Exhibits

cc: Valde Guerra, County Executive Officer

RECEIVED
SEP 07 2016
HIDALGO COUNTY TEXAS
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TX
Hidalgo County, Texas

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-~~03667~~ 04079	THRU JP11-2016-04078- 04524	$ 54,558.20
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	4,907.80 ~~982.40~~
ADD:	COST ON DEPOSIT LIQUIDATED	3,925.40
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 53,575.80
Less:	Total amount of remittances to County Treasurer (From Part II)	55,364.20 ~~54,591.20~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (1,788.40) ~~(1,015.40)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~54,591.20~~	
Add: Previous Month's Bond Overtransfer May '16, June '16, July '16	54,558.20	
	746.00	
Add: HCSO Monthly "D" Collections Report June '16	60.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	55,364.20 $ ~~54,591.20~~	

PREPARED BY: [signature] DATE: 9/6/16

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

[signature] 9/6/16
JUSTICE OF THE PEACE DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9-6-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-061-000-0-000	$ 16,963.30 ~~14,958.30~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	439.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)					
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	745.99
Justice Court Technology Fund ($4)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	234.65
Time Payment - @40% OF $25.00 ($10.00)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	982.68
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (d)		1100-341-10-060-001-0-000	60.00
Administrative Local Transaction Fee ($2)		LGC 133.103 (c)		1100-341-10-060-002-0-000	15.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	531.46
Special Fees		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Deferred Disposition				1100-341-10-061-000-0-000	890.90
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.051	850.90		
Support of Judiciary Fund ($ 60)		C.C.P. Art. 45.0511(f)	40.00		
Traffic Fee ($3)		LGC 133.105		1100-341-10-060-009-0-000	141.37
Child Safety ($20-$25)		T.R.C. 542.403		1100-341-10-061-000-0-000	419.27
Failure to Appear ($4)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Scofflaw Fee ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Truancy Prevention and Diversion Fund ($1)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,243.72
STATE COURT COSTS AND FEES:		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	188.69
Criminal Justice Planning Fund C.C.P. ($5)					
State General Revenue Fund ($2.50)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(5.00)
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Operators and Chauffeurs License Fund ($75)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	(1.50)
Time Payment - @50% OF $25.00 ($12.50)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	75.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Consolidated Court Costs Fund ($40)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP 102.075 (a) & LGC 133.102		1100-207-20-000-015-0-000	9,762.68
Judicial & Court Personnel Training Fund (____$1, ____$2)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Correctional Managment Institute of Texas Fund ($ 50)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Indigent Legal Services Fee-JP ($6)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
State Traffic Fee- Subtitle C ($30)	77	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	462.00
Jury Service Fee ($4)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,102.77
Support of Judiciary Fund ($5.40)	35	C.C.P Art. 102.0045		1100-207-20-000-053-0-000	942.69
Birth Certificate Fee ($1.80)	~~492.0~~	LGC 133.105		1100-207-20-000-054-0-000	1,258.63
Defensive Driving Record Fee ($12)		HSC 191.022(f)		1100-207-20-000-039-0-000	53.00 ~~307.00~~
Indigent Defense Representation Fund ($2)		C.C.P. Art. 45.0511 (g-1)		1100-207-20-000-057-0-000	-
Moving Violation Fee ($0.10)		LGC 133.107/GC 102.021		1100-207-20-000-059-0-000	457.34
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.62
Failure to Appear ($20)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Electronic Filing Fee - Civil ($10)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Truancy Prevention and Diversion Fund ($1)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	770.00
Texas Home Visiting Program Contribution ($5)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	188.69
ARREST /WARRANT FEES: STATE		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
D.P.S. (____$3, ____$5, ____$35, ____$50)		C.C.P. Art. 102.011			
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	899.59
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY				1100-207-20-000-021-0-000	60.00
Sheriff Fees		LGC 118.131		1100-342-10-060-001-0-000	121.02 ~~426.02~~
Constables Fees					
Precinct #1				1100-342-10-291-000-0-000	7,231.14 ~~7,271.13~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	94.00
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fees				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Collection				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,098.75 ~~2,058.75~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,925.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	110.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	~~40.00~~		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	21.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.25		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (n)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	707.00 ~~63.00~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	66.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	40.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 53,575.80

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE [illegible] DAY OF THE FOLLOWING MONTH.
COUNTY AUDITOR'S FORM JP-JP3001 REVISED 09 2015

RECEIVED
SEP 06 2016
Hidalgo County
AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 9/6/16

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending August 31, 2016

Rec #	Case Number	Offense	Off. Date	BC	BCS	CCC	CERT	CERT2	CHS	CHSJP	CJP	CMIT	CO	COPm	COPY1	COPY2	CVCA	DI53r	DPS	DPSr	FA	fDRF	JCD	JCP	JCTI	JSF	LEMI	LEOA	LEOCE	LTF	MVF	PVS	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	Total
Please scan the Motion and Order to Dismiss document.																																													
4155	TR16-3169-J11			-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
4469	TR16-3484-J11			-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Please enter the Birth Certificate Number that was issued for the receipt in the comments section of the receipt.																																												
4436	??			3.6	40.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
4489	??			1.8	20.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Please enter how many pages were issued in the comments section of the receipt.																																												
4207				-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4424	SC15-0025-J11			-	-	-	-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4319				-	-	-	-	-	-	-	-	-	-	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4114				-	-	-	-	-	-	-	-	-	-	1.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5
4091	LT16-0531-J11			-	-	-	1.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.75
4206				-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.25
4204				-	-	-	-	-	-	-	-	-	-	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4232				-	-	-	-	-	-	-	-	-	-	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.25
4205				-	-	-	-	-	-	-	-	-	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.25
Based on offense type, SV50 should NOT be assessed.																																												
4492	T03-19600GS	No Safety Belt	12/30/02	-	-	17	-	-	3	-	-	1	25	-	-	-	15	-	5	-	5	-	0.5	2	4	-	-	-	-	2	-	-	20	-	-	-	25	-	-	-	-	3	48	-	175
CJP $5, CMIT $0.50, CVCA $15, FA $5, JCD $0.50, JCPT $2, LEMI $0.50, LEOA $1, LEOCE $2 should not be assessed.																																												
4268	TR16-3202-J11	Speeding	7/27/16	-	-	40	-	-	3	1	5	1	33	-	-	-	15	-	-	5	5	2	0.5	2	4	4	0.5	1	2	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	166.6
MVF $0.10, STF $30, and UTFC $3 should not be assessed.																																												
4524	T14-4032GS	Fail to Maintain Financial Responsibility	4/1/14	-	-	40	-	-	3	1	-	-	127.9	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	0.1	-	20	0.6	5.4	30	-	1	1	-	-	3	-	-	250
LTF is under assessed $2.																																												
4116	CR06-0612GS	Current Registration	5/24/06	-	-	-	-	-	-	-	-	-	167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	50	-	-	237
4088	T08-0305GS	Disregard Police Officer	1/5/08	-	-	-	-	-	-	-	-	-	89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.46	-	-	-	-	-	-	-	-	-	-	-	50	9.54	150
Fine should be split between CO (15%) and TPWF (85%)																																												
4283	CRNT16-0326-J11	Black Bass, undersized	7/31/16	-	-	40	-	-	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	-	2	-	-	-	0.6	5.4	-	-	1	1	31	5	-	-	-	100
4320	TR16-3155-J11	Exceeding Bag Limit (Alligator Gar)	7/20/16	-	-	40	-	-	3	1	-	-	37.5	-	-	-	-	-	-	2	-	-	4	4	-	-	-	-	2	-	-	-	0.6	5.4	-	-	1	1	62.5	5	-	-	-	169

What happened to the following certificates: D6436, D6455, D6461, D6462, and D6467?
If voided, please provide a copy of the voided certificate to the Auditor's Office.

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

February 7, 2017

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH 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. KENC VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2016 were $50,225.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in September 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 19 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (46), November 2015 (5), December 2015 (2), February 2016 (40), May 2016 (2), June 2016 (2), and July 2016 (2) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through September 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that two cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1) and June 27, 2016 (1) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted during our review that 7 of 24 online credit card transactions received during the months of September 2016 were not promptly receipted. The online credit card transactions were receipted 2 to 3 days after payment was made by defendants. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed due to a heavy workload.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and that case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the arrest of the defendant, in error, respectively.

Recommendation:
Management should ensure that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide a written management response for the observations noted above by February 24, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

RECEIVED
OCT 05 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

City: WESLACO, TX
Hidalgo County, Texas

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP11-2016-04525	THRU	JP11-2016-04943	$ 50,225.00 ✓ 50,598.54 X10
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS:	COST ON DEPOSIT	4,547.70 223.90 X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	4,373.80 - X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	50,001.10 $ 50,374.64 X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	52,013.40 50,347.00
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 2,012.30 27.64 X4-7 DA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~50,347.00~~ B1 ✓	
Add: Previous Month's Bond Overtransfer	50,225.00	
	1728.40 ✓	
Add: HCSO Monthly "D" Collections Report June '15	60.00 ~~$0.00~~ ✓	
	52,013.40	
Total Remittances Made to County Treasurer	$ ~~50,347.00~~ DA	

PREPARED BY: [signature] DATE: 10/5/16

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

[signature] 10/5/16
JUSTICE OF THE PEACE DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10-25-16

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 14,390.26 ~~14,364.54~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,220.45
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	(458.26) ~~(164.24)~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	26.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	764.07 ~~758.07~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	248.13 ~~246.13~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,010.86 ~~1,002.86~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	7.52
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	1.88
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	603.95 ~~599.95~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-061-000-0-000	412.95
Deferred Disposition		C.C.P. Art. 45.051	412.95		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	148.95 ~~147.75~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	428.97 ~~425.97~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	(10.00) ~~(35.00)~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	(0.44) -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,079.60
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	223.39 ~~221.39~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(5.00) ~~(10.00)~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(3.50) ~~(4.00)~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	9.40
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.88
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	13.77
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~10,021.44~~ 10,101.44
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	41.30
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.53
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.39
Indigent Legal Services Fee-JP ($6)	55	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	330.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,297.24 ~~4,267.24~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	992.66 ~~984.66~~
Support of Judiciary Fund ($5.40)	183	LGC 133.105		1100-207-20-000-054-0-000	1,324.97 ~~1,314.17~~
Birth Certificate Fee ($1.80)	~~202~~	HSC 191.022(f)		1100-207-20-000-039-0-000	32.40 ~~363.60~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	484.28 ~~480.28~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	15.89 ~~15.79~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.03 ~~4.43~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	(2.18) -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	550.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	182.72 ~~180.72~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	867.20 ~~862.20~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	0.11
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	160.00 ~~200.00~~
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	136.30
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	7,371.26
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	35.30 ~~284.20~~
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	(0.67) -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,459.00 ~~1,462.25~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,375.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	45.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~2.25~~ (3.00)		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	363.60 ~~32.40~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	109.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	22.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~50,374.64~~ 50,001.10

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.0011)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 09/2015

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-25-16

RECEIVED
OCT 05 2016
Hidalgo County
AUDITORS OFFICE

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending September 30, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	COPm	CONST1	DD	CVCA	DPS	DEATH	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFCONST1	Total
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																					
4696	??			-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	29
Please enter how many pages were issued in the comments section of the receipt.																																					
4625				-	-	-	-	-	-	2.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.25
STF $30 and UTF$3 should NOT be assessed.																																					
4705	TR16-3593-J11	Operate Motorcycle Without Approved Headgear	9/4/2016	40	3	1	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	102.1
Fine should be split between CO (15%) and TPWF (85%)																																					
4763	CRNT16-0470-J11	Hunt with Illegal Shotgun	9/10/2016	40	3	1	-	30	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	70	5	-	-	-	169
4599	CRNT16-0394-J11	Nongame: hunt protected bird	9/3/2016	40	3	1	-	16.2	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	16.8	5	-	-	-	102
4676	CRNT16-0405-J11	Possession of Quail During Closed Season	9/3/2016	40	3	1	-	45	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	55	5	-	-	-	169
4630	CRNT16-0436-J11	Mourning Dove: daily bag limit	9/11/2016	40	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	33.1	5	-	-	-	102.1
4680	CRNT16-0456-J11	Hunt with Illegal Shotgun	9/10/2016	40	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	100	5	-	-	-	169
4761	CRNT16-0460-J11	Mourning Dove: daily bag limit	9/10/2016	40	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	33	5	-	-	-	102
4838	CRNT16-0473-J11	Mourning Dove: daily bag limit	9/10/2016	40	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	33	5	-	-	-	102
4758	CRNT16-0478-J11	Nongame: hunt protected bird	9/10/2016	40	3	1	-	15.4	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	75.6	5	-	-	-	160
4793	TR16-3954-J11	Hunt During Closed Season	9/17/2016	40	3	1	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	100	5	-	-	-	169
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																					
4532	05-81731-TR	No Safety Belt	6/24/2005	40	3	-	-	50	-	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	30	-	-	-	-	-	3	-	50	207
4661	TR16-2850-J11	Air Suspension Pressure Loss	9/16/2015	40	3	1	-	102	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	204.1
4566	TR16-3637-J11	Failure to Signal Lane Change	8/9/2016	40	3	1	-	-	5	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	102.1
4589	IBC16-0033-J11	Issuance of Bad Check	12/24/2015	40	3	1	-	50	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	-	-	-	-	-	114
4730	TR16-3505-J11	Speeding	8/20/2016	40	3	1	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	102.1
4721	TR16-3589-J11	Speeding	9/3/2016	40	3	1	-	-	-	-	-	51	-	-	5	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	1	1	-	-	3	-	-	153.1
4588	IBC16-0013-J11	Theft Prop	4/24/2015	40	3	1	-	305	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	1	1	-	-	-	-	-	369
4598	01-62397-TR	Speeding	8/4/2001	17	3	-	-	-	-	-	15	39	-	5	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	-	-	-	-	3	-	50	161.25
Based on offense type, SV50 should NOT be assessed.																																					
4612	T03-21900GS	No Safety Belt	5/21/2003	17	3	-	0.5	25	-	-	15	-	-	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	25	-	-	-	-	3	50	-	177

What happened to the following certificates:D6476, D6478, D6486, D6487, D6488?
If voided, please provide a copy of the voided certificate to the Auditor's Office.

EXHIBIT A

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of September 30, 2016

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
		Total		412.00

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 8, 2017

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $47,275.80. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in October 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 15 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (46), November 2015 (5), December 2015 (2), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (2), and September 2016 (19) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through October 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 7 cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1), June 27, 2016 (1), October 17, 2016 (2), October 18, 2016 (1), and October 28, 2016 (2) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. According to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case. The bonds received on October were subsequently, forfeited on November 9, 2016.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted during our review that the October 2016 *Monthly Report* was submitted 8 days after the fifth day following the end of the month, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of October 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made. According to Court Coordinator, when she is out of the office, other staff members are responsible for submitting the Close-Out Report to County Treasurer's Office; however, staff does not always follow procedure to submit the reports timely.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide a written management response for the observations noted above by February 24, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-04944	THRU JP11-2016-05278	$ ~~47,464.80~~ 47,275.80
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	~~105.90~~ 1,646.20
ADD:	COST ON DEPOSIT LIQUIDATED	1,510.30
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~47,358.90~~ 47,169.90 / 50,047.10
	Less: Total amount of remittances to County Treasurer (From Part II)	~~48,034.80~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~(675.90)~~ (2,877.20)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 48,034.80	
Add: Previous Month's Bond Overtransfer May & June 2016; September 2016	1,952.30	
Add: HCSO Monthly "D" Collections Report June 2015 Jail	60.00 ~~$0.00~~	
	50,047.10	
Total Remittances Made to County Treasurer	$ ~~48,034.80~~	

PREPARED BY: Alina Ortiz DATE: 11/8/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 11.16.17 AS

JUSTICE OF THE PEACE — DATE: 11/8/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					14,486.80
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~15,690.40~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	499.65 ~~485.75~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	137.50 ~~225.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	764.12 ~~729.76~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	250.03 ~~238.51~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,010.77 ~~964.98~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	17.66 ~~20.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	4.41 ~~5.00~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	562.58 ~~504.88~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees			639.70	1100-341-10-061-000-0-000	639.70 ~~662.80~~
Deferred Disposition		C.C.P. Art. 45.051	~~662.80~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	150.08 ~~143.05~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	496.58 ~~478.84~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	4.96 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2074.64 ~~2,003.49~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	210.06 ~~198.76~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~3.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	22.08 ~~25.00~~
Juvenile Crime and Delinquency Fund (____$ 25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.85 ~~1.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	23.48 ~~20.00~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,089.81 ~~9,648.97~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.45 ~~60.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.39 ~~8.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.35 ~~1.00~~
Indigent Legal Services Fee-JP ($6)	29	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	174.00 ~~174.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4905.63 ~~4,728.45~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	996.87 ~~953.87~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1332.37 ~~1,269.35~~
Birth Certificate Fee ($1.80)	~~1.00~~	HSC 191.022(f)		1100-207-20-000-039-0-000	1.80 ~~20.20~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	~~483.58~~ ~~458.49~~ 483.58
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.47 ~~16.87~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	24.76 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	290.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	210.06 ~~200.76~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	986.33 ~~936.25~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	70.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	42.61 ~~40.07~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5246.20 ~~5,193.85~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	(151.90) ~~38.00~~
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	7.50 ~~30.00~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	760.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	725.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.20 ~~1.80~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~47,358.90~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 01·17·17

47,169.90

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending October 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHSJP		CONST1	CSFSZ	DD	DPS		FA	JCD	JCTF		LTF		SCOF		SJFS	STF		TPDS		TPWr		WARr		Total
				CHS	CO		CRF	CVCA		DIS3r	DPSr		IDRF	JCPT	JSF		MVF	SJFC			SO		TPDC	TPWFr		UTFC		WFCONST1	
Please ensure to follow the county's refund process when refunding money to a defendant.																													
5053	TR16-1711-J11	Minor Possessed Alcoholic Beverage	3/19/16	40	3	1	280	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	1	1	-	-	-	-	-	369
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																													
5163	99-54283-TR	Speeding	9/21/99	17	3	-	24	-	-	-	15	-	-	5	-	5	-	0.25	2	-	-	2	-	20	-	-	-	-	-	-	-	-	3	-	50	146.25
5073	TR16-3691-J11	Speeding	9/6/16	40	3	1	-	-	-	-	-	42	-	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	-	-	3	-	-	144.1
5250	TR16-4034-J11	Speeding	9/30/16	40	3	1	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	-	-	3	-	-	102.1
5260	T14-6039GS	Speeding	8/21/14	40	3	1	62.9	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	5	30	1	1	-	-	3	50	-	235
5204	TR16-4236-J11	Speeding School Zone	10/12/16	40	3	1	-	5	-	25	-	102	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	-	-	3	-	-	229.1
MVF $0.10 should be assessed.																													
5037	T11-4767GS	No Driver's License	8/26/11	40	3	1	141	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	50	-	278
Based on Appear by Date, SCOFF should be assessed.																													
5045	TR16-2644-J11	Speeding	1/14/16	40	3	1	19.9	5	-	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	30	1	1	-	-	3	-	-	122
Based on offense type, CRF should NOT be assessed.																													
5261	TR15-2207-J11	Safety Belt	11/29/15	40	3	1	25	-	25	-	-	-	-	-	5	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	1	1	-	-	3	50	-	222
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																													
5151	T14-0922GS	No Driver's License	1/9/14	40	3	1	141	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	20	0.6	5.4	-	-	-	2	-	-	-	50	-	280.1
Fine should be split between CO (15%) and TPWF (85%)																													
5124	CRNT16-0413-J11	Mourning Dove: Daily Bag Limit	9/4/16	40	3	1	-	-	-	-	-	8.2	-	-	-	-	2	-	-	4	4	2	-	-	0.6	5.4	-	-	1	1	91.8	5	-	-	-	169
5156	CRNT16-0517-J11	Hunt During Closed Season	9/17/16	40	3	1	45	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	0.6	5.4	-	-	1	1	55	5	-	-	-	169
Please enter a scan with the Motion and Order to Dismiss document.																													
5122	TR16-4119-J11	Display Expired Driver's License	10/6/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5219	TR16-4480-J11	Display Expired Driver's License	10/21/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5263	TR16-4148-J11	Display Expired Driver's License	10/10/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

EXHIBIT A

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of October 31, 2016

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
	10/17/2016	CRNT16-0578-J11		167.00
	10/18/2016	CRNT16-0584-J11		167.00
	10/17/2016	T06-4462GS		363.00
	10/28/2016	T15-0565GS		639.10
	10/28/2016	T15-3548GS		310.10
		Total		2,058.20

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 8, 2017

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $50,466.86. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (46), November 2015 (5), December 2015 (2), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (2), September 2016 (19), and October 2016 (15) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through November 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 3 cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1), June 27, 2016 (1), and November 9, 2016 (1) (see Exhibit B). The bond received in November was subsequently forfeited on December 6, 2016. However, the bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted during our review that the November 2016 *Monthly Report* was submitted 8 days after the fifth day following the end of the month, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of November 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 4 to 13 days after the bank deposit was made. According to Court Coordinator, when she is out of the office, other staff members are responsible for submitting the Close-Out Report to County Treasurer's Office; however, staff does not always follow procedure to submit the reports timely.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide a written management response for the observations noted above by February 24, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

RECEIVED
DEC 14 2016
Hidalgo County
AUDITOR'S OFFICE
Hidalgo County, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: GILBERTO SAENZ
Precinct No. 1 **Place No.** 1

PBC

City: WESLACO, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP11-2016-05279 THRU JP11-2016-05617 $ 50,466.86 ✓ X10-a

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 1481.25 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 2960.45 ~~1,479.20~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 51,946.06 X3 ✓
53,344.06

Less: Total amount of remittances to County Treasurer (From Part II) ~~50,466.86~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) $ ~~1,479.20~~ ✓
(1,398.00) X4-e

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 50,466.86 B1	
Add: Previous Month's Bond Overtransfer May '16 & June '16; Oct '16	2,058.20	
Add: HCSO Monthly "D" Collections Report June '15 Jail	60.00 ~~$0.00~~	
Cases voided in Oct but not reissued until Dec.	759.00	
	53,344.06	
Total Remittances Made to County Treasurer	$ ~~50,466.86~~	

PREPARED BY: Laura Ortiz DATE: 12/9/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-19-17

JUSTICE OF THE PEACE — DATE 12/9/2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ 17,452.98 ~~17,472.87~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	235.23 ~~306.97~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	162.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	754.14
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	240.14
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	993.50
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	22.75
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.69
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	520.66
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees			1203.86	1100-341-10-061-000-0-000	1203.86 ~~1,112.06~~
Deferred Disposition		C.C.P. Art. 45.051	~~1,112.06~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	143.50
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	499.14
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,054.87
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	194.97
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	28.44
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00 X12
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,854.06
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee-JP ($6)	55	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	330.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,871.32
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	956.61
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,284.24
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	471.10
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	17.72
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411.GC 51.851		1100-207-20-000-070-0-000	550.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	196.97
Texas Home Visiting Program Contribution ($5)		HSC 191.0048.LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	970.67
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	35.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	106.13
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	6,037.82
Precinct #2 DATE: 10-19-17				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO/ Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	15.00 ~~45.00~~ X3-a
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	30.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,474.00
Small Claims Court Filing Fee ($25)		LGC 118.121.118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121.118.122	1,375.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121.118.122	-		
Transcript Fees ($10)		LGC 118.121.118.123 (b)			
Abstract Fees ($5)		LGC 118.121.118.123 (c)	70.00		
Writ Filing Fee ($5 per page)		LGC 118.121.118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121.118.123 (e)	4.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	20.00		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ 51,946.06**

X3

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending November 30, 2016

Rec # / JP11-2016	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARr	WFCONST1	TOTAL
Based on offense date, CJP, CMIT, CVCA, FA, JCD, JCPT, LEMI, LEOA, and LEOCE should NOT be assessed.																																						
5578	TR16-3195-J11	Speeding	7/27/16	40	3	1	5	0.5	53.86	-	15	-	-	5	5	2	0.5	2	4	4	0.5	1	2	2	0.1	-	-	-	20	0.6	5.4	30	1	1	3	-	-	207.46
Fine should be split between CO (50%) and CRF (50%).																																						
5558	TR16-3542-J11	Safety Seat	8/31/16	40	3	1	-	-	5.4	12.5	-	-	-	5	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	-	0.6	5.4	30	1	1	3	-	-	120
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1).																																						
5389	T14-0468GS	No Driver's License	1/15/14	40	3	1	-	-	66	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	2	-	-	-	155.1
OMNI fees should NOT be assessed.																																						
5384	11-104109-TR	Expired License Plates	6/27/11	40	3	1	-	-	63	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	180
LTF is under assessed $2.																																						
5476	T98-0126GS	No Safety Belt	7/27/98	17	3	-	-	-	50	-	15	-	5	-	5	-	0.3	1	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	3	50	-	169.25
Based on offense type, fine cannot exceed $50.																																						
5315	99-54556-TR	No Safety Belt	11/14/99	17	3	-	-	-	80	-	15	-	5	-	5	-	0.3	2	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	3	-	50	202.25
Please scan the Motion and Order to Dismiss document.																																						
5491	TR16-4765-J11	Expired License Plates	10/25/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5605	TR16-4883-J11	Expired License Plates	11/11/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

EXHIBIT A

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of November 31, 2016

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
	11/9/2016	CRNT16-0609-J11	JP11-2016-05406	167.00
		Total		579.00

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 8, 2017

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

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

Dear Judge Saenz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $34,117.25. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of January 2015 (1), February 2015 (5), March 2015 (125), April 2015 (51), May 2015 (1), July 2015 (50), August 2015 (65), September 2015 (52), October 2015 (46), November 2015 (5), December 2015 (2), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (2), September 2016 (19), October 2016 (15), and November 2016 (7) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Properly completed copies of the May 2013 and August 2013 through December 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 2 cash bond posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 24, 2016 (1) and June 27, 2016 (1) (see Exhibit B). The bond received on June 27, 2016 has not been forfeited, as of today. In addition, according to staff, the bond received on May 24, 2016 cannot be forfeited due to technical complications with *Odyssey*. Assistance has been requested from the Information Technology Department for this case.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted during our review that 3 of 4 Close-Out Reports available for testing during the month of December 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 7 days after the bank deposit was made. According to Court Coordinator, when she is out of the office, other staff members are responsible for submitting the Close-Out Report to County Treasurer's Office; however, staff does not always follow procedure to submit the reports timely.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide a written management response for the observations noted above by February 24, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: Decemeber 2017

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP11-2016-05618	THRU JP11-2016-05873	$ 34,117.25 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	- X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	167.00 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 34,284.25 X3
	Less: Total amount of remittances to County Treasurer (From Part II)	34,756.25 ~~33,358.25~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~926.00~~ ✓ (472.00) X4-C

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 33,358.25 B1	
Add: Previous Month's Bond Overtransfer May '16; June '16; & Nov '16	579.00 ✓	
Add: HCSO Monthly "D" Collections Report June '15 Jail	60.00 ~~$0.00~~ ✓	
pmts voided in october but reissued in Dec	759.00 ✓	
	34,756.25	
Total Remittances Made to County Treasurer	$ ~~33,358.25~~	

PREPARED BY: Rina Ortiz DATE: 1/4/2017

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-19-17

Gilberto Saenz 1/4/2017
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/2015

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: Decemeber 2017

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					10,779.47
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-061-000-0-000	$ ~~10,823.52~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	51.63 ~~103.48~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-004-0-000	42.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	518.43 ~~515.43~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	166.85 ~~165.85~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	683.23 ~~679.23~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	362.00 ~~358.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees			1246.34	1100-341-10-061-000-0-000	1246.34 ~~1,150.44~~
Deferred Disposition		C.C.P. Art. 45.051	~~1,150.44~~		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	100.09 ~~99.49~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-061-000-0-000	312.12
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	94.27 ~~25.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	~~1,057.70~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	149.37
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(10.00) ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(7.00) -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50 ~~1.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	18.00 ~~20.00~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6820.45 ~~6,780.45~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00 ~~60.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00 ~~7.00~~
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.00 ~~1.00~~
Indigent Legal Services Fee-JP ($6)	59	Govt. Code Sec. 101.141(2)/(B)		1100-207-20-000-004-0-000	354.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,061.24
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	671.24 ~~667.24~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	894.81 ~~889.41~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	327.62 ~~325.62~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	12.79
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~69.27~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	590.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	151.37
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	635.53
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	15.00 ~~10.00~~
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	95.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	3,320.95
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators Fees				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	29.98 ~~30.00~~
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-007-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	0.02 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,515.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,475.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5 per page)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	8.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 34,284.25

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.30.2019

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending December 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CRF	CVCA	DD	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	TPWF	TPWFr	TPWr	UTFC	WARr	WFCONST1	TOTAL
On what case was payment applied to?																																								
5736	TR16-5084-J11			-26.77	-2.01	-0.67	-	-	-	-	-	-	-	-	-3.35	-	-1.34	-	-	-2.68	-2.68	-2	-0.07	-	-	-	-	-0.4	-3.6	-20.08	-0.67	-0.67	-	-	-	-2.01	-	-	-69
Is offense date correct? If not, please ensure that fees are properly assessed.																																							
5731	CR13-1532GS			-	-	-	5	-	14.85	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	20	-	-	-	-	-	84.15	-	-	-	-	-	125
Please scan the Motion and Order to Dismiss document.																																							
5849	TR16-5583-J11			-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5842	TR16-5297-J11			-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5740	TR16-4968-J11			-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Did Judge authorize the case to be transmitted to OMNI? If not, OMNI fees should NOT be assessed.																																							
5854	13-108508-TR			40	3	1	-	-	1.9	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	-	-	3	-	-	152
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1).																																							
5825	T14-1129GS			40	3	1	-	-	-	-	-	123	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	2	-	-	-	3	50	-	295.1
Fine should be split between CO (15%) and TPWF (85%)																																							
5670	CRNT16-0587-J11			40	3	1	-	-	13.77	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	1	1	-	19.33	5	-	-	-	102.1
Fine should be split between CO (50%) and CRF (50%)																																							
5833	TR16-5124-J11			40	3	1	-	-	10.4	12.5	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	1	1	-	-	-	3	-	-	125
WFCONST1 is under assessed $15																																							
5804	97-45696	No Driver's License	11/2/97	17	3	-	-	-	64.5	-	15	-	-	5	-	5	-	0.25	1	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	35	167.75
SCOF ($20) should be assessed. In addition, based on offense type, CO cannot exceed $50.																																							
5732	03-70787-TR	No Safety Belt	4/13/03	17	3	-	-	0.5	65	-	15	-	-	5	-	5	-	0.5	2	4	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	122

EXHIBIT A

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of December 31, 2016

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
		Total		412.00

Exhibit B

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



EDINBURG, TEXAS 78539

July 29, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2016 through April 2016 were $65,762.19; $152,440.86; $101,332.90; and $69,993.65 respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 164 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, 602 adjustments for the months of February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); and December 2015 (31) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of transactions.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through April 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed copies of the February 2014 through April 2016 OCA Reports are filed with the County Auditor's Office by August 29, 2016. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of April 30, 2016, there were 10 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 18, 2015 (1); December 23, 2015 (3); December 29, 2015 (3); March 11, 2016 (1); and April 21, 2016 (2). According to the Court Coordinator, she had attempted to forfeit all outstanding bonds; however, the business process prescribed by the Information Technology Department was unexpectedly modified, which prevented the Court Coordinator from liquidating the bonds in a timely manner. The Information Technology Department has issued a corrected business process and the Court Coordinator will attempt to liquidate the outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 20 of 82 Close-Out Reports selected for testing for the months of January 2016 through April 2016 (January-5; February-5; March-5; and April-5) were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 12 days after the bank deposit was made. According to staff, the Close-Out Reports were not submitted on a daily basis due to a heavy workload.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and

the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 5:
We noted during our review that 56 of 436 online credit card transactions received during the months of January 2016 through March 2016 were not promptly receipted. The transactions were receipted 2 to 16 days after payment was made by defendants. According to the Court Coordinator, staff attempts to review and receipt online credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No.6:
An in-house credit card transaction received on September 30, 2015 for docket number 08-92422-TR was misapplied to docket number T02-1671J12; however, corrections have not been made.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the misapplied credit card transaction is properly receipted immediately

Observation No. 7:
We noted during our review that January 2016 through April 2016 *Monthly Reports* were submitted to the County Auditor's Office 17, 23,15, and 18 days after the fifth day following the end of the month, respectively. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 8:
For the months of January 2016 through April 2016, we selected all cases (3) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected 16 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 19 cases:

- 12 cases had the warrants recalled; however, the jail time credit was not applied to the cases, the cases remain open and Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 7 cases did not have the warrants recalled; the jail time credit was not applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: January-16

PBC

RECEIVED
FEB 22 2016
Hidalgo County, Texas
AUDITORS OFFICE

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2
City: WESLACO, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipt #s)	JP12-2016-00001 ~~JP12-2015-00350~~	through JP12-2016-00479 JP12-2015-00741	$ 65,762.19 ✓
Sheriff's "D" Report	(Receipt #s)		through	

X10a

LESS: COST ON DEPOSIT		129.00 X7✓
ADD: COST ON DEPOSIT LIQUIDATED		- X7✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 65,633.19 X3 67694.79
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~65,762.19~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ ~~(129.00)~~ X4i✓ (2,061.60) Z1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 65762.19 B1	
Add: Previous Month's Bond Overtransfer December 2015	1,932.60	
Add: HCSO Monthly "D" Collections Report	$ 0.00 ~~65,762.19~~	
	67,694.79	
Total Remittances Made to County Treasurer	$ ~~65,762.19~~ Z1	

PREPARED BY: Jose L. Cardenas **DATE:** 2-19-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS04-13-16
04/20/16

JUSTICE OF THE PEACE

2-22-16
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED January-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 1

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 15,862.64
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	237.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	929.57
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	288.38
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,217.58
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	419.65
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	104.91
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	739.43
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	60.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	60.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	177.28
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	652.66
Child Safety ($20-$25)		C.C.P. Art. 102.014		1100-341-10-060-011-0-000	100.00
Failure to Appear ($4)		TC 706.006/TC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,068.27
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	209.89
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	13.25
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	6.63
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	9.28
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	48.65
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	524.56
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.28
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	64.01
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	12,062.12
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	231.73
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	28.23
Correctional Managment Institute of Texas Fund ($ 50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	4.15
Indigent Legal Services Fee-JP ($6)	97	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	582.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,174.05
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,148.87
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,527.90
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	556.20
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.33
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	970.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	213.89
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1473.12 ~~1,423.12~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	259.45
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 04/13/16					
Precinct #1				1100-342-10-291-000-0-000	12,120.73 ~~12,170.73~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,505.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	2,425.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	65,633.19

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 02/14

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JANUARY 31, 2016

Rec # JP12-2016-	Case #	Offense	Off Date	CCC	CFF	CHS	CHSJP	CJP	CMIT	CO	CONST1	CR	CVCA	DPS	DPSr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MVF	OCL	SCOF	SF	SJFC	SJFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST1	TOTAL
WFCONST1 is under assessed $7																																															
446	M96CR-15256	No Liability Insurance	11/24/96	-	-	-	-	3.25	-	-	-	-	9.72	3.23	-	-	-	1.63	-	-	-	0.64	-	-	0.33	0.65	1.3	-	6.89	-	48.65	20	-	-	-	-	-	-	-	-	-	-	-	50	15.71	162
LEOSE is over assessed $3.50. In addition, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																																														
242	98-46781	No Driver's License	12/21/96	-	-	-	-	5	-	-	-	-	15	5	-	-	-	2.5	-	-	-	1	-	-	-	-	-	3.5	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	54
241	97-41845	Speeding	12/21/96	-	-	-	-	5	-	-	-	5	15	5	-	-	-	2.5	-	-	-	1	-	-	-	-	-	3.5	2	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	-	62
Based on date of first payment, Time Payment should be assessed.																																													
169	T00-5176J12	Speeding	12/31/99	-	-	-	-	-	-	29.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	51.75
72	T00-7874J12	Speeding	5/31/00	-	-	-	-	-	-	22.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	44.75
234	07-231J12	Open Container of Alcohol	5/28/07	27.16	-	2.04	0.68	-	-	-	-	-	-	3.38	-	-	-	-	-	-	-	-	2.72	2.72	-	-	-	2	-	-	13.58	-	0.41	2.31	-	-	-	-	-	-	-	-	-	-	57
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																														
102	00-56746-TR	No Safety Belt	4/22/00	11.38	-	2.01	-	-	-	50	-	-	10.04	3.35	-	-	3.35	-	-	-	0.17	1.34	-	-	-	-	-	-	-	-	-	13.39	-	-	-	-	-	16.74	-	-	-	-	2	-	33.47	147.25
246	10-100160-TR	Speeding	4/26/10	13.28	-	0.99	0.33	-	-	80.9	-	-	-	1.66	-	-	-	0.66	-	-	-	-	1.33	1.33	-	-	-	-	0.03	-	6.64	-	0.2	1.79	-	9.96	-	-	-	-	-	1	-	-	120.1
186	T15-3665J12	No Driver's License	6/4/15	21.33	-	1.6	0.53	-	-	66	-	-	-	-	-	-	-	1.07	-	-	-	2.13	2.13	-	-	-	-	0.05	-	10.66	-	0.32	2.88	2.68	-	-	-	0.53	0.53	-	-	26.66	-	139.1
245	TR15-0142-J12	Speeding	7/7/15	32.67	-	2.45	0.82	-	-	24	-	-	-	-	4.08	-	-	1.63	-	-	-	3.27	3.27	-	-	-	-	0.08	-	16.34	-	0.49	4.41	-	24.5	-	-	0.82	0.82	-	2.5	-	-	122.1
130	TR15-0279-J12	No Driver's License	8/7/15	10.65	-	0.8	0.27	-	-	65.9	-	-	-	-	1.33	-	-	0.53	-	-	-	1.07	1.05	-	-	-	-	0.03	-	5.33	-	0.16	1.44	-	-	-	-	0.27	0.27	-	-	-	-	-	89.1
131	TR15-0280-J12	Fail to Maintain Financial Responsibility	8/7/15	-	-	-	-	-	-	89.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89.1
341	TR15-1026-J12	Speeding	10/5/15	-	-	-	-	-	-	102.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	127.1
124	TR15-1952-J12	Ride, Not Secured by Safety Belt	12/24/15	20.8	-	1.56	0.52	-	-	50	-	-	-	-	2.6	-	-	1.04	-	-	-	2.08	2.08	-	-	-	-	-	-	-	-	0.31	2.81	-	15.6	-	-	0.52	0.52	-	1.6	-	-	102
98	TR15-1995-J12	Speeding	12/29/15	16.82	-	1.26	0.42	-	-	60	-	-	-	-	2.1	-	-	0.84	-	-	-	1.68	1.68	-	-	-	-	0.04	-	-	-	0.25	2.27	-	12.64	-	-	0.42	0.42	-	1.3	-	-	102.1
238	TR15-2001-J12	Speeding	12/29/15	22.82	-	1.71	0.57	-	-	45	-	-	-	-	2.85	-	-	1.14	-	-	-	2.28	2.28	-	-	-	-	0.07	-	-	-	0.34	3.08	-	17.11	-	-	0.57	0.57	-	1.7	-	-	102.1
314	TR15-2047-J12	No Driver's License	12/23/15	1.91	-	0.14	0.05	-	-	65.9	-	-	-	-	0.24	-	-	0.09	-	-	-	0.19	0.19	-	-	-	-	-	-	-	-	0.03	0.26	-	-	-	-	0.05	0.05	-	-	-	-	69.1
279	TR16-0153-J12	Violate Driver License Restriction	12/26/15	1.91	-	0.14	0.05	-	-	65.9	-	-	-	-	0.24	-	-	0.09	-	-	-	0.19	0.19	-	-	-	-	-	-	-	-	0.03	0.26	-	-	-	-	0.05	0.05	-	-	-	-	69.1
LTF is under assessed $2.																																													
418	T00-7915J12	No Safety Belt	6/6/00	14.03	-	2.47	-	-	-	25.75	-	-	12.37	4.12	-	-	4.13	-	-	-	0.21	1.64	-	-	-	-	-	-	1.65	-	-	20	-	-	-	-	-	2.5	10	-	-	12.5	2.5	-	41.25	155.1
Based on offense type, fine cannot exceed $50.																																													
419	T00-7916J12	No Safety Belt	6/6/00	17	-	3	-	-	-	100	-	-	15	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	2.5	10	-	-	12.5	3	-	50	247.25
JCTF is under assessed $4.																																													
161	T01-2965J12	No Safety Belt	9/3/01	17	-	3	-	-	0.5	-	-	-	15	5	-	-	5	-	-	-	0.5	2	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	123
MVF should be assessed.																																													
417	T10-1558J12	No Driver's License	2/17/10	40	-	3	1	-	-	66	-	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	50	-	203
CSFSZ is should be assessed ($25)																																													
389	T11-3841J12	Speeding-School Zone	9/13/11	40	-	3	1	-	-	79.9	5	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	-	0.6	5.4	-	30	-	-	-	-	-	3	-	50	250
MVF should NOT be assessed.																																													
50	T10-1669J12	No Safety Belt	4/7/10	40	-	3	1	-	-	50	-	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	-	0.6	5.4	-	30	-	-	-	-	-	3	50	-	220.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																													
297	14-110662-TR	Fail to Control Speed	1/17/14	40	-	3	1	-	-	103.1	-	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	-	0.6	5.4	-	30	-	-	-	-	2	-	3	-	-	225.2
296	14-110663-TR	No Driver's License	1/17/14	40	-	3	1	-	-	66	-	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	0.1	-	20	-	0.6	5.4	-	-	-	-	-	-	2	-	-	-	-	155.1
Please enter an event stating which case the payment was applied to. In addition, please note that cases cannot be deleted.																																													
434	DC16-0044-J12			-	-25	-	-	-	-	-	-	-	-	-	-10	-	-	-	-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-41
435	DC16-0045-J12			-	-25	-	-	-	-	-	-	-	-	-	-10	-	-	-	-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-41

RECEIVED
MAR 30 2016
Hidalgo County
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP12-2016-00480 THRU JP12-2016-01389 $ 152,440.86 X10-a

Sheriff's "D" Report (Receipt #s) _____ THRU _____

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS04.14.16
4/4/22/16

LESS: COST ON DEPOSIT 272.10 X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 152,168.76 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~152,360.76~~ 154,502.36

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(192.00)~~ (2,333.70) X4-0

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~152,360.76~~ 152,440.86 B1	
Add: Previous Month's Bond Overtransfer Dec'15-Jan'16	2,061.60	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~152,360.76~~ 154,502.36	

PREPARED BY: [signature] DATE: 3-24-16

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

[signature] 3-28-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16 YBC

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 38,587.15
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,012.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,254.60
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	687.21
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,946.31
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	1,259.94
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	314.98 ~~314.99~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,650.15
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-062-000-0-000	110.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	110.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	411.19
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	1,452.99
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	0.00 ~~821.92~~
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	11,631.43
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	389.29
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1,574.93
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	12.51
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	162.54
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29,235.78
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	502.59
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	64.01
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	8.76
Indigent legal Services Fee-JP ($6)	67	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	402.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,915.51
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,757.97
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,607.50
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,277.99
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.78
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.69
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	0.00 ~~4,109.64~~
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	670.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	395.29
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	3772.93 ~~3,372.93~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	159.09
Constable Fees:					22,746.74
Precinct #1				1100-342-10-291-000-0-000	~~23,146.74~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	6164.46 ~~7232.90~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,716.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,675.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 152,168.76

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/29/16 - 4/22/16

RECEIVED
MAR 30 2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED FEBRUARY 29, 2016

Rec # / JP12-2016	Case #	Offense	Off. Date	CCC	CHS	CHSJP / CJP	CMIT	CONST1 / CO	COPY1	CSS	COPY2 / CVCA	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST1	TOTAL
LEOSE is over assessed $3.50. In addition, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																																										
-1179	96-39820	Disregard Stop Sign	2/22/96	-	-	- / #	-	55	-	-	15	5	-	-	3	-	-	1	-	-	4	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	-	112
LTF is under assessed $2. In addition, Time Payment should be split between TP (10%), TPCO (40%), and TPST (50%).																																										
-861	06-84430-TR	Speeding	2/8/06	25.8	1.9	0.7 / -	-	80	-	-	-	3.2	-	-	-	-	-	-	2.6	2.6	-	1.3	-	-	-	-	-	20	0.4	2.2	-	-	19.3	-	25	-	-	-	-	1.9	32.2	-	219
-864	06-84431-TR	No Liability Insurance	2/8/06	21.6	1.6	0.5 / -	-	175	-	-	-	2.7	-	-	-	-	-	-	2.2	2.2	-	1.1	-	-	-	-	-	20	0.3	1.8	-	-	-	-	25	-	-	-	-	-	-	27	281
-1216	T03-0264J12	Speeding	12/9/02	13.8	2.4	- / -	0.4	102	-	-	12.2	4.1	-	4.1	-	-	0.4	1.6	3.3	-	-	1.6	-	-	-	-	-	20	-	-	-	-	-	-	25	-	-	-	-	2.4	50	40.7	284
-783	T05-4199J12	Speeding	11/15/05	31.2	2.3	- / -	-	63	3.9	-	-	-	-	-	-	-	-	-	3.1	3.1	-	2	-	-	-	-	-	15.6	-	-	-	-	23.4	-	21.03	-	-	-	-	2.3	-	-	171
-1239	T07-0002J12	Speeding	11/5/06	-	-	- / -	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	25	-	-	-	-	-	50	-	117
-1064	T13-2087J12	Speeding	6/29/13	6.69	0.5	0.2 / -	-	30	-	-	-	0.8	-	-	-	0.3	-	-	0.7	0.7	-	0.3	-	0	-	-	-	3.35	0.1	0.9	-	-	5.02	-	25	-	-	-	-	0.5	50	-	125.1
-1057	T15-0635J12	Fail to Maintain Financial Responsibility	1/15/15	11	0.8	0.3 / -	-	175	-	-	-	1.4	-	-	-	0.6	-	-	1.1	1.1	-	0.6	-	-	-	-	-	20	0.2	1.5	-	-	-	-	25	-	0.3	0.3	-	-	50	-	289
Based on disposition date, TP should NOT be assessed.																																										
-491	06-84401-TR	No Safety Belt	2/10/06	40	3	1 / -	-	-	-	-	-	5	-	-	-	-	-	-	4	4	-	2	-	-	-	-	-	20	0.6	3.4	-	-	30	-	25	-	-	-	-	3	-	50	191
-932	T09-2964J12	Speeding	7/14/09	40	3	1 / -	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	30	-	2.5	10	-	-	12.5	3	50	-	195
LTF is under assessed $2.																																										
-1142	T13-3654J12	Safety Seat	11/4/13	32.9	2.5	0.8 / -	-	-	-	-	-	4.1	-	-	-	1.7	-	-	3.3	3.3	-	1.6	-	0.1	-	-	-	16.5	0.5	4.5	-	-	24.7	-	-	-	-	-	-	2.5	-	41.2	140.1
-721	TR15-0003-J12	Disregard Stop Sign	7/25/15	3.67	0.3	0.1 / -	-	-	-	-	-	-	-	-	-	0.2	-	-	0.4	0.4	-	2	-	0	-	-	-	10.4	0.1	0.5	-	0.5	2.75	-	0.85	3	0.1	0.1	4.23	0.3	-	-	30
-773	T05-3892J12	Speeding	10/22/05	22.4	1.7	- / -	-	54	-	-	-	2.8	-	-	-	-	-	-	2.2	2.3	-	1.1	-	-	-	-	-	20	-	-	-	-	16.8	-	2.5	10	-	-	12.5	1.7	50	-	200
MVF should be assessed.																																										
-1147	T10-0886J12	No Driver's License	3/12/10	40	3	1 / -	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	-	203
-1140	10-101855-TR	Driving While License Suspended	11/28/10	40	3	1 / -	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	203
-1016	T11-2877J12	No Driver's License	7/3/11	40	3	1 / -	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	50	-	137
-642	T10-3672J12	No Driver's License	9/24/10	40	3	1 / -	-	66	-	-	-	-	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	#	-	-	-	25	-	-	-	-	-	50	-	228
-926	T11-2022J12	Leave the Scene of an Accident	5/7/11	40	3	1 / -	-	103	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-	30	-	25	-	-	-	-	3	50	-	298
Was the case sent to OMNI? If not, OMNI fees should NOT be assessed.																																										
-927	T11-2023J12	Fail to Maintain Financial Responsibility	5/7/11	40	3	1 / -	-	175	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	25	-	-	-	-	-	50	-	367
-1088	T11-2850J12	Safety Seat	6/27/11	40	3	1 / -	-	12.5	-	-	0.2	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	12.5	-	-	-	-	-	3	50	-	225.25
-945	13-107890-TR	Speeding	12/12/12	40	3	1 / -	-	35.9	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	-	3	-	-	186
-856	T13-1057J12	Speeding	3/27/13	40	3	1 / -	-	30	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	-	-	-	3	50	-	230.1
-1316	T14-0949J12	Speeding	2/16/14	40	3	1 / -	-	45	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	-	-	197.1
-1062	T14-1332J12	No Safety Belt	3/24/14	40	3	1 / -	-	50	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	-	-	202
-1291	T14-2473J12	Unsafe Speed	6/22/14	40	3	1 / -	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	50	-	202.1
-1039	T14-3395J12	Disregard Red Light	10/31/14	40	3	1 / -	-	52.9	5	-	-	-	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	-	-	205
-940	T15-1565J12	Speeding	2/16/15	40	3	1 / -	-	30	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	50	-	232.1
-995	T15-1176J12	Speeding	2/17/15	40	3	1 / -	-	45	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	50	-	247.1
-958	T15-2630J12	No Safety Belt	4/17/15	40	3	1 / -	-	50	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	-	-	202
-961	T11-0699J12	Speeding	2/23/11	-	-	- / -	-	16.9	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	20	6	20	-	-	-	-	-	-	25	-	-	-	-	-	50	-	143.9
-1266	T11-1154J12	Safety Seat	3/17/11	40	3	1 / -	-	12.5	-	-	0.2	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	12.5	25	-	-	-	-	3	50	50	300.25
-944	T11-2048J12	Cut In After Passing	5/2/11	-	-	- / -	-	52.9	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	20	6	20	-	-	-	-	-	-	25	-	-	-	-	-	50	-	179.9
-1224	T13-3408J12	Speeding	10/9/13	40	3	1 / -	-	30	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	25	-	-	-	-	3	50	-	255.1
-868	T14-2097J12	Speeding	5/8/14	40	3	1 / -	-	60	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	25	-	1	1	-	3	50	-	287.1
-1353	T14-2823J12	Speeding	8/12/14	40	3	1 / -	-	51	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	25	-	1	1	-	3	50	-	278.1
-1084	T15-1073J12	Disregard Stop Sign	2/2/15	40	3	1 / -	-	52.9	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	30	-	25	-	1	1	-	3	50	-	280
-1085	T15-1075J12	No Driver's License	2/2/15	40	3	1 / -	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	25	-	1	1	-	-	50	-	260.1
-1026	TR15-1120-J12	Speeding	10/16/15	0.87	0.1	0 / -	-	45	-	-	-	-	0.1	-	-	0	-	-	0.1	0.1	-	2	-	-	4	20	6	20	0	0.1	-	-	0.63	-	25	-	0	0	-	0.1	-	-	124.1
-1065	T11-2437J12	Speeding	6/4/11	-	-	- / -	-	13.9	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	20	6	20	-	-	-	-	-	-	25	-	-	-	-	-	50	-	140.9
-1103	T12-1517J12	Fail to Maintain Financial Responsibility	5/5/12	40	3	1 / -	-	175	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	25	-	-	-	-	-	50	-	367
-1298	T12-1682J12	No Driver's License	5/28/12	40	3	1 / -	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	-	25	-	-	-	-	-	50	-	192.1
-866	T13-1528J12	Display Expired License Plates	5/17/13	40	3	1 / -	-	66	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	25	-	-	-	-	-	50	-	258
MVF should be assessed. In addition, was the case sent to OMNI? If not, OMNI fees should NOT be assessed.																																										
-1133	11-102138-TR	No Driver's License	12/26/10	40	3	1 / -	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	117
MVF should NOT be assessed.																																										
-716	T10-2040J12	No Safety Belt	5/24/10	40	3	1 / -	-	50	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	-	-	-	20	0.6	5.4	-	-	30	-	-	-	-	-	-	3	50	-	220.1

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED FEBRUARY 29, 2016

Rec # / JP12-2016	Case #	Offense	Off. Date	CCC	CHS	CHSJP / CJP	CMIT	CONST1	COPY1	COPY2	CSS	CVCA	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFCONST1 / WARr	TOTAL
MVF should NOT be assessed.																																										
-1018	T13-1522J12	No Safety Belt	5/14/13	16	1.2	0.4	- -	50	-	-	-	-	2	-	-	-	0.8	-	-	1.6	1.6	-	2.8	-	0	4	20	6	20	0.2	2.2	- -	12	-	25	-	-	-	-	1.2	50 -	217
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																																									
	00-56898-TR																																								
-1386	;06-84637-TR			57	6	1	- -	196	-	-	-	-	15	10	5	-	-	0.3	2	4	4	-	4	-	-	-	-	-	40	0.6	3.4	- -	30	-	-	-	-	-	-	6	- 50	434.25
	T13-2477J12;																																								
	T13-0684J12;																																								
	T13-0685J12;																																								
	T13-2489J12;																																								
-739	T13-2490J12			200	15	5	- -	457	-	-	-	-	25	-	-	-	10	-	-	20	20	-	10	-	0.3	-	-	-	100	3	27	- -	60	-	-	-	-	-	-	6	250 -	
	T15-1456J12;																																								
-1317	T15-1457J12			80	6	2	- -	42.5	-	-	-	-	10	-	-	-	4	-	-	8	8	-	4	-	0.2	-	-	-	40	1.2	11	- -	60	12.5	5	20	2	2	25	-	6	100 -	
Based on appear by date, SCOF should be assessed. In addition, was the case sent to OMNI? If not, OMNI fees should NOT be assessed.																																									
-1115	TR15-1123-J12	Speeding	10/18/15	40	3	1	- -	54	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	-	0.6	5.4	- -	30	-	2.5	10	1	1	12.5	3	- -	211.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1). In addition, was the case sent to OMNI? If not, OMNI fees should NOT be assessed.																																									
		Expired Motor Vehicle																																								
-1249	14-110846-TR	Inspection	1/25/14	40	3	1	- -	51	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	- -	30	-	-	-	-	2	-	3	- -	203.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																									
		Fail/Refuse to Restrain																																								
-507	CRNT15-0056-J12	Dog/Cat	12/10/15	-	-	-	- -	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	- -	69
		Fail/Refuse to Restrain																																								
-550	10-596J12	Dog/Cat	8/31/10	-	-	-	- -	87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	- -	87
-655	T13-3999J12	No Driver's License	12/30/13	18.1	1.4	0.5	- -	66	-	-	-	-	2.3	-	-	-	0.9	-	-	1.8	1.8	-	-	-	0.1	-	-	-	0.91	0.3	2.5	- -	-	-	-	-	-	-	-	22.7 -	119.1
-728	TR15-2010-J12	No Driver's License	12/29/15	1.91	0.1	0.1	- -	65.9	-	-	-	-	-	0.2	-	-	0.1	-	-	0.2	0.2	-	-	-	-	-	-	-	-	0	0.3	- -	-	-	-	-	0.1	0.1	-	- -	69.1
-938	TR16-0469-J12	No Driver's License	1/16/16	1.91	0.1	0.1	- -	65.9	-	-	-	-	-	0.2	-	-	0.1	-	-	0.2	0.2	-	-	-	-	-	-	-	-	0	0.3	- -	-	-	-	-	0.1	0.1	-	- -	69.1
-1160	T11-1854J12	Speeding	4/20/11	27.7	2.1	0.7	- -	62.9	-	-	-	-	3.5	-	-	-	1.4	-	-	2.8	2.8	-	-	-	0.1	2.8	13.9	4.2	13.9	0.4	3.7	- -	20.8	-	-	-	-	-	-	2.1	- 34.6	200.1
-1204	T09-3824J12	Speeding	10/5/09	24.8	1.9	0.6	- -	66	-	-	-	-	3.1	-	-	-	1.2	-	-	2.5	2.5	-	-	-	-	-	-	-	12.4	0.4	3.3	- -	18.6	-	-	-	-	-	-	1.9	31 -	170
Based on offense type, SV50 should not be assessed.																																									
-763	T02-4793J12	No Safety Belt	11/14/02	17	3	-	- 0.5	25	-	-	-	-	15	5	-	5	-	-	0.5	2	4	-	-	2	-	-	-	-	-	20	-	- -	-	-	25	-	-	-	-	3	- -	127
Based on offense type, UTFC should NOT be assessed.																																									
		Fail to Display Driver's																																								
-1222	T02-1298J12	License	3/17/02	17	3	-	- 0.5	53	-	-	-	-	15	5	-	5	-	-	0.5	2	4	-	-	2	-	-	-	-	-	20	-	- -	-	-	-	-	-	-	-	3	50 -	180
WARr is over assessed $50.																																									
-604	T02-0827J12	Speeding	2/21/02	17	3	-	- 0.5	90	-	-	-	-	15	5	-	5	-	-	0.5	2	4	-	-	2	-	-	-	-	-	20	-	- -	-	-	-	-	-	-	-	3	100 -	267
		Fail to Signal with Turn																																								
-603	T02-0899J12	Indicator	2/21/02	17	3	-	- 0.5	53	-	-	-	-	15	5	-	5	-	-	0.5	2	4	-	-	2	-	-	-	-	-	20	-	- -	-	-	-	-	-	-	-	3	100 -	230
-605	T01-0712J12	Speeding	2/26/01	17	3	-	- -	50	-	-	-	-	15	5	-	5	-	-	0.3	2	-	-	-	2	-	-	-	-	-	20	-	- -	-	-	-	-	-	-	-	3	100 -	222.25
Please contact Alejandra Santa Ana regarding this case.																																									
-901	T05-0310J12	No Driver's License	1/22/05	40	3	-	- -	66	-	-	-	-	5	-	-	-	-	-	-	4	-	-	2	-	-	-	-	-	20	-	- -	-	-	-	-	-	-	-	-	- -	140
How many copies were issued?																																									
-1234	DC15-0161-J12			-	-	-	- -	-	-	0.8	0.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	- -	1
Was offense committed within 20 miles of the border? If so, entire fine is retained by the County.																																									
-960	T08-5068J12	Over Gross Weight	10/15/08	40	3	1	- -	260	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	###	-	-	-	-	20	0.6	5.4	- -	-	-	-	-	-	-	-	-	50	657
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																									
-1178	14-110754-TR	Speeding	1/20/14	40	3	1	- -	33	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	- -	30	-	-	-	-	2	-	3	- -	185.1
-1250	14-110838-TR	Speeding	1/25/14	40	3	1	- -	33	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	0.1	4	20	6	20	0.6	5.4	- -	30	-	-	-	-	2	-	3	- -	185.1
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																																									
	T13-2247J12;																																								
-1373	T13-0189J12			60	4.5	1.5	- -	101	-	-	-	-	7.5	-	-	-	3	-	-	6	6	-	5	-	0.2	8	40	12	40	0.9	8.1	- -	45	-	25	-	-	-	-	4.5	100 -	478.2
Based on appear by date, SCOF should be assessed.																																									
-590	TR15-0553-J12	Speeding	8/21/15	40	3	1	- -	-	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	-	-	-	-	0.6	5.4	- -	30	-	25	-	1	1	-	3	- -	127.1

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED FEBRUARY 29, 2016

Rec #	Case #			CCC	CHS	CJP	CMIT	CO	CONST1	COPY1	COPY2	CSS	CVCA	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MCWV	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST1	TOTAL
JP12-2016		Offense	Off. Date																																									
-837	TR15-1191-J12	No Driver's License	10/12/15	40	3	1	-	65.9	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	0.1	-	-	-	-	0.6	5.4	-	-	-	-	25	-	1	1	-	-	-	-	160
Based on appear by date, SCOF should be assessed.																																												
		Ride, Not Seciured by																																										
-1077	TR15-0677-J12	Safety Belt	8/28/15	40	3	1	-	-	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	-	-	-	-	0.6	5.4	-	-	30	-	25	-	1	1	-	3	-	-	127
-568	TR15-1224-J12	No Driver's License	10/15/15	40	3	1	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	-	0.1	-	-	-	-	0.6	5.4	-	5	-	-	25	-	1	1	-	-	-	-	94.1
-570	TR15-1225-J12	Speeding	10/15/15	40	3	1	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	-	0.1	-	-	-	-	0.6	5.4	-	5	30	-	25	-	1	1	-	3	-	-	127.1
MVF should be assessed. In addition, was the case sent to OMNI? If not, OMNI fees should NOT be assessed																																											
-929	T12-1846J12	No Driver's License	6/26/12	40	3	1	-	66	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	25	-	-	-	-	-	50	-	258

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP12-2016-01390 X THRU JP12-2016-02067 X $ 101,332.90 ✓ X10

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 1,672.50 ~~386.30~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 1,286.20 X7✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~100,946.60~~ X10 or X3 103,666.60 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~101,413.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2,720.00) ~~(466.40)~~ X4-m
$1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~101,413.00~~ 101,332.90 B1	
Add: Previous Month's Bond Overtransfer DEC'15-Feb'16	2,333.70 X4	
Add: HCSO Monthly "D" Collections Report	$0.00	
	103,666.60	
Total Remittances Made to County Treasurer	$ ~~101,413.00~~ 4m	

PREPARED BY: Jesse J. Cardenas DATE: 4-19-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS04.21.16 4/22/16

JUSTICE OF THE PEACE 4-19-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt Collected
FINES:					23,672.13
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	~~23,672.38~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	171.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	588.92
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,596.43
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	449.49
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,073.64
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	685.21
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	171.30
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,168.99
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	323.00
Deferred Disposition		C.C.P. Art. 45.051	253.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	273.86
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	1,082.88
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	45.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	648.03
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	7,357.55
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	295.64
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	15.00 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	7.50 ~~5.00~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	9.50 ~~10.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	150.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	856.51
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	15.97 ~~16.02~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	194.94 ~~201.94~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20,323.72
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	640.81
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	78.25
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	12.33
Indigent legal Services Fee-JP ($6)	59	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	354.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,063.37
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,801.52
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,341.25
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	821.61
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28.16
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	3,240.15
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	590.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	303.64
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	324.71 ~~2,459.51~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	161.64
Constable Fees:					12,572.90
Precinct #1				1100-342-10-291-000-0-000	~~13,362.10~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	972.05
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,523.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,475.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 100,946.60

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4/5/16 4/23/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec # JP12-2016-	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CJP	CMIT	CO	CONST1	COPm	CVCA	DPS	DPSr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MCWV	MISC	MVF	OCL	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST	WFDPS	TW	TOTAL
CJP ($5), GR (2.50), LEMI ($0.50), and LTF ($2) should be assessed. In addition, LEOSE is over assessed $2.50. Furthermore, FA and JCD should NOT be assessed.																																																							
1979	M95CR-11429	No Liability Insurance	5/11/1995	-	-	-	-	-	-	-	-	-	-	15	5	-	-	5	-	-	-	0.25	1	-	-	-	-	-	3.5	-	-	-	-	75	-	-	-	20	-	-	-	-	-	-	-	-	-	-	35	-	-	159.75
WARr is over assessed $50.																																																						
2014	M96CR-14308	No Driver's License	8/14/1996	-	-	-	-	-	5	-	-	-	-	15	5	-	-	-	2.5	-	-	-	1	-	-	0.5	1	2	-	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	85	-	-	139
1981	T02-3647J12	Fail to Display Driver's License	7/17/2002	17	-	3	-	-	-	0.5	66	-	-	15	-	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	100	-	-	240
CJP ($5) AND LTF ($2) should be assessed. In addition, FA should NOT be assessed.																																																				
1983	M96CR-15090	No Liability Insurance	11/18/1996	-	-	-	-	-	-	-	-	-	-	15	5	-	-	5	2.5	-	-	-	1	-	-	-	-	-	3.5	-	-	-	-	75	-	-	-	20	-	-	-	-	-	-	-	-	-	-	35	-	-	162
LTF is under assessed $2.																																																				
1455	98-47739	No Driver's License	5/18/1998	17	-	3	-	-	-	-	-	-	-	15	40	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	101.25
MISC should NOT be used. In addition, based on offense type, UTFC should not be assessed.																																																				
1973	H01-057J12	Theft of Property	11/24/2000	17	-	3	-	-	-	-	49	-	-	15	-	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	2	-	5	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	-	121.25
LTF is under assessed $2.																																																			
1964	T99-4759J12	No Driver's License	11/26/1999	17	-	3	-	-	-	-	52.75	-	-	15	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	170
1947	T01-0847J12	No Safety Belt	3/8/2001	17	-	3	-	-	-	-	52	-	-	15	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	172.25
1987	T01-1465J12	Speeding	5/5/2001	17	-	3	-	-	-	-	41	-	-	15	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	-	172.25
1493	03-68753-TR	No Liability Insurance	11/29/2002	5.34	-	0.94	-	-	-	0.16	-	-	-	4.69	1.57	-	-	1.57	-	-	-	0.16	0.62	1.26	-	-	-	-	-	1.26	-	-	-	-	-	-	-	9.97	-	-	-	-	1.25	4.98	-	-	6.23	-	-	-	-	40
Based on offense type, UTFC should NOT be assessed.																																																			
1946	T01-0846J12	Fail to Display Driver's License	3/8/2001	17	-	3	-	-	-	-	62.75	-	-	15	5	-	-	5	-	-	-	0.25	2	-	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	-	185
1499	T02-0984J12	Fail to Display Driver's License	2/14/2002	17	-	3	-	-	-	0.5	63	-	-	15	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	50	-	-	190
LTF is over assessed $2.																																																			
1949	T02-0601J12	No Liability Insurance	1/28/2002	9.19	-	1.62	-	-	-	0.28	175	-	-	8.11	2.7	-	-	2.7	-	-	-	0.27	1.08	2.17	-	-	-	-	-	5.08	-	-	-	-	-	-	-	20	-	-	-	-	-	25	-	-	-	-	-	-	27.05	-	280.25
1919	T10-1778J12	Speeding	4/29/2010	29.05	-	2.18	-	0.73	-	-	-	-	-	-	3.63	-	-	-	-	1.45	-	-	-	2.9	2.91	-	-	-	-	2	-	-	0.07	-	-	-	-	14.53	0.44	3.92	-	21.79	-	-	-	-	-	-	2.18	36.32	-	-	124.1
Based on offense type, SV50 should NOT be assessed.																																																			
2012	T01-3575J12	No Safety Belt	11/7/2001	17	-	3	-	-	-	0.5	25	-	-	15	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	3	-	-	50	177
1965	T02-1255J12	No Safety Belt	3/13/2002	17	-	3	-	-	-	0.5	25	-	-	15	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	3	-	-	-	127
1911	02-67431-TR	No Safety Belt	7/10/2002	17	-	3	-	-	-	0.5	25	-	-	15	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	3	-	-	-	127
2009	T03-1223J12	No Safety Belt	2/20/2003	17	-	3	-	-	-	0.5	25	-	-	15	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	3	-	-	50	177
Based on offense type, CHSA should NOT be assessed. In addition, CVCA is over assessed $20.																																																			
1403	T02-1752J12	Racing	4/14/2002	17	-	3	20	-	-	0.5	-	-	-	35	5	-	-	5	-	-	-	0.5	2	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	-	50	167
Based on offense type, CHSA should be assessed. In addition, based on disposition date, Time Payment should NOT be assessed.																																																			
2021	T04-6802J12	Speeding-School Zone	10/9/2004	40	-	3	-	-	-	-	18	5	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	30	-	2.5	10	-	-	12.5	3	50	-	-	200
Based on disposition date, Time Payment should NOT be assessed.																																																		
2007	04-76245-TR	No Liability Insurance	3/30/2004	40	-	3	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	-	-	-	-	99
1840	04-76511-TR	Speeding	4/27/2004	40	-	3	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	-	-	-	-	-	-	99
1902	T04-3301J12	Unrestrained Child	5/14/2004	40	-	3	-	-	-	-	50	-	-	-	5	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	30	-	25	-	-	-	-	3	-	50	-	182
1561	T04-5477J12	No Driver's License	8/6/2004	40	-	3	-	-	-	-	66	-	-	-	5	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	-	-	20	-	-	30	50	25	-	-	-	-	3	50	-	-	282
1968	TR16-0467-J12	No Driver's License	1/17/2016	29.53	-	2.22	-	0.74	-	-	-	-	-	-	-	3.69	-	-	-	1.48	-	-	-	2.95	2.95	-	-	-	-	2	-	-	0.07	-	-	-	-	-	0.44	3.99	-	-	-	18.46	-	0.74	0.74	12.5	-	50	-	-	215
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																																																			
1471	T07-0635J12; T07-0636J12			80	-	6	-	2	-	-	116	-	-	-	10	-	-	-	-	-	-	-	-	8	8	-	-	-	-	4	-	-	-	-	-	-	-	40	1.2	6.8	-	30	-	-	-	-	-	-	3	-	-	-	315
Fine should be split between CO (50%) and SV50 (50%)																																																			
1707	06-84437-TR	Allow Child to Ride Not Secured bu Safety Belt	2/9/2006	40	-	3	-	1	-	-	41.5	-	-	-	5	-	-	-	-	-	-	-	-	4	4	-	-	-	-	2	-	-	-	-	-	-	-	20	0.6	3.4	-	30	42.5	-	-	-	-	-	3	-	-	-	200
How many pages were issued?																																																			
2025				-	-	-	-	-	-	-	-	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.5
Please enter an event stating who collected the citation service fee.																																																			
1391	DC16-0083-J12			-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
MVF should NOT be assessed.																																																			
1781	T10-0835J12	No Safety Belt	2/9/2010	7.64	-	0.57	-	0.19	-	-	-	-	-	-	0.97	-	-	-	-	0.38	-	-	-	0.76	0.76	-	-	-	-	2	-	-	0.02	-	-	-	-	3.82	0.11	1.03	-	5.73	-	-	-	-	-	-	0.57	9.55	-	-	34.1

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec #	Case #			CCC	CFF	CHSA	CJP	CO	COPm	DPS	EFF	GR	IND	JCPT	JSF	LEOA	LEOSE	MCWV	MVF	OMNIC	OMNIV	SCOF	SJFC	SO	SV50	TPCO	TPDS	UTFC	WFCONSTW	TOTAL
JP12-2016-		Offense	Off. Date		CHS	CHSJP	CMIT	CONST1	CVCA	DPSr	FA	IDRF	JCD	JCTF	LEMI	LEOCE	LTF	MISC	OCL	OMNIS			SJFS	STF	TP	TPDC	TPST	WARr	WFDPS	
Based on appear by date, SCOF should be assessed.																														
1952	TR15-1371-J12	Operate Unregistered Motor Vehicle	11/2/2015	40	3	1	-	69	-	5	-	2	-	4	4	-	-	2	-	4	20	6	0.6	5.4	-	-	1	1	-	-	168
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																														
1574	T15-2505J12	Over Gross Weight	4/13/2015	-	3	1	-	-	-	5	-	2	-	4	4	-	-	2	70	4	20	6	0.6	5.4	-	-	1	1	-	-	149
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																														
1397	14-110915-TR	Unsafe Speed	2/5/2014	40	3	1	-	102.9	-	5	-	2	-	4	4	-	-	2	-	4	20	6	0.6	5.4	-	30	-	-	2	-	255
1419	14-110916-TR	No Driver's License	2/5/2014	40	3	1	-	66	-	5	-	2	-	4	4	-	-	2	-	4	20	6	0.6	5.4	-	-	-	-	2	-	185.1
1558	T14-0849J12	Speeding	2/4/2014	40	3	1	-	51	-	5	-	2	-	4	4	-	-	2	-	-	-	20	0.6	5.4	-	30	-	25	-	2	-	3	50	-	248.1
1776	14-110790-TR	Speeding	1/9/2014	40	3	1	-	30	-	5	-	2	-	4	4	-	-	2	-	-	-	20	0.6	5.4	-	30	-	2.5	10	-	2	12.5	3	50	-	227.1

RECEIVED
MAY 23 2016
City: WESLACO, TX
Hidalgo County, Texas
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-02068 THRU	JP12-2016-02613	$ 69,993.65
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	

LESS: COST ON DEPOSIT		961.10
ADD: COST ON DEPOSIT LIQUIDATED		2,807.40 ~~1,846.30~~
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 71,839.95
Less: Total amount of remittances to County Treasurer (From Part II)		72,713.65 $ ~~69,993.65~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		873.70 ~~1,846.30~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 69,993.65	
Add: Previous Month's Bond Overtransfer Dec'15-Mar'16	2,720.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
	72,713.65	
Total Remittances Made to County Treasurer	$ ~~69,993.65~~	

PREPARED BY: Jan L Cardenas DATE: 5-20-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6-2-16 (6/15/16)

JUSTICE OF THE PEACE — DATE: 5-20-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**062**-000-0-000	$ 16,504.34
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	162.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**005**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,174.71
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**062**-000-0-000	336.11
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,471.80
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	355.03
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	88.76
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	852.50
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-**062**-000-0-000	322.29
Deferred Disposition		C.C.P. Art. 45.051	183.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	139.29		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	201.71
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**062**-000-0-000	808.08
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	452.36
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,255.75
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	257.77
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	443.79
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	14.57
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	204.79
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,721.09
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	629.37
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	~~80.72~~
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	8.69
Indigent legal Services Fee-JP ($6)	54	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	324.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,380.18
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,348.28
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,772.05
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	629.46
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.03
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	(25.00)
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	2,261.73
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	540.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	260.77
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			2,679.19 ~~4,773.72~~
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	104.13
Constable Fees:					8,936.89 ~~9,842.36~~
Precinct #1				1100-342-10-291-000-0-000	
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor-Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**008**-0-000	-
Due to Others				1100-202-00-000-**008**-0-000	-
Restitution				1100-202-00-000-**008**-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	678.52
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,421.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,350.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 71,839.95

RECEIVED
MAY 23 2016
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6-1-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

X3

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2016

Rec #	Case #			ARREST	CHS		CJP		CO		COPY2	CRF		DPS	FA		IDRF		JCPT		JSF		LTF		OMNIC		OMNIV		SJFC			STF		TPCO		TPDS		UTFC		WFCONST1		TOTAL
JP12-2016-		Offense	Off. Date	CCC		CHSJP	CMIT		COPY1	CR		CVCA		DPSr	GR		JCD		JCTF		LEOSE		MVF		OMNIS		SCOF		SJFS		TP		TPDC		TPST		WARr		WFDPS		
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																								
2236	FTA-552J12	Failure to Appear	5/4/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	20
2149	T10-3977J12VPT/	Violate Promise to Appear	12/7/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
2234	T05-2250J12	No Safety Belt	5/4/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	20
		Display Expired License																																						
2402	T15-0593J12	Plates	1/22/15	-	21.31	1.6	0.53	-	-	66	-	-	-	-	-	-	-	-	1.08	-	-	2.13	2.13	-	-	-	-	-	10.7	0.32	2.88	-	-	-	0.53	0.53	-	-	26.6	-	-	139
2444	TR16-1191-J12	Speeding	4/1/16	-	22.82	1.71	0.57	-	-	45	-	-	-	-	-	-	3	-	-	1.14	-	-	2.28	2.28	-	-	0.07	-	-	-	-	0.34	3.08	17.11	-	-	0.57	0.57	-	1.71	-	-	-	102.1
2555	TR16-1377-J12	No Driver's License	4/13/16	-	1.91	0.14	0.05	-	-	65.9	-	-	-	-	-	-	-	-	-	0.09	-	-	0.19	0.19	-	-	-	-	-	-	0.03	0.26	-	-	-	0.05	0.05	-	-	-	-	-	69.1
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																																								
2214	TR16-1159-J12; TR16-1158-J12			-	80	6	2	-	-	113.9	-	-	-	-	-	-	10	-	-	4	-	-	8	8	-	4	0.2	-	-	-	-	1.2	10.8	30	-	-	2	2	-	3	-	-	-	285.1
2206	TR16-1237-J12; TR16-1236-J12			-	80	6	2	-	-	78.4	-	-	-	12.5	-	-	10	-	-	4	-	-	8	8	-	4	0.2	-	-	-	-	1.2	10.8	30	-	-	2	2	-	3	-	-	-	262.1
2110	T15-3114J12; T15-3115J12			-	21.96	1.64	0.54	-	-	-	-	-	-	-	2.74	-	-	-	1.1	-	-	2.2	2.2	-	2	0.12	1.1	5.49	1.65	11	0.32	2.96	16.48	-	-	0.54	0.54	-	1.64	-	-	-	76.2
2341	TR16-1201-J12; TR16-1200-J12			-	80	6	2	-	-	118.9	-	-	-	-	-	-	10	-	-	4	-	-	8	8	-	4	0.1	-	-	-	-	1.2	10.8	30	-	-	2	2	-	3	-	-	-	290
2395	TR16-1226-J12; TR16-1225-J12			-	80	6	2	-	-	113.9	-	-	-	-	-	-	10	-	-	4	-	-	8	8	-	4	0.2	-	-	-	-	1.2	10.8	30	-	-	2	2	-	3	-	-	-	285.1
LEOSE should NOT be assessed. In addition, LEMI ($0.50), LEOA ($1), and LEOCE ($2) should be assessed.																																								
2327	96-39570	Fail to Control Speed	2/7/96	-	-	-	-	5	-	-	-	-	5	-	15	5	-	-	2.5	-	-	1	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	-	62
LTF is under assessed $2.																																								
2099	98-47845	No Liability Insurance	6/6/98	-	17	3	-	-	-	175	-	-	-	-	15	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	35	276.25
2195	98-48116	Speeding	7/1/98	-	17	3	-	-	-	24.75	-	-	-	-	15	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	35	-	-	129
2084	T01-0938J12	Speeding	4/22/01	-	8.48	1.5	-	-	-	-	-	-	-	-	7.48	2.5	-	2.49	-	-	0.12	1	-	-	-	-	-	-	-	-	9.98	-	-	-	-	-	-	-	-	1.5	-	-	24.95	60
2077	T01-2584J12	Expired Driver's License	3/19/01	-	17	3	-	-	-	67.75	-	-	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	185
		Operate Unregistered																																							
2088	T99-0832J12	Motor Vehicle	4/23/99	-	3.36	0.59	-	-	-	-	-	-	-	-	2.97	0.99	-	0.99	-	-	0.05	0.2	-	-	-	2	-	-	-	-	3.96	-	-	-	-	-	-	-	-	9.89	-	-	25
Based on disposition date, Time Payment should NOT be assessed.																																								
2138	00-55737-TR	No Safety Belt	2/4/00	-	17	3	-	-	-	50	-	-	-	-	15	5	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	3	-	50	-	197.25
2477	00-57267-TR	Expired Driver's License	5/26/00	-	17	3	-	-	-	-	-	-	-	-	15	5	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	-	50	-	144.25
2478	FTA-456J51-07	Failure to Appear	5/26/00	-	17	3	-	-	-	-	-	-	-	-	15	-	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	20	-	-	-	2.5	10	-	-	12.5	-	-	50	-	139.25
2290	03-69397-TR	No Liability Insurance	10/18/02	-	17	3	-	-	0.5	150	-	-	-	-	15	5	-	5	-	-	0.5	2	4	-	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	-	-	-	249
LTF is over assessed $6.																																								
2271	10-100603-TR	No Liability Insurance	6/10/10	-	0.56	0.04	0.02	-	-	13.94	-	-	-	-	-	0.07	-	-	-	0.03	-	-	0.05	0.06	-	0.14	-	-	-	-	-	0.01	0.08	-	25	-	-	-	-	-	-	-	-	40
How many copies were issued?																																								
2140	CC12-330			-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
ARREST should NOT be assessed. Please assess fee to proper law enforcement agency.																																								
2254	05-098J12	Assault	3/30/05	5	40	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	74
TPDC ($1) should be assessed.																																								
2263	14-110874-TR	No Safety Belt	2/5/14	-	40	3	1	-	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	20	0.6	5.4	30	-	-	-	1	-	3	-	-	-	121
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																								
2518	14-110855-TR	No Driver's License	1/26/14	-	40	3	1	-	-	66	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	155.1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $47,438.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 20 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); and April 2016 (26) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of patrons.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through May 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that the May 2016 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
During our review, we noted 4 of 5 randomly selected Close-Out Reports for testing during the month of May 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 5 days after the bank deposit was made. According to staff, the Close-Outs were not submitted on a daily basis due to a heavy workload.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 5:
We noted during our review that 10 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 18, 2015 (1), December 23, 2015 (3), December 29, 2015 (3), March 11, 2016 (1), and April 21, 2016 (2) (see Exhibit B). The bonds received on December 18, 2015 (1), December 23, 2015 (1), and December 29, 2015 (3) were liquidated on July 1, 2016 and the bond received on March 11, 2016 (1), and April 21, 2016 (2) were liquidated on July 20, 2016, however; the two bonds received on December 23, 2016 are pending to be liquidated. According to the Court Coordinator, she had attempted to forfeit all outstanding bonds; however, the business process prescribed by the Information Technology Department was unexpectedly modified, which prevented the Court Coordinator from liquidating the bonds in a timely manner. The Information Technology Department has issued a corrected business process and the Court Coordinator will attempt to follow it to forfeit all outstanding bonds. However, the Court Coordinator still needs additional guidance from the Information Technology Department.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should ensure that all outstanding bonds are liquidated by August 29, 2016.

Observation No. 6:
We randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 4 cases tested:

- 2 cases did not have the warrants recalled, jail time credit was not applied to the cases; cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 2 cases did have the warrants recalled; jail time credit was applied to the cases; cases were closed; and the Sheriff's "Discharge" receipt number was referenced on the cases.

According to Justice of the Peace staff, the cases were not properly closed due to a heavy workload and limited staff. In addition, the Court Coordinator is having issues entering the jail time credit and needs guidance in the process.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the

judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner. In addition, a "Jail Time Served" disposition should be entered for all cases where time was served at the County Jail as payment for fines and court costs. Training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
JUN 14 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-02614 THRU	JP12-2016-03003	$ ~~47,366.50~~ 47,438.50 X10-b
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT		- X7
ADD: COST ON DEPOSIT LIQUIDATED		- X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~47,366.50~~ 47,438.50	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~47,438.50~~ 48,312.20	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	873.70 ~~(72.00)~~	X4-c

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 47,438.50 X B1	
Add: Previous Month's Bond Overtransfer Dec '15, Mar-Apr '16	873.70	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~47,438.50~~ 48,312.20	

PREPARED BY: [signature] DATE: 6-10-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6.27.16
7/5/16

[signature] JUSTICE OF THE PEACE 6-10-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**062**-000-0-000	$ 8,921.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	287.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**005**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	803.99 ~~800.99~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**062**-000-0-000	237.52
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,040.77 ~~1,036.77~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	218.15 ~~218.16~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	54.54
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	591.67 ~~589.67~~
Motor Vehicle Adm Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-**062**-000-0-000	120.00
Deferred Disposition-		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	141.93
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**062**-000-0-000	562.41
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	254.92
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,753.01 ~~2,748.01~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	192.26
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	272.70
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	7.46 ~~6.96~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	93.94 ~~88.94~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,247.47 ~~10,230.47~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	281.83 ~~266.83~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	36.38
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.50 ~~5.00~~
Indigent legal Services Fee-JP ($6)	43	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	258.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,324.31
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	946.03
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,254.07
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	449.97
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.65
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	1,274.66
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	430.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	196.26
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,596.45 ~~1,216.92~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00 -
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	50.58
Constable Fees:					
Precinct #				1100-342-10-291-000-0-000	6,708.11 ~~7,140.09~~
Precinct #2				1100-342-10-292-000-0-000	2.45 -
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Field Investigators				1100-342-10-060-002-0-000	60.00 ~~40.00~~
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**008**-0-000	-
Due to Others				1100-202-00-000-**008**-0-000	-
Restitution				1100-202-00-000-**008**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	382.41
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,170.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,075.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	15.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~47,366.50~~ 47,439.50

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.27.16 up 7/5/16

RECEIVED JUN 14 2016 Hidalgo County AUDITORS OFFICE

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	COPm	CVCA	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFDPS	WRFILFEE	TOTAL
JP12-2016-0																																			
Based on date of first payment, Time Payment should be assessed.																																			
2649	T99-0832J12	Operate Unregistered Motor Vehicle	4/23/99	3.36	0.6	-	-	-	-	2.97	0.99	-	0.99	-	0.05	0.2	-	-	2	-	-	-	-	3.94	-	-	-	-	-	-	-	9.9	-	-	25
DPS is over assessed $35. In addition, LTF is under assessed $2.																																			
2959	98-48435	No Driver's License	7/5/98	17	3	-	-	30.75	-	15	40	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	132
LTF is under asssessed. In addition, based on disposition date, Time Payment should NOT be assessed. Furthermore, WARr is over assessed $50.																																			
2992	99-48	Engage in Plumbing Without License	10/27/99	17	3	-	-	-	-	15	-	-	5	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	25	-	-	-	100	-	-	187.25
LTF is under assessed $2.																																			
2770	T01-0479J12	No Safety Belt	2/10/01	17	3	-	-	52	-	15	5	-	5	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	3	50	-	-	172.25
Based on offense type, SV50 should NOT be assessed.																																			
2952	T02-0205J12	No Safety Belt	12/28/01	17	3	-	0.5	25	-	15	5	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	25	-	-	-	3	-	50	-	177
WARr is over assessed $50.																																			
2928	T02-2857J12	Fail to Display Driver's License	6/27/02	17	3	-	0.5	-	-	15	5	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	-	25	-	-	-	100	-	-	199
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																																			
2994	14-110849-TR	Speeding	2/10/14	40	3	1	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	2	3	-	-	-	152.1
2995	14-110850-TR	Expired Driver's License	2/10/14	40	3	1	-	-	-	-	5	-	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	-	119
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																			
2790	T14-1803J12	Fail to Maintain Financial Responsibility	4/28/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2931	T14-3770J12	No Safety Belt	11/26/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2867	TR16-1008-J12	Speeding	3/21/16	16.8	1.26	0.42	-	60	-	-	-	2.1	-	0.84	-	-	1.68	1.68	-	0.04	-	-	-	-	0.25	2.27	12.64	-	-	0.42	0.42	1.26	-	-	-	102.1
2650	T13-3012J12	No Driver's License	8/30/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2791	T14-1804J12	Disregard Stop Sign	4/28/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2930	T14-3771J12	Expired Driver's License	11/26/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2802	T15-1074J12	Speeding	2/2/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2626	T15-2190J12	Fail to Maintain Financial Responsibility	3/29/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
2933	TR16-1298-J12	Speeding	3/31/16	28.8	2.16	0.72	-	30	-	-	-	3.6	-	1.44	-	-	2.88	2.88	-	0.07	-	-	-	-	0.43	3.89	21.62	-	-	0.72	0.72	2.16	-	-	-	102.1
2805	TR16-1555-J12	Back So As to Interfere or Without Safety	3/10/16	-	-	-	-	102.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102.1
2809	TR16-1597-J12	Fail to Stop/Remain Stopped for School Bus	4/29/16	-	-	-	-	102.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102.1
SCOF should be assessed.																																			
2943	TR15-1546-J12	Speeding	12/1/15	40	3	1	-	84	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	1	1	3	-	-	-	186.1

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2016

Rec #	Case #			CCC	CHSJP	CO	CVCA	DPSr	IDRF	JCPT	JSF	MVF	OMNIS	SCOF	SJFS	SV50	TPDC	UTFC	WFDPS	TOTAL
JP12-2016-0	Offense	Off. Date		CHS	CMIT	COPm	DPS	FA	JCD	JCTF	LTF	OMNIC	OMNIV	SJFC	STF	TP	TPDS	WARr	WRFILFEE	
Please enter how many pages were issued in the comments section of the receipt.																				
3001				-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	5
2686				-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Please enter an event stating who collected the writ service fee.																				
2782	LT15-0154-J12			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5

Justice of the Peace Jesus Morales
Precinct 1, Place 2
Schedule of Bonds on Deposit
As of May 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	12/18/2015	JP12-2015-01851	T14-3467J12	75.00
	12/23/2015	JP12-2015-01915	T14-3468J12	14.00
	12/23/2015	JP12-2015-01925	—	202.10
	12/23/2015	JP12-2015-01927	—	314.00
	12/29/2015	JP12-2015-01982	T09-2719J12	4.00
	12/29/2015	JP12-2015-01984	00-56457-TR	99.25
	12/29/2015	JP12-2015-01986	FTA-422J51-07	94.25
2016				
	3/11/2016	JP12-2016-01714	T11-2714J12	17.00
	4/21/2016	JP12-2016-02484	T10-3725J12	52.00
	4/21/2016	JP12-2016-02486	T10-3724J12	2.10
			Total	873.70

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $53,142.30. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); and May 2016 (20) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of patrons.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through June 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that the June 2016 *Monthly Report* was submitted to the County Auditor's Office 13 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to a limited number of staff and a heavy workload. In addition, the court staff attended training in June 2016 that required a lot of time.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
During our review, we noted 4 of 5 Close-Out Reports randomly selected for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 9 days after the bank deposit was made. According to staff, the Close-Outs were not submitted on a daily basis due to a heavy workload.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 5:
We noted during our review that 10 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 18, 2015 (1), December 23, 2015 (3), December 29, 2015 (3), March 11, 2016 (1), and April 21, 2016 (2) (see Exhibit B). The bonds received on December 18, 2015 (1), December 23, 2015 (1), December 29, 2015 (3) were liquidated on July 1, 2016 and the bonds received on March 11, 2016 (1), and April 21, 2016 (2) were liquidated on July 20, 2016. However; the two bonds received on December 23, 2016 are pending to be liquidated. According to the Court Coordinator, she had attempted to forfeit all outstanding bonds; however, the business process prescribed by the Information Technology Department was unexpectedly modified, which prevented the Court Coordinator from liquidating the bonds in a timely manner. The Information Technology Department has issued a corrected business process and the Court Coordinator will attempt to follow it to forfeit all outstanding bonds. However, the Court Coordinator still needs additional guidance from the Information Technology Department.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should ensure that all outstanding bonds are liquidated by August 29, 2016.

Observation No. 6:
We noted that 6 of 41 online credit card transactions received during the month of June 2016 were not promptly receipted. The credit card transactions were receipted from 2 to 4 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the staff member who completes this task had to miss several days due to an illness.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that the pending credit card transactions are receipted. In addition, management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Enfracio, CPA
County Auditor

Enclosures

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, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

RECEIVED
JUL 18 2016
Hidalgo County
AUDITORS OFFICE

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-03004 THRU	JP12-2016-03434	$ ~~53,214.30~~ 53,142.30
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT		2,466.60 -
ADD: COST ON DEPOSIT LIQUIDATED		2,466.60 -
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~53,214.30~~ 53,142.30
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~53,142.30~~ 54,015.60
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~72.00~~ 873.70

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 53,142.30	
Add: Previous Month's Bond Overtransfer Dec '15, Mar-Apr '16	873.70	
Add: HCSO Monthly "D" Collections Report	$0.00	
	54,015.60	
Total Remittances Made to County Treasurer	$ ~~53,142.30~~	

PREPARED BY: Jeri L Cardenas DATE: 7-15-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-27-16 ~~7/28/16~~

JUSTICE OF THE PEACE — DATE 7-18-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBK

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 10,632.85 ~~10,867.40~~ M
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	48.45 ~~50.15~~ M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50 M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	250.00 - M
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	- M
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	808.45 ~~810.28~~ M
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	244.81 ~~245.81~~ M
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,054.83 M
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	393.47 M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	98.37 M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	600.50 ~~602.50~~ M
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	- M
Special Fees				1100-341-10-062-000-0-000	50.00 M
Deferred Disposition		C.C.P. Art. 45.051	-	M	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00	M	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	146.32 ~~146.92~~ M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	532.23 ~~534.06~~ M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00 M
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	259.32 M
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,924.85 ~~2,957.05~~ M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	176.55 ~~177.55~~ M
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	- M
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	- M
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~3.50~~ M
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	~~(3.50)~~ M
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	491.84 M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.64 ~~5.69~~ M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	- M
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	70.90 ~~68.95~~ M
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~10,447.32~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	212.68 ~~206.83~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	26.14 ~~25.36~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.19
Indigent legal Services Fee-JP ($6)	90 M	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	540.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,065.03
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	979.14 ~~983.14~~ M
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,255.49 ~~1,291.39~~
Birth Certificate Fee ($1.80)	- M	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	457.15 ~~459.15~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	15.88
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.23
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	1,296.63
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	900.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	176.53 ~~177.53~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,295.23 ~~1,160.23~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00 ~~15.00~~
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	35.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	8,745.68 ~~8,882.65~~
Precinct #2				1100-342-10-292-000-0-000	1.97 -
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	~~3.05~~
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	389.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,365.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,250.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~53,214.30~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2014

53,142.30 M X1

X3

X10

10,413.95 M

X3 M V

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-27-16

RECEIVED
JUL 18 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JUNE 30, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	JP CMIT	CO COPm	CVCA DPS	FA IDRF	JCD JCPT	JCTF JSF	LTF MCWV	MISC MVF	OMNIC OMNIS	OMNIV SCOF	SJFC SJFS	STF SV50	TPDC TPDS	TPW TPWF	UTFC WARr	WFDPS	TOTAL
JP12-2016-0																						
LTF is under assessed $2.																						
3006	98-49165-TR	Operate Unregistered Motor Vehicle	9/9/98	17	3	- -	- -	15 5	5 -	0.25	1	- -	- -	- -	20	- -	- -	- -	- -	35		101.25
Based on offense type, MISC, SCOF, and UTFC should NOT be assessed.																						
3190	H02-098J12	Theft of Property	7/28/01	10	2	- -	- -	9 -	3.05 -	0.3	1.22	- -	3.05	- -	12.2	- -	- -	- -	- -	1.83	- -	45
The incorrect fee schedule is applied to the case. Please contact the IT Department to have the correct fee schedule applied.																						
3167	H03-177J12	Theft >=$50<$500	10/16/02	40	3	1 -	21 -	- -	- 2	- -	4 4	2 -	- -	- -	- -	0.6 5.4	- -	1 1	- -	- -	- -	85
JCTF ($4) should be assessed.																						
3025	02-159J12	No Hunter Education Certificate	9/8/02	17	3	- 0.5	0.3 -	15 -	5 -	0.5	2	- -	2 -	- -	20	- -	- -	- -	5	1.7 -	- -	72
Based on offense type, SV50 should NOT be assessed.																						
3088	02-64510-TR	No Safety Belt	1/25/02	17	3	- 0.5	25 -	15 5	5 -	0.5	2	4 -	2 -	- -	20	- -	- 25	- -	- -	3	- -	127
3301	02-64693-TR	No Safety Belt	2/15/02	17	3	- 0.5	25 -	15 5	5 -	0.5	2	4 -	2 -	- -	20	- -	- 25	- -	- -	3	- -	127
Please enter how many pages were issued in the comments section of the receipt.																						
3417				-	-	- -	- 10	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	10
MVF should NOT be assessed.																						
3399	T10-1024J12	No Safety Belt	2/10/10	40	3	1 -	50 -	- 5	- 2	- -	4 4	2 -	- 0.1	- -	20	0.6 5.4	30	- -	- -	3	50 -	220.1
Based on case type, SCOF should NOT be assessed.																						
3242	H13-078J12	Issuance of Bad Check	12/26/12	40	3	1 -	70 -	- -	- 2	- -	4 4	2 -	- -	- -	20	0.6 5.4	- -	- -	- -	- -	- -	152
Did offense ocurr within 20 miles of the border? If so, entire fine is retained by the County.																						
3317	T15-1695J12	Over Gross Weight	2/25/15	40	3	1 -	250 -	- 5	- 2	- -	4 4	2 250	- -	- -	20	0.6 5.4	- -	1 1	- -	- -	- -	589
Was case dismissed? If so, please update the case status to "Dismissed". In addition, please scan a copy of the signed Motion and Order into Odyssey.																						
3323	12-107541-TR			-	-	- -	- -	- -	- -	- -	- -	- -	- -	4 20	6	- -	- -	- -	- -	- -	- -	30
3274	T15-1223J12			-	-	- -	- -	- -	- -	- -	- -	- -	- -	4 20	6	- -	- -	- -	- -	- -	- -	30
3272	T15-1225J12			-	-	- -	- -	- -	- -	- -	- -	- -	- -	4 20	6	- -	- -	- -	- -	- -	- -	30

Justice of the Peace Jesus Morales
Precinct 1, Place 2
Schedule of Bonds on Deposit
As of June 30, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	12/18/2015	JP12-2015-01851	T14-3467J12	75.00
	12/23/2015	JP12-2015-01915	T14-3468J12	14.00
	12/23/2015	JP12-2015-01925	T14-2105J12	202.10
	12/23/2015	JP12-2015-01927	T14-2107J12	314.00
	12/29/2015	JP12-2015-01982	T09-2719J12	4.00
	12/29/2015	JP12-2015-01984	00-56457-TR	99.25
	12/29/2015	JP12-2015-01986	FTA-422J51-07	94.25
2016				
	3/11/2016	JP12-2016-01714	T11-2714J12	17.00
	4/21/2016	JP12-2016-02484	T10-3725J12	52.00
	4/21/2016	JP12-2016-02486	T10-3724J12	2.10
			Total	873.70

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 12, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 were $43,566.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); and June 2016 (9) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through July 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that the July 2016 *Monthly Report* was submitted to the County Auditor's Office 10 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to a limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
During our review, we noted 4 of 5 Close-Out Reports randomly selected for testing were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 4 days after the bank deposit was made. According to the Court Coordinator, she reviews every Close-Out Report before submittal to the County Treasurer's Office. Due to a heavy workload, some Close-Out Reports get submitted late. In addition, the Court Coordinator is the only one fulfilling this duty. Therefore, if the Court Coordinator is out of the office, the reports may get submitted late.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 5:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, she had attempted to forfeit all outstanding bonds; however, the business process prescribed by the Information Technology Department was unexpectedly modified, which prevented the Court Coordinator from liquidating the bonds in a timely manner. The Information Technology Department has issued a corrected business process and the Court Coordinator will attempt to follow it to forfeit all outstanding bonds. The Court Coordinator has requested additional guidance from the Information Technology Department.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 6:
We noted that 2 of 50 online credit card transactions received during the month of July 2016 were not promptly receipted. The credit card transactions were receipted 2 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the staff member who completes this task had to miss several days due to an illness.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No.7:
For the month of July 2016, we selected all 2 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases

in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 6 cases:

- 4 cases had the warrants recalled; the jail time credit was applied; the cases are closed; and the Sheriff's "Discharge" receipt number was referenced on the cases; and
- 2 cases had the warrants recalled; the jail time credit was applied; the cases remain open; and the Sheriff's "Discharge" receipt number was referenced on the cases.

According to the Court Coordinator the two cases remain open due to outstanding balances related to the noncollection of the OMNI Base fee. This resulted when the OMNI Base fee was assessed after the arrest warrant had been issued. The Court Coordinator attempts to contact the defendants to inform them of their outstanding balances.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, management should ensure that the OMNI Base fee is added, if applicable, to the outstanding balance and is collected upon the inmate's release from jail.

Please provide written management responses to the observations noted above by September 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

RECEIVED
City: WESLACO, TX
AUG 15 2016
Hidalgo County, Texas

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

Hidalgo County
AUDITORS OFFICE

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-03435 THRU	JP12-2016-03809	$ 43,566.60
Sheriff's "D" Report	(Receipt #s)	THRU	
LESS: COST ON DEPOSIT			879.60 -
ADD: COST ON DEPOSIT LIQUIDATED			1,236.70 ~~357.60~~
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 43,924.20
Less: Total amount of remittances to County Treasurer (From Part II)			$ ~~43,566.60~~ 44,440.30
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			516.10 357.60

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 43,566.60	
Add: Previous Month's Bond Overtransfer Dec '15, Mar-Apr '16	873.70	
Add: HCSO Monthly "D" Collections Report	$0.00	
	44,440.30	
Total Remittances Made to County Treasurer	$ ~~43,566.60~~	

PREPARED BY: Jan Faulkner DATE: 8-11-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 8-26-16

JUSTICE OF THE PEACE — DATE: 8-12-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 8,751.40 ~~8,767.15~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	90.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(250.00)
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	771.77 ~~772.96~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	235.92 ~~234.92~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,010.43
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	246.15 ~~246.16~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	61.54
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	575.55
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-062-000-0-000	120.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	141.55 ~~140.95~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	500.49 ~~498.66~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	252.09
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,691.96 ~~2,679.78~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	186.96 ~~185.96~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	307.70
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.17 ~~5.62~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	83.26 ~~70.21~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9999.67 ~~9,983.30~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	189.76 ~~210.61~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	23.29 ~~26.09~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00 ~~4.50~~
Indigent legal Services Fee-JP ($6)	44	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	264.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,794.82
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	949.72 ~~945.72~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,248.06 ~~1,242.66~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	445.73 ~~443.73~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	17.49
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.07
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	1,260.46
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	440.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	190.96 ~~189.96~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,388.60 ~~1,188.60~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.D. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	55.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5,271.46 ~~5,171.46~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigator				1100-342-10-060-002-0-000	-
School District Police Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	22.50 ~~19.45~~
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	378.13
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,161.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,100.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	11.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ 43,924.20**

RECEIVED AUG 15 2016 Hidalgo County AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8-26-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

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

September 30, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2016 were $36,175.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in August 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); June 2016 (9); and July 2016 (5) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through August 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that the August 2016 *Monthly Report* was submitted to the County Auditor's Office 3 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to a limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, she had attempted to forfeit all outstanding bonds; however, the business process prescribed by the Information Technology Department was unexpectedly modified, which prevented the Court Coordinator from liquidating the bonds in a timely manner. The Information Technology Department has issued a corrected business process and the Court Coordinator will attempt to follow it to forfeit all outstanding bonds. The Court Coordinator has requested additional guidance from the Information Technology Department.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16 PBC

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ ~~7,222.00~~ 7,227.00 x1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	100.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	563.07 x1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	179.91 x1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	738.74 x1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	257.43 ~~257.44~~ x1
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	64.36
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	421.44
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	80.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	80.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	107.31
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	380.97
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	181.36
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,464.25
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	146.20
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	321.80
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.61
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	23.60
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7,358.86 x12
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	70.79
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.43
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.86
Indigent legal Services Fee-JP ($6)	51	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	306.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,697.94
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	715.64
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	946.54
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	338.28
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.91
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	906.78
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	510.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	146.20
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	~~868.38~~ 818.38
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	60.00
Constable Fees:					6,273.05
Precinct #1				1100-342-10-291-000-0-000	~~6,328.05~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	- x3-0
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	272.04
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,370.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,275.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 36,175.75 x1

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 2/2014

24

x7

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9-21-16

SEP 09 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED August 31, 2016

Rec #	Case Number	Offense	Offense Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DIS2r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	NOARREST	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	UTFC	UTFC	WARr	WFCONST1	WFDPS	Total
Payment was not reposted for the correct amount																																						
3976	TR16-2333-J12	Speeding	7/19/2016	40	3	1	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	-	0.6	5.4	30	-	-	1	1	-	3	-	-	-	102.1
NOARREST should not be assessed, please assess fee to proper law enforcement agency. LTF $2 should be assessed.																																						
4076	M98CR-17892	Expired Certificate	3/26/1998	17	3	-	-	53.75	15	-	-	-	5	-	0.25	1	-	-	-	-	5	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	120
Based on disposition date TP $25 should not be assessed.																																						
4059	00-58341-TR	No Safety Belt	8/16/2000	17	3	-	-	50	15	-	5	-	5	-	0.25	2	-	-	2	-	-	-	-	-	20	-	-	-	-	25	-	-	-	3	-	50	-	197.25
Fine should be split between CO (50%) and SV50 (50%).																																						
3937	T03-0958J12	No Safety Belt	2/6/2003	17	3	-	0.5	25	15	-	5	-	5	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	25	-	-	-	-	3	-	-	50	177
3863	T02-3512J12	No Safety Belt	8/8/2002	12.24	2.16	-	0.36	25	10.79	-	3.59	-	3.6	-	0.36	1.43	2.88	-	3.44	-	-	-	-	-	20	-	-	-	25	25	-	-	2.16	-	50	35.99	-	224
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																																						
4016	T11-0122J12VPTA	Violate Promise to Appear	12/8/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4017	T11-2150J12VPTA	Violate Promise to Appear	5/24/2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
3871	T12-2413J12	Fail to Maintain Financial Responsibility	9/12/2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
3870	T12-2414J12	Expired Motor Vehicle Inspection	9/12/2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4089	T13-1060J12	No Driver's License	3/27/2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4065	T14-3506J12	Fail to Maintain Financial Responsibility	11/12/2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
3998	T15-1555J12	Fail to Maintain Financial Responsibility	1/29/2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
3840	TR16-2177-J12	Display Expired License Plates	7/4/2016	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10

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



EDINBURG, TEXAS 78539

November 7, 2016

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2016 were $34,829.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in September 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); June 2016 (7); July 2016 (5), and August 2016 (5) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through September 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
The September 2016 *Monthly Report* was submitted to the County Auditor's Office 6 days after the fifth day following the end of the month. According to staff, the report was not submitted in a timely manner due to a limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 4:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, the business process prescribed by the IT Department was unexpectedly modified preventing the Court Coordinator from liquidating the bonds in a timely manner. The IT Department has issued a corrected business process and the Court Coordinator will attempt to forfeit all outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No.5:
For the month of September 2016, we randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 4 cases:

- 2 cases had open warrants; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the cases and
- 1 case had the warrant status "In Custody"; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, jail time credit was not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
OCT 11 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP12-2016-04112 THRU JP12-2016-04398 $ 34,829.70 X10-b

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 442.10 - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 442.10 - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 34,829.70 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~34,829.70~~ 35,345.80 ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 516.10 - X4-e

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 34,829.70 B1 ✓	
Add: Previous Month's Bond Overtransfer	516.10 EX B ✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~34,829.70~~ 35,345.80	

PREPARED BY: Jesse L. Cardenas DATE: 10-7-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 10-14-16
YT 16/1 FV14

[signature] 10-11-2016
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF September-15

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-062-000-0-000	$ 7024.65 ~~9,000.65~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1109-207-20-000-012-0-000	402.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (f)		1108-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	536.45 ~~639.45~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	1102.79 ~~1163.79~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	695.41
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	229.68
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	57.42
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	398.21
Motor Vehicle Adm. Fee ($30-$20) (Consolidated Fee for Exp. Obj. Exp Acct. Exp Adv Exp.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	70.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1158-341-10-060-009-0-000	97.66 ~~98.26~~
Traffic Fee ($3)		T.R.C. 542.403		1158-341-10-062-000-0-000	321.60
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	187.53
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,033.75
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	123.57 ~~124.57~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.013		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	287.11
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.015(m)		1100-207-20-000-007-0-000	2.25 1.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.043		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	34.93 ~~49.90~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,992.~~8~~4 ~~7,015.84~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.35 (2) & (3)		1100-207-20-000-017-0-000	109.70 ~~10.90~~
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.98 ~~10.98~~
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00 ~~.050~~
Indigent legal Services Fee-JP ($6)	53	Govt. Code Sec. 101.1411(2) (B)		1100-207-20-000-004-0-000	318.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,196.28
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	655.59 ~~669.59~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	861.29 ~~866.69~~
Birth Certificate Fee ($1.80)	-	HSC 191.0320(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (o-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.033		1100-207-20-000-059-0-000	308.12 ~~310.12~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/OC		1100-207-20-000-061-0-000	10.03
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	937.61
Electronic Filing Fee - Civil ($10)		OC 101.141/LGC 51.851		1100-207-20-000-070-0-000	530.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	123.93 ~~124.83~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0045/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	831.51 ~~981.29~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-921-0-000	20.00
Texas Comptroller's Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	18.58
Constable Fees:					5302.63 ~~5397.59~~
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-082-0-000	-
School District Arrest Fee				1100-342-10-060-083-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out-of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	205.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-[illegible]-0-000	-
Failure to Appear - Overpayments (56)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	281.28
Justice Fees (Legal Fees)				1100-341-10-060-001-0-000	1,390.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,325.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.161(a)4	20.00		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(4)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(4)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 564.1(a)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 34,829.70

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/2014

RECEIVED OCT 14 2016 Hidalgo County AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 10-14-16

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2016

Rec #	Case Number	Offense	Off. Date	ARREST	CCC	CFF	CHS	CHSJP	CO	CVCA	DIS2r	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	ISF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFCONST1	Total
If a case has been filed only a partial refund should be issued. Please always follow proper refund procedures when refunding money.																																						
4154	LT16-0293-J12	Forcible Entry and Detainer	9/6/16	-	-	-25	-	-	-	-	-	-10	-	-	-6	-	-	-	-	-	-	-	-	-	-	-75	-	-	-	-	-	-	-	-	-	-	-	-116
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																																						
4208	TR16-2520-J12	Display Expired License Plates	8/9/16	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
4290	T10-0334J12VPTA	Violate Promise to Appear	12/7/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4218	T11-3248J12	No Driver's License	8/13/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4292	TR15-0880-J12	Fail to Maintain Financial Responsibility	9/19/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4246	T15-0739J12	No Driver's License	1/12/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
4247	T15-0740J12	Fail to Maintain Financial Responsibility	1/12/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	30
MVF $0.10 should be assessed.																																						
4163	T10-0188J12	Driving while License Suspended	1/13/10	-	40	-	3	1	133	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	50	-	270
LTF is underassessed $2.																																						
4386	T99-0579J12	No Driver's License	3/18/99	-	17	-	3	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	116.25
4249	T99-4568J12	No Driver's License	11/14/99	-	17	-	3	-	52.75	15	-	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	170
4383	07-252J12	Littering on Roadway	8/10/07	-	2.44	-	0.17	0.07	80	-	-	0.29	-	-	-	-	-	-	0.23	0.25	0.79	-	-	-	-	3.34	-	0.04	0.21	-	4.17	-	-	-	-	-	-	-	92
4223	14-110631-TR	Speeding	1/6/14	-	26.67	-	2	0.67	30	-	-	3.33	-	-	1.34	-	-	-	2.66	2.67	1.33	0.07	-	-	-	13.34	-	0.41	3.61	20	2.5	10	-	-	12.5	2	50	-	185.1
4382	CR15-0135J12	Open Container of Alcohol-Driver	3/3/15	-	37.1	-	2.78	0.93	136	-	-	4.63	-	-	1.86	-	-	-	3.71	3.71	1.85	0.1	-	-	-	20	-	0.56	5.01	-	2.5	10	0.93	0.93	12.5	-	50	-	295.1
4325	TR15-1490-J12	Speeding	11/21/15	-	-	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
LTF is overassessed $4.																																						
4314	06-87864-TR	Defective Low Air Warn Device	10/12/06	-	25.3	-	1.89	0.64	103	-	-	3.16	-	-	-	-	-	-	2.53	2.54	6.32	-	-	-	-	20	-	0.38	2.16	19	15.82	-	-	-	-	1.89	-	50	254.6
TPDS is overassessed $1																																						
4329	14-111051-TR	No Driver's License	2/21/14	-	10.44	-	0.78	0.26	-	-	-	1.31	-	-	0.52	-	-	-	1.05	1.04	2	0.03	-	-	-	5.22	-	0.16	1.41	-	-	-	0.26	0.52	-	-	-	-	25
ARREST should not be assessed, please assess arrest fee to the proper law enforcement agency.																																						
4243	T05-0516J12	Disregard Stop Sign	2/10/05	5	40	-	3	-	-	-	-	-	-	-	-	-	-	-	4	-	2	-	-	-	-	20	-	-	-	30	2.5	10	-	-	12.5	3	-	-	132

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

January 25, 2017

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $34,892.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in October 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 4 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A). In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); June 2016 (7); July 2016 (5), August 2016 (5), and September (10) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through October 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, the business process prescribed by the IT Department was unexpectedly modified preventing the Court Coordinator from liquidating the bonds in a timely manner. The IT Department has issued a corrected business process and the Court Coordinator will attempt to forfeit all outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 8 of 65 online credit card transactions received during the month of October 2016 were not promptly receipted. The transactions were receipted 2 to 4 days after payment was made by defendants. According to the Court Coordinator, staff attempts to review and receipt online credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by February 17, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
NOV 07 2016
Hidalgo County
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP12-2016-04399 THRU JP12-2016-04690 $ 34,892.60 ✓ X10-b

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	456.00 X7v	
ADD: COST ON DEPOSIT LIQUIDATED	456.00 X7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 34,892.60	X3
Less: Total amount of remittances to County Treasurer (From Part II)	35,408.70 ✓ $ ~~34,892.60~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	516.10 X4-d ✓ ~~(0.00)~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 34,892.60 B1	
Add: Previous Month's Bond Overtransfer	$ 516.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
	$ 35,408.70	
Total Remittances Made to County Treasurer	$ 34,892.60	

PREPARED BY: Jenn L. Gardener DATE: 11-4-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/11/17

JUSTICE OF THE PEACE — DATE: 11-7-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**062**-000-0-000	$ 8,234.15
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	175.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**005**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	511.77
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**062**-000-0-000	161.47
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	669.93
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	247.72
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	61.93
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	388.29
Motor Vehicle Adm. Fee ($10-$20) /Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-**062**-000-0-000	40.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	40.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	96.89
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**062**-000-0-000	341.86
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	22.84
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	168.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,845.18
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	111.41
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	309.66
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.78
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.56
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,659.99
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	106.67
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.11
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	93	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	378.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,238.51
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	646.50
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	849.63
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	300.63
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.17
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	840.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	630.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	111.41
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	907.18 ~~757.18~~
T.A.B.C (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	30.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4802.36 ~~4,952.36~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**008**-0-000	1.00
Due to Others				1100-202-00-000-**008**-0-000	-
Restitution				1100-202-00-000-**008**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	252.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,645.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,575.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 34,892.60

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/11/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE JESUS MORALES
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2016

Rec #	Case Number	Offense	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	COPm	CRFEE	OVER	CVCA	DIS2r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPCO	TPST	UTFC	WFCONST1	Total
Please enter how many pages were issued in the comments section of the receipt.																																					
4434	???			-	-	-	-	-	-	5	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Based on offense type, SV50 should NOT be assessed.																																					
4464	02-65018-TR	No Safety Belt	3/6/02	-	17	3	-	0.5	25	-	-		15	-	5	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	25	-	-	-	3	-	127
MVF $0.10 should NOT be assessed.																																					
4651	10-100300-TR	No Safety Belt	5/23/10	-	40	3	1	-	50	-	-		-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	-	-	-	3	-	170.1
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																																					
4435	T14-1512J12	Speeding	4/9/14	-	-	-	-	-	-	-			1	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	31
4646	CR14-017J12	Open Container of Alcohol-Driver	12/12/13	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
4428	T15-3074J12	Speeding	5/4/15	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
4480	TR16-2759-J12	Display Expired License Plates	9/22/16	-	-	-	-	-	-	-	-		-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
LTF is underassessed $2.																																					
4598	T10-0603J12	No Driver's License	2/18/10	-	9	0.68	0.23	-	65.9	-	-		-	-	1.13	-	0.45	-	-	0.91	0.91	-	0.03	-	-	-	5.77	0.14	1.23	-	-	7.21	-	-	-	11.34	105
ARREST should not be assessed, please assess arrest fee to the proper law enforcement agency.																																					
4243	T05-0516J12	Disregard Stop Sign	2/10/05	5	40	3	-	-	-	-	-		-	-	-	-	-	-	-	4	-	2	-	-	-	-	20	-	-	30	-	2.5	10	12.5	3	-	132

EXHIBIT A

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $27,548.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); June 2016 (7); July 2016 (5); August 2016 (5); September 2016 (4); and October 2016 (4) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through November 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
Two cash bonds received on December 23, 2015 (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. According staff, the business process prescribed by the IT Department was unexpectedly modified preventing the Court Coordinator from liquidating the bonds in a timely manner. The IT Department has issued a corrected business process and the Court Coordinator will attempt to forfeit all outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Please provide written management responses to the observations noted above by March 3, 2017. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

RECEIVED
DEC 05 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-04691	THRU	JP12-2016-04933 47	$ 27,548.65 X10-b
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS: COST ON DEPOSIT	-	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	-	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 27,548.65	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~27,548.65~~ 28,064.75 ✓	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	516.10	X4-C ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 27,548.65 B1 ✓	
Add: Previous Month's Bond Overtransfer	516.10 ✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	28,064.75 $ ~~27,548.65~~ 7	

PREPARED BY: Jesus Valdemar DATE: 12/2/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/12/17

JUSTICE OF THE PEACE — DATE: 12-2-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

PBC

City: WESLACO, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 133 004, PC 12 23		1200-351-10-062-000-0-000	$ 6,372.05
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	432.74
Courthouse Security Fund JP ($1)		C C P. Art. 102 017		1245-341-10-062-000-0-000	134.88
Justice Court Technology Fund ($4)		C C P. Art. 102 0173		1242-341-10-060-000-0-000	565.10
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	207.85
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	51.96
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	340.90
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Adv Reg.)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	30.00
Special Fees				1100-341-10-062-000-0-000	90.00
Deferred Disposition		C C P Art. 45 051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45 0511(f)	90.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	80.89
Traffic Fee ($3)		T R C 542 403		1100-341-10-062-000-0-000	315 63
Child Safety ($20-$25)		C C P. Art. 102 014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	64 32
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,285.48
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-341-10-060-013-0-000	113 70
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	5 00
State General Revenue Fund ($2 50)		C C P. Art. 102 015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	3 50
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	259 82
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	2.51
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	32.59
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	5,620.25
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	112.78
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	14 05
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	1.76
Indigent legal Services Fee-JP ($6)	54	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	324 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,026.99
Jury Service Fee ($4)		C.C P Art. 102.0045		1100-207-20-000-053-0-000	539.38
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	724 03
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	265 45
Moving Violation Fee ($0.10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	9 57
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(dH2		1100-207-20-000-066-0-000	321 60
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	540.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	115.44
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	820.93
TABC (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
Texas Comptroller's Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees				1100-342-10-060-001-0-000	23 58
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	3,115.00 3,120.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	48.86
Tax Assessor Fraud Investigation				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	0.50 45.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-002-0-000	-
Refund - Overpayments				1100-202-00-000-808-0-000	0 10
Due to Others				1100-202-00-000-808-0-000	-
Restitution				1100-202-00-000-808-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	96 46
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,415 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	1,350 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	45 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	20 00		
Issuing other Document ($1 1st pg, 25 for each addt' pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 27,548.65**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

RECEIVED DEC 05 2016 Hidalgo County AUDITORS OFFICE

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

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Eded November 30, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	CVCA	DIS2r	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SIFC	SIFS	SO	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFDPS	WFSO	TOTAL
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																																										
4853	TR16-3002-J12	Expired License Plates	10/24/16	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
4825	TR16-3119-J12	Expired License Plates	11/5/16	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
4884	TR16-3194-J12	Expired Registration	11/11/16	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																									
4723	14-110735-TR	Disregard Stop Sign	1/8/14	19.72	1.48	0.48	-	-	-	-	-	2.47	-	-	0.99	-	-	1.97	1.97	-	-	-	2	0.05	1.97	9.86	2.96	9.86	0.3	2.66	-	14.79	-	-	-	0.99	-	1.48	-	-	-	76
4845	14-110735-TR	Disregard Stop Sign	1/8/14	20.28	1.52	0.52	-	-	-	-	-	2.53	-	-	1.01	-	-	2.03	2.03	-	-	-	2	0.05	2.03	10.14	3.04	10.14	0.3	2.74	-	15.21	2.5	10	-	1.01	12.5	1.52	-	-	-	103.1
OMNI fees should NOT be assessed.																																									
4871	T15-3922J12			11.62	0.87	0.29	-	-	66	-	-	1.45	-	-	0.58	-	-	1.16	1.16	-	-	-	2	-	1.16	5.81	1.74	5.81	0.17	1.6	-	-	2.5	10	0.29	0.29	12.5	-	-	-	-	127
LTF is under assessed $2																																									
4706	M96CR-13798	No Safety Belt	6/29/96	-	-	-	5	-	-	15	-	5	-	2.5	-	-	1	-	-	0.5	1	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	35	-	-	90
Based on disposition date, TP should be assessed.																																									
4899	T00-9333J12	Speeding	10/26/00	17	3	-	-	-	24.75	15	-	5	5	-	-	0.25	2	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	50	-	-	147
4900	T00-9334J12	No Safety Belt	10/26/00	17	3	-	-	-	25.75	15	-	5	5	-	-	0.25	2	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	50	-	-	148
Is warrant fee assessed to the right law enforcement agency?																																									
4861	T02-2880J12	Open Container of Alcohol	6/20/02	17	3	-	-	0.5	46	15	-	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	-	170
4734	03-072J12	Open Container of Alcohol	3/12/03	3.9	0.69	-	-	0.11	-	3.44	-	-	1.15	-	-	0.11	0.46	0.92	-	-	-	-	2	-	-	-	-	4.59	-	-	1.15	-	-	-	-	-	-	-	-	-	11.5	30
4708	T03-4326J12	Unsafe Speed	9/16/03	17	3	-	-	0.5	103	15	-	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	30	-	-	-	-	-	3	-	50	-	260

EXHIBIT A

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Jesus E. Morales
Hidalgo County Justice of the Peace Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

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

Dear Judge Morales:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOU JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $24,002.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, the adjustments for February 2015 (187); March 2015 (195); June 2015 (1); July 2015 (26); August 2015 (43); September 2015 (61); October 2015 (37); November 2015 (21); December 2015 (31); January 2016 (28); February 2016 (74); March 2016 (36); April 2016 (26); May 2016 (20); June 2016 (7); July 2016 (5); August 2016 (5); September 2016 (4); October 2016 (4); and November 2016 (12) are still pending to be completed. According to staff, sufficient time is not available to verify that fees, fines, and court costs are applied correctly prior to taking in a payment due to a high volume of customers.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the April 2014 through December 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 2 cash bonds (T14-2105J12 and T14-2107J12) posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on December 23, 2015 (2). According to the Court Coordinator, the business process prescribed by the IT Department was unexpectedly modified preventing the Court Coordinator from liquidating the bonds in a timely manner. The IT Department has issued a corrected business process and the Court Coordinator will attempt to forfeit all outstanding bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
The December 2016 *Monthly Report* was submitted to the County Auditor's Office 12 days after the fifth day following the end of the month. According to staff, the report was not submitted in a timely manner due to a limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No.5:
For the month of December 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 3 cases:

- All 3 cases had a closed warrant; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;

According to staff, jail time credit was not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

PBC

Judge: JESUS E. MORALES
Precinct No. 1 **Place No.** 2

City: WESLACO, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP12-2016-04948 THRU	JP12-2016-05171	$ 24,002.85 X10
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	

LESS: COST ON DEPOSIT	0.00 - X7	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 - X7	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 24,002.85 X3	
Less: Total amount of remittances to County Treasurer (From Part II)	24,518.95 $ ~~24,002.85~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	516.10 (0.00) X4a	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 24,002.85 B1	
Add: Previous Month's Bond Overtransfer	516.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
	24,518.95	
Total Remittances Made to County Treasurer	$ ~~24,002.85~~	

PREPARED BY: Irene J. Cardenas DATE: 1-13-17

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

JUSTICE OF THE PEACE DATE

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

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2 PBC
City: WESLACO, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-062-000-0-000	$ 5,699.85 X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	47.60
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	50.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	334.16 X1
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-062-000-0-000	99.10 X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	435.55 X1
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	175.08
Time Payment - @ 10% of $25 00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	43 77
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	250.83
Motor Vehicle Adm. Fee ($10-$20) (Emissions Fee for Exp DL, Exp Insp Cert, Exp Adv Reg)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-062-000-0-000	70.00
Deferred Disposition		C.C.P. Art. 45 051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45 0511(f)	70.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	59 48
Traffic Fee ($3)		T.R.C. 542 403		1100-341-10-062-000-0-000	220 43
Child Safety ($20-$25)		C.C.P. Art. 102 014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	95 47
Scofflaw Fee ($20)		TRC 302 010(a)		1100-341-10-140-049-0-000	1,115.15
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102 015		1100-341-10-060-013-0-000	82.73
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C.C.P Art. 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C.C.P. Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1 50,____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	218 86
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102.075(m)		1100-207-20-000-007-0-000	3.52
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	41.39
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	4,265.31 X12
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	124.17
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	15.55
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	2 89
Indigent legal Services Fee-JP ($6)	73	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	438 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	2,069 13
Jury Service Fee ($4)		C.C.P Art. 102 0045		1100-207-20-000-053-0-000	396.50
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	533.21
Birth Certificate Fee ($1.80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	196.25
Moving Violation Fee ($0 10)		C C P. Art. 102 022/GC		1100-207-20-000-061-0-000	7 60
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	477 36
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	730 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	82 73
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /VARRANT FEES: STATE		C C P. Art. 102 011			
D P S (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	517.75 ~~492.30~~
T A B C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /VARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	76.42 ~~23.80~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	2941.80 ~~3,005 08~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5 00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P. Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	143.21
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,885 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	1,825.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118.121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	45.00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	10 00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	5.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 24,002.85

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

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

X3

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Eded December 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CMIT	CO	CVCA	DIS2r	DPS	FA	JCD	JCPT	JCTF	LTF	SCOF	SV50	UTFC	WARr	WFDPS	TOTAL
Please scan the Motion and Order to Dismiss document.																					
4995	TR16-3171-J12			-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	10
5122	TR16-3408-J12			-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	10
Is warrant fee assessed to the proper law enforcement agency?																					
4968	T00-9147J12	Display Expired MVI	10/21/00	8.62	1.52	-	-	7.61	-	2.54	2.54	0.13	1.01	-	2	10.15	-	1.52	-	25.36	63
Fine should be split between CO (50%) and CRF (50%)																					
4965	T00-8756J12	Unrestrained Child	9/14/00	17	3	-	30.75	15	-	5	5	0.25	2	-	2	20	-	3	50	-	153
Based on offense type, SV50 should NOT be assessed.																					
5062	T02-3106J12	No Safety Belt	7/11/02	17	3	0.5	25	15	-	5	5	0.5	2	4	2	20	25	3	50	-	177

EXHIBIT A

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



EDINBURG, TEXAS 78539

August 1, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2016 through April 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2016 through April 2016 were $131,624.60; $136,476.45; $181,954.98; and $93,975.33, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 96 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23), August 2015 (24); September 2015 (50), October 2015 (38), November 2015 (11), and December 2015 (6) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are made and will continue to be made. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments were not completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration's (OCA) "Official JP Monthly Reports" for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through April 2016 OCA reports have not been filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved. Correct copies of the OCA reports for the months of March 2012, November 2012, January 2013 through August 2014, October 2014, November 2014 and January 2015 through April 2016 should be filed with the County Auditor's Office by by August 29, 2016.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted that 1 credit card transaction received on March 4, 2016 ($27.00) had not been receipted as of April 30, 2016. The credit card transaction was subsequently receipted on May 18, 2016.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
We noted during our review that the February 2016 through April 2016 *Monthly Reports* were submitted to the County Auditor's Office 22,16, and 4 days after the fifth day following the end of the month, respectively. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Recommendation:
Management should ensure that checks/money orders include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number).

Observation No. 6:
For the months of January 2016 through April 2016, we selected all 19 cases (January-8; February-6; March-0; and April-5) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 16 cases (January-4; February-4; March-4; and April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 35 cases:

- 7 cases had the warrants recalled; the jail time credit applied to the case; the case status was closed; and the Sheriff's "Discharge" receipt number was referenced on the case;
- 27 cases had the warrants recalled; the jail time credit applied to the case;, the case status was closed; however, the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 1 case had the warrant recalled; however, the jail time credit was not applied to the cases; the case remain open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be

recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) JP21-2016-00001	THRU JP21-2016-00611	$ ~~102,398.65~~ 131,624.60 ✓ X10-B
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	2,218.80 ~~2,218.80~~ X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	3,739.05 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~100,179.85~~ 133,144.85 X3
	Less: Total amount of remittances to County Treasurer (From Part II)	~~131,624.60~~ 133,244.85
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(100.00) X4-9 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 131,624.60 B1 ✓	
Add: Previous Month's Bond Overtransfter December 2015	1520.25 ✓	
Add: HCSO Monthly "D" Collections Report Aug. 2015	100.00 ✓	
Total Remittances Made to County Treasurer	$ ~~131,624.60~~ 133,244.85 X1	

PREPARED BY: Ofelia Ortiz-Flores DATE: 2-4-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.14.16 ~~2/19/16~~

Bobby Contreras 2-4-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 81,266.90 ~~78,895.40~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	176.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	165.00 ~~112.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1475.87 ~~1,437.98~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	485.96 ~~475.31~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1959.82 ~~1,917.23~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	984.00 ~~958.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	110.00
Deferred Disposition		C.C.P. Art. 45.051	$ 60.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 50.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	291.58 ~~285.10~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	447.99 ~~432.93~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2100.00 ~~2,040.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	439.96 ~~433.31~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50 ~~1.00~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00 ~~10.00~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19586.27 ~~19,126.34~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00 ~~30.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00 ~~4.00~~
Correctional Managment Institute of Texas Fund ($.50)	101	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	606.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4449.89 ~~4,329.20~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1943.79 ~~1,901.20~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2620.17 ~~2,562.67~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	967.91 ~~946.62~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	20.93 ~~20.73~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,010.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	443.96 ~~437.31~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2266.65 ~~2,231.55~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	108.13 ~~85.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	275.00
Precinct #2				1100-342-10-292-000-0-000	5835.00 ~~5,570.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	275.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	91.47
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,620.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,525.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~129,349.38~~ 133,144.85

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.14.16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE - JP-004 REVISED 10/2013

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2016

Rec #	Case #			CCC		CHSJP	DPS		IDRF		JSF		MVF	SCOF		SJFS		SV50		TPDS	WFCONST2	
JP21-2016-		Offense	Off. Date		CHS		CO	DPSr		JCTF		LTF		OVER	SJFC		STF		TPDC		UTFC		TOTAL
Based on appear by date, SCOF should be assessed. In addition, can refund be applied to fine? If not, please enter an event stating the reason for the refund.																						
	CR-3420-09-21	Safety Seat	4/24/09	40	3	1	12.5	5	-	2	4	4	2	-	0.25	-	0.6	5.4	30	12.5	-	-	3	50	175.25
Payment should be posted prior to applying jail time credit.																						
	TR16-0432-J21	No Driver's License	1/8/16	-	-	-	35.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35.1
	CRNT15-0061-J21	Possession of Drug Paraphernalia	12/9/15	-	-	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
	CRNT16-0001-J21	Public Intoxication	1/1/16	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
	CRNT16-0002-J21	Public Intoxication	1/2/16	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
	CRNT16-0003-J21	Public Intoxication	1/5/16	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
	CRNT16-0004-J21	Class C Assault	1/7/16	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400
	TR16-0166-J21	Fail to Maintain Financial Responsibility	1/1/16	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
	TR16-0425-J21	Fail to Maintain Financial Responsibility	1/8/16	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
	TR16-0431-J21	Fail to Control Speed	1/8/16	0.87	0.06	0.02	30.9	-	0.1	0.04	0.08	0.08	-	-	-	-	0.01	0.11	0.63	-	0.02	0.02	0.06	-	33
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																						
32	CR-1022-14-21	Speeding	2/17/14	40	3	1	48	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	-	2	3	-	170.1
33	CR-1023-14-21	No Driver's License	2/17/14	40	3	1	66	5	-	2	4	4	2	0.1	-	20	0.6	5.4	-	-	-	2	-	-	155.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																						
135	TR15-1570-J21	Speeding	9/16/15	12.3	0.93	0.31	-	-	1.55	0.62	1.23	1.2	-	0.03	91.2	-	0.19	1.67	9.26	-	0.31	0.31	0.93	-	122.1

RECEIVED
MAR 29 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s) JP21-2016-00612 THRU	JP21-2016-00 1344	$ 136,476.45 X10-K
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	1,531.40 X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	1,156.40 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	136,101.45 ~~$ (1,531.40)~~
Less:	Total amount of remittances to County Treasurer (From Part II)	136,576.45 ✓ ~~136,476.45~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(475.00) X4-K ✓ ~~$ (138,007.85)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 136.476.45 B14	
Add: Previous Month's Bond Overtransfter	—	
Add: HCSO Monthly "D" Collections Report Aug. 2015	100.00 ✓	
	136,576.45	
Total Remittances Made to County Treasurer	~~$ 136,476.45~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 3/21/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS14.15.16 4/22/16

Bobby Contreras 3/21/2016
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 63340.60 ~~62,812.60~~ M X1
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	389.30 M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	437.55 M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1765.32 ~~1,750.32~~ M X1
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	579.44 ~~574.44~~ M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2341.76 ~~2,321.76~~ M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.00 M X1
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	12.50 M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1194.00 ~~1,184.00~~ M
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00 M
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	421.01 4
Deferred Disposition		C.C.P. Art. 45.051	$ 342.55 M		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 78.46 M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	347.67 ~~344.67~~ M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	745.32 ~~742.32~~ M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,376.93 M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	437.44 ~~432.44~~ M
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00 M
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00 M
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	7.00 ~~57.00~~ M
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50 M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75 M X12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00 M
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23422.53 ~~23,222.53~~ M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00 M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00 M
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00 M
Indigent Legal Services Fee- JP ($6)	103	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	618.00 M
State Traffice Fee-Subtitle C ($30)	#REF!	TRC Sec 542.4031		1100-207-20-000-035-0-000	7363.15 ~~7,333.15~~ M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	8317.76 ~~8,297.76~~ M
Support of Judiciary Fund ($5.40)	0	LGC 133.105		1100-207-20-000-054-0-000	3100.97 ~~3,073.97~~ M
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1129.85 ~~1,119.85~~ M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	30.43 ~~30.22~~ M
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.45~~ M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,030.00 M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	448.44 ~~443.44~~ M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2518.19 ~~2,462.19~~ M
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00 M
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	15.00 M
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	220.00 ~~195.00~~ M
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	10660.00 ~~10,865.00~~ M
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	150.00 M
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	5.00 M
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	276.00 - X3-a M
Due to Others				1100-202-00-000-009-0-000	2350.00 - X3-b M
Restitution				1100-202-00-000-009-0-000	165.90 - X3-c M
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,650.00 4
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,575.00 M		
Landlord & Tenant Evicton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fee - Appeal Fee ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00 M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00 M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00 M
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 136101.45 ~~132,708.65~~ X1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-17-16 4/22/16

RECEIVED
MAR 29 2016
HIDALGO COUNTY AUDITOR'S OFFICE

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 29, 2016

Rec # / JP21-2016-	Case #	Offense	Off. Date	ABC / CCC	CEO2 / CHS	CHSJP / CJP	CO / COLLFEE	CSS / CVCA	DPS / DPSr	FA / GR	IDRF / JCD	JCPT / JCTF	JSF / LEOA	LEOSE / LTF	MVF	OMNIS / OMNIC	OMNIS / OMNIV	SCOF / SJFC	SJFS / SO	STF / SV50	TP / TPDC	TPDS / UTFC	WARr / WFCONST2	WFDPS	TOTAL
LEOA is over assessed $49. In addition, LEMI ($0.50) and LEOCE ($2) should be assessed. Furthermore, LEOSE is over assessed $3.50.																									
-1129	CR-466-97	Consume Alcohol Beverage During Prohibited Hours	6/15/97	5	-	5	100	15	-	2.5	-	1	50	3.5	2	-	-	20	-	-	-	-	-	-	204
LEOSE is over assessed $3.50. In addition, LEMI ($0.50), LEOA ($1), and LEOCE ($2) should be assessed.																									
-1188	CR-1899-95	No Driver's License	12/3/95	-	-	5	60	15	5	2.5	-	1	-	3.5	2	-	-	20	-	-	-	-	-	50	164
Based on offense type, fine cannot exceed $50.																									
-1202	CR-0395-01	No Safety Belt	2/13/01	17	3	-	100	15	5	5	0.25	2	-	2	-	-	-	20	-	-	-	3	50	-	222.25
MVF should be assessed.																									
-1243	CR-1298-10-21	Failed to Signal	3/1/10	40	3	1	103	5	-	2	-	4	4	2	-	-	-	20	0.6	5.4	30	3	-	50	273
-629	CR-3920-11-21	No Tarp to Prevent Spillage	6/17/11	40	3	1	150	2	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	50	-	287
-708	CR-4705-11-21	No Driver's License	7/26/11	40	3	1	116	5	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	50	253
-693	CR-5144-11-21	Driving While License Invalid	9/1/11	40	3	1	116	5	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	50	253
-736	CR-4658-12-21	No Driver's License	12/1/12	40	3	1	116	5	-	2	-	4	4	2	-	-	-	20	0.6	5.4	-	-	-	50	253
-1180	TR16-0598-J21	CDL-Violate Restriction While Operating CMV	1/25/16	40	3	1	100	5	-	2	-	4	4	2	-	-	-	0.6	5.4	-	1	1	-	-	169
MVF should NOT be assessed.																									
-877	CR-5444-13-21	Expired Driver's License	11/18/13	40	3	1	66	5	-	2	-	4	4	2	0.1	-	-	20	0.6	5.4	-	-	-	-	153.1
LTF is under assessed $2. In addition, based on appear by date, SCOF should be assessed. Furthermore, Time Payment should be assessed.																									
-847	TR15-0532-J21	Speeding	6/22/15	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60
Based on appear by date, SCOF should be assessed.																									
-1230	TR15-2260-J21	Driving While License Invalid	10/22/15	40	3	1	65.9	5	-	2	-	4	4	2	0.1	4	20	6	0.6	5.4	-	-	1	1	165
Was case remitted to the Delinquent Attorney? If not, COLLFEE should NOT be assessed.																									
-1327	CR-0534-09-21	No Safety Belt	1/5/09	40	3	1	50	66	5	2	-	4	4	2	-	-	-	20	0.6	5.4	30	3	-	50	286
Based on offense date, CSS should NOT be assessed.																									
-973	CR-2574-12-21	Unrestraiend Child	6/15/12	40	3	1	12.5	0.2	-	2	-	4	4	2	0.1	-	-	20	0.6	5.4	5	30	12.5	3	145.25
-615	CR-5963-11-21	Safety Seat	10/18/11	40	3	1	12.5	0.2	5	2	-	4	4	2	0.1	-	-	20	0.6	5.4	-	30	12.5	3	50	195.25
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																									
-1339	CR-0031-14-21	No Liability Insurance Expired Motor Vehicle	12/14/13	40	3	1	173	5	-	2	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	2	292
-958	CR-0262-14-21	Inspection	1/8/14	40	3	1	51	-	-	2	-	4	4	4	0.1	-	-	-	20	0.6	5.4	5	30	25	2	3	50	250.1
-957	CR-0263-14-21	No Driver's License	1/22/14	40	3	1	66	-	-	2	-	4	4	4	0.1	-	-	-	20	0.6	5.4	5	-	25	2	-	50	232.1

JUSTICE OF THE PEACE ROBERTO CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 29, 2016

Rec # JP21-2016-	Case #	Offense	Off. Date	ABC CCC	CEO2 CHS	CHSJP CJP	CO COLLFEE	CSS CVCA	DPS DPSr	FA GR	IDRF JCD	JCPT JCTF	JSF LEOA	LEOSE LTF	MVF	OMNIS OMNIC	OMNIV	SCOF SJFC	SJFS SO	STF	TP SV50	TPDC	TPDS UTFC	WARr WFCONST2	WFDPS	TOTAL
-875	CR-1107-14-21	No Operating Authority	2/19/14	40	3	1	100	-	5	2	-	4	4	2	-	-	20	0.6	5.4	-	-	-	2	-	-	189
ould be split between TPDC ($1) and TPDS ($1).																										
-1153	CR-0495-14-21	Passenger Not Secured by a Safety Belt	1/22/14	40	3	1	50	-	5	2	-	4	4	2	0.1	-	20	0.6	5.4	30	-	-	2	3	-	172.1
IDRF and TPDC are under assessed $1 each.																										
-1311	CR-4038-14-21	Expired Motor Vehicle Inspection	10/8/14	40	3	1	55	-	5	1	-	4	4	2	-	4	20	0.6	5.4	30	-	-	1	3	-	205

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2016-01345	THRU JP21-206-D2231	$ ~~181,579.98~~ 181,954.98
Sheriff's "D" Report	(Receipt #s)		THRU	

X10-B

LESS: COST ON DEPOSIT		694.00 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		1,069.00 X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~180,885.98~~ 181,954.98 X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		~~181,579.98~~ 182,054.98
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ ~~(694.00)~~ (100.00) X4-K ✓

#1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~181,579.98~~ B1 ✓	
Add: Previous Month's Bond Overtransfter Aug'15; Feb'16	475.00	
Add: HCSO Monthly "D" Collections Report	0.00	
	182,054.98	
Total Remittances Made to County Treasurer	$ ~~181,579.98~~	

#1

PREPARED BY: OFELIA ORTIZ FLORES DOF DATE: 4/19/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.22.16 LA 4/23/16

Bobby Contreras
JUSTICE OF THE PEACE — 4/19/2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					100,975.12
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ ~~100,531.98~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	300.08 ~~299.92~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	~~50.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	216455 ~~2,142.78~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	699.52 ~~692.24~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2842.09 ~~2,812.98~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1454.00 ~~1,434.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	172.78
Deferred Disposition		C.C.P. Art. 45.051	$ 52.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 119.88		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	420.91 ~~416.54~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	677.59 ~~675.21~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	45.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	416.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4417.45 ~~4,383.07~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	609.80 -
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	90.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	28496.81 ~~28,205.78~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	300.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	34.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent Legal Services Fee- JP ($6)	120	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	720.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6385.97 ~~6,362.11~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2816.09 ~~2,776.99~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3744.77 ~~3,708.92~~
Birth Certificate Fee ($1.80)	16	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1355.60 ~~1,344.49~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28.09 ~~28.01~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.30~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	2080.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,200.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	623.80 ~~618.24~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (a)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3153.93 ~~3,050.34~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	0.00 #REF!
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	255.00 ~~240.00~~
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	7975.94 ~~8,130.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	225.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others Delinquent Fees				1100-202-00-000-000-0-000	3,320.89
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	56.70 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	624.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3175.00 ~~3,100.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,000.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	~~#REF!~~ 181,454.98

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-22-16 4/23/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec # JP21-2016-	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CJP	CMIT	CO	COLLFEE	CONST2	CR	CRF	CSS	CVCA	DD	DPS	DPSr	DSCr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	NOARREST	OMNIC	OMNIS	OVER	SCOF	SF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	UTFC	WARr	WFCONST2	TOTAL
Please enter an event stating which case the payment was applied to.																																																	
1919	TR16-1691-J21			-40	-	-3	-	-1	-	-	-33	-	-5	-	-	-	-	-	-	-	-10	-	-	-	-2	-	-	-4	-4	-	-2	-0.1	-	-	-	-	-	-	-0.6	-5.4	-	-	-	-1	-1	-	-	-	-112.1
2178	TR16-2001-J21			-40	-	-3	-	-1	-	-	-150	-	-	-	-	-	-	-	-	-5	-	-	-	-2	-	-	-4	-4	-	-2	-	-	-	-	-	-	-	-0.6	-5.4	-	-	-	-1	-1	-	-	-	-219
Why does the case have two different offense dates?																																																
			12/21/2006																																														
2047	CR-0030-07-21	Speeding	2/22/2016	9.51	-	0.71	-	0.24	-	-	-	-	-	-	-	-	-	-	1.19	-	-	-	-	-	-	-	-	0.95	0.95	-	2	-	-	-	-	-	4.76	-	0.14	0.81	-	7.14	-	-	-	0.71	-	11.89	41
		Fail to Display Driver's	12/21/2006																																													
2049	CR-0031-07-21	License	02/22/2016	8.24	-	0.62	-	0.21	-	-	-	-	-	-	-	-	-	-	1.03	-	-	-	-	-	-	-	-	0.83	0.82	-	2	-	-	-	-	-	4.12	-	0.12	0.7	-	-	-	-	-	-	-	10.31	29
Why does the case have two different offenses and offense dates? Why weren't the charges assigned to different docket numbers?																																																
		No Liability Insurance/Failure to Maintain Financial	7/14/06																																													
2017	CR-3624-06-21	Responsibility	2/18/16	10.99	-	0.82	-	0.27	-	-	-	-	-	-	-	-	-	-	1.37	-	-	-	-	-	-	-	-	1.1	1.1	-	2	-	-	-	-	-	5.5	-	0.18	0.93	-	-	-	-	-	-	-	13.74	38
		Fail to Maintian Finanicial Responsibility/ No																																														
2040	CR-0032-07-21	Liability Insurance	12/21/2006	40	-	3	-	1	-	-	5	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	4	4	-	2	-	-	-	-	-	20	-	0.6	3.4	-	-	-	-	-	-	-	50	138
LEOSE is over assessed $0.50. In addition, LEMI ($0.50) should be assessed. Furthermore, warrant fee is over assessed $15.																																																
2052	CR-280-95	Speeding	2/28/1995	-	-	-	-	-	5	-	91	60.3	-	5	-	-	15	-	5	-	-	-	-	2.5	-	-	-	1	-	-	1.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	50	261.3
2054	CR-281-95	No Driver's License	2/28/1995	-	-	-	-	-	5	-	93	58.5	-	-	-	-	15	-	5	-	-	-	-	2.5	-	-	-	1	-	-	1.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	253.5
LTF is under assessed $2.																																																
1523	CR-2679-98	Public Intoxication	10/13/1998	17	-	3	-	-	-	-	50	-	-	-	-	-	15	-	-	-	-	-	-	5	-	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	5	-	-	-	-	-	-	-	116.25
Based on offense type, UTFC should NOT be assessed.																																																
2200	CR-0051-01	No Driver's License	1/8/2001	17	-	3	-	-	-	-	129.5	-	-	-	-	-	15	-	-	-	-	-	-	5	-	-	-	0.25	2	-	-	-	2	-	-	-	20	-	-	-	5	-	-	-	3	50	-	251.75
2024	CR-0970-01	Fail to Display Driver's License	4/12/2001	17	-	3	-	-	-	-	129.5	-	-	-	-	-	15	-	5	-	-	-	-	5	-	-	-	0.25	2	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	-	3	-	50	251.75
Warrant fee is over assessed $15.																																																
1424	CR-197-99	No Safety Belt	12/29/1998	17	-	3	-	-	-	-	50	51.38	-	-	-	-	15	-	5	-	-	-	-	5	-	-	-	0.25	1	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	222.63
Based on offense type, SCOF and UTFC should NOT be assessed. In addition, JCTF ($4) should be assessed. Furthermore, NOARREST should NOT be used. Please assess fee to proper law enforcement agency.																																																
1359	CR-0191-02	Theft of Property	9/12/2001	17	-	3	-	-	-	0.5	2	-	-	-	-	-	15	-	-	-	-	-	-	5	-	-	-	0.5	2	-	-	-	2	-	5	-	20	-	-	-	-	-	-	-	-	3	-	-	75
IDRF and TPDC are under assessed $1 each.																																																
		Expired Motor Vehicle																																															
2004	CR-2699-14-21	Inspection	6/6/2014	40	-	3	-	1	-	-	55	-	-	-	-	-	-	-	5	-	-	-	-	-	1	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	-	30	-	-	1	3	-	-	205
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																																
		Expired Commercial MV																																															
1478	CR-0766-14-21	Inspection	2/12/2014	40	-	3	-	1	-	-	100	-	-	-	-	-	-	-	5	-	-	-	-	-	2	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	-	30	-	-	2	3	-	-	252
1404	CR-0854-14-21	Speeding	1/27/2014	40	-	3	-	1	-	-	60	-	-	-	-	-	-	-	5	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	4	20	-	20	-	0.6	5.4	-	30	-	-	2	3	-	-	212.1
1592	CR-0666-14-21	No Liability Insurance	2/2/2014	40	-	3	-	1	-	-	175	-	-	-	-	-	-	-	5	-	-	-	-	-	2	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	-	-	-	-	2	-	-	-	294
		Display Expired License																																															
1594	CR-0667-14-21	Plates	2/2/2014	40	-	3	-	1	-	-	66	-	-	-	-	-	-	-	5	-	-	-	-	-	2	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	-	-	-	-	2	-	-	-	185
		Expired Motor Vehicle																																															
1661	CR-1256-15-21	Inspection	1/16/2015	40	-	3	-	1	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	5	30	-	-	1	3	-	-	205
		Expired Motor Vehicle																																															
2003	CR-3291-14-21	Inspection	8/13/2014	40	-	3	-	1	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	4	4	-	2	-	-	-	-	-	20	-	0.6	5.4	5	30	-	-	1	3	-	-	175
Based on offense type, STF and UTFC should NOT be assessed.																																																
1453	TR16-0954-J21	No Driver's License	2/12/2016	40	-	3	-	1	-	-	33.9	-	5	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	136
Based on appear by date, SCOF should be assessed.																																																
		Driving While License																																															
1461	TR15-2355-J21	Invalid	11/3/2015	40	-	3	-	1	-	-	65.9	-	-	-	-	-	-	-	5	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	4	20	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	165
1863	TR15-2464-J21	Speeding	11/9/2015	-	-	-	-	-	-	-	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
Did offense occur within a school zone? If not, CHSA should NOT be assessed.																																																
1873	CR-1461-13-21	Passing a School Bus	2/28/2013	40	-	3	25	1	-	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	4	20	-	20	-	0.6	5.4	5	30	-	-	-	3	-	-	675.1

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CJP	CMIT	CO	COLLFEE	CONST2	CR	CRF	CSS	CVCA	DD	DPS	DPSr	DSCr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	NOARREST	OMNIC	OMNIS	OVER	SCOF	SF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	UTFC	WARr	WFCONST2	TOTAL
JP21-2016-																																																		
Based on offense date, CSS should NOT be assessed.																																																		
1816	CR-5164-13-21	Unrestrained Child	10/23/2013	40	-	3	-	1	-	-	12.5	-	-	-	-	0.15	-	-	-	-	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	-	20	-	0.6	5.4	5	30	12.5	-	-	3	-	-	145.25
1499	CR-5122-14-21	Safety Seat	11/29/2014	40	-	3	-	1	-	-	12.43	-	-	-	-	0.15	-	-	5	-	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	-	20	-	0.6	5.4	-	30	12.42	1	1	3	-	-	147.1
Fine should be split between CO (50%) and CRF (50%)																																																	
1898	TR16-1058-J21	Safety Seat	2/14/2016	40	-	3	-	1	-	-	13.4	-	-	-	12.5	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	128
MVF should be assessed. In additon, Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																																
1476	CR-0756-14-21	Improper Drive's License	2/1/2014	40	-	3	-	1	-	-	66	-	-	-	-	-	-	-	5	-	-	-	-	2	-	-	4	4	-	2	-	-	4	20	-	20	-	0.6	5.4	-	-	-	-	2	-	-	-	185
Please enter an event stating who collected the citation service fee.																																																
JP21-2016-	DC16-0201-J21			-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

PBL

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	3P21-2016-O 2232	THRU 3P21-2016-O 2768	$ 93,975.33
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	1,888.30
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 92,087.03 → 94,075.33
	Less: Total amount of remittances to County Treasurer (From Part II)	93,975.33
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ (1,888.30) → 1,988.30

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 93,975.33	
Add: Previous Month's Bond Overtransfter Aug. 2015	100.00	
Add: HCSO Monthly "D" Collections Report	0.00	
Total Remittances Made to County Treasurer	$ 93,975.33 → 94,075.33	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 5/5/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-19-16 6/13/16

Bobby Contreras
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-063-000-0-000	$ 39,695.48
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	162.42
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	400.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	1,191.00
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-063-000-0-000	377.00
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1,584.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C C P Art. 102.072		1100-341-10-060-003-0-000	800.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Teen Court Program Adm. Fee (Up to $10.00)		C C P Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	104.00
Deferred Disposition		C C P Art. 45.051	$ 54.00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45.0511(f)	$ 50.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	226.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	504.00
Child Safety ($20-$25)		C C P Art. 102.014 (a)		1100-341-10-060-011-0-000	160.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	234.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,740.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-341-10-060-013-0-000	302.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art. 102.051		1100-207-20-000-003-0-000	5.00
Breath Alcohol Testing Fund ($30)		C C P Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102.013		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102.073(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	15,702.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.00
Correctional Managment Institute of Texas Fund ($ 50)	99	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee- JP ($6)	NREPT	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	594.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,920.00
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1,508.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,015.80
Birth Certificate Fee ($1.80)	NREFI	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45.051 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	733.00
Moving Violation Fee ($0.10)		C C P Art. 102.022/GC		1100-207-20-000-061-0-000	20.70
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	120.00
Electronic Filing Fee - Civil ($10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	990.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-207-20-000-073-0-000	315.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0045/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,665.00
T.A.B.C (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	190.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	6,375.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	225.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others			1Fee	202.00.000.0040	3577.23
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	90.00
Refund- Overpayments				1100-202-00-000-099-0-000	269.90
Due to Others				1100-202-00-000-099-0-000	-
Restitution				1100-202-00-000-099-0-000	-
Failure to Appear - Omnibase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	336.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,580.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Delinquent Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	0		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	2,475.00		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(h)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 88,925.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 05-18-16

Delinquent Fees

RECEIVED
Hidalgo County
05/13/16
AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2013

92,087.03

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2016

Rec # / JP21-2016-	Case #	Offense	Off Date	ARREST	CFF	CHSA	CJP	CO	CONST2	COPY2	CSS	DPS	EFF	GR	IND	JCPT	JSF	LTF	NOARREST	OMNIS	SCHD	SJFC	SO	SV50	TPCO	TPDS	UTFC	WFDPS	TOTAL
				CCC	CHS	CHSJP	CMIT	COLLFEE	COPY1	CRF	CVCA	DPSr	FA	IDRF	JCD	JCTF	LEOSE	MVF	OMNIC	OMNIV	SCOF	SJFS	STF	TP	TPDC	TPST	WFCONST2	WRFILFEE	
Based on offense date, CSS should NOT be assessed.																													
2516	CR-5006-14-21	Safety Seat	12/1/14	40	3	1		12.43	5		0.15			2		4	4	2	0.1		20	0.6	5.4	30	12.42	1	1	3		147.1
NOARREEST should NOT be assessed. Please assess fee to proper law enforcement agency.																													
2346	CR-2019-04-21	Parent Thwarting Compulsary School Attendance	4/22/04	40	3	20		50	58.2							4		2	5		50	20							252.2
2565	CR-2020-02	Parent Thwarting Compulsory School Attendance	11/11/01	17	3	20	0.5	50			15		5		0.5	2	4	2	5		50	20							194
2492	CR-0468-03-21	Parent Thwarting Compulsory School Attendance	3/6/03	17	3	20	0.5	50			15		5		0.5	2	4	2	5		50	20							194
2493	CR-3950-03-21	Parent Thwarting Compulsory School Attendance	10/22/03	17	3	20	0.5	50	58.2		15		5		0.5	2	4	2	5		50	20							252.2
ARREST should NOT be assessed. Please assess fee to proper law enforcement agency.																													
2475	CR-2566-08-21			5	40	3	1	91	56.1					2		4	4	2			20	0.6	5.4						234.1
2476	CR-2567-08-21			5	40	3	1	91	56.1					2		4	4	2			20	0.6	5.4						234.1
LEOSE is over assessed $2.50. In addition, CJP ($5) and LEMI ($0.50) should be assessed.																													
2341	CR-796-95	Disregard Stop Sign	5/14/95					58			15	5		2.5			1	3.5	2			20						3	50	160
LEOSE is over assessed $2.50. In addition, LEMI ($0.50) should be assessed.																													
2340	CR-797-95	No Driver's License	5/14/95				5	60			15	5		2.5			1	3.5	2			20							50	164
MVF should be assessed.																													
2366	CR-3107-10-21	No Driver's License	5/31/10	40	3	1		116	75.9		5			2		4	4	2			20	0.6	5.4					50		328.9
LTF is under assessed $2.																													
2267	TR15-0398-J21	Speeding	8/8/15					27																	2.5	10	12.5			52
MVF should NOT be assessed.																													
2399	CR-4774-15-21	Obstructed License Plates	5/7/15	40	3	1		30.9			5			2		4	4	2	0.1	4	20	6	20	0.6	5.4	30		1	1	3				183
Based on appear by date, SCOF should be assessed.																													
2289	TR15-1765-J21	Driving While License Invalid	9/23/15	40	3	1		65.9			5			2		4	4	2	0.1	4	20	6		0.6	5.4			1	1					165
2582	TR15-2259-J21	Safety Seat	10/22/15	40	3	1		12.5		12.5	5			2		4	4	2	0.1					0.6	5.4	30		1	1	3				127.1
2509	TR15-2774-J21	Change Lane When Unsafe	10/28/15	40	3	1		52.9			5			2		4	4	2	0.1	4	20	6		0.6	5.4	30		1	1	3				185
2542	TR15-2969-J21	No Driver's License	11/30/15	40	3	1		66.9			5			2		4	4	2	0.1					0.6	5.4			1	1					136
IDRF and TPDC are under assessed $1 each.																													
2332	CR-0781-15-21	Expired Motor Vehicle Inspection	1/9/15	40	3	1		55						1		4	4	2		4	20	6	20	0.6	5.4	5	30			1	3			205
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																													
2662	CR-0299-14-21	Brakes Not Maintained	1/8/14	40	3	1		100			5			2		4	4	2	0.1	4	20	6	20	0.6	5.4	30			2	3				252.1
2254	CR-0358-14-21	No Safety Belt	1/13/14	40	3	1		50			5			2		4	4	2	-	4	20	6	20	0.6	5.4	30			2	3				202
2658	CR-0658-14-21	Speeding	2/1/14	40	3	1		90			5			2		4	4	2	0.1				20	0.6	5.4	30			2	3				212.1
2659	CR-0659-14-21	No Driver's License	2/1/14	40	3	1		66			5			2		4	4	2	0.1				20	0.6	5.4				2					155.1
2426	CR-1020-14-21	No Safety Belt	2/1/14	40	3	1		50			5			2		4	4	2	-	4	20	6	20	0.6	5.4	30			2	3				202
2427	CR-1021-14-21	Safety Seat	2/10/14	40	3	1		12.5			5			2		4	4	2	0.1	4	20	6	20	0.6	5.4	30	12.5		2	3				177.1

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2016

Rec #	Case #		ARREST	CFF	CHSA	CJP	CO	CONST2	COPY2	CSS	DPS	EFF	GR	IND	JCPT	JSF	LTF	NOARREST	OMNIS	SCHD	SJFC	SO	SV50	TPCO	TPDS	UTFC	WFDPS	TOTAL
JP21-2016-	Offense	Off Date	CCC	CHS	CHSJP	CMIT	COLLFEE	COPY1	CRF	CVCA	DPSr	FA	IDRF	JCD	JCTF	LEOSE	MVF	OMNIC	OMNIV	SCOF	SJFS	STF	TP	TPDC	TPST	WFCONST2	WRFILFEE	
How many pages were issued?																												
2486	C-0562-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2484	C-0566-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2488	C-0792-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2487	C-0865-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2490	C-1507-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2489	C-1598-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2485	C-1663-13-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
2491	C-1947-14-21		-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
																												1.25
Please enter an event stating who collected the writ service fee.																												
2643	C-415-06-21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5
Please enter an event stating who collected the citation service fee.																												
2355	DC16-0316-J21		-	-	25	-	-	-	-	-	-	10	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	41

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.
-

Conclusion:
Total collections for May 2016 were $99,921.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); and April 2016 (33) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, and January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through May 2016 OCA reports have not been filed with the County Auditor's Office. According to staff, the OCA reports have not been generated due to a heavy workload.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted that 5 of 47 online credit card transactions received during the month of May 2016 were not receipted on a daily basis. The online credit card transactions were receipted 2 days after the payment was made. According to the Court Coordinator, staff attempts to review and receipt online credit card transactions on a daily basis; however, due to a heavy workload, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
We selected all 12 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 16 cases:

- 15 cases did not have warrants issued; the jail time credit was applied; the cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case did not have the warrant recalled; the jail time credit was applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 6:
We noted during our review that six cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 19, 2016 (2) and May 20, 2016 (4) but were not liquidated until June 3, 2016 (2), June 6, 2016 (3), and August 1, 2016 (1).

According to the Court Coordinator, the bonds were not forfeited in a timely manner due to time constraints.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release

from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

RECEIVED
JUN 08 2016
Hidalgo County, Texas

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: [illegible]

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

Hidalgo County
AUDITORS OFFICE

TOTAL CASH COLLECTED	(Receipts #'s)	2769 THRU	3320	$ 99,921.85
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS: COST ON DEPOSIT		2,662.60
ADD: COST ON DEPOSIT LIQUIDATED		2,155.30
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~97,259.25~~ 99,414.55
Less: Total amount of remittances to County Treasurer (From Part II)		~~99,921.85~~ 101,910.15
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ ~~(2,662.60)~~ (2,495.60)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 99,921.85	
Add: Previous Month's Bond Overtransfter Aug '15, Apr. '16	1,988.30	
Add: HCSO Monthly "D" Collections Report		
	101,910.15	
Total Remittances Made to County Treasurer	$ ~~99,921.85~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 6/3/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6.29.16

Bobby Contreras
JUSTICE OF THE PEACE

6/3/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 50,699.53 ~~49,555.73~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	17.53 ~~193.80~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.42
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	190.69 ~~1,197.07~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	383.90 ~~322.90~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,571.54 ~~1,327.39~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	7911.00 ~~792.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp M/c Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-541-10-063-000-0-000	409.38
Deferred Disposition		C.C.P. Art. 45.051	$ 359.38		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 50.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	230.34 ~~232.74~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	453.00 ~~417.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	108.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,537.45 ~~1,837.05~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	348.19 ~~930.90~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,368.00 ~~15,328.90~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.00
Correctional Managment Institute of Texas Fund ($.50)	122	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	732.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,378.00 ~~4,320.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,539.59 ~~1,495.39~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,063.05 ~~2,003.65~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	752.78 ~~735.78~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/CIC		1100-207-20-000-061-0-000	17.93 ~~17.05~~
Safety Seat Violation Fee ($0.15) (on or before September 29, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	540.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,220.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	348.29 ~~330.29~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,524.49 ~~1,524.49~~
T.A.D.P. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	~~10.00~~
Texas Comptroller Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	165.00 ~~105.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	~~6,195.92~~
Precinct #3				1100-342-10-293-000-0-000	275.00
Precinct #4				1100-342-10-294-000-0-000	200.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others: Delinquent Fees			1100.202.00.000.004.0.000		
Warrant Fees Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	-
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-015-0-000	162.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,165.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,050.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	20.00		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 304.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 94,909.49

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 114.025).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2013

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 06/29/16 (RECEIVED)

RECEIVED JUN 08 2016 Hidalgo County AUDITORS OFFICE

X1 X1 X1 X12 X39

414.55 X1
X2

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2016

Receipt Number	Case Number	Offense	Offense Date	ARREST CCC	CHS CHSJP	CMIT CO	COLLFEE CONST2	CVCA DD	DPS FA	IDRF JCD	JCPT JCTF	JSF LTF	MVF	SCOF NOARREST	SJFS SJFC	STF	SV50 TPDC	TPDS UTFC	WARr WFCONST2	Total
Please enter the two Charges into separate docket numbers. Scofflaw fee should be assessed based on Offense Date.																				
JP21-2016-03097	IBC16-0038-J21	Theft Prop/ Issuance of a Bad Check	5/29/15	- 40	3 1	- 150	- -	- -	- 2	- 4	4 2	- -	- 0.6	5.4	- -	1	1 -	- -	214
SCOF should be assessed, UTFC should not be assessed, and NOARREST should not be assessed. Please assess fee to proper law enforcement agency.																				
JP21-2016-02826	CR-4788-99-JP-2/1	Theft of Property	10/8/98	- 17	3 -	282	- 15	- 5	- 0.25	1 -	- -	- 5	- -	- -	- -	- -	3 -	-	331.25
ARREEST should NOT be assessed. Please assess fee to proper law enforcement agency.																				
JP21-2016-02832	CR-2057-99-JP-2/1	Minor in Possession of Alcoholic Beverage	5/1/99	5 17	3 -	0 50	- 15	- 5	- 0.25	1 -	- -	- 20	- -	- -	- -	- -	- -	- -	116.25
Fine should not be split between SV50 and CO.																				
JP21-2016-03117	CR-0870-02	No Safety Belt	5/3/02	- 17	3 -	0.5 25	- 15	5 5	- 0.5	2 4	0 2	- 20	- -	- -	25 -	- 3	50 -		177
Please contact IT to have the proper fee scchedule attached to case.																				
JP21-2016-02950	CR-1337-02	Theft of Property	1/24/02	- 40	3 1	- 221	- -	- -	- 2	- 4	4 2	- 0	0.6	5.4	- -	1	1 -	- -	285
LTF is under assessed $2.																				
JP21-2016-03027	TR16-2124-J21	Speeding	4/7/16	- 40	3 1	- -	- 5	- 52	- 2	- 4	4 -	0.1 -	0	0.6	5.4 30	- 1	1 3	- -	152.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated. DD should not be assessed. Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																				
JP21-2016-03133	CR-3784-08-21	Over 20,000 AXLE (5,000-10,000 LBS)	6/8/08	- 11.2	0.84 0.28	- -	40.91 -	- 31.39	1.4 -	0.56 -	- 1.12	1.12 2	- -	5.6	0.17 1.51	- -	- -	- -	14	112.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated. DD should not be assessed.																				
JP21-2016-03131	CR-3783-08-21	Fail to Display TXDOT Insurance Certificate	6/17/08	- 13.22	0.99 0.33	- -	28.45 -	- 37.04	1.65 -	0.66 -	- 1.32	1.32 2	- -	6.61	0.2 1.79	- -	- -	- -	16.52	112.1
Based on Plea Date TP should be assessed. LTF is under assessed $2.																				
JP21-2016-02901	TR15-2475-J21	Disregard Red Light	11/11/15	- -	- -	- 52.9	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	-	52.9
COLLFEE over assessed, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																				
JP21-2016-03131	CR-3783-08-21	Over 20,000 AXLE (5,000-10,000 LBS)	6/8/08	- 13.22	0.99 0.33	- -	28.45 -	- 37.04	1.65 -	0.66 -	- 1.32	1.32 2	- -	6.61	0.2 1.79	- -	- -	- -	16.52	112.1
JP21-2016-03133	CR-3784-08-21	Fail to Display TXDOT Insurance Certificate	6/17/08	- 11.2	0.84 0.28	- -	40.91 -	- 31.39	1.4 -	0.56 -	- 1.12	1.12 2	- -	5.6	0.17 1.51	- -	- -	- -	14	112.1
	CR-5229-04-21	Speeding	10/8/04	- 9.81	0.74 -	- -	23.39 -	- -	1.23 -	- -	- 0.98	- 2	- -	4.89	- -	7.4 -	- -	1 -	12.26	63.4
JP21-2016-03005	CR-7872-09-21	No Driver's License	11/27/09	- 40	3 1	- 116.1	75.9 -	- -	5 -	2 -	- 4	4 2	- -	20	0.6 5.4	- -	- -	- -	50	329

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

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

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal dates of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for June 2016 were $83,400.80. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23), August 2015 (24); September 2015 (50), October 2015 (38), November 2015 (11), December 2015 (6), January 2016 (13), February 2016 (21), March 2016 (29), April 2016 (33), and May 2016 (12) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number in staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, and January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through June 2016 OCA reports have not been filed with the County Auditor's Office. According to staff, the OCA reports have not been generated due to a heavy workload.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted that 11 of 27 online credit card transactions received during the month of June 2016 were not receipted on a daily basis. The online credit card transactions were receipted 2 to 9 days after the payment was made. According to the Court Coordinator, staff attempts to review and receipt online credit card transactions on a daily basis; however, due to a heavy workload, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
For the month of June 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 7 cases:

- 3 cases had the warrants recalled; the jail time credit was applied; the cases were closed; however, the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have the warrant recalled; the jail time credit was applied to the case; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 3 cases had the warrants recalled; the jail time credit was applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 6:
We noted during our review that two cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on May 19, 2016 (1) and June 16, 2016 (1) but were not liquidated until August 1, 2016 (1) and July 11, 2016 (1), respectively.

According to the Court Coordinator, the bonds were not forfeited in a timely manner due to time constraints.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
JUL 08 2016
City: PHARR, TX
Hidalgo County, Texas

Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) 3821-2016-0 3321 * THRU 3821-2016-0 3805 * $ 83,400.80 * ✓
X10-b

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	233.00 *	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	(2,560.50)	X7 ✓
	85,728.30	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~83,167.80~~	X3 *
	85,896.40 *	
Less: Total amount of remittances to County Treasurer (From Part II)	~~83,400.80~~	
	168.10	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~(233.00)~~	X4-d

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 83,400.80 *	B1
Add: Previous Month's Bond Overtransfter May '16	2,495.60 ✓	
Add: HCSO Monthly "D" Collections Report		
	85,896.40	
Total Remittances Made to County Treasurer	$ ~~83,400.80~~	

PREPARED BY: OFELIA ORTIZ FLORES DF DATE: 7/6/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-18-16
YT 7/25/16

Bobby Contreras
JUSTICE OF THE PEACE

7/6/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ ~~41,976.98~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	(91.80) -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	138.45 ~~150.87~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	50.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,053.08 ~~1,037.50~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	345.01 ~~338.83~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,400.09 ~~1,371.33~~
Time Payment - @40% OF $25.00 ($10.00)		LOC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LOC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	714.00 ~~700.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL; Exp Insp Cert; Exp Ins Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	344.67 ~~418.10~~
Deferred Disposition		C.C.P. Art. 45.051	$ ~~355.10~~	286.67 M	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 60.00		
Support of Judiciary Fund ($ 60)		LOC 133.105		1100-341-10-060-009-0-000	207.03 ~~293.30~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	389.75 ~~381.06~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	92.00 -
Scofflaw Fee ($20)		TRC 502.010(e)		1100-341-10-140-049-0-000	1,504.05 ~~1,396.65~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	315.81 ~~309.02~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-005-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LOC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00 ~~30.00~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LOC 133.102		1100-207-20-000-015-0-000	~~13,695.28~~ 13,925.89 M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00 ~~60.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Management Institute of Texas Fund ($ 50)	114	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50 ~~1.00~~
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	684.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3647.50 ~~3,780.39~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-033-0-000	4,340.28 ~~4355.33~~
Support of Judiciary Fund ($5.40)	0	LOC 133.105		1100-207-20-000-054-0-000	1,857.13 ~~4,823.20~~
Birth Certificate Fee ($1.$0)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (o-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LOC 133.107/OC 102.021		1100-207-20-000-039-0-000	284.05 ~~621.67~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.10 ~~17.20~~
Safety Seat Violation Fee ($0.15) (Fee no longer September 2, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	~~0~~ ~~0.15~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	460.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,140.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	317.81 ~~311.03~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LOC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,551.01 ~~1,504.16~~
T.A.B.C. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	~~0~~ ~~5.00~~
P.K.W.L. ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
Texas Comptroller Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LOC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	109.10 ~~55.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	3550.12 ~~3,680.64~~
Precinct #3				1100-342-10-293-000-0-000	275.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others Delinquent Fees			1100-20	2-00-000-0041-000 1,224.91	
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	91.00 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	138.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,420.00 ~~2,910.00~~
Small Claims Court Filing Fee ($25)		LOC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LOC 118.121/118.122	2,850.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LOC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LOC 118.121/118.123 (b)	10.00 -		
Abstract Fees ($5)		LOC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LOC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LOC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LOC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.161(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-001-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	3.00 ~~9.00~~
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~82,725.94~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LOC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2013

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-18-16

Hidalgo County AUDITOR'S OFFICE

43,054.45 M X1

X1 X1 X1

13,925.89 M

85,728.30 X1 X3

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JUNE 30, 2016

Rec #	Case Number	Party	Offense	Off Date	CCC	CHS	CHSJP	CMIT	CO	CSS	CVCA	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WARr	WRFILFEE	WRIT	Total
JP21-2016-0																																		
WRITFILFEE is overassessed $5.																																		
3633	SC15-0221-J21	RUIZ, JUAN M.	Remedy Sought Monetary	12/09/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	400	410
LTF is under assessed $2; in addition based on appear by date the case needs to have SCOFF assessed.																																		
2826ADJ	CR-4788-99-JP-2/1	DEGOLLADO, ERNESTO E.	Theft of Property	10/08/98	17	3	-	-	290	-	15	-	-	5	-	0.25	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	331.25
JCTF is under assessed $4.																																		
3429	CR-2168-01	MEDRANO, RAUL	No Safety Belt	09/15/01	17	3	-	0.5	200	-	15	-	5	5	-	0.5	2	-	-	2	-	-	20	-	-	-	-	-	-	3	50	-	-	323
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																		
3428	CR-1030-14-21	GAUNA, AMANDA	Passenger Not Secured by a safety belt	02/10/14	40	3	1	-	50	-	-	-	5	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	30	-	-	2	3	-	-	-	172.1
Fine should be split between CO (50%) and SV50 (50%).																																		
3370	CR-1187-15-21	LEAL, JOSEFINA	Child <18 Not restrained in Seat Belt	01/15/15	40	3	1	-	12.48	0.2	-	-	5	-	2	-	-	4	4	2	-	-	20	0.6	5.4	30	13.37	1	1	3	-	-	-	148
Please scan the Motion and Order to Dismiss document.																																		
3411	TR16-2921-J21	GONZALEZ-PEREZ, SILVIA Y	Display expired License Plates/Registration Insignia	05/23/16	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
3757	TR16-3594-J21	PHENIX, BRIEN JUSTIN	Display expired License Plates/Registration Insignia	06/11/16	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Please enter an event stating the reason for the refund.																																		
3745ADJ	CR-2189-03-21	CARMONA, LETICIA TREVINO	Assault	06/30/03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91	-	-	-	-	-	-	-	-	-	-	-	91

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

September 30, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for July 2016 were $66,066.29. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (12); and June 2016 (5) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, and January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through July 2016 OCA Reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted during our review that the July 2016 *Monthly Report* was submitted 10 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by October 14, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
AUG 15 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	3806 THRU	4227	$ 66,066.29
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS:	COST ON DEPOSIT	-
ADD:	COST ON DEPOSIT LIQUIDATED	33.00 -
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~66,066.29~~ 66,066.29
Less:	Total amount of remittances to County Treasurer (From Part II)	~~66,066.29~~ 66,234.39
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ 135.10 ~~0.00~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 66,066.29	
Add: Previous Month's Bond Overtransfter (May'16 & June'16)	168.10	
Add: HCSO Monthly "D" Collections Report		
	66,234.34	
Total Remittances Made to County Treasurer	$ ~~66,066.29~~	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 8/11/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 9-12-16

Bobby Contreras
JUSTICE OF THE PEACE

8/11/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: BOBBY CONTRERAS PBC
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 28,280.24
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	124.92
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	807.29 ~~806.84~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	258.07 ~~257.92~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,072.20 ~~1,071.79~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	544.00 ~~542.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Teen Court Program Adm. Fee.(Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	59.00
Deferred Disposition		C.C.P. Art. 45.051	$ 39.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	154.86 ~~154.77~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	308.86
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	60.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,523.00 ~~1,520.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	227.99
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	4.97
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.48
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	19.97
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,694.89 ~~10,688.84~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	59.91
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.99
Correctional Managment Institute of Texas Fund ($.50)	128	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	768.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,058.56
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,044.40 ~~1,043.79~~
Support of Judiciary Fund ($5.40)	Ø	LGC 133.105		1100-207-20-000-054-0-000	1,381.73 ~~1,380.91~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	504.17 ~~503.87~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	14.50
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	700.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,280.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	227.99
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,235.52 ~~1,234.76~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	54.97
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	6,300.15 ~~6,312.60~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others		Delinquent fees		1100-207-20-000-004-0-000	212.38
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	-
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	90.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,316.75 ~~3,266.75~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00 -		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	41.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)/4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 63,475.59

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 10/2013

66,099.29 x1

x3

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: MS 9-12-16

RECEIVED Hidalgo County AUDITORS OFFICE

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CO	COLLFEE	COPY1	COPY2	DEL	DIS3r	DPS	DPSr	IDRF	JCTF	JSF	LTF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	WFCONST2	Totals
JP21-2016-0																										
Please enter a scan with the Motion and Order to Dismiss document.																										
4092	TR16-4090-J21	Display Expired License Plates	7/19/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20
4136	TR16-3740-J21	Display Expired License Plates	7/2/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	20
How many pages were issued? Please enter the number of pages in the comment section of the receipt.																										
3837	C-1094-13-21			-	-	-	-	-	0.75	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
3832	C-1286-13-21			-	-	-	-	-	0.75	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
4074	SC16-0051-J21			-	-	-	-	-	0.75	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
4162	C-769-07-21			-	-	-	-	-	0.75	6.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.5
4011	C-0294-14-21			-	-	-	-	-	0.75	27.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.25
MVF should be assessed.																										
3839	CR-4449-12-21	Driving While License Invalid	10/13/12	40	3	1	116	-	-	-	-	-	5	-	2	4	4	2	4	20	6	20	0.6	5.4	50	283
TPDC and TPDS should be assessed.																										
3967	TR16-3956-J21	Tow unregistered Trailer	7/1/16	40	3	1	136	-	-	-	-	-	-	5	2	4	4	2	-	-	-	-	0.6	5.4	-	203
Based on case information, case should not have an outstanding balance.																										
	CR-3523-10-21	No Driver's License	6/16/10	6.05	0.45	0.15	-	-	-	-	10.58	-	0.76	-	0.3	0.61	0.61	2	-	-	-	3.03	0.09	0.82	7.55	33
LTF is under assessed $2.																										
3960	TR16-0944-J21	Speeding	2/10/16	-	-	-	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66
3966	TR16-3690-J21	Speeding	6/28/16	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36
Collfee is over assessed $30, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
3850	CR-5283-05-21	No Driver's License	10/29/05	40	3	-	16	73.2	-	-	-	-	5	-	-	4	4	2	-	-	-	20	-	-	50	217.2
3851	CR-5284-05-21	No Liability Insurance	10/29/05	40	3	-	125	105.9	-	-	-	-	5	-	-	4	4	2	-	-	-	20	-	-	50	358.9

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

November 9, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for August 2016 were $102,554.31. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in August 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (7); and June 2016 (2) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number in staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through August 2016 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
For the month of August 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.

The results of our review revealed that the 3 cases did not have case numbers created in *Odyssey*. Therefore, we could not verify if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. According to the Court Coordinator, the court received the incorrect Sheriff Discharge Report. A new report was immediately requested; however, the report had not been received.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of

the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner. In addition, management should ensure that a docket containing all the required information is created for each criminal case filed with the Justice of the Peace Court.

Please provide written management responses to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eutracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
SEP 08 2016
City: PHARR, TX
Hidalgo County, Texas

Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	4228 THRU	4737	$ 102,554.31
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS: COST ON DEPOSIT		-
ADD: COST ON DEPOSIT LIQUIDATED		135.10
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ ~~102,554.31~~ 102,689.41
Less: Total amount of remittances to County Treasurer (From Part II)		~~102,554.31~~ 102,689.41
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ -

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 102,554.31	
Add: Previous Month's Bond Overtransfter (May 2016)	135.10	
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$ ~~102,554.31~~ 102,689.41	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 9/7/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 9-29-16
9/7/16/16

Bobby Contreras
JUSTICE OF THE PEACE 9/7/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

RBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ ~~58,821.00~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	99.23 ~~137.60~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,050.00 ~~1,086.00~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	342.00 ~~349.00~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,396.00 ~~1,436.00~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	708.00 ~~728.00~~
Motor Vehicle Adm. Fee ($10-$20) (Decreased Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	244.90 ~~296.90~~
Deferred Disposition		C.C.P. Art. 45.051	$ ~~216.00~~	164.90 M ✓	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 80.00	M ✓	
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	205.20 ~~289.40~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	348.00 ~~363.00~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	80.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,580.00 ~~1,740.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	309.00 ~~312.00~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
Breath Alcohol Testing Fund ($30)		C.C.P Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (h)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25 ~~2.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00 ~~30.00~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~14,365.00~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00 ~~90.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	5.00 ~~10.00~~
Correctional Managment Institute of Texas Fund ($.50)	140	M / CCP Art. 102.075		1100-207-20-000-029-0-000	1.00 ~~2.00~~
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	840.00 ~~846.00~~
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~3,570.00~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,572.00 ~~1,708.00~~
Support of Judiciary Fund ($5.40)		M LGC 133.105		1100-207-20-000-054-0-000	1,842.80 ~~1,880.60~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	680.00 ~~604.00~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.00 ~~16.10~~
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	~~0.15~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	400.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,400.00 ~~1,410.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	309.00 ~~314.00~~
Texas Home Visiting Program Coordination ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,585.00 ~~1,610.00~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	75.00 ~~70.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	6,795.00 ~~7,400.00~~
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others			1100.202	00.000.004.0.000	1,614.39
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	349.22 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	120.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,584.50 ~~3,845.25~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~1,525.00~~	3,500.00 M ✓	
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10.00	M ✓	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00	M ✓	
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00	M ✓	
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118.121/118.123 (e)	~~50.25~~	8.50 M ✓	
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~103,226.00~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 10/2013

102,689.41 X1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9-30-16

RECEIVED SEP 08 2016 Hidalgo County AUDITORS OFFICE

Delinquent Fees

57,275.42 X1 ✓

X12

13,954.00 ✓

3,480.00 ✓

X3 ✓

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC CFF	CHS CHSJP	CO	COLLFEE	COPY1	COPY2	DEL	DPS	DPSr DSCr	EFF IDRF	IND	JSF JCTF	LTF	MVF	OMNIC	OMNIS OMNIV	SCOF SJFC	SJFS	TP STF	TPDS TPDC	UTFC UTFC	WRFILFEE WFCONST2	Total
After the payment was voided it was not reissued for the correct amount.																										
4415	TR16-2745-J21	Speeding	5/15/16	40	3	1	-	-	-	-	-	5	10	2	4	4	2	0.1	-	-	0.6	5.4	30	1	1 3	112.1
How many pages were issued? Please enter the number of pages in the comment section of the receipt.																										
4500	CV15-0406-J21							0.75	0.25																	1
4658	C-1438-15-21																								5	5
Please enter an event stating who collected the service fee.																										
4735	DC16-0830-J21			25								10	6													41
MVF should be assessed.																										
4417	CR-4318-11-21	No Driver's License	7/3/11	40	3	1	116	-	-	-	5	-	2	4	4	2	-	4	20 6	20 0.6	5.4	-	-	-	50	283
Please enter a scan with the Motion and Order to Dismiss document.																										
4702	CR-3337-13-21	Driving While License Invalid	7/4/13															4	20 6							30
4700	TR15-2067-J21	Fail to Maintain Financial Responsibility	9/26/15															4	20 6							30
Based on disposition date, Time Payment should NOT be assessed.																										
4662	CR-3668-04-21	No Safety Belt	7/10/04	40	3		50	69.6	-	-	5	-		4	-	2	-	-		20	-	30	25	-	3	50	301.6
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																										
4506	CR-1168-14-21	Display Expired License Plates	3/6/14	40	3	1	66	-	-	-	5	-	2	4	4	2	-	4	20 6	20 0.6	5.4	-	-	2		185
DEL is underassessed $0.03.																										
4721	CR-3951-10-21	Disregard Stop Sign	7/10/10	40	3	1	103	-	-	81.93	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	-	3	50	355.1

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



EDINBURG, TEXAS 78539

November 9, 2016

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for September 2016 were $64,072.62. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in September 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (7); June 2016 (2); and August 2016 (5) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number in staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through September 2016 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
For the month of September 2016, we selected all 2 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.

The results of our review revealed the following:

Of the 6 cases:

- 2 cases had the warrants recalled; the jail time credit was not applied to the cases, the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant status "In Custody"; the jail time credit was not applied to the case; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have a warrant; partial jail time credit was applied to the case; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have a warrant; partial jail time credit was applied to the case; the case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case did not have a case number created for the case.

According to staff, the Court Coordinator has been out of the office and is the one responsible for entering the jail time credit.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are entered in a timely manner. In addition, a "Jail Time Served" disposition should be entered for all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time at County Jail. Furthermore, management should ensure that a docket containing all the required information is created for each criminal case filed with the Justice of the Peace Court.

Please provide written management responses to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
OCT 06 2016
City: PHARR, TX
Hidalgo County, Texas
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	4738 THRU	5200	$ ~~64,225.70~~ 64,072.60 X10-b
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	- X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	- X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~64,225.70~~ 64,072.60 X3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)	64,072.60
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~153.10~~ 0 X4/-2

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 64,072.60 B1 ✓	
Add: Previous Month's Bond Overtransfter	-	
Add: HCSO Monthly "D" Collections Report	-	
Total Remittances Made to County Treasurer	$ 64,072.60	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 10/4/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 10-18-16
YP 10/21/16

Bobby Contreras
JUSTICE OF THE PEACE

10/4/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 02/2014

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 26,299.50 ~~29,350.50~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	212.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-20-000-026-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	810.46 ~~812.46~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	267.15 ~~268.15~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,080.61 ~~1,084.61~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	540.00 ~~542.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL; Exp Insp Cert; Exp Ins Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	412.54
Deferred Disposition		C.C.P. Art. 45.051	$ 261.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 151.54		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	160.29 ~~160.89~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	348.46 ~~351.46~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	128.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,283.07
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	247.15 ~~248.15~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(9.97) ~~9.98~~
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(6.98) ~~6.98~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	(1.00) ~~0.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	(9.97) ~~9.98~~
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,866.15 ~~10,846.15~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	(29.91) ~~15.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	(3.99) ~~2.00~~
Correctional Managment Institute of Texas Fund ($.50)	159	& CCP Art. 102.075		1100-207-20-000-029-0-000	(1.00) ~~0.50~~
Indigent Legal Services Fee- JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	954.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,484.61 ~~3,514.61~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-033-0-000	1,068.61 ~~1,072.61~~
Support of Judiciary Fund ($5.40)	0	LGC 133.105		1100-207-20-000-054-0-000	1,432.63 ~~1,438.09~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	524.31 ~~526.31~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.34 ~~17.44~~
Safety Seat Violation Fee ($0.15) (on or before September 20, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	620.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,590.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	249.15 ~~250.15~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,215.77 ~~1,220.77~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT/SERVICE FEES: COUNTY		LOC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	80.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	5,065.00 ~~5,080.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	5.00
Due to Others			1100.202.	00.008.004.0.000	635.40
Warrant Fees/Out of County Service Fees D/O: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayment				1100-202-00-000-009-0-000	137.22 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- Omni Base ($5)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	192.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,106.00 ~~4,041.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,975.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	20.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	65.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 62,557.40

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 10/2013

64,072.60 M x1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-18-16

RECEIVED OCT 06 2016 Hidalgo County AUDITORS OFFICE

Delinquent Fees

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED SEPTEMBER 30, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CJP	CMIT	CO	COPY1	COPY2	CVCA	DIS3r	DPS	DPSr	DSCr	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WARr	WFCONST2	Total
Please enter a scan with the Motion and Order to Dismiss document.																																								
5002	TR16-4919-J21	Display Expired License Plates	9/10/16	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
How many pages were issued? Please enter the number of pages in the comment section of the receipt.																																							
5125	DC16-0713-J21			-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
MVF $0.10 should be assessed.																																							
4804	CR-3126-11-21	No Operating Authority	4/20/11	40	3	1	-	-	150	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	2	-	4	20	6	20	0.6	5.4	-	-	-	-	50	317
CJP $5, CMIT $0.50, CVCA $15, FA $5, JCD $0.50, JCPT $2, LEMI $0.50, LEOA $1, and LEOCE $2 should NOT be assessed.																																							
5127	TR16-4206-J21	Expired Driver's License	7/27/16	40	3	1	5	0.5	66.5	-	-	15	-	-	5	-	5	2	0.5	2	4	4	0.5	1	2	2	-	-	-	-	-	0.6	5.4	-	1	1	-	-	-	167
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																							
5159	CR-0589-14-21	No Safety belt	1/8/14	40	3	1	-	-	50	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	30	-	2	3	-	-	172
LTF is under assessed $2.																																							
4825	TR15-1119-J21	Speeding	8/22/15	6.2	0.46	0.15	-	-	39	-	-	-	-	-	0.77	1.54	-	0.31	-	-	0.61	0.6	-	-	-	-	0.04	-	-	-	3.07	0.09	0.83	4.6	0.15	0.15	0.46	50	-	109
5057	TR16-0299-J21	Speeding	1/20/16	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	50	-	109
SCOFF is over assessd $20; OMNIS is under assessed $20.																																							
4965	TR15-2156-J21	Possession of Drug Paraphernalia	9/30/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	6	20	-	-	-	-	-	-	-	-	30

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $67,841.99. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in October 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 3 receipts contained errors in the allocation of fines, fees, and court costs and 9 receipts did not contain the required and/or sufficient information to determine the correct distribution of fees. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (7); June 2016 (2); August 2016 (5); and September 2016 (6) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through October 2016 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
For the month of October 2016, we selected the 1 case in which a defendant satisfied outstanding fines, fees, and court costs by making a cash payment and serving time at the Hidalgo County jail. In addition, we randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 5 cases:

- 4 cases had the warrants recalled; the jail time credit was applied to the cases; the cases were closed; however, the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have the warrant recalled; jail time credit was applied to the case; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, case dispositions are not consistently properly entered due to a heavy work load and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that case dispositions are consistently properly entered. Management should ensure that: 1.) the warrant is recalled; 2.) the cash payment and/or jail time credit is applied to the case; 3.) the case is closed; and 4.) the Sheriff's "Discharge" receipt number is referenced on the case for all cases in which the defendant satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County Jail.

Observation No. 5:
We noted during our review that the October 2016 *Monthly Report* was submitted 14 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	5201	THRU 5638	$ 67,841.99 ✓
Sheriff's "D" Report	(Receipt #s)		THRU	$ ~~-68,325.99~~ X10-a1

LESS: COST ON DEPOSIT		-
ADD: COST ON DEPOSIT LIQUIDATED		-
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		67,841.99 $ ~~-68,325.99~~ X3 ✓
Less Total amount of remittances to County Treasurer (From Part II)		67,841.99
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		Ø X4-9 ✓ ZA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 67,841.99 B1	
Add: Previous Month's Bond Overtransfter	Ø	
~~Add: HCSO Monthly "D" Collections Report~~		
Total Remittances Made to County Treasurer	$ 67,841.99 ZA	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 11/9/2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1.14.17

Bobby Contreras
JUSTICE OF THE PEACE

11/9/2016
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 02/2014

X1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113 004, PC 12 23		1200-351-10-063-000-0-000	$ 31,651.72 ~~31,820.72~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	367.20
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	940.73 ~~946.73~~
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1243-341-10-063-000-0-000	309.61 ~~311.61~~
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	1,254.31 ~~1,262.31~~
Time Payment - @40% OF $25 00 ($10 00)		LOC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25 00 ($2.50)		LOC 133 103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	628.00 ~~632.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp DL, Exp Insp Cert, Exp MV Reg)		TRC Sec 548 605, 521 026, 502 407		1100-341-10-060-004-0-000	60.00
Teen Court Program Adm. Fee (Up to $10 00)		C C P Art. 45 052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	276.99
Deferred Disposition		C C P Art. 45 051	$ 150 50		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 051(f)	$ 126 49		
Support of Judiciary Fund ($ 60)		LOC 133 105		1100-341-10-060-009-0-000	185.75 ~~190 97~~
Traffic Fee ($3)		T R C. 542 403		1100-341-10-063-000-0-000	325.73 ~~328 73~~
Child Safety ($20-$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	20 37
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	52.00 -
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	1,236.92 ~~1266 92~~
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	293.73 ~~301 73~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art 102 081		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C C P Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2 50)		C C P Art. 102 013		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1 50, ____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C. 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LOC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C C P. Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LOC 133 102		1100-207-20-000-015-0-000	12,503.12 ~~12,583 12~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 35 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($ 50)	109	CCP Art. 102 075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP ($6)	~~REF~~	Govt. Code Sec. 101 141(2)-(B)		1100-207-20-000-004-0-000	654 00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	3,227.33 ~~3,237.33~~
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,238.31 ~~1,246 31~~
Support of Judiciary Fund ($5 40)	0	LOC 133 105		1100-207-20-000-054-0-000	1,669.72 ~~1,680 52~~
Birth Certificate Fee ($1 80)	~~REN~~	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (a-1)		1100-207-20-000-057-0-000	0 ~~871 22~~
Indigent Defense Representation Fund ($2)		LOC 133 107/GC 102 023		1100-207-20-000-059-0-000	617.15 ~~621 15~~
Moving Violation Fee ($0 10)		C.C.P. Art. 102 022/GC		1100-207-20-000-061-0-000	16.17 ~~16 29~~
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC $45 422 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	260.00 -
Electronic Filing Fee - Civil ($10)		GC 101 3411/GC $1 851		1100-207-20-000-070-0-000	1,090 00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-000	295.73 ~~296 73~~
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LOC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art 102 011			
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,385.30 ~~1,388 30~~
T A B C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P K W L (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LOC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	64.57 ~~69 17~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	5,661.31 ~~743 31~~
Precinct #3				1100-342-10-293-000-0-000	150 00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	150 00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5 00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others DELINQUENT FEES			1100-202-	10-000-044-0-000	856.39
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	8.83 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	78.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,809.00 ~~40 00~~
Small Claims Court Filing Fee ($25)		LOC 118 121/118 122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LOC 118 121/118 122	2,725.50		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LOC 118 121/118 122	-		
Transcript Fees/Appeal Fee ($10)		LOC 118 121/118 123 (b)	-		
Abstract Fees ($3)		LOC 118 121/118 123 (c)	30 00		
Writ Filing Fee ($5)		LOC 118 121/118 123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LOC 118 121/118 123 (e)	9.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LOC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LOC 101 161(a)4	20.00		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~67,761.09~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1.10.17

$ 67,841.99

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 114.001

COUNTY AUDITOR'S FORM: JP-804 REVISED 08/2013

JUSTICE OF THE PEACE BOBBY CONTRERAS
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED OCTOBER 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CO	COPY1	COPY2	DD	DEL	DIS3r	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFCONST2	WFDA	Total
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																													
5264	TR16-4467-J21	Disregard Red Light	8/19/16	40	3	1	90	-	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	30	1	1	3	-	-	192.1
5361	IBC16-0003-J21	Theft	6/9/15	40	3	1	50	-	-	-	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	1	1	-	-	50	164
5360	IBC16-0176-J21	Theft	5/27/15	40	3	1	60	-	-	-	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	1	1	-	-	-	124
How many pages were issued? Please enter the number of pages in the comment section of the receipt.																													
5260	DC16-0800-J21			-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
5476	C-1090-15-21			-	-	-	-	0.75	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
5442	C-994-10-21			-	-	-	-	0.75	5.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																													
5437	CR-0450-14-21	Passenger Not Secured by Safety Belt	1/16/14	40	3	1	50	-	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	30	-	2	3	-	-	172.1
DEL over assessed $19.02, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
5528	CR-5229-04-21	Speeding	10/8/04	40	3	-	-	-	-	97.6	95.4	-	5	-	-	4	-	2	-	20	-	-	30	-	-	3	50	-	350
DEL over assessed $12.61, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
5624	CR-4969-08-21	No Safety Belt	7/28/08	33.85	2.54	0.85	-	-	-	-	55.85	-	4.23	-	1.69	3.38	3.38	2	-	16.92	0.51	4.57	25.38	-	-	2.54	42.31	-	200
Please enter a scan with the Motion and Order to Dismiss document.																													
5244	TR16-5027-J21	Display Expired License Plates	9/15/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5259	TR16-5286-J21	Display Expired License Plates	10/3/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5366	TR16-5323-J21	Display Expired License Plates	9/12/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

EXHIBIT A

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $54,168.09. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 5 receipts contained errors in the allocation of fines, fees, and court costs and 3 receipts did not contain the required and/or sufficient information to determine the correct distribution of fees. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (7); June 2016 (2); August 2016 (5); September (6); and October (3) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through November 2016 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	5639	THRU	6074	$ 54,168.09
Sheriff's "D" Report	(Receipt #s)		THRU		

X10-a

LESS:	COST ON DEPOSIT	-
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 54,168.09 X3
Less:	Total amount of remittances to County Treasurer (From Part II)	54,168.09
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ - X4-a3

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 54,168.09 B1	
Add: Previous Month's Bond Overtransfer	Ø	
Add: HCSO Monthly "D" Collections Report		
Total Remittances Made to County Treasurer	$ 54,168.09	

PREPARED BY: OFELIA ORTIZ FLORES DATE: 12/8/2016

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12.15.17

Bobby Contreras 12-8-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 16,775.21	M
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	516.80	M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	200.00 ~~100.00~~	M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-006-0-000	-	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		CCP Art. 102.017 (b)		1241-341-10-060-001-0-000	744.07	M
Courthouse Security Fund JP ($1)		CCP Art. 102.017		1245-341-10-063-000-0-000	243.02	M
Justice Court Technology Fund ($4)		CCP Art. 102.0173		1242-341-10-060-000-0-000	988.10	M
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-	
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-	
Administrative Local Transaction Fee ($2)		CCP Art. 102.072		1100-341-10-060-003-0-000	500.00 -	M
Motor Vehicle Adm. Fee ($10-$20) (Contested Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.603, 521.026,502.407		1100-341-10-060-004-0-000	100.00	M
Teen Court Program Adm. Fee (Up to $10.00)		CCP Art. 45.052 (g)		1100-341-10-060-005-0-000	-	
Special Fees				1100-341-10-063-000-0-000	220.00	
Deferred Disposition		CCP Art. 45.051	$ 100.00	M		
Administrative Fee - "Drivers Safety Course" ($10)		CCP Art. 45.0511(f)	$ 120.00	M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	145.21	M
Traffic Fee ($3)		TRC 542.403		1100-341-10-063-000-0-000	359.77	M
Child Safety ($20-$25)		CCP Art. 102.014 (a)		1100-341-10-060-011-0-000	-	
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	100.00 -	M
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,400.49	M
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102.015		1100-341-10-060-013-0-000	218.00	M
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		CCP Art. 102.051		1100-207-20-000-003-0-000	-	
Breath Alcohol Testing Fund ($30)		CCP Art. 102.016		1100-207-20-000-006-0-000	-	
State General Revenue Fund ($2.50)		CCP Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		TRC 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-	
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		CCP Art. 102.0175(m)		1100-207-20-000-007-0-000	0.25	M
Comprehensive Rehabilitation Fund ($5)		CCP Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		CCP Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00	M
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,857.98	M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		CCP. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00	M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.003 (b)		1100-207-20-000-027-0-000	1.00	M
Correctional Management Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-	
Indigent Legal Services Fee- JP ($6)	159 JRPT	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	954.00	M
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,567.73	M
Jury Service Fee ($4)		CCP Art. 102.0045		1100-207-20-000-053-0-000	968.10	M
Support of Judiciary Fund ($5.40)	0 JRPT	LGC 133.105		1100-207-20-000-054-0-000	1,304.93	M
Birth Certificate Fee ($1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		CCP Art. 45.0511 (o-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	482.05	M
Moving Violation Fee ($0.10)		CCP Art. 102.022/GC		1100-207-20-000-061-0-000	17.40	M
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~100.00~~	M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	500.00 -	M
Electronic Filing Fee - Civil ($10)		GC 101.141/GC 51.851		1100-207-20-000-070-0-000	1,590.00	M
Truancy Prevention and Diversion Fund ($1)		CCP Art. 102.015		1100-207-20-000-073-0-000	218.00	M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (a)		1100-207-20-000-074-0-000	-	
ARREST /WARRANT FEES: STATE		CCP Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,125.12 ~~1,075.12~~	M
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-	
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	15.00	M
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	40.00	M
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	-	
Precinct #2				1100-342-10-292-000-0-000	4,786.22 ~~4,871.22~~	M
Precinct #3				1100-342-10-293-000-0-000	150.00	M
Precinct #4				1100-342-10-294-000-0-000	150.00	M
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	50.00	M
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-	
Due to Others Delinquent Fees			100-207-0	0-000-004-0-000	1,612.64	M
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		CCP Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-009-0-000	8.00 -	M X3-a
Due to Others				1100-202-00-000-009-0-000	-	
Restitution				1100-202-00-000-009-0-000	-	
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	150.00 -	M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4086.00 ~~581.00~~	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3975.00	M		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	0 ~~500.00~~			
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	30.00	M		
Abstract Fees ($5)		LGC 118.121/118.123 (e)	40.00	M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00	M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (a)	6.00	M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Probable Cause Tow Hearing Fee ($20)		LCG 101.141(a)4	-			
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b) Rules of Civil Proc., Rule 304 1(b)#		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $22, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	3.00	M

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~47,827.45~~ $54,168.09 TO X2

X11

X3

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 133.058

Justice of the Peace Bobby Contreras

Schedule of Adjustments

For the Month Ended November 30, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CO	DEL	DIS3r	DPS	IDRF	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	UTFC	WFCONST2	WFDPS	TOTAL
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																						
5841	TR16-5248-J21	Expired License Plates	9/30/16	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	20
6063	TR16-6163-J21	Expired License Plates	11/18/16	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	20
Based on the amount collected, fees should NOT be prorated. In addition, DEL is over assessed $24.71. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
5641	CR-3664-09-21	Expired Motor Vehicle Inspection	4/27/09	36.98	2.77	0.92	-	75.7	-	4.62	1.85	3.7	3.7	2	18.49	0.55	4.99	27.73	2.77	46.22	-	233
Based on the amount collected, fees should NOT be prorated. In addition, DEL is over assessed $30.34. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
5642	CR-3665-09-21	Expired License Plates	4/27/09	38.12	2.86	0.95	-	72.3	-	4.77	1.91	3.81	3.81	2	19.06	0.57	5.15	-	-	47.65	-	203
DEL is over assessed $38.58. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
5643	CR-3660-09-21	No Liability Insurance	4/27/09	40	3	1	96.4	109	-	5	2	4	4	2	20	0.6	5.4	-	-	50	-	342
DEL is over assessed $28.77. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
5640	CR-3661-09-21	No Driver's License	4/27/09	40	3	1	20.1	75.9	-	5	2	4	4	2	20	0.6	5.4	-	-	50	-	233
DEL is under assessed $0.03.																						
5977	CR-4768-08-21	No Driver's License	7/27/08	40	3	1	116.1	75.9	-	5	2	4	4	2	20	0.6	5.4	-	-	50	-	329
Is warrant fee assessed to the proper law enforcement agency?																						
5940	CR-3225-99-JP-2/1	No Safety Belt	6/24/99	17	3	-	50	51.4	-	5	-	-	-	2	20	-	-	-	3	-	50	223

EXHIBIT A

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Bobby Contreras
Hidalgo County Justice of the Peace Pct. 2, Pl. 1
300 W. Hall Acres, Ste F
Pharr, Texas 78577

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2016

Dear Judge Contreras:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $41,091.96. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 4 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (48); May 2015 (61); June 2015 (1); July 2015 (23); August 2015 (24); September 2015 (50); October 2015 (38); November 2015 (11); December 2015 (6); January 2016 (13); February 2016 (21); March 2016 (29); April 2016 (33); May 2016 (7); June 2016 (2); August 2016 (5); September (6); October (3); and November (8) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number in staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of March 2012, November 2012, January 2013 through May 2014, October 2014, November 2014, and January 2015 through March 2015 were filed with the County Auditor's Office. In addition, copies of the June 2014 through August 2014 and April 2015 through December 2016 OCA reports have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log is not prepared due to limited staff and time.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
We noted during our review that the December 2016 *Monthly Report* was submitted to the County Auditor's Office 23 days after the fifth day following the end of the month. According to staff, the individual responsible for preparing the report was out of the office.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	6075 ~~-0~~	THRU 6371 ~~-0~~	$ 41,091.96
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	- X7
ADD:	COST ON DEPOSIT LIQUIDATED	- X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 41,091.96
Less:	Total amount of remittances to County Treasurer (From Part II)	41,091.96 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ Ø ~~(41,091.96)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 41,091.96 B1	
Add: Previous Month's Bond Overtransfter	Ø	
Add: HCSO Monthly "D" Collections Report	Ø	
Total Remittances Made to County Treasurer	$ 41,091.96	

PREPARED BY: Adriana Trevino DATE: 1/26/17

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

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

Bobby Contreras 1-26-17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 02/2014

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-063-000-0-000	$ 14,264.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	212.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 093 (d) 1 (A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	558.00
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-063-000-0-000	182.00
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	744.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	378.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp DL, Exp Insp Cert, Exp Ivlc Reg.)		TRC Sec 548 605, 521 026,502 407		1100-341-10-060-004-0-000	140.00
Teen Court Program Adm. Fee (Up to $10.00)		C C P Art. 45 052 (a)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	100.00
Deferred Disposition		C C P Art. 45 051	$ -		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 0511(f)	$ 100.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	109.20
Traffic Fee ($3)		T R C 542 403		1100-341-10-063-000-0-000	273.00
Child Safety ($20-$25)		C C P Art. 102 014 (o)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	36.00
Scofflaw Fee ($20)		TRC 502 010(e)		1100-341-10-140-049-0-000	820.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	167.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C C P Art. 102 016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	7,417.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)	90	CCP Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee- JP ($6)	#REF!	Govt Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	540.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542 4033		1100-207-20-000-035-0-000	2,730.00
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	728.00
Support of Judiciary Fund ($5.40)	0	LGC 133 105		1100-207-20-000-054-0-000	976.80
Birth Certificate Fee ($1.80)	#REF!	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (e-1)		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102 023		1100-207-20-000-059-0-000	338.00
Moving Violation Fee ($0.10)		C C P. Art. 102 022/GC		1100-207-20-000-061-0-000	13.60
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	180.00
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	900.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	171.00
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P. Art. 102 011			
D P S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	825.00
T A B C (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	275.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	4355.00 ~~3,760.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	13.30
Due to Others				1100-202-00-000-009-0-000	
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear - OmniBase ($6)		TC 706 006/TC 706 007(d)(2)		1100-202-00-000-019-0-000	54.00
Delinquent Attorney Fee				1100-202-00-000-064-0-000	1,167.66
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2290.00 ~~2,890.00~~
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	$ 2,250.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118 123 (3)	25.00 ~~625.00~~		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118 121/118 123 (a)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101 T41(a)4	-		
Birth Certificates ($22 each)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		(HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc . Rule 304 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~41,096.80~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. (Loc. § 114.025)
COUNTY AUDITOR'S FORM: JES-07-014 REVISED 6-2017

41,091.96

X3

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended December 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHSJP	CO	DEL	DPS	IDRF	JCPT	JSF	MVF	OMNIS	SCOF	SJFC	STF	UTFC	TOTAL
				CHS	CMIT	CVCA	DIS3r	FA	JCD	JCTF	LTF	OMNIC	OMNIV	SF	SJFS	TPDS	WFCONST2	
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																		
6089	TR16-5283-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6152	TR16-5683-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6095	TR16-5926-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6161	TR16-6057-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6270	TR16-6152-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6320	TR16-6447-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
6370	TR16-6712-J21			-	-	-	20	-	-	-	-	-	-	-	-	-	-	20
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																		
6129	CR-0411-14-21			40	3 1 -	50	- - -	5 -	2 -	-	4	4 2 0.1	- - -	20 -	0.6	5.4	30 2	3 -	172.1
6250	CR-0948-14-21			40	3 1 -	50	- - -	5 -	2 -	-	4	4 2 -	4	20 6	20 -	0.6	5.4	30 2	3 -	202
Based on offense type, SCOF should NOT be assessed.																		
6102	CR-0561-02	Issuance of Bad Check	10/27/01	17	3 - 0.5	25	15 - - -	5 -	0.5	2	4	- 2	- - -	20 -	-	-	- -	-	94
CO is over assessed $0.12 and DEL is under assessed $0.02. In addition, MVF should be assessed.																		
6107	CR-1134-10-21	No Driver's License	2/5/10	40	3 1 -	116.1	- 75.9 -	5 -	2 -	-	4	4 2 -	- - -	20 -	0.6	5.4	- -	50	329

EXHIBIT A

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



EDINBURG, TEXAS 78539

August 1, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the months of January 2016 through April 2016

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the months of January 2016 through April 2016 were $100,812.70; $133,279.55; $160,804.96; and $147,250.75, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 55 of the receipts tested (January-7; February-16; March-16; and April-16) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (49), October 2015 (14), November 2015 (11), and December 2015 (8) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fees, fines, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the January 2015 through April 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:

Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved. Copies of the January 2015 through April 2016 OCA Reports should be submitted to the County Auditor's Office by August 29, 2016.

Observation No. 3:

As of April 30, 2016, there were 26 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on February 19, 2015 (1); May 14, 2015 (6); May 19, 2015 (1); June 1, 2015 (3); June 9, 2015 (2); June 18, 2015 (1); June 30, 2015 (1); July 14, 2015 (1); October 9, 2015 (1); October 19, 2015 (1); December 2, 2015 (2); and April 4, 2016 (6) (see Exhibit B). Subsequently, 9 of 26 bonds (October 9, 2015 (1); December 2, 2015 (2); and April 4, 2016 (6)) were liquidated. The cases for the remaining 17 bonds do not have an event entered into *Odyssey* stating the reason for lack of forfeiture. According to the Court Coordinator, training regarding the bond forfeiture business process had not been provided by the Information Technology Department; therefore, the bonds were not forfeited in a timely manner.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department. Furthermore, management should ensure all outstanding bonds are liquidated by July 29, 2016.

Observation No. 4:
We noted during our review that 20 Close-Out Reports selected for testing (January-5; February-5; March-5; and April-5) for the months of January 2016 through April 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 1 to 4 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 5:
We reviewed all dates in which collections were received during the months of January 2016 through April 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for:

- 6 of 19 January 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted;
- 6 of 20 February 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted;
- 8 of 22 March 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted; and
- 5 of 21 April 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted.

According to the Court Coordinator, deposits were not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 2 credit card transactions (1 received on August 10, 2015 in the amount of $169.00 and the other received on April 21, 2016 in the amount of $264.00) were pending to be receipted, as of today. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transactions are receipted immediately.

Observation No. 7:
We noted during our review that several payments were not receipted for the actual amount received as follows:

- On March 24, 2016, a money order was receipted for $0.10 more than the actual amount received (CR0347-03-2 receipted for $100.10 instead of $100.00). Corrections are pending to be made, as of today.
- On April 1, 2016, a credit card transaction was receipted for $0.03 more than the actual amount received (CR5346-10-2 receipted for $286.13 instead of $286.10). Subsequently, receipting corrections were made.
- On April 4, 2016, a money order was receipted for $0.10 less than the actual amount received (TR16-08-06-J22 receipted for $183.05 instead of $183.10). Subsequently, receipting corrections were made.
- On April 12, 2016, a money order was receipted for $0.10 less than the actual amount received (CR8427-07-2 receipted for $280.80 instead of $280.90). Subsequently, receipting corrections were made.
- On April 29, 2016, a check was receipted for $520.00 more than the actual amount received (TR16-1917-J22 for $1089.00 instead of $569.00). Subsequently, receipting corrections were made.

According to Court Coordinator, the errors were made by a new staff member who was in training; however, most of the errors have been corrected.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount received.

Failure to properly receipt transactions increases the risk of loss or misuse of County funds.

Recommendation:
Management should ensure that all transactions are receipted for the amount received. In addition, the pending correction from March 24, 2016 should be immediately made.

Observation No. 8:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare a mail log and limited staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 9:
For the months of January 2016 through April 2016, we selected all cases (1) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail

and randomly selected 13 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 14 cases:

- 7 cases had the warrants recalled; jail time credit was applied to the case; cases were closed, and Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 5 cases had the warrants recalled; however, the jail time credit was not applied to the cases, the cases remain open and Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 1 case did not have the warrant recalled; jail time credit was not applied to the case; case was not closed; and Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case had the warrant recalled and jail time credit was applied to the case; however, the case status is open. In addition, although the Sheriff's "Discharge" receipt was referenced on the case, the method of payment was entered as a bond instead of a check, in error.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2-22-16 J.R

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2016-00001 THRU JP-2016-00517 — $ ~~100,832.70~~ 101,812.70

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 668.00

ADD: COST ON DEPOSIT LIQUIDATED — ~~(1,000.00)~~ 1,668.00

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~99,832.70~~ 101,812.70

Less: Total amount of remittances to County Treasurer (From Part II) — $ 109,051.00

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~99,832.70~~ (7238.30)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 100,812.70	
Add: Previous Month's Bond Overtransfer Feb'15; May'15-Oct.'15	5,838.30	
Add: HCSO Monthly "D" Collections Report July '15 Jail	2,400.00 ~~$0.00~~	
Total Remittances Made to the County Treasurer	$ 109,051.00	

PREPARED BY: Andres Dugman — DATE: 2-2-16

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

JUSTICE OF THE PEACE — DATE 2/2/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

PBC

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2-22-16 JR.

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					49,743.85
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 49,763.85
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,083.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	339.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,424.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	718.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	519.90
Deferred Disposition		C.C.P. Art. 45.051	489.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	204.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	339.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,340.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	276.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,233.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Managment Institute of Texas Fund ($.50)	138	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	828.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,330.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,372.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,821.40
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	662.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	12.20
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,380.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	276.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,515.00
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	15.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	145.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	15,170.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	20.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	70.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,560.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,450.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 101,832.70

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/15

101,812.70

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending January 31, 2016

Rec # JP22-2016-	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CVCA	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	REST	SCOF	SJFC	SJFS	STF	SV50	TPDC	TPDS	TXFI	UTFC	WFPREC22	TOTAL
LTF is under assessed $2.																																	
476	CR0989-01-2	No Driver's License	2/10/01	17	-	3	-	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	67.25
477	CR0990-01-2	No Liability Insurance	2/10/01	17	-	3	-	-	175	15	5	-	5	-	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	242.25
214	CR2112-01-2	Speeding	5/17/01	17	-	3	-	-	24	15	5	-	5	-	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	3	-	94.25
Please enter an event stating where the Resititution should be paid to.																																	
122	CR5296-02-2	Issuance of Bad Check	12/5/01	17	-	3	-	0.5	25	15	-	-	5	-	-	0.5	2	4	-	2	-	70	20	-	-	-	-	-	-	-	-	50	214
Based on offense type, UTFC should NOT be assessed.																																	
150	CR5708-06-2	Falsifies or Forges Title Document	9/8/06	40	-	3	1	-	167	-	-	-	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	30	-	-	-	5	3	-	283
Should the case have an arrest fee? If so, please assess the arrest fee to the proper law enforcement agency.																																	
383	TR16-0315-J22	Brake House/Tube Damaged	12/29/15	40	-	3	1	-	99.9	-	-	-	-	2	-	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	-	1	1	-	3	-	197
MVF should be assessed.																																	
163	CR2218-15-22	Improper Driver's License for Type Vehicle	6/30/15	40	-	3	1	-	66	-	5	-	-	2	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	1	1	-	-	-	155
Fine should be split between CO (50%) and SV50 (50%)																																	
17	CR2086-15-22	Safety Seat	6/7/15	40	-	3	1	-	12.9	-	5	-	-	2	-	-	-	4	4	2	0.1	-	20	0.6	5.4	30	12.5	1	1	-	3	-	147.5
Please enter an event stating who collected the citation service fee.																																	
120	SC16-0019-J22				-	25	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
279	SC16-0054-J22				-	25	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
335	SC16-0057-J22				-	25	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
341	SC16-0062-J22				-	25	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-00518 THRU	JP-2016-01179	$ ~~134,329.65~~ 133,279.55
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	-
ADD:	COST ON DEPOSIT LIQUIDATED	1,050.00
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~133,279.65~~ 134,329.55
	Less: Total amount of remittances to County Treasurer (From Part II)	$ 140,517.85
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~133,279.65~~ (6,188.30)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 133,279.55	
Add: Previous Month's Bond Overtransfer Feb'15; May-July'15; Oct-Dec'15	4,838.30	
Add: HCSO Monthly "D" Collections Report July 2015	2,400.00 ~~$0.00~~	
Total Remittances Made to the County Treasurer	$ 140,517.85	

PREPARED BY: Andres Bugnard DATE: 3-8-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.11.16 4-4-23/16

JUSTICE OF THE PEACE — 3-8-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16 PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 62,306.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	339.15
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	575.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,501.61
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	479.54
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,974.16
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	992.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	242.09
Deferred Disposition		C.C.P. Art. 45.051	208.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	34.09		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	288.90
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	673.86
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	375.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,379.80
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	290.55
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	65.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,722.56
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	195.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	26.00
Correctional Managment Institute of Texas Fund ($.50)	131	CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	786.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,618.63
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,926.16
Support of Judiciary Fund ($5.40)	8	LGC 133.105		1100-207-20-000-054-0-000	2,534.32
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	897.07
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.74
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,310.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	310.65
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2,048.51
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	20.00
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	139.95 ~~179.95~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5.00
Precinct #2				1100-342-10-292-000-0-000	16233.73 ~~14,833.73~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	20.00 ~~25.00~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others			1100.	209-20-000-060-0-000	5.00
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	2,603.27
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,385.60 ~~4,795.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,275.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	70.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,435.00~~	35.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~$5.00~~		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS04-11-16 4/23/16

code enforcement officer

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 134,379.65 ~~134,379.65~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/15

134,329.55 X1; X2 X3
R1

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending February 29, 2016

Rec #	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COPm	CVCA	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TPDS	UTFC	WARr	WFDPS	WFPREC22	TOTAL
MISC should NOT be used. Please assess the fee to the proper law enforcement agency. In addition, LTF is under assessed $2.																																				
-933	CR1268-01-2	No Liability Insurance	3/15/2001	17	-	3	-	-	175	-	15	-	-	5	-	-	0.25	2	-	-	-	5	-	-	-	-	20	-	-	-	-	-	-	-	-	242.25
-934	CR1273-01-2	Display Expired License Plates	3/15/2001	17	-	3	-	-	69.75	-	15	-	-	5	-	-	0.25	2	-	-	-	5	-	-	-	-	20	-	-	-	-	-	-	-	-	137
LTF is under assessed $2.																																				
-1151	CR1215-00-2	Display Expired License Plates	5/10/2000	17	-	3	-	-	35	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	-	20	-	-	-	-	50	-	-	-	152.25
-958	CR5830-09-2	Failed to Transfer Title	11/3/2009	-	-	-	-	-	177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	50	247
Based on offense type, fine cannot exceed $50.																																				
-1051	CR0568-02-2	No Safety Belt	1/22/2002	17	-	3	-	0.5	100	-	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	3	-	50	-	227
-1137	CR2891-01-2	No Safety Belt	7/13/2001	17	-	3	-	-	52	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	-	20	-	-	-	-	3	-	-	-	122.25
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																				
-1158	CR1113-14-2	Driving While License Invalid	3/10/2014	40	-	3	1	-	65.9	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	-	-	20	0.6	5.4	-	2	-	-	-	-	155
-557	CR0914-14-2	Speeding	2/22/2014	40	-	3	1	-	60	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	-	-	20	0.6	5.4	30	2	3	-	-	-	182.1
-556	CR0915-14-2	Expried License Plates	2/22/2014	40	-	3	1	-	66	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	-	2	-	-	-	-	155
-680	CR0755-14-2	No Safety Belt	1/31/2014	40	-	3	1	-	50	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	30	2	3	-	-	-	172
-756	CR0819-14-2	Speeding	2/12/2014	40	-	3	1	-	24	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	-	-	20	0.6	5.4	30	2	3	-	-	-	146.1
-801	CR0952-14-2	No Safety Belt	2/21/2014	40	-	3	1	-	50	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	30	2	3	-	-	-	172
-974	CR0751-14-2	No Safety Belt	1/30/2014	40	-	3	1	-	50	-	-	5	-	-	2	-	-	-	4	4	2	-	-	4	20	6	20	0.6	5.4	30	2	3	-	-	-	202
-1079	CR0300-14-2	Violate DL Restriction	1/5/2014	40	-	3	1	-	65.9	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	2	-	-	-	-	185
-1109	CR0906-14-2	Driving While License Invalid	2/19/2014	40	-	3	1	-	65.9	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	2	-	-	-	-	185
-1157	CR1112-14-2	Speeding	3/10/2014	40	-	3	1	-	45	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	-	-	20	0.6	5.4	30	2	3	-	-	-	167.1
How many pages were issued?																																				
-1167				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Please enter an event stating who collected the citation service fee.																																				
-1099	SC16-0169-J22			-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1127	SC16-0187-J22			-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
-1130	SC16-0190-J22			-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-01180 THRU	JP22-2016-01896	$ 160,804.96 ✓ X10
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	- X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	- X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 160,804.96 X3
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 166,993.26 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(6,188.30) ~~160,804.96~~ X4-k

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 160,804.96 B1 ✓	
Add: Previous Month's Bond Overtransfer Feb'15; May'15-Jul'15; Oct'15; & Dec'15	3,788.30 ✓	
Add: HCSO Monthly "D" Collections Report July 2015	2,400.00 ~~$0.00~~ ✓	
Total Remittances Made to the County Treasurer	$ 166,993.26	

PREPARED BY: Andres Delgadillo DATE: 4-4-16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-19-16 4/4/2016

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

JUSTICE OF THE PEACE 7-5-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004

REVISED: 09/15

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III. SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					79,366.95
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 79,366.70
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	226.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	437.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,812.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	567.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,400.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,212.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	451.80
Deferred Disposition		C.C.P. Art. 45.051	441.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	340.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	678.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	292.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,280.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	449.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	0.00 ~~7,187.51~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.00 ~~40.25~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	110.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,654.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	330.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	44.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	9.00
Indigent legal Services Fee-JP ($6)	99	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	594.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,360.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,276.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,011.20
Birth Certificate Fee ($1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,079.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	24.10
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	1460.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	990.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	460.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2555.00 ~~2,550.00~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	15.00 ~~10.00~~
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131	1180	202-50-000-019-0-000	438.00
Sheriff Fees:				1100-342-10-060-001-0-000	165.00 ~~215.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	4733.50 ~~14,138.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	15.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others			1100	202-50-000-004-0-000	7,187.51
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	0.00 ~~2,190.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		2510.00 ~~3,115.00~~
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,475.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~615.00~~ 15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~45.00~~ 0		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)			
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-001-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-008-0-000	-
				1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~160,854.96~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 05.19.16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 01/15

160,804.96

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec # / JP22-2016-	Case #	Offense	Off. Date	ARREST	CFF	CCC	CHSJP	CHS	CMIT	CO	COLLFEE	CVCA	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TPDS	UTFC	WARr	WFDPS	WFPREC22	TOTAL
MISC should NOT be used. Please assess fee to proper law enforcement agency. In addition, based on offense type, UTFc should NOT be assessed.																																							
1433	CR0483-00-2	No License Plates	2/14/00	-	17	-	3	-	-	27	-	15	-	-	5	-	-	0.25	2	-	-	2	5	-	-	-	-	20	-	-	-	-	-	-	3	-	-	-		99.25
Warrant fee is over assessed $15.																																							
1865	CR3439-01-2	Counterfeit Instrument	6/5/01	-	17	-	3	-	-	30	44.78	15	5	-	5	-	-	0.25	2	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	50	-		194.03
Based on offense type, SV50 should NOT be assessed.																																							
1868	CR4590-02-2	No Safety Belt	8/1/02	-	17	-	3	-	0.5	25	53.1	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	25	-	3	50	-	-		230.1
1753	CR7465-02-2	No Safety Belt	11/25/02	-	17	-	3	-	0.5	25	53.1	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	25	-	3	50	-	-		230.1
Based on offense type, UTFC should NOT be assessed.																																							
1839	CR3621-02-2	Fail to Display Driver's License	6/13/02	-	17	-	3	-	0.5	65	-	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	-	-	3	50	-	-		192
1840	CR3622-02-2	Display Expired Registration	6/13/02	-	17	-	3	-	0.5	65	-	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	-	-	-	-	3	50	-	-		192
STF ($30) should be assessed.																																							
1758	CR0347-03-2	Passing on Left Turn Lane	11/14/03	-	17	-	3	-	0.5	-	23.1	15	-	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	20	-	-	5	-	-	-	3	-	-	-		100.1
MVF should be assessed.																																							
1409	CR4216-12-2	No Driver's License	8/10/12	-	40	-	3	1	-	166	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	50		303
1317	CR2334-13-2	Driving While License Suspended	4/26/13	-	40	-	3	1	-	66	-	-	5	-	-	2	-	-	-	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-		183
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																							
1853	CR0758-14-2	No Driver's License	2/3/14	-	40	-	3	1	-	66	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	-	-	2	-	-	-		185.1
1320	CR1049-14-2	No Driver's License	2/20/14	-	40	-	3	1	-	66	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	-	-	20	0.6	5.4	-	-	-	2	-	-	-		155.1
1496	CR1084-14-2	Following Too Closely	2/9/14	-	40	-	3	1	-	52.9	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	30	-	2	3	-	-	-		205
1619	CR1047-14-2	Speeding	2/19/14	-	40	-	3	1	-	30	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	30	-	2	3	-	-	-		182.1
1855	CR0759-14-2	Speeding	2/3/14	-	40	-	3	1	-	30	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	4	20	6	20	0.6	5.4	-	30	-	2	3	-	-	-		182.1
IDRF and TPDC are under assessed $1 each.																																							
1754	CR0423-15-22	Expired Motor Vehicle Inspection	1/6/15	-	40	-	3	1	-	55	-	-	5	-	-	1	-	-	-	4	4	2	-	-	4	20	6	20	0.6	5.4	-	30	-	1	3	-	-	-		205

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec #	Case #			ARREST	CFF	CHSJP	CO	CVCA	EFF	IDRF	JCD	JCTF	LTF	MVF	OMNIS	SCOF	SJFS	STF	TPDS	WARr	WFPREC22	
JP22-2016-		Offense	Off. Date	CCC	CHS	CMIT	COLLFEE	DPS	FA	IND	JCPT	JSF	MISC	OMNIC	OMNIV	SJFC	SO	SV50	UTFC	WFDPS		TOTAL
ARREST should NOT be used. Please assess fee to proper law enforcement agency.																						
1388	CR1172-08-2	Minor in Possession of an Alcoholic Beverage	2/16/08	5 40	-	3	1 -	237	112.2	-	-	-	-	2	-	-	-	4	4	2	- - - - - -	20	0.6	5.4	- - - - - - - -	50	486.2
Please enter an event stating who collected the citation service fee.																						
1258	SC16-0205-J22			- -	25	-	- -	-	-	-	-	10	-	-	6	-	- - - - - - - -

RECEIVED
MAY 05 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2016-01897 ¢ THRU JP22-2016-02536 ¢ $ 147,250.75 ¢ ✓ X-10

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 1047.10- X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED 0 ~~1,047.10~~ X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~148,297.85~~ 146 203.65 ¢ X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 153 439.05

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~148,297.85~~ 7235.40 X4-D

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 147250.75- B1	
Add: Previous Month's Bond Overtransfer Feb2015 - Dec 2015	3788.30 Exhibit B	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00 ~~$0.00~~	
Total Remittances Made to the County Treasurer	$ 153 439.05 -	

PREPARED BY: Andres Guzman DATE: 5-4-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-12-16 4/4/2016

JUSTICE OF THE PEACE 5/4/16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/15

X-2

PBC

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					78585.40 M X1
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~78,631.40~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	21.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	255.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					1449.00 M X1
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	~~1,446.00~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	442.00 M X1
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1896.00 ~~1,892.00~~ M X1
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	948.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	174.90
Deferred Disposition		C.C.P. Art. 45.051	154.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	265.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	501.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	290.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	168.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,860.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	368.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.50 ~~10.00~~ M X12
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	125.00 ~~120.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	1874.5 ~~1,872.00~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	375.00 ~~361.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	50.00 ~~48.00~~
Correctional Managment Institute of Texas Fund ($.50)	117.5	CCP Art. 102.075		1100-207-20-000-029-0-000	8.50 ~~8.00~~
Indigent legal Services Fee-JP ($6)	~~#REF!~~	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	702.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,770.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,772.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,336.80
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	834.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.30
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	840.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,170.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	374.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,020.00
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (____$3,____$5,____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees: Delinquent Fee				1100-342-10-060-001-0-000	80.00 ~~130.00~~
Constable Fees:				1100-203-00-000-004-0-000	6274.35
Precinct #1				1100-342-10-291-000-0-000	00 -
Precinct #2				1100-342-10-292-000-0-000	13075 ~~10,275.00~~
Precinct #3				1100-342-10-293-000-0-000	225.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	0 ~~5.00~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	20.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Code Enforcement off. P2				1100-342-10-060-004-0-000	5.00
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	794.30 M X3-A
Due To Others				1100-202-00-000-010-0-000	-
Restitution		1100-203-00-000-019-0-000		~~1100-202-00-000-010-0-000~~	232.00 ~~6,274.35~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3090.00 ~~5,890.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,925.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~2,870.00~~ 7004		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~146,253.65~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-12-16

RECEIVED
MAY 13 2016
Hidalgo County
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/15

146203.65 M X1,12 X3

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending April 30, 2016

Rec # JP22-2016-	Case #	Offense	Off Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COLLFEE	CSF	CSS	CVCA	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	TXFI	UTFC	WARr	WFDPS	WFPREC22	TOTAL
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																									
2102	CR0608-14-2	Passenger Not Secured by Safety Belt	1/8/14	40	-	3	1	-	50	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	-	-	2	-	3	-	-	-	172.1
2426	CR1109-14-2	No Liability Insurance	3/15/14	40	-	3	1	-	175	-	-	-	-	5	-	-	2	-	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	294
2433	CR0337-14-2	Speeding	1/6/14	40	-	3	1	-	48	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	2	-	3	-	-	-	200.1
LTF is under assessed $2.																																									
2166	CR2431-00-2	Unrestrained Child	8/12/00	17	-	3	-	-	-	36.08	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	-	156.33
2088	CR2452-00-2	No Safety Belt	8/12/00	17	-	3	-	-	56.75	53.1	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	230.1
1933	CR3824-00-2	No Safety Belt	12/24/00	17	-	3	-	-	-	36.08	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	-	156.33
1934	CR3825-00-2	No Driver's License	12/24/00	17	-	3	-	-	-	35.18	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	152.43
2403	CR3443-01-2	Counterfeit Instrument	6/11/01	17	-	3	-	-	57.75	52.5	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	227.5
2082	CR5004-01-2	Failure to Register Vehicle	11/15/01	17	-	3	-	0.5	-	28	-	-	15	-	-	5	-	-	0.5	2	4	-	-	-	-	-	-	20	-	-	-	-	-	-	-	5	-	50	-	-	150
2083	CR5005-01-2	Failure to Register Vehicle	11/15/01	17	-	3	-	0.5	-	28	-	-	15	-	-	5	-	-	0.5	2	4	-	-	-	-	-	-	20	-	-	-	-	-	-	-	5	-	50	-	-	150
JCTF ($4) should be assessed.																																									
2401	CR4002-01-2	Speeding	9/1/01	17	-	3	-	0.5	41.25	49.28	-	-	15	5	-	5	-	-	0.5	2	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	-	213.53
MVF should NOT be assessed.																																									
1926	CR2496-11-2	No Safety Belt	4/28/11	40	-	3	1	-	50	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	-	-	3	-	-	50	250.1
Based on offense type, CSS and MVF should NOT be assessed.																																									
2008	CR4722-10-2	Unrestrained Child	8/11/10	40	-	3	1	-	12.5	58.58	-	0.15	-	5	-	-	2	-	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	30	13	-	-	-	3	-	-	50	253.83
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. \If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																									
2071	CR5109-01-2	No Driver's License	11/15/01	-	-	-	-	-	68	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	74
Fine should be split between CO (50%) and SCHD (50%).																																									
1937	TRU16-0025-J22			40	-	3	1	-	16	-	20	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	100
2210	TRU16-0035-J22			40	-	3	1	-	16	-	20	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	100
Please enter an event stating who collected the citation service fee.																																									
JP22-2	SC16-0319-J22			-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of April 30, 2016

Year	Receipt Date	Docket No.	Bond Amount
2015			
	2/19/2015	CR0384-15-22	127.00
	5/14/2015	CR2155-04-2	240.00
	5/14/2015	CR2154-04-2	220.00
	5/14/2015	CR3232-03-2	197.00
	5/14/2015	CR3233-03-2	170.00
	5/14/2015	CR4064-12-2	283.00
	5/14/2015	CR4065-12-2	175.10
	5/19/2015	TX4B1A0IXKLR	155.00
	6/1/2015	TX4AD20SHFOM	167.00
	6/1/2015	15-10512	167.00
	6/1/2015	15-09484	167.00
	6/9/2015	CR5202-13-2	200.00
	6/9/2015	CR0659-12-2	303.00
	6/18/2015	CR0331-08-2	279.00
	6/30/2015	15-23263	167.00
	7/14/2015	CR3190-13-2	135.10
	10/9/2015	CRNT15-0018-J22	167.00
	10/19/2015	CRNT15-0031-J22	167.00
	12/2/2015	TR15-1545-J22	135.10
	12/2/2015	CRNT15-0054-J22	167.00
	4/8/2016	CRNT16-0075-J22	167.00
	4/8/2016	CRNT16-0076-J22	167.00
	4/8/2016	CRNT16-0077-J22	167.00
	4/8/2016	CRNT16-0078-J22	167.00
	4/8/2016	TR16-1559-J22	135.10
	4/8/2016	TR16-1560-J22	244.00
		Total	4,835.40

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of May 2016

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $76,550.92. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 of the receipts tested contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (49), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), and April 2016 (17) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fees, fines, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through May 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of May 31, 2016, there were 29 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following the date of release from jail. The bonds were received on February 19, 2015 (1); May 14, 2015 (6); May 19, 2015 (1); June 1, 2015 (3); June 9, 2015 (2); June 18, 2015 (1); June 30, 2015 (1); July 14, 2015 (1); October 9, 2015 (1); October 19, 2015 (1); December 2, 2015 (2); April 8, 2016 (6); and May 9, 2016 (3) (see Exhibit B). Subsequently, 12 of the 29 bonds (October 9, 2015 (1); December 2, 2015 (2); April 8, 2016 (6); and May 9, 2016 (3)) were liquidated. The cases for the remaining 17 bonds do not have an event entered into *Odyssey* stating the reason for lack of forfeiture. According to the Court Coordinator, training regarding the bond forfeiture business process had not been provided by the Information Technology Department; therefore, the bonds were not forfeited in a timely manner.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We noted during our review that 5 Close-Out Reports selected for testing for the month of May 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 3 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 5:
We reviewed all dates in which collections were received during the month of May 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 5 of 22 days were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted;

According to the Court Coordinator, deposits were not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 2 credit card transactions (1 received on August 10, 2015 in the amount of $169.00 and the other received on April 21, 2016 in the amount of $264.00) were not receipted until August 2, 2016 and June 22, 2016, respectively. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transactions are receipted immediately.

Observation No. 7:
We noted during our review that all 5 Close-Out Reports selected and available for testing during the month of May 2016 did not contain the signatures of the individual who verifies that the validated deposit slip reconciles to the Close-Out Report. According to staff, procedures are in place to record all required signatures; however, procedures are not consistently followed.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the cashier, witness, and the County official or his/her designee must sign under Part *III Acknowledgment and Approval* to document responsibility.

Recommendation:
Management should ensure that the Close-Out Report contains all the required signatures.

Observation No. 8:
A mail log was not utilized to record payments received through the mail. According to Court Coordinator, they will start submitting daily mail logs.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 9:
For the month of May 2016, we selected all cases (4) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 8 cases:

- 4 cases had the warrants recalled; jail time credit was applied to the cases; cases were closed, and Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 2 cases had the warrants recalled; however, the jail time credit was not applied to the cases, the cases remain open, and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; jail time credit was applied to the case; case remains open; and the Sheriff's "Discharge" receipt number was reference on the case; and
- 1 case was assigned two different docket numbers, in error. One of the two cases had the warrant recalled; the jail time credit was not applied; the cash payment was not applied; case was not closed; and the Sheriff's "Discharge" receipt number was not referenced on the case. The other case did not have a warrant; the jail time credit was not applied; the cash payment was applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to the Court Coordinator, procedures are in place to assure timely entering of the jail time credit; however, due to an oversight, it did not get done this month.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the

warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
JUN 03 2016
Hidalgo County
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2016-02537 THRU JP22-2016-02536 (03003) — $ ~~76,160.92~~ 76,550.92 x10

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 1,152.10 ~~(1,072.10)~~ x7 ✓

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7.6.16
6/7/16

ADD: COST ON DEPOSIT LIQUIDATED — 80.00 x7 ✓

75,478.82

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ ~~77,233.02~~ x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 83,786.32

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~77,233.02~~ x4-e

$8307.50

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits) 16550.98	~~77,639.80~~ - B1	
Add: Previous Month's Bond Overtransfer Feb'15, May'15, Jul'15, Oct'15, Dec'15, Apr.'16	4835.40 Ex-B ✓	
Add: HCSO Monthly "D" Collections Report July 2015	240.00 $0.00 ✓	
Total Remittances Made to the County Treasurer	$ 83,786.32 -	

PREPARED BY: Andres Dayman DATE: 6-2-16

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

JUSTICE OF THE PEACE — DATE 6/2/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 27,745 ~~27,596.57~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	191.35 -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	372.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	819.42 ~~816.42~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	271.14 ~~240.14~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,084.56 ~~1,080.56~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	548.00 ~~546.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	270.90
Deferred Disposition		C.C.P. Art. 45.051	250.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	144.68 ~~144.08~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	354.42 ~~351.42~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	230.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	100.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,042.80 ~~2,022.80~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	201.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (_____$ 25, _____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	110.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,449.59 ~~10,379.59~~
Compensation Victims Of Crime Fund (_____$3, _____$5, _____$15, _____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	330.00
Judicial & Court Personnel Training Fund (_____$1, _____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	44.00
Correctional Managment Institute of Texas Fund ($.50)	164	CCP Art. 102.075		1100-207-20-000-029-0-000	10.00
Indigent legal Services Fee-JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	984.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,244.19 ~~3,214.19~~
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	968.56 ~~964.56~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,280.15 ~~1,274.75~~
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	460.28 ~~458.28~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.90
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	500.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,640.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	201.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	975.10 ~~970.70~~
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00 ~~211.25~~
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	105.00
Constable Fees:		Failure to Appear Warr	1100	1100-207-20-000-019-0-000	150.00
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	11,926.99 ~~11,201.99~~
Precinct #3				1100-342-10-293-000-0-000	225.00 -
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others			1100.2	2-00-000-004-0-000	3,255.28
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	41.94
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	~~3,165.28~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,151.00 ~~4,951.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee(Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,100.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~820.00~~	20.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	8.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.25		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~75,088.82~~

JUN 06 2016
Hidalgo County AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6-14-16 7/1/16

Delinquent Fee.

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 01-15

$ 75,478.82

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case #			CCC	CERT2	CHSJP	CO	COPY1	CRF	CVCA	FA	JCD	JCTF	LTF	SJFC	STF	TPDC	UTFC	WFPREC22	
JP22-2016-0		Offense	Off. Date	CERT	CHS	CMIT	COLLFEE	COPY2	CSF	DPS	IDRF	JCPT	JSF	SCOF	SJFS	SV50	TPDS	WARr		TOTAL
LTF is under assessed $2.																				
2765	CR2139-01-2	Speeding	5/26/01	17 - -	3 - -	29 - -	- - -	15	5	5 -	0.25	2 - -	-	20 -	- - -	- - -	3 - -			99.25
Based on offense type, SV50 should NOT be assessed.																				
2539	CR4237-02-2	No Safety Belt	7/10/02	17 - -	3 - 0.5	25 - -	- - -	15	5	5 -	0.5	2	4 -	2	20 -	- -	25 - -	3	50 -	177
2631	CR4122-02-2	No Safety Belt	7/13/02	17 - -	3 - 0.5	25 - -	- - -	15	5	5 -	0.5	2	4 -	2	20 -	- -	25 - -	3	50 -	177
2572	CR4604-02-2	No Safety Belt	8/1/02	17 - -	3 - 0.5	25 - -	- - -	15	5	5 -	0.5	2	4 -	2	20 -	- -	25 - -	3	50 -	177
COLLFEE is under assessed $0.60. If approved by JP, amount should be refunded. If not, please contact the Auditor's Office for assistance.																				
2756	CR3888-03-2	Fail to Display Driver's License	8/3/03	17 - -	3 - 0.5	68	57 - -	- - -	15	5	5 -	0.5	2	4 -	2	20 -	- - -	- - -	50 -	249
COLLFEE is over assessed $11.37. If approved by JP, amount should be refunded. If not, please contact the Auditor's Office for assistance.																				
2643	CR0901-06-2	Over 34,000 Lbs Tandem Axle	2/17/06	40 - -	3 1 -	62.1	54.9 - -	- - -	-	5 -	- -	-	4	4	2	20	0.6	3.4 -	- - -	200
Based on offense type, CRF should NOT be assessed. Please assess fee to SHCD.																				
2877	TRU16-0059-J22	Parent Contributing to Non Attendance	8/31/15	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2884	TRU16-0064-J22	Parent Contributing to Non Attendance	10/6/15	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2879	TRU16-0061-J22	Parent Contributing to Non Attendance	1/15/16	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2727	TRU16-0048-J22	Parent Contributing to Non Attendance	2/1/16	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2842	TRU16-0049-J22	Parent Contributing to Non Attendance	9/29/15	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2841	TRU16-0050-J22	Parent Contributing to Non Attendance	9/29/16	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2875	TRU16-0037-J22	Parent Contributing to Non Attendance	2/16/16	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100
2880	TRU16-0060-J22	Parent Contributing to Non Attendance	9/4/15	40 - -	3 1 -	83 - -	-	#	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		250
2874	TRU16-0062-J22	Parent Contributing to Non Attendance	11/11/15	40 - -	3 1 -	8 - -	-	8	20	- - -	2 - -	4	4	2 -	0.6	5.4 - -	1	1 - -		100

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case #			CCC	CERT2	CHSJP	CO	COPY1	CRF	CVCA	FA	JCD	JCTF	LTF	SJFC	STF	TPDC	UTFC	WFPREC22	
JP22-2016-0		Offense	Off. Date	CERT	CHS	CMIT	COLLFEE	COPY2	CSF	DPS	IDRF	JCPT	JSF	SCOF	SJFS	SV50	TPDS	WARr		TOTAL
COLLFEE is over assessed $17.10. If approved by JP, amount should be refunded. If not, please contact the Auditor's Office for assistance.																				
2583	CR7320-06-2	Disrefard Official Traffic Control Device	12/12/06	40 - -	3	1 - -	51.9	- - - - -		5 - - - -		4	4	2	20	0.6	3.4	30 - - -	3	- -	167.9
COLLFEE is under assessed $0.03																				
2799	CR8427-07-2	No Safety Belt	9/30/07	40 - -	3	1 -	50.1	64.8 - - - - -		5 - - - -		4	4	2	20	0.6	3.4	30 - - -	3	- 50	280.9
Please enter how many pages were issued in the comments section of the receipt.																				
2870	SC16-0349-J22			- 1.75	0.5	- - -	- -	- - - - -		- - - - -		- - - - -

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of May 31, 2016

Year	Receipt Date	Docket No.	Bond Amount
2015			
	2/19/2015	CR0384-15-22	127.00
	5/14/2015	CR2155-04-2	240.00
	5/14/2015	CR2154-04-2	220.00
	5/14/2015	CR3232-03-2	197.00
	5/14/2015	CR3233-03-2	170.00
	5/14/2015	CR4064-12-2	283.00
	5/14/2015	CR4065-12-2	175.10
	5/19/2015	TX4B1A0IXKLR	155.00
	6/1/2015	TX4AD20SHFOM	167.00
	6/1/2015	15-10512	167.00
	6/1/2015	15-09484	167.00
	6/9/2015	CR5202-13-2	200.00
	6/9/2015	CR0659-12-2	303.00
	6/18/2015	CR0331-08-2	279.00
	6/30/2015	15-23263	167.00
	7/14/2015	CR3190-13-2	135.10
	10/9/2015	CRNT15-0018-J22	167.00
	10/19/2015	CRNT15-0031-J22	167.00
	12/2/2015	TR15-1545-J22	135.10
	12/2/2015	CRNT15-0054-J22	167.00
	4/8/2016	CRNT16-0075-J22	167.00
	4/8/2016	CRNT16-0076-J22	167.00
	4/8/2016	CRNT16-0077-J22	167.00
	4/8/2016	CRNT16-0078-J22	167.00
	4/8/2016	TR16-1559-J22	135.10
	4/8/2016	TR16-1560-J22	244.00
	5/9/2016	CR0401-08-2	299.00
	5/9/2016	CR0402-08-2	279.00
	5/9/2016	TR16-2060-J22	135.10
	5/26/2016	CRNT16-0111-J22	167.00
	5/27/2016	TR16-2223-J22	192.00
		Total	5,907.50

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $110,594.60. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of June 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 of the receipts tested contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (49), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), and May 2016 (17) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fees, fines, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through June 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of June 30, 2016, there were 18 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on February 19, 2015 (1); May 14, 2015 (6); May 19, 2015 (1); June 1, 2015 (3); June 9, 2015 (2); June 18, 2015 (1); June 30, 2015 (1); July 14, 2015 (1); October 19, 2015 (1); and May 27, 2016 (1) (see Exhibit B). The cases for the 18 bonds do not have an event entered into *Odyssey* stating the reason for lack of forfeiture. According to the Court Coordinator, training regarding the bond forfeiture business process had not been provided by the Information Technology Department; therefore, the bonds were not forfeited in a timely manner.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We noted during our review that 2 of 5 Close-Out Reports selected for testing for the month of June 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-

Out Reports were submitted 2 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is submitted to the County Treasurer's Office on a daily basis.

Observation No. 5:
We reviewed all dates in which collections were received during the month of June 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 2 of 22 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted.

According to the Court Coordinator, deposits were not being made daily due to limited staff; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 3 of 27 online credit card transactions received during the month of June 2016 were not promptly receipted. The credit card transactions were receipted 3 days after receipt. In addition, we noted that 1 credit card transaction in the amount of $169.00 received on August 10, 2015 was not receipted until August 2, 2016. Furthermore, 1 credit card transaction in the amount of $179.10 received on June 24, 2016 is pending to be receipted, as of today. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transactions are receipted immediately.

Observation No. 7:
We noted during our review that the June 2016 *Monthly Report* was submitted 3 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the report was not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 8:
A mail log was not utilized to record payments received through the mail. According to staff, they will start submitting daily mail logs.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 9:
For the month of June 2016, we selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 4 cases:

- 2 cases had the warrants recalled; jail time credit was not applied; cases were open, and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 2 cases did not have the warrants recalled; the jail time credit was not applied; the cases remain open and Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to the court coordinator, procedures are in place to assure timely entering of the jail time credit; however, due to an oversight, it did not get done this month.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:

Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

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, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

RECEIVED
JUL 08 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

City: PHARR, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-03004 * THRU	JP22-2016-3500 *	$ ~~113,350.90~~ 110,594.60 X10-b ✓
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	- * X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	(2,396.30) * X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	112,990.90 $ ~~110,954.60~~ X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	$ 118,902.10
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~110,954.60~~ X4-e 5911.20

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 110,594.60 -	B1 ✓	
Add: Previous Month's Bond Overtransfer Feb'15, May'15-July'15 Oct'15, Dec'15, Apr'16-May'16	5,907.50	~~E-10~~ ✓	
Add: HCSO Monthly "D" Collections Report July'15	2400.00	$0.00 ✓	
Total Remittances Made to the County Treasurer	118,902.10 $ -		

PREPARED BY: Andres Reynoso DATE: 7-7-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-27-16
4r 7/27/16

JUSTICE OF THE PEACE — DATE: 7-7-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~62,076.70~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	100.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	80.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	968.99 ~~971.31~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	307.77 ~~308.77~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,283.98 ~~1,287.09~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	658.00 ~~650.00~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL, Exp Insp Cert, Exp Adv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	285.90
Deferred Disposition		C.C.P. Art. 45.051	255.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	185.23 ~~185.83~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	301.31 ~~305.07~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	78.68
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,457.46 ~~1,982.55~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	263.48
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	18.73 ~~10.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	7.36 ~~11.00~~
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	13.10 ~~13.00~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~12,795.80~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	196.19 ~~450.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.74 ~~15.00~~
Correctional Managment Institute of Texas Fund ($.50)	132A #REF!	CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	792.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,870.75 ~~2,900.75~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,251.09 ~~1,255.09~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,641.35 ~~1,646.75~~
Birth Certificate Fee ($1.80)	0 #REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	591.54 ~~593.54~~
Moving Violation Fee ($9.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.64
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	393.35
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,320.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	265.48
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,362.59 ~~1,368.86~~
T.A.B.C. (_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	11.13 ~~40.00~~
F.W.L. (_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
U.T.A. (_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	90.00 ~~180.00~~
Constable Fees:				1100-202-00-000-004-0-000	21698.89
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	~~9,565.09~~
Precinct #3				1100-342-10-293-000-0-000	375.00
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor-Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Failure to Appear Omni				1100-202-00-000-019-0-000	117.99
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	438.06
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	~~2,777.12~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~7,486.50~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		3,491.0
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,300.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	65.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~4,100.00~~		100.00
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	1.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	~~29.00~~		24.51
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~113,450.90~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-27-16

JUL 28 2016
Hidalgo County
AUDITOR'S OFFICE
Delinquent Fees

61,942.70 ✓
13,505.09 ✓
2,764.82 ✓
112,990.90 ✓

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending June 30, 2016

Rec #	Case Number	Offense	Off Date	ABC	ABST	ARREST	CCC	CFF	CHS	CHSJP	CJP	CO	CONS3	CONST2	CVCA	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OCL	OMNIC	OMNIS	OMNIV	OVER	PCTOW	SCDF	SF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	UTFC	WARr	WFDPS	WRFILFEE	Total
JP22-2016-0																																																		
How many copies were issued? Please enter number of copies in the comment section of receipt.																																																	
3439	SC16-0588-J22	Remedy Sought Moentary	6/27/16	-	-	25	-	-	-	-	-	-	0.75	0.8	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	117.5	
GR is over assessed $1; LEMI is under assessed $0.50; LTF is under assessed $2; CJP is under assessed by $5.																																																	
3441	CR1003-97-2	Defective Equipment	3/12/97	-	-	-	-	-	-	-	-	-	-	-	15	5	-	-	3.5	-	-	1	-	-	-	1	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	3	-	-	-	50.5	
LEMI is under assessed $0.50; LTF is under assessed $2; CJP is under assessed $5.																																																	
3440	CR1002-97-2	Under the Influence of Alcohol	3/12/97	-	-	-	-	-	-	-	-	-	-	-	15	5	-	-	2.5	-	-	1	-	-	-	1	2	-	-	-	-	-	-	-	20	-	-	-	-	-	-	3	-	-	-	49.5	
LEMI is over assessed $3; LEOCE is under assessed $2; LEOA is under assessed $1; LTF is under assessed $2.																																																	
3198	CR1664-97-2	No Driver's License	5/14/97	-	-	-	-	-	-	-	5	30	-	-	15	5	-	-	2.5	-	-	1	-	-	4	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	132	
LEOCE is over assessed $1.50; LEMI is under assessed $0.50; LEOA is under assessed $1; LTF is under assessed $2.																																																	
3199	CR1665-97-2	No Liability Insurance	5/14/97	-	-	-	-	-	-	-	5	175	-	-	15	5	-	-	2.5	-	-	1	-	-	-	-	3.5	-	-	75	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	352	
LTF is under assessed $2.																																																	
3215	CR3411-97-2	Minor in Possession of Alcoholic Beverage	9/11/97	5	-	-	17	-	3	-	-	25	-	-	15	-	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	141.3	
Complete payment should be applied to OMNI; Motion and Order to Dismiss needs to be uploaded.																																																	
3091	TR15-0904-J22	Driving while License Invalid w/prev conv/susp-w/o fin resp	10/8/15	-	-	-	9.6	-	0.72	0.24	-	-	-	-	-	-	1.2	-	-	0.48	-	-	0.96	0.96	-	-	-	2	0.02	-	0.96	4.78	1.43	-	-	4.8	-	0.14	1.29	-	-	-	0.24	0.24	-	-	-	-	30	
3092	TR15-0905-J22	Fail to Maintain Financial Responsibility with Previous Conviction	10/8/15	-	-	-	9.6	-	0.72	0.24	-	-	-	-	-	-	1.2	-	-	0.48	-	-	0.96	0.96	-	-	-	2	-	-	0.96	4.79	1.44	-	-	4.8	-	0.12	1.29	-	-	-	0.24	0.24	-	-	-	-	30	
An Arrest Fee needs to be assessed, please apply to the proper Law Enforcement Agency																																																	
	CRNT16-0078-J2	Public Intoxication	2/29/16	-	-	-	40	-	3	1	-	83	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	-	-	20	-	0.6	5.4	-	-	-	1	1	-	-	-	-	167	
	CRNT16-0076-J2	Public Intoxication	3/12/16	-	-	-	40	-	3	1	-	103	-	-	-	-	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	-	-	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	167	
Please scan the Motion and Order to Dismiss document.																																																
3228	CR2770-03-2	No Liability Insurance	5/28/03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	30	
3227	CR2773-03-2	Fail to Display Driver's License	5/28/03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	30	
3226	CR2774-03-2	Unrestrained Child	5/28/03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	30	
3170	CR4700-13-2	No Safety Belt	8/20/13	-	7.6	-	0.6	0.2	-	-	-	-	-	-	0.95	-	-	0.38	-	-	0.76	0.76	-	-	-	2	-	0.02	0.76	3.8	1.12	-	-	3.8	-	0.1	1	-	-	5.7	-	-	-	0.57	-	-	-	30	60
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																																	
3229	CR0797-14-2	No Driver's License	2/16/14	-	40	-	3	1	-	-	66	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	-	0.1	-	-	-	-	-	-	20	-	0.6	5.4	-	-	-	2	-	-	-	-	-	155.1	310.2
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																																	
3307	CR1863-15-22	Over Gross Weight (20001-40000lbs)	5/20/15	-	40	-	3	1	-	-	920	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	80	-	-	-	-	-	-	-	20	-	0.6	5.4	-	-	-	1	1	-	-	-	-	1,089.00	2178	

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of June 30, 2016

Year	Receipt Date	Docket No.	Bond Amount
2015			
	2/19/2015	CR0384-15-22	127.00
	5/14/2015	CR2155-04-2	240.00
	5/14/2015	CR2154-04-2	220.00
	5/14/2015	CR3232-03-2	197.00
	5/14/2015	CR3233-03-2	170.00
	5/14/2015	CR4064-12-2	283.00
	5/14/2015	CR4065-12-2	175.10
	5/19/2015	TX4B1A0IXKLR	155.00
	6/1/2015	TX4AD20SHFOM	167.00
	6/1/2015	15-10512	167.00
	6/1/2015	15-09484	167.00
	6/9/2015	CR5202-13-2	200.00
	6/9/2015	CR0659-12-2	303.00
	6/18/2015	CR0331-08-2	279.00
	6/30/2015	15-23263	167.00
	7/14/2015	CR3190-13-2	135.10
	10/19/2015	CRNT15-0031-J22	167.00
	5/27/2016	TR16-2223-J22	192.00
		Total	3,511.20

Exhibit B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

September 14, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

Re: Review of *Monthly Fines and Fees Reports* and Supporting Documentation
For the month of July 2016

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 were $77,712.65. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of July 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 11 of the receipts tested for July 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (49), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), and June 2016 (11) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through July 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of July 31, 2016, there were 18 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on February 19, 2015 (1); May 14, 2015 (6); May 19, 2015 (1); June 1, 2015 (3); June 9, 2015 (2); June 18, 2015 (1); June 30, 2015 (1); July 14, 2015 (1); October 19, 2015 (1); and May 27, 2016 (1) (see Exhibit B). The cases for the 18 bonds do not have an event entered into *Odyssey* stating the reason for lack of forfeiture. According to the Court Coordinator, training regarding the bond forfeiture business process had not been provided by the Information Technology Department; therefore, the bonds were not forfeited in a timely manner.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 4:
We noted that 2 of 45 online credit card transactions received during the month of July 2016 were not promptly receipted. The credit card transactions were receipted 2 days after receipt. In addition one credit card transaction (received on August 10, 2015 in the amount of $169.00) was pending to be receipted, as of today.

According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
We noted during our review that 4 out of 5 Close-Out Reports selected for testing for the month of July 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 9 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff. In addition, we noted that Part III of the Close-Out Report did not contain the signature of the individual responsible for verifying that the validated deposit slip reconciled to the amount reported on the Close-Out Report. According to staff, procedures are in place to record all signatures; however, sometimes procedures are not followed.

The County Auditor's Office requires that cashiers reconcile collections to receipts issued and the approved change fund, if any, on a daily basis by utilizing the *Cashier's Daily Close-Out Report/Daily Remittance Form* (Close-Out Report). As part of the reconciliation procedures, the individual responsible for counting the cash collected and witnessing the cash reconciliation, must provide his/her signature on Part III of the Close-Out Report. In addition, the Justice of the Peace must sign and date the Close-Out Report to document responsibility for verifying that the validated deposit slip reconciled to the amount reported on the Close-Out Report and approving the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip, to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to ensure the Close-Out Report is properly prepared and submitted to the County Treasurer's Office on a daily basis increases the risk of loss or misuse of County funds and results in the improper accounting of County funds.

Recommendation:
Management should ensure the Close-Out Report is properly prepared and submitted to the County Treasurer's Office on a daily basis.

Observation No. 6:
A mail log was not consistently prepared on a daily basis to record payments received through the mail. According to staff, mail logs will now be prepared on a daily basis.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 7:
For the month of July 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 3 cases:

- 2 cases did not have the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 1 case had the warrant recalled; the jail time credit was not applied, the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, jail time credit was not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

RECEIVED
AUG 0 2 2016
City: PHARR, TX
Hidalgo County, Texas

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

Hidalgo County
~~AUDITORS OFFICE~~

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP22-2016-03501 X	THRU JP22-2016-~~3500~~ 03989 X	$ ~~77,742.65~~ 77,712.65 X10
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) 77,712.65 $ ~~77,742.65~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 83,623.85

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~77,742.65~~ X4-C
5,911.20
3^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 77,712.65 - B1 ✓	
Add: Previous Month's Bond Overtransfer	3,511.20 Ex.B.	
Add: HCSO Monthly "D" Collections Report 3cly 15	2400.00 ~~$0.00~~ ✓	
Total Remittances Made to the County Treasurer	$ 83,623.85 3^	

PREPARED BY: Andres Guzman Jr DATE: 8-1-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8-12-16

JUSTICE OF THE PEACE 8-2-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					33 387.47
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ ~~33,383.97~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	113.05 ~~118.05~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	25.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	826.41 ~~827.09~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	269.70
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,093.88 ~~1,094.77~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	554.00 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	257.00
Deferred Disposition		C.C.P. Art. 45.051	227.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	161.82
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	257.09 ~~256.33~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	80.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,586.71 ~~1,581.62~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	243.00
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~8.73~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	~~(1.64)~~
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~0.10~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~10,918.69~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00 ~~56.19~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00 ~~7.74~~
Correctional Managment Institute of Texas Fund ($.50)	176	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	#REF!	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,056.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,510.79
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,082.77
Support of Judiciary Fund ($5.40)	0	LGC 133.105		1100-207-20-000-054-0-000	1,444.35
Birth Certificate Fee ($1.80)	#REF!	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	527.39
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.80
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	400.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,760.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	251.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ____$3, ____$5, ____$50)				1100-207-20-000-019-0-000	1,143.47 ~~1,142.20~~
T.A.B.C. ____$3, ____$5, ____$50)				1100-207-20-000-020-0-000	(1.13) ~~35.00~~
P.K.W.L. ____$3, ____$5, ____$50)				1100-207-20-000-021-0-000	15.00 ~~10.00~~
U.T.P.A. ____$3, ____$5, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY failure to Appear		LGC 118.131	1100.202.00.000.019.0	120.00	
Sheriff Fees:				1100-342-10-060-001-0-000	35.00 ~~45.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	675.00
Precinct #2				1100-342-10-292-000-0-000	~~9,184.69~~ 9,664.69
Precinct #3				1100-342-10-293-000-0-000	300.00
Precinct #4				1100-342-10-294-000-0-000	225.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100.20	1.00.000.004.0.000	4,313.13
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	865.10
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	~~1,324.90~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~5,462.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		4,458.49
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,400.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~564.00~~		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-	45.00	
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~495.00~~	15.00	
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-	(4.51)	
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~77,742.65~~

77,712.65

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 01/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 8-12-16

AUG 02 2016
Hidalgo County
AUDITOR'S OFFICE

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of July 30, 2016

Year	Receipt Date	Docket No.	Bond Amount
2015			
	2/19/2015	CR0384-15-22	127.00
	5/14/2015	CR2155-04-2	240.00
	5/14/2015	CR2154-04-2	220.00
	5/14/2015	CR3232-03-2	197.00
	5/14/2015	CR3233-03-2	170.00
	5/14/2015	CR4064-12-2	283.00
	5/14/2015	CR4065-12-2	175.10
	5/19/2015	TX4B1A0IXKLR	155.00
	6/1/2015	TX4AD20SHFOM	167.00
	6/1/2015	15-10512	167.00
	6/1/2015	15-09484	167.00
	6/9/2015	CR5202-13-2	200.00
	6/9/2015	CR0659-12-2	303.00
	6/18/2015	CR0331-08-2	279.00
	6/30/2015	15-23263	167.00
	7/14/2015	CR3190-13-2	135.10
	10/19/2015	CRNT15-0031-J22	167.00
	5/27/2016	TR16-2223-J22	192.00
		Total	3,511.20

Exhibit B

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending July 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS		CJP		COPY1		CVCA		EFF	IDRF	JCP	JSF	LEOA		LTF		OCL	OMNIS		SCOF	SJFC		STF		TPDS		UTFC	Totals
JP2016-0					CFF	CHSJP	CO		COPY2		DPS		GR	IND	JCTI	LEMI	LEOCE		MVF		OMNIC	OMNIV		SF	SJFS		TPDC		TPWr		WFDPS	
How many copies were issued? Please enter the number in comment section of receipt.																															
3558	SC16-0630-J22			-	25	- -	- -		0.75	0.75	-	-	10	-	-	6	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	42.5
3836	LT16-0248-J22			-	25	- -	- -		0.75	0.75	-	-	10	-	-	6	- -	- -	- -	- -	- -	- -	- -	75	- -	- -	- -	- -	- -	- -	- -	117.5
Who collected the service fee? Please enter an event.																															
3582	SC16-0642-J22			-	25	- -	- -		-	-	-	-	10	-	-	6	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	41
3626	SC16-0654-J22			-	25	- -	- -		-	-	-	-	10	-	-	6	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	41
3788	SC16-0683-J22			-	25	- -	- -		-	-	-	-	10	-	-	6	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	41
WFDPS is over assessed by $15.00.																															
3945	CR1664-97-2	No Driver's License	5/14/97	-	-	- -	5	28	-	-	15		5	-	2.5	-	-	1	- -	0.5	1	2	2	-	- -	- -	20	-	-	- -	- -	50	132
3946	CR1665-97-2	No Liability Insurance	5/14/97	-	-	- -	5	173	-	-	15		5	-	2.5	-	-	1	- -	0.5	1	2	2	-	75	- -	20	-	-	- -	- -	50	352
Please scan the Motion and Order to Dismiss document.																															
3571	CR2421-11-2	Violate DI Restrictions	4/23/11	-	-	- -	- -		-	-	-	-	-	-	-	-	- -	- -	- -	- -	4	20	6	-	- -	- -	- -	- -	- -	- -	- -	30
3924	CR2842-12-2	Speeding	6/6/12	-	-	- -	- -		-	-	-	-	-	-	-	-	- -	- -	- -	- -	4	20	6	-	- -	- -	- -	- -	- -	- -	- -	30
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																															
3874	CR1126-14-2	No Driver's License	3/10/14	40	- 3	1	-	66	-	-	-		5	-	-	2	-	- 4 4	-	-	-	2	0.1	- -	-	20	-	0.6	5.4	- -	2	- -	155.1
3806	CR0558-14-2	No Driver's License	1/21/14	40	- 3	1	-	66	-	-	-		5	-	-	2	-	- 4 4	-	-	-	2	0.1	- -	-	20	-	0.6	5.4	- -	2	- -	155.1
3807	CR0559-14-2	No Safety Belt	1/21/14	40	- 3	1	-	50	-	-	-		5	-	-	2	-	- 4 4	-	-	-	2	-	- -	-	20	-	0.6	5.4	30 -	2	- 3	- 172
3866	CR0606-14-2	No Safety Belt	1/8/14	40	- 3	1	-	50.02	-	-	-		5	-	-	2	-	- 4 4	-	-	-	2	-	-	4	20	6	20	-	0.6	5.4	30 -	2	- 3	- 202.02
According to Attorney General Opinion No. DM-407 court costs cannot be waived. Please assure that a Motion and Order to Dimiss is uploaded if the case is a dismissal.																															
3542	CR0355-00-2	Over Tandem Axle	2/1/00	-	-	- -	- -		-	-	-	-	-	-	-	-	- -	- -	2	-	- -	- -	20	-	-	- -	- -	- -	- -	- -	- -	22
3543	CR0356-00-2	Audible Leak Rear Valve	2/1/00	-	-	- -	- -		-	-	-	-	-	-	-	-	- -	- -	2	-	- -	- -	20	-	-	- -	- -	- -	- -	- -	- -	22
3544	CR0587-00-2	Over Tandem Axle	2/18/00	-	-	- -	- -		-	-	-	-	-	-	-	-	- -	- -	2	-	- -	- -	20	-	-	- -	- -	- -	- -	- -	- -	22
TPWF cannot be waived; the fine needs to be split between CO (15%) and TPWF (85%). CCC is under assessed 19.50.																															
3600	CRNT16-0012-J22	Fail to Exhibit Hunting License	1/3/16	20.5	- 3	1	-	37.5	-	-	-	-	-	2	-	- 4 4	-	-	2	-	- -	- -	20	-	0.6	5.4	-	1	1	5	- -	107
3601	CRNT16-0013-J22	No Hunters Education	1/3/16	25.5	- 3	1	-	37.5	-	-	-	-	-	2	-	- 4 4	-	-	2	-	- -	- -	20	-	0.6	5.4	-	1	1	-	- -	107

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

November 9, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2016 were $88,716.68. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of August 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 3 of the receipts tested for August 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (49), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), June 2016 (11), and July 2016 (11) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through August 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of August 31, 2016, there were 9 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on October 19, 2015 (1); May 27, 2016 (1); August 1, 2016 (3); August 15, 2016 (1); and August 30, 2016 (3) (see Exhibit B). The bonds received on October 19, 2015 (1) and May 27, 2016 (1) were subsequently forfeited on September 9, 2016. According to the Court Coordinator, the remaining bonds were not forfeited in a timely manner due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
For the month of August 2016, we selected the only case in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was

applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 5 cases:

- 3 cases did not have the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; the jail time credit was not applied, the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case did not have a warrant; the jail time credit was partially applied (as a cash bond); the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to the Court Coordinator, the Sheriff's "Discharge" report was not send out by the Sheriff's Office in a timely manner.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No.5:
We reviewed all dates in which collections were received during the month of August 2016 to determine if the collections were deposited at the bank on a daily basis.

The results of our review revealed that collections for 9 of 23 August 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted. According to the Court Coordinator, the department was advised by the Information Technology Department to hold on to their collections since *Odyssey* was not allowing them to run proper Close-Out reports needed to balance the daily collections.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the August 2016 *Monthly Report* was submitted to the County Auditor's Office 16 days after the fifth day following the end of the month. The court went through staff changes, and the new court coordinator had to be trained on these matters.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Bufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
SEP 22 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2016-03990 THRU JP22-2016-04469 — $ ~~85,564.48~~ 88,716.68 ✓ X10-b

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 1,290.00 X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — ~~(3,152.20)~~ X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — ~~87,426.68~~ $ 81,122.28. ✓

Less: Total amount of remittances to County Treasurer (From Part II) — ~~94,627.88~~ $ ~~132.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~80,990.28~~ 7201.20 X4-d ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~88,716.68~~ ~~132.00~~ B1	
Add: Previous Month's Bond Overtransfer	3,511.20 ✓	
Add: HCSO Monthly "D" Collections Report 3cl'15	2,400.00 ~~$0.00~~ X4-e	
Total Remittances Made to the County Treasurer	~~94,627.88~~ $ ~~132.00~~	

PREPARED BY: _____ DATE: 9-8-2016

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

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: _____
DATE: 9-23-16 10/4/16

JUSTICE OF THE PEACE — DATE 9-19-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED 09/15

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBL

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 44,335.58
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	100.00 39.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	783.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	250.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,035.99
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	520.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp MV Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	111.00
Deferred Disposition		C.C.P. Art. 45.051	101.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	150.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	264.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(3)		1100-341-10-060-012-0-000	64.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,200.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	224.00
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	4.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	35.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,301.94
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	158	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	948.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,520.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,003.99
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,341.39
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	488.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	9.40
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	62.50
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	320.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,580.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	224.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,145.00
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	40.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	10,349.99
Precinct #3				1100-342-10-293-000-0-000	1,500.00
Precinct #4				1100-342-10-294-000-0-000	680.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	169.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	96.00
Delinquent Fee				1100-202-00-000-004-0-000	1,264.05
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,197.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	3,950.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	215.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 87,426.68

RECEIVED
Hidalgo County
AUDITORS OFFICE
2016 SEP 19 AM 8:50

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 9-23-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of August 31, 2016

Year	Receipt Date	Docket No.	Bond Amount
2015			
	10/19/2015	CRNT15-0031-J22	167.00
	5/27/2016	TR16-2223-J22	192.00
	8/1/2016	CRNT16-0176-J22	167.00
	8/1/2016	TR16-2897-J22	155.00
	8/1/2016	CRNT16-0177-J22	167.00
	8/15/2016	CRNT16-0196-J22	167.00
	8/30/2016	CRNT16-0209-J22	167.00
	8/30/2016	CRNT16-0210-J22	167.00
	8/30/2016	CRNT16-0211-J22	300.00
		Total	1,649.00

Exhibit B

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending August 31, 2016

Rec #	Case Number	Party	Date	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COLLFEE	COPY1	COPY2	CVCA	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SF	SIFC	SJFS	STF	SV50	UTFC	WARr	WRFILFEE	WRIT	Total
How many copies were issued? Please enter the number in comment section of receipt.																																								
4005	LT16-0282-J22	LEAL, MERCED LUIS	8/1/2016			-	25	-	-	-	-	-	0.75	1.5	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-	-	-	-	193.25
Please use correct Writ of Garnishment fee code.																																							
4011	DC16-0283-J22	DORADO PHYSICAL THERAPY SERVICES	8/2/2016			-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	80	126
LTF is underassessed $2.																																							
4228	CR2466-00-2	VASQUEZ, NORA ANN	8/15/2016	No Safety Belt	8/8/00	17	-	3	-	-	-	-	-	-	15	5	-	5	-	-	0.25	2	-	-	-	-	-	-	-	20	-	-	-	-	-	3	50	-	-	120.25
Based on case type, SV50 should NOT be assessed.																																							
4016	CR1468-03-2	AVITIA, MIGUEL ANGEL	8/2/2016	No Safety belt	4/1/03	17	-	3	-	0.5	25	53.1	-	-	15	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	25	3	-	50	-	-	230.1
TPDC $2 and TPDS $2 need to be assessed.																																							
4007	CR4905-12-2	MARTINEZ, MARIBEL	8/1/2016	Speeding	8/16/12	40	-	3	1	-	51	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	20	6	20	-	0.6	5.4	30	-	3	-	-	-	-	201
Please scan the Motion and Order to Dismiss document.																																							
4113	CR5055-11-2	VARGAS, JAVIER ALONSO	8/5/2016	No Liability Insurance	9/27/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	6	-	-	-	-	-	-	-	-	-	-	-	30

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

November 9, 2016

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2016 were $66,035.90. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of September 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 of the receipts tested for September 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (10), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), June 2016 (6), July 2016 (11), and August 2016 (2) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through September 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of September 30, 2016, there were 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on August 1, 2016 (3); August 15, 2016 (1); and August 30, 2016 (3) (see Exhibit B). According to the Court Coordinator, the bonds were not forfeited in a timely manner due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
For the month of September 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 7 cases:

- 1 case had the warrant status "In Custody"; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case did not have a warrant; the jail time credit was partially applied (as a cash bond); the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and

- 5 cases did not have case numbers created in *Odyssey*. Therefore, we could not verify if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.

According to the staff, the Information Technology Department asked the Court to hold off on entering jail time credits, as Tyler Technologies is making changes to *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 5:
We reviewed all dates in which collections were received during the month of September 2016 to determine if the collections were deposited at the bank on a daily basis.

The results of our review revealed that collections for 12 of 21 September 2016 days were not deposited at the bank on a daily basis. Deposits were made 2 days after collections were receipted. According to the Court Coordinator, the department was advised by the Information Technology Department to hold on to their collections since *Odyssey* was not allowing them to run proper Close-Out reports needed to balance the daily collections.

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

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

Recommendation:
Management should to ensure that collections are deposited at the bank on a daily basis.

Please provide written management responses to the observations noted above by November 21, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
OCT 05 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

City: PHARR, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-04470 THRU	JP22-2016-04975	$ ~~68,879.10~~ 66,035.90 ✓ X10
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	- X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	~~(359.00)~~ 3,511.20 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~68,520.10~~ 69,547.10 X3
	Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~66,204.90~~ 73,237.10
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~2,315.20~~ 3090.00 X4-d

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~66,204.90~~ 66,035.90 B1	
Add: Previous Month's Bond Overtransfer	1,801.20	
Add: HCSO Monthly "D" Collections Report 3/4/15	2400.00 $0.00 X4-e	
Total Remittances Made to the County Treasurer	$ ~~66,204.90~~ 73,237.10	

PREPARED BY: [signature] DATE: 10-4-16

THIS REPORT HAS BEEN PERSONALLY AUDITED BY ME AND IS CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-21-16

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PB

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 25,229.05 ~~25,173.15~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	425.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	15.00 ~~(10.00)~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	629.53 ~~623.53~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	202.09 ~~201.09~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	831.37 ~~823.37~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	436.10 ~~432.10~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp. Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	306.58
Deferred Disposition		C.C.P. Art. 45.051	256.58		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	50.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	121.28 ~~120.68~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	288.97 ~~285.97~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	118.08 ~~(21.92)~~
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,345.41 ~~1,305.41~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	171.09
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(10.00)
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(4.00)
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~8,078.70~~ 8,158.70
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	188	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,128.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	~~2,782.67~~ 2,812.67
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	803.57 ~~995.37~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	~~1,075.96~~ 1,081.36
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	396.16 ~~394.16~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.24 ~~10.14~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	~~25.00~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	590.43 ~~(109.57)~~
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,880.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	173.09
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	965.46 ~~860.46~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	25.00
U.T.P.A. (____$3,____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	78.75 ~~83.75~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	450.00
Precinct #2				1100-342-10-292-000-0-000	10,528.20
Precinct #3				1100-342-10-293-000-0-000	4,100.00
Precinct #4				1100-342-10-294-000-0-000	750.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayment				1100-202-00-000-010-0-000	(823.00) 167.00
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- DanniRase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	~~177.13~~ (32.87) 177.13
Delinquent Fee				1100-202-00-000-004-0-000	1,246.99
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,863.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	4,700.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	85.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	3.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~69,238.10~~ 69,547.10

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-21-16

RECEIVED
OCT 05 2016
Hidalgo County
AUDITORS OFFICE

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of September 30, 2016

Year	Receipt Date	Docket No.	Bond Amount
2016			
	8/1/2016	CRNT16-0176-J22	167.00
	8/1/2016	TR16-2897-J22	155.00
	8/1/2016	CRNT16-0177-J22	167.00
	8/15/2016	CRNT16-0196-J22	167.00
	8/30/2016	CRNT16-0209-J22	167.00
	8/30/2016	CRNT16-0210-J22	167.00
	8/30/2016	CRNT16-0211-J22	300.00
		Total	1,290.00

Exhibit B

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending Septemebr 30, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COPY1	COPY2	CVCA	DEL	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	OMNIC	OMNIS	OMNIV	SCOF	SF	SJFC	SJFS	SO	STF	TPDS	UTFC	WARr	WFPREC22	TOTAL
Please ensure that payments for different cases are issued with seperate receipt numbers.																																					
4792	SC16-0880-J22; SC16-0881-J22; C16-0882-J22; SC16-0883-J22; SC16-0884-J22		9/16/16	-	125	-	-	-	-	-	-	-	-	-	50	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205
How many copies were issued? Please enter the number in comment section of receipt.																																					
4764	SC16-0878-J22			-	25	-	-	-	-	0.75	0.75	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	117.5
4828	LT16-0414-J22			-	25	-	-	-	-	0.75	1.5	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	118.25
Please enter an event stating who collected the citation service fee.																																					
4662	SC16-0861-J22			-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
4668	SC16-0867-J22			-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
4685	SC16-0872-J22			-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
Based on disposition date, Time Payment should be assessed. In addition SCOF should be assessed.																																					
4560	CR2155-04-2	Disregard Red Light	5/2/04	40	-	3	-	-	103	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	-	-	-	-	-	-	-	30	-	3	50	-	240
SCOF should be assessed.																																					
4564	CR3233-03-2	No Driver's License	6/23/03	17	-	3	-	0.5	116	-	-	15	-	5	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	170
Please scan the Motion and Order to Dismiss document.																																					
4884	CR3060-14-2	No Liability Insurance	7/22/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
4885	CR3061-14-2	Safety Seat Child	7/22/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
4967	CR1276-15-22	Safety Seat Child	3/29/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	30
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																					
4508	CR0196-09-2	Speeding	1/1/09	-	-	-	1	-	-	-	-	-	28.9	5	-	-	2	-	-	-	-	-	2	-	-	-	20	-	0.6	3.45	-	30	-	3	-	29.1	125
4509	CR0744-09-2	Disregard Stop Sign	1/26/09	-	-	3	1	-	-	-	-	-	28.9	-	-	-	2	-	-	-	4	4	2	-	-	-	20	-	0.6	5.4	5	13.1	-	3	-	33.1	125
4507	CR2467-12-2	Speeding	5/24/12	-	-	3	1	-	-	-	-	-	-	5	-	-	2	-	-	-	-	-	2	4	20	6	20	-	0.6	5.4	-	30	-	3	-	23	125
4506	CR2468-12-2	No Liability Insurance	5/24/12	-	-	3	1	-	-	-	-	-	-	5	-	-	2	-	-	-	4	4	2	4	20	6	20	-	0.6	5.4	-	-	-	-	-	48	125
Is the case dismissed? If so, DEL should not have been collected, please refund the amount.																																					
4602	CR3708-04-2	No Liability Insurance	7/7/04	-	-	-	-	-	-	-	-	-	89.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89.7
4603	CR3709-04-2	No Driver's License	7/7/04	-	-	-	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																					
4776	CR0711-14-2	No Record of Duty Status	2/10/14	40	-	3	1	-	133	-	-	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	20	-	0.6	5.4	-	-	2	-	-	-	222

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

January 25, 2017

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $52,075.58. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of October 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 of the receipts tested for October 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (10), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), June 2016 (6), July 2016 (11), August 2016 (2), and September 2016 (9) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through October 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of October 30, 2016, there were 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on August 1, 2016 (3); August 15, 2016 (1); and August 30, 2016 (3) (see Exhibit B). The bonds were forfeited on November 9, 2016. According to the Court Coordinator, the bonds were not forfeited in a timely manner due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
For the month of October 2016, we reviewed all 4 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 of 13 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 8 cases:

- 3 cases had the jail time credit applied with a reference to the Sheriff's "Discharge" receipt number, had the warrant recalled, if applicable, and the cases were closed;
- 1 case has not been closed as the payment made at the Sheriff's Office was applied as a cash bond on November 17, 2016 and jail time credit has not been applied as of today; and
- 4 cases only had a magistration number and did not have case numbers created in *Odyssey*. Therefore, we could not verify if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was

applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.

According to the staff, they had been informed by the IT department to receipt all payments received from the Sheriff's Office as a cash bond. In addition, jail time credit was not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 5:
We noted during our review that collections for 19 of 21 days' collections for the month of October 2016 were not deposited at the bank on a daily basis. Deposits were made 2 to 11 days after collections were receipted. According to the Court Coordinator, he was not aware that deposits were not being made timely.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 7 of 31 online credit card transactions received during the month of October 2016 were not promptly receipted. The credit card transactions were receipted 2 to 41 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:

We noted during our review that all 5 Close-Out Reports selected for testing for the month of October 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 5 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:

Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide written management responses to the observations noted above by February 17, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Fines and Fees Report* and Monthly Adjustments

cc: Valde Guerra, County Executive Officer

RECEIVED
NOV 08 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-JP22-04976	THRU JP22-2016-JP22-05313	$ 52,075.58 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	50.00 ~~50.00~~	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	-	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 52,025.58 ~~52,025.58~~	52,025.58 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~51,940.58~~	55,765.58 ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3,740.00) ~~85.00~~	X4-d.

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~51,940.58~~	52,075.58 B	
Add: Previous Month's Bond Overtransfer August 2016	1,290.00	X7-a ✓	
Add: HCSO Monthly "D" Collections Report July 2015	2,400.00 ~~$0.00~~	X4-e ✓	
Total Remittances Made to the County Treasurer	55,765.58 $ ~~51,940.58~~		

PREPARED BY: _____ DATE: 11-3-2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 12-22-16

JUSTICE OF THE PEACE — 11-4-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16 PDC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 15,325.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	125.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	456.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	139.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	596.00
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	300.00
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	176.90
Deferred Disposition		C.C.P. Art. 45.051	176.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	83.40
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	210.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	125.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	48.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,320.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	108.00
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5,873.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent legal Services Fee-JP ($6)	169	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,013.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,100.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	556.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	740.60
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	268.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	7.40
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	240.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,688.33
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	114.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	605.00
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	65.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	9,776.67
Precinct #3				1100-342-10-293-000-0-000	2,625.00
Precinct #4				1100-342-10-294-000-0-000	900.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	53.00
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	72.00
Delinquent Fee				1100-202-00-000-004-0-000	1,664.13
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,276.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	4,220.83		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (e)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	34.17		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 52,025.58

RECEIVED
NOV 08 2016
Hidalgo County
AUDITORS OFFICE

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

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

AA

X3

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending October 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COPY1	COPY2	CVCA	DEL	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	WFPREC22	WRFILFEE	WRIT	Total
Please refer to TX Property Code 92.0091 (k). If you have any questions please contact the Auditor's Office.																																						
5130	LT16-0493-J22			-	20.83	-	-	-	-	-	-	-	-	-	-	8.33	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.17	166.67	205
Please enter how many pages were issued in the comments section of the receipt.																																						
5072	LT16-0468-J22			-	25	-	-	-	-	0.75	0.75	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	117.5
Please enter an event stating who collected the citation service fee.																																						
5100	ODL16-0022-J22			-	25	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																						
5090	CR0457-09-2	Tow Unregistered Trailer	1/13/09	40	-	3	1	-	100	-	-	-	66	5	-	-	-	2	-	-	-	4	4	2	-	20	-	0.6	5.4	-	30	-	-	3	-	-	-	286
5015	TR16-2499-J22	Safety Seat, Chil Pass	6/8/16	40	-	3	1	-	-	-	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	-	-	0.6	5.4	-	30	1	1	3	-	-	-	102.1
5225	TR16-3456-J22	No Driver's License	10/1/16	40	-	3	1	-	65.9	-	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	1	1	-	-	-	-	135
5294	CR3347-03-2	No Driver's License	6/29/03	17	-	3	-	0.5	66	-	-	15	42	-	-	-	5	-	-	0.5	2	4	-	2	-	20	-	-	-	5	-	-	-	-	-	-	-	182
MVF $0.10 should be assessed.																																						
5306	CR5768-10-2	No Driver's License	9/26/10	40	-	3	1	-	166	-	-	-	90.9	5	-	-	-	2	-	-	-	4	4	2	-	20	-	0.6	5.4	-	-	-	-	-	50	-	-	393.9
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																						
5234	CR0356-14-2	No Safety Belt	1/16/14	40	-	3	1	-	50	-	-	-	-	5	-	-	-	2	-	-	-	4	4	2	-	20	-	0.6	5.4	-	30	-	2	3	-	-	-	172
5233	CR0354-14-2	No Liability Insurance	1/16/14	40	-	3	1	-	175	-	-	-	-	5	-	-	-	2	-	-	-	4	4	2	-	20	-	0.6	5.4	-	-	-	2	-	-	-	-	264
5235	CR0357-14-2	No Driver's License	1/16/14	40	-	3	1	-	66	-	-	-	-	5	-	-	-	2	-	-	-	4	4	2	0.1	20	-	0.6	5.4	-	-	-	2	-	-	-	-	155.1
LTF is underassessed $2.																																						
5119	TR16-0692-J22	Speeding	2/9/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	20
LTF is underassessed $2. In addition, a disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																						
5178	CR3623-98-2	No Liability Insurance	10/24/98	17	-	3	-	-	175	-	-	15	-	-	-	-	5	-	-	0.25	1	-	-	-	-	20	-	-	-	5	-	-	-	-	-	-	-	241.25
5282	CR3470-99-2	No Valid TX Driver's License	6/11/99	17	-	3	-	-	-	-	-	15	-	5	-	-	5	-	-	0.25	1	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	66.25

EXHIBIT A

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of October 31, 2016

Year	Receipt Date	Docket No.	Bond Amount
2016			
	8/1/2016	CRNT16-0176-J22	167.00
	8/1/2016	TR16-2897-J22	155.00
	8/1/2016	CRNT16-0177-J22	167.00
	8/15/2016	CRNT16-0196-J22	167.00
	8/30/2016	CRNT16-0209-J22	167.00
	8/30/2016	CRNT16-0210-J22	167.00
	8/30/2016	CRNT16-0211-J22	300.00
	10/4/2016	CRNT16-0241-J22	50.00
		Total	1,340.00

Exhibit B

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



EDINBURG, TEXAS 78539

February 8, 2017

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $63,225.55. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of November 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 3 of the receipts tested for November 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (10), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), June 2016 (6), July 2016 (11), August 2016 (2), September 2016 (9), and October 2016 (14) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through November 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
As of November 30, 2016, there were 3 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on October 4, 2016 (1) and November 17, 2016 (2) (see Exhibit B). The bond received on October 4, 2016 and one bond received on November 17, 2016 have not been forfeited, as of today. The other bond received on November 17, 2016 was forfeited on January 18, 2017. According to the Court Coordinator, the bonds were not forfeited in a timely manner due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
For the month of November 2016, we reviewed the all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed that the 3 cases had jail time credit applied on January 20, 2017, had the warrants recalled, and referenced the Sheriff's "Discharge" receipt number. According to the staff, the delay was caused by a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the

nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 5:
We noted during our review that collections for 11 of 19 days' collections for the month of November 2016 were not deposited at the bank on a daily basis. Deposits were made 2 to 5 days after collections were receipted. According to the Court Coordinator, he was not aware that deposits were not being made timely.

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

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

Recommendation:
Management should to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted that 7 of 31 online credit card transactions received during the month of November 2016 were not promptly receipted. The credit card transactions were receipted 2 to 41 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
We noted during our review that all 5 Close-Out Reports selected for testing for the month of November 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted 2 to 5 days after the bank deposit was made. According to staff, reports cannot always be remitted timely due to a heavy workload and limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County

Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 8:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail.

Please provide written management responses to the observations noted above by February 24, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP22-2016-05314	THRU JP22-2016-05749	$ ~~63,225.55~~ 63,225.55
Sheriff's "D" Report	(Receipt #s)	THRU	

63,225.55 ✓ X10-a

LESS: COST ON DEPOSIT		279 - X7-a ✓
ADD: COST ON DEPOSIT LIQUIDATED		1,415.00 ~~(1,136.00)~~ X7-a ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~62,089.55~~	64,361.55 X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~63,360.55~~	66,965.55
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		~~(1,271.00)~~ (2,604.00) X4-CV

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~63,255.55~~ 63,360.55 B1	
Add: Previous Month's Bond Overtransfer Aug '16 & Oct '16	1,340.00	
Add: HCSO Monthly "D" Collections Report July 2015	2,400 ~~$0.00~~ X4-f	
Total Remittances Made to the County Treasurer	66,965.55 $ ~~63,360.55~~	

PREPARED BY: _____ DATE: Dec 2, 2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ASOI-20-17

JUSTICE OF THE PEACE — Dec 2, 2016 DATE

JAIME J. MUNOZ PCT. 2 PL. 2 JUSTICE OF PEACE HIDALGO COUNTY TEXAS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 111.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 19,991.89
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	306.00 ~~268.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	8.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	576.39
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	180.56
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	768.52
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	382.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	566.70
Deferred Disposition		C.C.P. Art. 45.051	566.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	108.96
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	166.71
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	56.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,062.64
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	162.56
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7,593.28
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	225	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,350.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,607.13
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	726.24
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	974.42
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	357.12
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	7.50
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~37.50~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	280.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,250.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	162.56
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	827.86
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	255.00 ~~105.00~~
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AS 01-20-17					
Precinct #1				1100-342-10-291-000-0-000	300.00
Precinct #2				1100-342-10-292-000-0-000	14,373.57
Precinct #3				1100-342-10-293-000-0-000	825.00
Precinct #4				1100-342-10-294-000-0-000	450.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	84.00
Delinquent Fee				1100-202-00-000-004-0-000	1,751.94
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,905.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	5,625.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~220.00~~		20.00
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 64,411.55

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09 16

64,361.55

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending November 30, 2016

Rec #	Case #	Offense	Off. Date	CCC	CFF	CHS	CMIT	CO	CVCA	DEL	DPS	EFF	FA	IND	JCD	JCPT	JCTF	LTF	SCOF	SV50	UTFC	WARr	WFDPS	TOTAL
Please ensure that a seperate receipt number is issued for each docket number for which payment is received.																								
	SC16-1016-J22;																							
	SC16-1017-J22;																							
	SC16-1018-J22;																							
	SC16-1019-J22;																							
5463	SC16-1020-J22			-	125	-	-	-	-	-	-	50	-	30	-	-	-	-	-	-	-	-	-	205
Based on offense type, SV50 should NOT be assessed.																								
5584	CR3532-02-2	No Safety Belt	6/14/02	17	-	3	0.5	50	15	-	5	-	5	-	0.5	2	4	2	20	50	3	50	-	227
Is warrant fee assessed to the proper law enforcement agency?																								
5629	CR0215-02-2	No Safety Belt	1/12/02	17	-	3	0.5	100	15	68.1	5	-	5	-	0.5	2	4	2	20	-	3	-	50	295.1

EXHIBIT A

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of November 30, 2016

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
	11/17/2017	CRNT16-0272-J22	129.00
	11/17/2017	CRNT16-0281-J22	25.00
		Total	204.00

Exhibit B

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



EDINBURG, TEXAS 78539

February 9, 2017

The Honorable Jaime J. Muñoz
Hidalgo County Justice of the Peace Pct. 2, Pl. 2
300 W. Hall Acres, St. B
Pharr, Texas 78577

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

Dear Judge Muñoz:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $61,436.15. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of December 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 2 of the receipts tested for December 2016 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are pending to be completed. In addition, the adjustments for the months of August 2015 (21), September 2015 (10), October 2015 (14), November 2015 (11), December 2015 (8), January 2016 (12), February 2016 (20), March 2016 (17), April 2016 (17), May 2016 (17), June 2016 (6), July 2016 (11), August 2016 (2), September 2016 (9), October 2016 (14), and November 2016 (3) are also pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts. In addition, due to a heavy workload, limited number of staff, and technical difficulties with Odyssey, the adjustments cannot be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through December 2016 Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) have not been filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted that 2 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on October 4, 2016 (1) and November 17, 2016 (1) (see Exhibit B). According to the Court Coordinator, the bonds were not forfeited in a timely manner due to changes in staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that collections for 10 of 19 days' collections for the month of December 2016 were not deposited at the bank on a daily basis. Deposits were made 2 to 5 days after collections were receipted. According to the Court Coordinator, he was not aware that deposits were not being made timely.

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

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

Recommendation:
Management should to ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail.

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

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosure: Enclosure: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

PBC

Judge: JAIME J. MUNOZ
Precinct No. 2 **Place No.** 2

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP22-2016-05750 THRU JP16-2016-06155 — $ ~~61,536.15~~ 61,436.15 X10-a

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS:	COST ON DEPOSIT	200.00 X7
ADD:	COST ON DEPOSIT LIQUIDATED	- X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~61,336.15~~ 61,236.15 X3
Less:	Total amount of remittances to County Treasurer (From Part II)	$ ~~61,571.15~~ 64,175.15
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~(235.00)~~ (2,939.00) X4.B

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~61,571.15~~ 61,436.15 B1	
Add: Previous Month's Bond Overtransfer Oct'16 & Nov'16	204.00	
Add: HCSO Monthly "D" Collections Report July 2015 Jail	2,400 ~~$0.00~~ X4-K	
TR16-3739-522 was deposited but voided & not reissued during the month of Dec.	135.00 X4-K	
Total Remittances Made to the County Treasurer	64,175.15 $ ~~61,571.15~~	

PREPARED BY: _____ DATE: 1-3-17

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-21-17

JAIME J. MUNOZ PCT. 2 PL. 2 HIDALGO COUNTY, TEXAS JUSTICE OF PEACE

_____ 1-3-17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected	
FINES:						
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 20,275.90	
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-	
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	37.50	
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-	
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	107.00	
LOCAL COURT COSTS AND FEES:						
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	488.34 ~~492.00~~	
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	156.78 ~~158.00~~	
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	651.12 ~~656.00~~	
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-	
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-	
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	328.00	
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-	
Special Fees				1100-341-10-064-000-0-000	162.00	
Deferred Disposition		C.C.P. Art. 45.051	162.00			
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-			
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	94.06 ~~94.80~~	
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	~~180.00~~	
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	130.60 ~~155.00~~	
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	28.00	
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	940.00	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	134.78 ~~136.00~~	
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-	
STATE COURT COSTS AND FEES:						
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-	
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-	
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-	
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-	
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-	
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-	
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-	
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-	
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6511.22 6,560.00	
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-	
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-	
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-	
Indigent legal Services Fee-JP ($6)	220	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,320.00	
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,800.00	
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	631.12 ~~636.00~~	
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	834.64 ~~841.20~~	
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-	
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-	
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	300.56 ~~303.00~~	
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	7.50	
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-	
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	140.00	
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,200.00	
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	135.78 ~~137.00~~	
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-	
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011				
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	670.00	
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	5.00 ~~205.00~~	
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-	
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-	
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131				
Sheriff Fees:				1100-342-10-060-001-0-000	250.00 ~~50.00~~	
Constable Fees:						
Precinct #1				1100-342-10-291-000-0-000	150.00	
Precinct #2				1100-342-10-292-000-0-000	14,520.00	
Precinct #3				1100-342-10-293-000-0-000	600.00	
Precinct #4				1100-342-10-294-000-0-000	-	
Precinct #5				1100-342-10-295-000-0-000	-	
District Attorney Fees				1100-341-10-060-007-0-000	-	
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-	
School District Arrest Fee				1100-342-10-060-003-0-000	-	
Fire Marshal Fee				1100-342-20-060-001-0-000	-	
Due to Others						
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-	
Refund - Overpayments				1100-202-00-000-010-0-000	-	
Due to Others				1100-202-00-000-010-0-000	-	
Restitution				1100-202-00-000-010-0-000	-	
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	42.00	
Delinquent Fee				1100-202-00-000-004-0-000	1,817.25	
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,565.00	
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	5,500.00			
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-			
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-			
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00			
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00			
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-			
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-			
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-			
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-	
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-	
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00	
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 61,336.15	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01-21-17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

61,236.15 x1; x2 X3

Justice of the Peace Jaime J. Muñoz
Schedule of Adjustments
For the Month Ending December 31, 2016

Rec #	Case #	CCC	CHS	CHSJP	CO	DPSr	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	UTFC	TOTAL
Why was payment not reposted?																							
5800	TR16-3739-J22	-40	-3	-1	-65.9	-5	-2	-4	-4	-2	-0.1	-	-	-	-	-0.6	-5.4	-	-	-1	-1	-	-135
TPDC is under assessed $1.																							
5764	CR0669-15-22	40	3	1	55	-	1	4	4	2	-	4	20	6	20	0.6	5.4	5	30	-	1	3	205

EXHIBIT A

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit
As of December 31, 2016

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
	11/17/2017	CRNT16-0272-J22	129.00
		Total	179.00

Exhibit B

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



EDINBURG, TEXAS 78539

July 29, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2016 through April 2016

Dear Judge Garza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the months of January 2016 through April 2016 were $98,943.95; $181,175.51; $161,961.54; and $136,193.52, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 62 receipts contained errors in the allocation of fees, fines, and court costs for the period in review (January 2016 (12); February 2016 (26); and March 2016 (24). The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of July 2015 (32), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28); and December 2015 (14) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the January 2015 through April 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey;* however, the assistance of the Information Technology Department will be requested for generating the reports.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:

Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved. In addition, correct copies of the OCA reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through April 2016 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:

We noted during our review that the February 2016 through April 2016 *Monthly Reports* were submitted to the County Auditor's Office 11, 9, and 12 days after the fifth day following the end of the month, respectively. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:

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

Observation No. 4:

Two credit card transactions received on October 16, 2015 (1) and December 31, 2015 (1) have not been receipted, as of today. According to Justice of the Peace staff, the credit card transactions were not receipted timely due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 5:
For the months of January 2016 through April 2016, we selected all 18 cases (January-4; February-6; March-7; and April-1) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 16 cases (January-4; February-4; March-4; and April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 34 cases tested:

- 32 cases had the warrants recalled; jail time credit was applied; cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 1 case had the warrant recalled; jail time credit was applied; case was closed; however, the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case had the warrant recalled; however, the jail time credit was not applied, the case remain open; and Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

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

RECEIVED
FEB 03 2016

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Hidalgo County
AUDITORS OFFICE

DBC

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP31-2016-00001 THRU	JP31-2016-00613	$ 98,943.95 ✓
Sheriff's "D" Report	(Receipt #s)	THRU		X10-a

LESS: COST ON DEPOSIT	1116.50 ~~280.20~~	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	836.30	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 98,663.75	X3
Less: Total amount of remittances to County Treasurer (From Part II)	99,079.05 ~~$ 98,943.95~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(415.30) ~~(280.20)~~	X4 - P4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 98,943.95	B1 ✓
Add: Previous Month's Bond Overtransfer Dec. 2015	135.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	99,079.05 ✓ ~~$ 98,943.95~~	

PREPARED BY: K. Echavarria DATE PREPARED: 2/1/2016 14:02

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

JUSTICE OF THE PEACE — DATE: 2-1-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: AS 04-15-16
4/4/19/16

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16 PBC

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 37,779.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	360.40
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	300.10
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,419.93
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	462.99
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,893.23
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	637.02
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	159.25 ~~169.26~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	989.63
Motor Vehicle Adm. Fee ($10-$20) (Intermunal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	30.00
Special Fees				1100-341-10-065-000-0-000	510.32
Deferred Disposition		C.C.P. Art. 45.051	473.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	36.92		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	278.90
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	772.08
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341 10-060-011-0-000	100.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,580.96
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341 10-060-013-0-000	420.70
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.102 (b)		1100-207-20-000-005-0-000	796.28
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	18,932.38
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	84	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	504.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,720.61
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,859.78
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,492.73
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (o-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	911.93
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	33.01
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	840.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	422.70
Texas Home Visiting Program Contribution ($5)		HSC 191.004/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,906.73
T.A.B.C (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	350.48
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	$921.66 ~~8,061.66~~
Precinct #4				1100-342-10-294-000-0-000	5.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice of the (Local Fees)				1100-341-10-060-001-0-000	2,118.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Default Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,100.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	11.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	83.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 98,663.75

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04/15/16
4/19/16

RECEIVED
FEB 03 2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/14

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JANUARY 31, 2016

Rec #	Case #			CCC	CERT2	CHSJP	CONST3	DPS	JCTF	LTF	SCOF	SJFS	STF	TPDC	UTFC	TOTAL
JP31-2016-		Offense	Off. Date	CERT	CHS	CO	COPm	IDRF	JSF	MVF	SJFC	SOr	TP	TPDS	WFCONST3	
Pursuant to LGC Sec. 118.124(5), a Justice of the Peace is not entitled to a fee for the fist copy in a criminal case issued to a criminal defendant, an attorney representing a crimina																
If this is the first copy issued, Copy should NOT be assessed.																
34				-	1.75	0.25	- -									2
How many pages were issued?																
154				-	-	-	- - - - 1.25	-	-	-	-	-	-	-	-	1.25
349				-	-	-	- - - - 2	-	-	-	-	-	-	-	-	2
609				-	-	-	- - - - 3	-	-	-	-	-	-	-	-	3
39				-	-	-	- - - - 4.75	-	-	-	-	-	-	-	-	4.75
What happened to the following certificates: D1654? If voided, please provide a copy of the voided certificate to the Auditor's Office.																
Based on disposition date, TP should NOT be assessed.																
604	CR-8397-06-31	No Driver's License	9/21/06	40	-	-	3 1 66 5	-	-	-	4 4 2 - 20	0.6	3.4	- - 25	- - - 50	224
502	TR15-2189-J31	Disregard Stop Sign	7/17/15	40	-	-	3 1 52.9 -	-	-	2	4 4 2 0.1 20	0.6	5.4	5 30 25	1 1 3 -	200
MVF should be assessed.																
449	CR11-00163-J31	No Driver's License	12/9/10	40	-	-	3 1 66 -	-	5	2	4 4 2 - 20	0.6	5.4	- - -	- - - 50	203
Based on offense date, TPDC and TPDS should NOT be assessed																
284	CR11-05321-J31	Issuance of a Bad Check	3/21/11	40	-	-	3 1 78 -	-	-	2	4 4 2 - -	0.6	5.4	- - -	1 1 - -	142
Truancy Prevention and Diversion should be split between TPDC ($1) and TPDS ($1)																
359	CR14-1056-J31			40	-	-	3 1 65.9 -	-	5	2	4 4 2 0.1 20	0.6	5.4	- - -	- 2 - -	155
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																
374	CRNT16-0037-J31	Fail/Refuse to Restrain Dog/Cat	1/6/16	-	-	-	- - 150 -	-	-	-	- - - - - -	-	-	- - -	- - - -	150
525	CRNT16-0014-J31	Fail/Refuse to Restrain Dog/Cat	12/10/15	-	-	-	- - 79 -	-	-	-	- - - - - -	-	-	- - -	- - - -	79

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

PBC

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2016-00614 THRU JP31-2016-01649 — 181,175.51 ~~181,090.51~~ ✓ X10-B

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 918.10 ~~502.80~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 415.30 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 180,672.71 ~~180,587.71~~ X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — 181,590.81 ~~181,304.61~~ ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (918.10) ~~(716.90)~~ X4-4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~181,304.61~~ 181,175.51	BJ ✓
Add: Previous Month's Bond Overtransfer Oct '15; Jan. '16	415.30 ✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	181,590.81 $ ~~181,304.61~~	

PREPARED BY: K. Echavarria DATE PREPARED: 3/15/2016 13:19

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3-15-16

JUSTICE OF THE PEACE — DATE: 3-15-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 69,250.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,118.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,287.44
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,686.52
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	882.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,578.09
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	945.93
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	236.48
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,862.88
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. Dl, Exp Insp Cert, Exp Lic Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	200.00 ~~190.00~~
Special Fees				1100-341-10-065-000-0-000	974.56
Deferred Disposition		C.C.P. Art. 45.051	856.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	118.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	529.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,424.96
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	280.02
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	9,730.70
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	698.50
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1,182.42
Juvenile Crime and Delinquency Fund (____$ 25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C.C.P Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	35,797.75
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	72	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	432.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	14,219.68
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,532.03
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,691.05
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c 1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,691.30
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	56.26
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30 ~~0.60~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	720.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	705.51
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,611.57
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	45.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	711.02
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	15,372.58
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	50.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	95.86 ~~30.56~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,845.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,800.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	46.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (k)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~180,867.71~~ 180,672.71

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5/04/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED FEBRUARY 29, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CO	CONST3	CPFCONST3	DD	DIS	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	WFCONST3	WFPREC31	TOTAL
JP31-2016																																							
Receipt needs to be reissued as defendant paid the dismissal fee in 2007.																																						
	CR-2107-07-31	Expired Motor Vehicle Inspection	1/30/2007	-	-	-	-	-	-	-	-	-10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-10
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																						
-626	CR-10352-04-31	Speeding	12/4/2004	-	-	-	-	116.52	-	33.48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
-625	CR-10353-04-31	No Liability Insurance	12/4/2004	-	-	-	-	128.57	-	21.43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
LTF is under assessed $2.																																						
-1340	CR-527-07-31	Failed to Signal	1/4/2007	19.17	1.43	-	0.48	98	-	-	-	-	2.39	-	-	1.92	1.92	0.96	-	20	0.29	1.63	-	-	14.38	-	25	-	-	-	-	-	1.43	50	-	-	239
MVF should be assessed																																						
-1008	CR10-01433-J31	No Driver's License	2/4/2010	40	3	-	1	66	-	-	-	-	-	-	2	4	4	2	-	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	-	-	-	50	-	203
-778	CR11-04072-J31	No Driver's License	6/29/2011	40	3	-	1	66	-	-	-	-	5	-	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	50	203
Based on disposition date, Time Payment should NOT be assessed.																																						
-1450	CR13-4669-J31	No Driver's License	10/11/2013	40	3	-	1	66	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	2.5	10	-	-	12.5	-	-	-	-	50	228.1
Payments should be applied to the case prior to applying Jail Time Credit.																																						
	TR16-0292-J31	Disregard Red Light	1/11/2016	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
	CR15-7279-J31	Changed Lane When Unsafe	6/20/2015	-	-	-	-	50.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.1
Based on appear by date, SCOF should be assessed.																																						
-865	CR15-5039-J31	No Safety Belt	4/28/2015	40	3	-	1	-	-	-	-	-	5	-	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	102
-1418	CR15-5732-J31	Speeding	6/1/2015	40	3	-	1	-	5	-	-	-	-	-	2	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	102.1
-1022	TR15-1196-J31	No Driver's License	6/13/2015	40	3	-	1	65.9	-	-	-	-	-	-	2	4	4	2	0.1	-	0.6	5.4	-	5	-	-	-	-	1	1	-	-	-	-	-	-	-	135
-887	TR15-4240-J31	Ride, Not Secured by Safety Belt	7/2/2015	40	3	-	1	50	-	-	-	-	-	5	2	4	4	2	-	-	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	152
-981	TR15-3337-J31	Display Expired License Plates	8/26/2015	40	3	-	1	52.9	-	-	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	5	-	-	-	-	1	1	-	-	-	-	-	-	-	121.9
-1615	TR15-2300-J31	Driving While License Suspended	9/27/2015	40	3	-	1	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	135
-1620	TR15-2756-J31	No Driver's License	10/10/2015	40	3	-	1	65.9	-	-	-	-	-	5	2	4	4	2	0.1	-	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	135
-1226	TR15-4347-J31	Display Expired License Plates	10/15/2015	40	3	-	1	52.9	-	-	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	5	-	-	-	-	1	1	-	-	-	-	-	-	-	121.9
TPWF should not be assessed on a deferred disposition.																																						
-863	CRNT16-0061-J31	Nongame: Hunt Animal on Public Road	10/28/2015	40	3	-	1	-	-	-	75	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	425	5	-	-	-	-	569
-960	CRNT16-0056-J31	Nongame: Hunt Animal on Public Road	12/28/2015	40	3	-	1	-	-	-	75	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	425	5	-	-	-	-	569
-862	CRNT16-0062-J31	White-tailed Deer: Hunt Without or Fail to Show Valid License	10/28/2015	40	3	-	1	-	-	-	16.2	-	-	-	2	4	4	2	-	-	0.6	5.4	-	-	-	-	-	-	1	1	-	91.8	5	-	-	-	-	177
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																						
-1131	CR14-0518-J31	Speeding	1/18/2014	40	3	-	1	42	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	-	2	-	-	-	3	-	-	-	164.1
-1496	CR14-0517-J31	Safety Seat	1/18/2014	40	3	-	1	12.5	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	12.5	-	-	-	2	-	-	-	3	-	-	-	147.1
-1548	CR14-0858-J31	Safety Seat	2/10/2014	40	3	-	1	12.5	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	12.5	-	-	-	2	-	-	-	3	-	-	-	147.1

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED FEBRUARY 29, 2016

Rec # / JP31-2016	Case #	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CO	CONST3	CPFCONST3	DD	DIS	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPWFr	TPWr	UTFC	WARr	WFCONST3	WFPREC31	TOTAL
Did offense occur in a school zone? If not, CHSA should NOT be assessed.																																					
-1464	CR15-6074-J31	Failed to Move to Stopped Emerg Veh	5/16/2015	40	3	25	1	48	-	-	-	-	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	-	-	3	-	-	-	195.1
-1459	CR13-3908-J31	Fail to Stop (or Remain Stopped) (for School Bus)	9/16/2013	8.02	0.6	5.02	0.21	1,230.90	-	50	-	-	1	-	0.41	0.8	0.8	2.4	0.03	20	0.12	1.08	-	-	6.01	-	25	-	-	-	-	-	-	0.6	-	-	-	1,353.00
IDRF and TPDC are under assessed $1 each.																																					
-974	CR14-2774-J31	Expired Motor Vehicle Inspection	6/20/2014	40	3	-	1	55	-	50	-	-	-	-	1	4	4	2	-	20	0.6	5.4	5	-	30	-	25	-	-	1	-	-	-	3	-	-	-	250

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2016-01650 THRU JP31-2016-02594 — $ 161,961.54 ~~161,845.54~~

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 1887.50

ADD: COST ON DEPOSIT LIQUIDATED — 2793.60 ~~906.10~~

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 162,867.64 ~~162,751.64~~

Less: Total amount of remittances to County Treasurer (From Part II) — $ 162,879.64 ~~161,961.54~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (42.00) ~~790.10~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 161,961.54	
Add: Previous Month's Bond Overtransfer February 2016	918.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 162,879.64 ~~161,961.54~~	

PREPARED BY: K. Echavarria DATE PREPARED: 4/13/2016 11:54

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 4/5/2016 4/4/2016

JUSTICE OF THE PEACE — DATE 4-13-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					62,867.87
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-065-000-0-000	$ ~~62,867.87~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	863.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	762.50 ~~762.47~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,536.17
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	798.00
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,377.61
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	679.81
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	169.95
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,754.21
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL, Exp Insp Cert, Exp Inv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-065-000-0-000	1,509.18
Deferred Disposition		C.C.P. Art. 45.051	1,345.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	163.48		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	478.15
Traffic Fee ($3)		T.R.C 542.403		1100-341-10-065-000-0-000	1,300.38
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	154.59
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-019-0-000	8,928.29
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	647.89
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	849.77
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	33,638.18
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)	36	C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (____$1, ____$2)	39	Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00
Correctional Managment Institute of Texas Fund ($ 50)	2	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	~~227.00~~ ~~210.00~~ 216.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,914.15
Jury Service Fee ($4)		C.C P Art. 102.0045		1100-207-20-000-053-0-000	3,199.77
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,200.60
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	8.50 ~~10.00~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1498.98 ~~1490.98~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	50.11
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	8.15 ~~8.30~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	370.00 ~~360.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	656.88
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,345.44
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	10.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	55.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	858.30
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	12,601.36 ~~12,926.86~~
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	150.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	9.90
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	9.10 ~~9.00~~
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	946.00 ~~927.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~900.00~~	925.00	
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addit' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	6.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(J)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.20.16

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~163,731.51~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-064 REVISED 2/14

102,586.64 X3 x1,x2

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CERT	CERT2	CHS	CHSA	CHSJP	CMIT	CO	CSS	CVCA	DEDR	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	NOARREST	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC31	TOTAL
JP31-2016-																																										
Based on offense type, SV50 should NOT be assessed.																																										
2442	CR-4804-03-31	No Safety Belt	5/27/03	17	-	-	3	-	-	0.5	25	-	15	-	5	-	5	-	0.5	2	4	-	2	-	-	-	20	-	-	-	-	-	25	-	-	-	3	-	-	50	-	177
NOARREST should NOT be used. Please assess fee to proper law enforcement agency. In addition, based on offense type, SCOF should NOT be assessed.																																									
1815	CR-2664-02-31	Fail to Attend School	3/28/02	17	-	-	3	20	-	0.5	25.25	-	15	-	-	-	5	-	0.5	2	4	-	2	-	-	5	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119.25
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																									
2043	CR-7335-05-31	Speeding	8/16/05	18.32	-	-	1.37	-	-	-	96	-	-	-	2.31	-	-	-	-	-	1.83	-	-	-	-	-	9.16	-	-	-	-	13.74	-	-	-	1.37	-	-	22.9		167
LTF is under assessed $2. In addition, Time Payment should be assessed.																																									
2410	CR-548-06-31	Speeding	12/26/05	-	-	-	-	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	130
1969	CR-3861-06-31	Open Container of Alcohol	4/24/06	-	-	-	-	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	115
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																									
2407	CR-3159-07-31	Over Gross Weight	2/20/07	40	-	-	3	-	1	-	260	-	-	-	5	-	-	-	-	-	4	4	2	260	-	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	603
Based on disposition date, TP should NOT be assessed.																																									
1701	CR-5709-07-31	Speeding	5/14/07	40	-	-	3	-	1	-	54	-	-	-	5	-	-	-	-	-	4	4	2	-	-	-	20	0.6	3.4	-	-	30	-	25	-	-	3	-	50	-	-	245
2164	TR15-0009-J31	Ride, Not Secured by Safety Belt	7/7/15	21.76	-	-	1.63	-	0.54	-	-	-	-	-	-	2.72	-	1.09	-	-	2.18	2.18	2	-	-	-	-	0.33	2.94	-	-	16.32	-	13.6	0.54	0.54	1.63	-	-	-	-	70
LTF is under assessed $2.																																									
1878	CR-98-2037-J31	Speeding	11/14/98	17	-	-	3	-	-	-	34	-	15	-	-	-	5	-	0.25	1	-	-	-	-	-	-	20	-	-	5	-	-	-	-	-	-	3	-	-	-	-	103.25
MVF should NOT be assessed.																																									
2375	CR10-05963-J31	Unrestrained Child	9/5/10	40	-	-	3	-	1	-	12.5	0.15	-	-	5	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	-	-	30	12.5	-	-	-	3	50	-	-	-	195.25
1850	CR11-05572-J31	Unrestrained Child	10/12/11	40	-	-	3	-	1	-	12.5	-	-	-	5	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	-	-	30	12.5	25	-	-	3	-	-	-	50	220.1
Did offense occur within a school zone? If not, CHSA should NOT be assessed.																																									
2233	CR15-6661-J31	Fail to Stop	5/21/15	-	-	-	-	-	-	-	238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238
Based on appear by date, SCOF should be assessed.																																									
2239	TR15-3309-J31	No Driver's License	8/24/15	30.4	-	-	2.28	-	0.76	-	-	-	-	-	-	-	-	1.52	-	-	3.04	3.04	2	-	0.08	-	-	0.46	4.1	-	3.8	-	-	-	0.76	0.76	-	-	-	-	-	53
2171	TR15-3837-J31	Display Expired License Plates	11/12/15	40	-	-	3	-	1	-	52.9	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	121.9
2126	TR16-1704-J31	Fail to Control Speed	11/24/15	40	-	-	3	-	1	-	103	-	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	3	-	-	-	-	205.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																									
1720	CR14-0931-J31	Fail or Refuse to Vaccinate Dog/Cat	2/21/14	40	-	-	3	-	1	-	100	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	2	-	-	-	-	-	189
1868	CR14-0270-J31	Display Expired License Plates	1/11/14	40	-	-	3	-	1	-	66	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	5	-	-	-	-	-	2	-	-	-	-	-	155
2131	CR14-0316-J31	Safety Seat	1/15/14	40	-	-	3	-	1	-	12.5	-	-	-	5	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	-	-	30	12.5	-	-	2	3	-	-	-	-	147.1
MVF should NOT be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																									
1869	CR14-0271-J31	Expired Motor Vehicle Inspection	1/11/14	40	-	-	3	-	1	-	51	-	-	-	-	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	5	-	30	-	-	-	2	3	-	-	-	-	173.1
TPDS is over assessed $1.																																									
2392	CR14-1284-J31	Expired Motor Vehicle Inspection	3/21/14	40	-	-	3	-	1	-	52	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	5	-	30	-	-	1	2	3	-	-	-	-	175
Based on offense date, CSS should NOT be assessed.																																									
2345	CR15-5628-J31	Unrestrained Child	4/25/15	40	-	-	3	-	1	-	12.48	0.15	-	-	5	-	-	2	-	-	4	4	2	-	-	-	20	0.6	5.4	-	-	30	12.5	-	1	1	3	-	-	-	-	147.1

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MARCH 31, 2016

Rec #	Case #			CCC	CERT	CERT2	CHS	CHSA	CHSJP	CMIT	CO	CSS	CVCA	DEDR	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	NOARREST	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC31	TOTAL
JP31-2016-		Offense	Off. Date																																							
DEDR should NOT be assessed. In addition, LTF is under assessed $2. Furthermore, Time Payment should be assessed.																																									
2438	CR-857-06-31	Speeding	1/15/06	-	-	-	-	-	-	-	45	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	125
How many pages were issued?																																									
1753				-	1.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
1810				-	3.5	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2016-02595 THRU JP31-2016-03431 — $ 136,193.52

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS:	COST ON DEPOSIT	3,495.60
ADD:	COST ON DEPOSIT LIQUIDATED	3,495.60
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 136,193.52
Less:	Total amount of remittances to County Treasurer (From Part II)	136,205.52 $ ~~135,324.52~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	12.~~860.00~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 136,193.52	
Add: Previous Month's Bond Overtransfer	12.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	136205.52 $ ~~135,324.52~~	

PREPARED BY: K. Echavarria DATE PREPARED: 5/12/2016 14:08

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6-3-16 05/17/16

JUSTICE OF THE PEACE — DATE 5-16-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 52,432.82
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	686.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	830.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-088-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,214.73
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	717.23
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,953.04
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	562.38
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	140.59
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,540.65
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	130.00
Special Fees				1100-341-10-065-000-0-000	1,266.32
Deferred Disposition		C.C.P. Art. 45.051	1,092.60		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	173.72		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	429.74
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,233.13
Child Safety ($20-$25)		C.C.P. Art. 102.014 (a)		1100-341-10-060-011-0-000	125 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,296.55
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	644.71
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	702.98
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	29,420.96
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	50	Govt. Code Sec. 101.141(2) (E)		1100-207-20-000-004-0-000	300.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,271.27
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,868.86
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,831.92
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P Art. 45.0511 (p-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,395.82
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	52.10
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	126.00
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	500.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	651.71
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (d)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	3,039.29
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	566.59
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	7,392.01
Precinct #4				1100-342-10-294-000-0-000	375.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	200.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.32
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayment				1100-202-00-000-011-0-000	9.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear - TexasBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fee)				1100-341-10-060-001-0-000	1,261.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,250.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	-		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing Subpoena/Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Papers ($1 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Processing Fee ($20)		LGC 101 141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc, Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 134,193.52

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE JP 004 REVISED 2/14

RECEIVED
MAY 17 2016
HIDALGO COUNTY AUDITOR'S OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5-17-16

PBC

X12

X3-a-v

X3

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED APRIL 30, 2016

Rec # / JP31-2016-	Case #	Offense	Off. Date	CCC	CHSJP		COPm	DEATH	DPSr		JCTF	LTF		PVS	SJFC		SO	STF	TPDS		TOTAL
				CHS		CO	CRF	DPS	IDRF	JSF	MVF	SCOF		SJFS		SOr	TPDC	UTFC			
What Death Certificate Number was issued for the receipt?																					
JP31-2016-03102				-	- -	-	-	20	-	- -	-	-	-	1	-	-	-	-	-	-	21
How many copies were issued?																					
JP31-2016-03253				-	- -	-	1	-	-	- -	-	-	-	-	-	-	-	-	-	-	1
SCOF should be assessed.																					
JP31-2016-	TR16-0731-J31	No Driver's License	6/4/15	40	3	1 65.9	-	-	-	5	2	4	4	2	0.1	- -	0.6	5.4	-	1	1 - 135
JP31-2016-	TR15-1485-J31	Fail to Control Speed	9/5/15	40	3	1 -	-	-	-	5	2	4	4	2	0.1	- -	0.6	5.4	-	30	1 1 3 102.1
JP31-2016-	TR16-0200-J31	No Driver's License	11/13/15	40	3	1 65.9	-	-	-	-	2	4	4	2	0.1	- -	0.6	5.4	-	5 -	1 1 - 135
JP31-2016-	TR16-0380-J31	Speeding	11/25/15	40	3	1 30	-	-	-	-	2	4	4	2	0.1	- -	0.6	5.4	-	5	30 1 1 3 132.1
JP31-2016-	TR15-4685-J31	Speeding	12/21/15	40	3	1 36	-	-	-	5	2	4	4	2	0.1	- -	0.6	5.4	-	-	30 1 1 3 138.1
Based on offense type, CRF should NOT be assessed.																					
JP31-2016-	TR16-1218-J31	Safety Belt	1/18/16	40	3	1 25	-	25	-	5	2	4	4	2	-	- -	0.6	5.4	-	-	30 1 1 3 152
JP31-2016-	TR16-1837-J31	Safety Belt	2/23/16	40	3	1 25	-	25	-	5	2	4	4	2	-	- -	0.6	5.4	-	-	30 1 1 3 152
JP31-2016-	TR16-2461-J31	Safety Belt	3/13/16	40	3	1 25	-	25	-	5	2	4	4	2	-	- -	0.6	5.4	-	-	30 1 1 3 152
JP31-2016-	TR16-2914-J31	Safety Seat	3/28/16	40	3	1 12.5	-	12.5	-	5	2	4	4	2	0.1	- -	0.6	5.4	-	-	30 1 1 3 127.1
MVF should NOT be assessed. In addition, Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																					
JP31-2016-	CR14-0913-J31	Expired Motor Vehicle Inspeciton	2/14/14	40	3	1 51	-	-	-	-	2	4	4	2	0.1	- 20	0.6	5.4	5	-	30 - 2 3 173.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																					
JP31-2016-	CR14-0914-J31	Open Container of Alcohol-Driver	2/14/14	40	3	1 99.82	-	-	-	-	2	4	4	2	0.1	- 20	0.6	5.4	5	-	- - 2 - 188.92
JP31-2016-	CR14-0960-J31	Speeding	2/18/14	40	3	1 60	-	-	-	5 -	2	4	4	2	0.1	- 20	0.6	5.4	-	-	30 - 2 3 182.1
IDRF and TPDC are under assessed $1 each																					
JP31-2016-	CR15-6442-J31	Expired Motor Vehicle Inspection	6/1/15	40	3	1 55	-	-	-	-	1	4	4	2	-	- 20	0.6	5.4	5	-	30 - 1 3 175

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2016

Dear Judge Garza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $124,063.74. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of May 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (32), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), and April 2016 (15) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator, attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through May 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey;* however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 3 of 5 Close-Out Reports randomly selected for testing during the month of May 2016 were not submitted to the County Treasurer's Office immediately after the bank deposit was made. The Close-Out Reports were submitted from 2 to 5 days after the bank deposit was made. According to staff, it is sometimes difficult to keep up with the daily activities due to a heavy workload and a limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the improper accounting of County funds.

Recommendation:
Management should ensure that adequate time is allotted for submitting the Close-Out Report to the County Treasurer's Office on a daily basis.

Observation No. 4:
We noted during our review that the May 2016 *Monthly Report* was submitted 4 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We noted that 3 of 163 online credit card transactions received during the month of May 2016 were not promptly receipted. The credit card transactions were receipted from 2 to 3 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

2016 JUN 10

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2016-~~03385~~ 03432 THRU JP31-2016-04254 + $ 124,063.74 + X10-1

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS:	COST ON DEPOSIT	1,931.20 ~~(12.00)~~ X7
ADD:	COST ON DEPOSIT LIQUIDATED	1,943.20 - X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 124,075.74 X3
	Less: Total amount of remittances to County Treasurer (From Part II)	124,075.74 $ ~~124,932.74~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~(857.00)~~ X4-9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~124,063.74~~ ~~124,932.74~~ B1	
Add: Previous Month's Bond Overtransfer Mar '16	12.00	
Add: HCSO Monthly "D" Collections Report	$0.00 +	
	124,075.74	
Total Remittances Made to County Treasurer	$ ~~124,932.74~~	

PREPARED BY: K. Echavarria DATE PREPARED: 6/10/2016 13:59

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6.29.16

JUSTICE OF THE PEACE 6-10-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 45,331.31
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	474.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017(b)		1241-341-10-060-001-0-000	2,021.24
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	665.74
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,690.98
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	492.09
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	123.02
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,390.41
Motor Vehicle Adm. Fee ($10-$20) (Omnibase Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	340.00
Special Fees				1100-341-10-065-000-0-000	1,582.80
Deferred Disposition		C.C.P. Art. 45.051	1,404.46		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	178.34		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	399.45
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,155.65
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00 ~~25.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,423.03
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	602.24
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	615.11
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	26,927.05
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	77	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	462.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,526.59
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,662.98
Support of Judiciary Fund ($5.40)	2	LGC 133.105		1100-207-20-000-054-0-000	3,571.04
Birth Certificate Fee ($1.80)	22	HSC 191.022(f)		1100-207-20-000-039-0-000	3.60 ~~40.40~~
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,307.51
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	47.95
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	8 ~~25.00~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	770.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	608.24
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	2,858.31
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	8 ~~2,858.31~~
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	385.42
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	6,046.68
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	650.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100-2	2-00-000-004-0-000	2,238.90
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	472.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,945.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,925.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.40 ~~3.60~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	60.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 124,075.74

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/14

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6.29.16

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED MAY 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSJP	CO	CRF	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TPDC	TPDS	UTFC	WFCONST3	TOTAL
JP32-2016-0																																
Based on offense type, SCOF and UTFC should NOT be assessed																																
4238	CR-2585-01-31	Theft of Property	2/19/01	17	3	-	-	-	15	-	-	-	-	5	-	0.3	2	-	-	2	5	-	20	-	-	-	-	-	-	-	3	-	72.25
MVF should NOT be assessed.																																
4134	CR10-03195-J31	Unrestrained Child	4/25/10	40	3	1	12.45	-	-	-	58.5	5	-	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	30	12.5	-	-	3	50	253.5
SCOF should NOT be assessed																																
3999	TR16-0413-J31	Speeding	1/17/16	40	3	1	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	0.6	5.4	-	30	-	1	1	3	-	102.1
DEL is over assessed $15.33. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3748	CR-2152-06-31	Speeding	2/18/06	40	3	1	38.9	-	-	-	76.8	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	-	30	-	-	-	3	50	281.7
DEL is over assessed $15. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3870	CR08-02179-J31	No Liability Insurance	4/16/08	40	3	1	175	-	-	-	93.6	-	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	5	-	-	-	-	-	-	355.6
DEL is over assessed $0.19. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3966	CR-6889-05-31	No Liability Insurance	7/28/05	40	3	-	174.4	-	-	-	89.7	5	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	-	-	-	-	50	388.1
DEL is over assessed $46.68. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
4091	CR09-01866-J31	Fail to Maintain Financial Responsibility	3/6/09	40	3	1	19.4	-	-	-	93.6	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	50	250
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the paymen be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
3918	CR08-04531-J31	Fail to Maintain Financial Responsibility	6/23/08	9.7	0.7	0.2	175	-	-	-	22.8	1.2	-	-	0	-	-	1	1	-	-	-	4.9	0.2	1.3	-	-	-	-	-	-	12.2	230.6
CRF should NOT be assessed as the case has a deferred disposition.																																
3449	TR16-2902-J31	Safety Seat	4/1/16	40	3	1	-	13	-	13	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	0.6	5.4	-	30	-	1	1	3	-	127.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																
3434	CR14-0674-J31	Failure or Refusal to Vacciante Dog/Cat	1/27/14	40	3	1	101	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	5	-	-	-	2	-	-	190
3435	CR14-0783-J31	Failure or Refusal to Vacciante Dog/Cat	1/27/14	40	3	1	100	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	5	-	-	-	2	-	-	189
3896	CR14-0346-J31	No Driver's License	1/4/14	40	3	1	66	-	-	-	-	5	-	-	2	-	-	4	4	2	-	0.1	20	0.6	5.4	-	-	-	-	2	-	-	155.1

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

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

Dear Judge Garza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $113,519.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of June 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 9 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (32), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), and May 2016 (12) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator, attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through June 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey;* however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Fines and Fees Report*, copy of the Office of Court Administration's "Official Justice of the Peace Monthly Report", Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 3 of 5 Close-Out Reports randomly selected for testing during the month of June 2016 were not submitted to the County Treasurer's Office immediately after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made. According to staff, it is sometimes difficult to keep up with the daily activities due to a heavy workload and a limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the improper accounting of County funds.

Recommendation:
Management should ensure that adequate time is allotted for submitting the Close-Out Report to the County Treasurer's Office on a daily basis.

Observation No. 4:
We noted during our review that the June 2016 *Monthly Report* was submitted 7 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

RECEIVED BY COUNTY AUDITOR'S OFFICE 2016 JUL 12 PM 2:53

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP31-2016-04255 THRU 3831-2016-04998 $ ~~112,427.74~~ 113,519.70 X10-1

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS:	COST ON DEPOSIT	1,671.20 - X2
ADD:	COST ON DEPOSIT LIQUIDATED	1,671.20 - X1 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	113,519.70 $ ~~112,427.74~~ X3 &
Less:	Total amount of remittances to County Treasurer (From Part II)	113,519.70 ✓ $ ~~113,786.80~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~(1,359.06)~~ X4-1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~113,786.80~~ 113,519.70 B1	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$0.00 + ✓	
Total Remittances Made to County Treasurer	113,519.70 $ ~~113,786.80~~	

PREPARED BY: _____ DATE PREPARED: 7.11.2016

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-21-16
7/20/16

JUSTICE OF THE PEACE — DATE: 7-11-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 41,895.10
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	255.85
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	392.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,845.28
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	605.09
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,456.35
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	451.15
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	112.79
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,254.09
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	290.00
Special Fees				1100-341-10-065-000-0-000	1,106.24
Deferred Disposition		C.C.P. Art. 45.051	974.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	131.54		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	363.05
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	933.81
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	170.00 ~~20.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,091.37
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	541.98 -
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	563.94
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	24,512.62
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	73	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	438.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,278.15
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,428.36
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,235.40
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,178.10
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	43.50
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	~~150.00~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	730.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	541.98 -
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2,485.14
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	~~2,600.70~~
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	465.30
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	80.00
Precinct #2				1100-342-10-292-000-0-000	~~30.00~~
Precinct #3				1100-342-10-293-000-0-000	6,940.31 6,970.31
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	150.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100.20	-00-000-004-0-000	2600.70
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	12.10
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,858.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,825.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	25.00		
Issuing other Document ($1 1st pg, .25 for each addl' pg)		LGC 118.121/118.123 (e)	3.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	43.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(h)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~412,427.74~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2/14

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6-24-16
BY: [illegible]

41,903.10 X1 ✓
563.94 .75
X12
13,519.70 X1,X2

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JUNE 30, 2016

Rec #	Case #			CCC	CHSA		CO	CPFCONSD	EATH		DPS	FA		JCD	JCTF		LTF		MVF	SCOF		SJFS		TP	TPDS		WARr	WFPREC31	
JP31-2016-0		Offense	Off. Date	CHS	CHSJP			COPm	CVCA	DEL	DPSr	IDRF		JCPT	JSF		MISC		PVS	SJFC		STF		TPDC	UTFC		WFCONST3		TOTAL
Please enter an event stating why the adjustment was made.																													
	CR10-05123-J31	Fail to Stop	8/13/10	-	-	-	-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-4
Based on offense type, MISC should NOT be assessed. In addition, SCOF should NOT be assessed.																													
4917	CR-1521-01-31	Theft of Property	11/28/00	17	3	-	-	-	-	15	-	-	-	5	-	0.25	2	-	-	2	5	-	-	20	-	-	-	3	-	-	72.25
Please enter how many pages were issued in the comments section of the receipt.																													
4634				-	-	-	-	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
4784				-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Please enter what Death Certificate Number was issued for the receipt in the comments section of the receipt.																													
4554				-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	21
SCOF should be assessed. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
4702	TR16-0240-J31	No Driver's License	12/2/15	40	3	-	1	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	-	-	1	1	-	-	-	69.1
4712	TR16-0106-J31	Fail to Pass to Right Safely	1/1/16	40	3	-	1	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	-	0.6	5.4	30	-	1	1	3	-	-	102.1
SCOF should NOT be assessed.																													
4484	TR16-2303-J31	Speeding	3/7/16	40	3	-	1	60	-	-	-	-	-	5	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	30	-	1	1	3	-	-	182.1
DEL is under assessed $27. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
4282	CR-10292-07-31	No Liability Insurance	11/30/07	40	3	-	1	90	-	-	-	-	39.9	5	-	-	-	-	-	4	4	2	-	-	-	20	0.6	3.4	-	-	-	-	-	50	-	-	262.9
DEL is under assessed $54.87. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
4505	CR-6236-07-31	Open Container of Alcohol	6/7/07	40	3	-	1	17.1	-	-	-	-	99.9	5	-	-	-	-	-	4	4	2	-	-	-	20	0.6	3.4	-	-	-	-	-	-	50	-	250
DEL is under assessed $15. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
4414	CR-5793-06-31	No Driver's License	6/24/06	40	3	-	1	16	-	50	-	-	82.2	5	-	-	-	-	-	4	4	2	-	-	-	20	0.6	3.4	-	25	-	-	-	-	-	50	306.2
DEL is under assessed $0.22. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																													
4900	CR10-00713-J31	Speeding	1/19/10	40	3	-	1	47.18	-	-	-	-	65.4	5	-	-	2	-	-	4	4	2	-	0.1	-	20	0.6	5.4	30	-	-	-	3	-	50	-	282.7
Payment should be refunded pursuant to HB 2398.																													
4508	CR-1560-04-314	Failure to Attend School	2/25/04	40	3	20	-	150	-	-	-	-	86.7	-	-	-	-	-	-	4	-	2	-	-	-	20	-	-	-	-	-	-	-	50	-	-	375.7

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

September 12, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2016

Dear Judge Garza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 were $97,159.11. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of July 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (32), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), May 2016 (12), and June 2016 (9) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fees, fines, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through July 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Pursuant to Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 3 of 5 Close-Out Reports randomly selected for testing during the month of July 2016 were not submitted to the County Treasurer's Office immediately after the bank deposit was made. The Close-Out Reports were submitted from 2 to 3 days after the bank deposit was made. According to staff, it is sometimes difficult to keep up with the daily activities due to a heavy workload and a limited number of staff.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis may result in the improper accounting of County funds.

Recommendation:
Management should ensure that adequate time is allotted for submitting the Close-Out Report to the County Treasurer's Office on a daily basis.

Observation No. 4:
We noted during our review that the July 2016 *Monthly Report* was submitted 10 days after the fifth day following the end of the month to the County Auditor's Office. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 5:
We selected for the month of July 2016 the only case in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if the: 1.) warrant was recalled; 2.) cash payment and/or jail time credit was applied; 3.) case status was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

- 2 cases had the warrants recalled; jail time credit was applied; the cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases;
- 2 cases had the warrants recalled; jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case had an open warrant; jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, they were not aware of the proper procedures to follow in cases that had an outstanding balance that could not be satisfied with the jail time credit earned, as there was a collection agency fee applied after the arrest warrant was issued.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, management should ensure that the collection agency fee is added, if applicable, to the outstanding balance and collected or included as jail time credit upon an inmate's release from jail.

Please provide written management responses to the observations noted above by September 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

RECEIVED
COUNTY
2016 AUG 15 PM 2 23

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

PBK

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP31-2016-0499	THRU JP31-2016-05606	$ 97,159.11
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	779.30 ~~334.00~~	X7
ADD: COST ON DEPOSIT LIQUIDATED	445.30 -	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 96,825.11	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ 97,159.11	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(334.00)	X4-1

81

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 97,159.11	B1
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 97,159.11	

24

PREPARED BY: _____ DATE PREPARED: 8.11.2016

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MS 8-18-16

_____ JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PDL

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200351-10-065-000-0-000	$ 36,573.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413		1100-207-20-000-028-0-000	237.50 475.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	52.50
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,534.38
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	502.25
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,029.84
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	529.53
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	132.38
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,045.29
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	160.00
Special Fees				1100-341-10-065-000-0-000	1,014.16
Deferred Disposition		C.C.P. Art. 45.051	938.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	76.16		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	299.09
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	795.84
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,904.02
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	464.13
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	661.91
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	20.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20,206.59
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	49	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	294.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,868.44
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,993.85
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,665.87
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	970.50
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	33.58
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	490.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	466.13
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,101.72
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	1,768.01
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	15.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:					
Constable Fees:				1100-342-10-060-001-0-000	350.60
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	6,125.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	250.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	15.00
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees				1-20-000-204.5.000	1,763.01
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	76.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,281.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,225.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	6.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 96,825.11

RECEIVED BY COUNTY AUDITOR
2016 AUG 15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: AS 8-18-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JULY 31, 2016

Rec # Case # JP31-2016-0	Offense	Off. Date	CCC CERT	CERT2	CFF	CHS CHSJP	CJP CO	CVCA DISS	DPS EFF	FA GR	IDR IND	JCD JCPT	JCTF JSF	LEMI LEOA	LEOCE LTF	MCWV MVF	NOARREST OVEF	SCOF SF	SJFC SJFS	SO STF	SV50	TPDS TPDC	WARr UTFC	Totals
Please scan the Motion and Order to Dismiss document.																								
5139 TR16-6397-J31	Display Expired License Plates	6/10/16						20																20
5223 TR16-6085-J31	Display Expired License Plates	5/29/16						20																20
5270 TR16-7247-J31	Display Expired License Plates	7/3/16						20																20
5295 TR16-6415-J31	Display Expired License Plates	6/11/16						20																20
5335 TR16-6605-J31	Display Expired License Plates	6/14/16						20																20
5347 TR16-6144-J31	Display Expired License Plates	6/4/16						20																20
5453 TR16-6876-J31	Display Expired License Plates	6/22/16						20																20
5478 TR16-7373-J31	Display Expired License Plates	7/4/16						20																20
Please enter an event stating the reason for the Refund.																								
5124 LT16-0367-J31	Forcible Entry and Detainer				25				10		6						1	75						117
How many copies were issued? Please enter the number in comment section of receipt.																								
5222			1.75	0.25																				2
5299			1.75	0.25																				2
UTFC and SCOFF should not be assessed, NOARREST should NOT be assessed. The Arrest Fee needs to be applied to the appropriate Law Enforcement Agency. CJP ($5), LEMI ($0.50), and LTF ($2) need to be assessed.																								
5341 CR-99-03545-J31	Theft of Property	8/25/97						15		2.5		1		1	2		5	20					3	49.5
LTF ($2) needs to be assessed.																								
5263 CR-98-2241-J31	Public Intoxication	11/19/98	17		3		50	15		5	0.25	1						20		5				116.25
5345 CR-99-01531-J31	Public Intoxication	5/8/99	17		3		50	15		5	0.25	1						20		5				116.25
CJP, LEMI, SCOFF, and UTFC should NOT be assessed. LTF ($2) needs to be assessed.																								
5512 CR-98-2104-J31	Theft of Property	11/28/98	17		3	5		15		5	0.25	1		0.5				20		5			3	74.75
UTFC should NOT be assessed. JCD is over assessed by $0.25.																								
5304 CR-1522-02-31	Theft of Property	8/27/01	17		3		23.75	15		5	0.5	2			2								3	71.25
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																								
5544 CR14-1052-J31	Safety Seat Child Pass	2/26/14	40		3	1	12.5		5	2		4	4		2	0.1		20	0.6	5.4	30	12.5	2 3	50	197.1
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																								
5492 CR14-1429-J31	Over Gross Weight	4/10/14	40		3	1			5	2		4	4		2	260		20	0.6	5.4			1 1		349

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

November 9, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2016

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of August 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2016 were $127,261.02. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of August 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 10 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (30), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), May 2016 (12), June 2016 (9), and July (2016) (7) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fines, fees, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through August 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

RECEIVED COUNTY 2016 SEP 11

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP31-2016-05607	THRU	JP31-2016-06451	$ 127,261.02 ✓ x10-1
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS:	COST ON DEPOSIT	2,091.32 - x7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	2,258.3 ~~167.00~~ x7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 127,428.02 x3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~125,208.52~~ 127,595.02
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~2,219.50~~ 167.00 x4-9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits) 127,261.02	$ ~~127,428.02~~ ~~125,208.52~~ B1	
Add: Previous Month's Bond Overtransfer (July '16)	334.00 ✓	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~125,208.52~~ 127,595.02	

PREPARED BY: Kimberly Echavarria DATE PREPARED: 9/1/2016 13:11

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

JUSTICE OF THE PEACE 9-1-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MS 9-30-16

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 46,371.88
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	297.50
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	337.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,093.06
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	690.27
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,790.76
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	374.28
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	93.57
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,432.67
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	150.00
Special Fees				1100-341-10-065-000-0-000	1,139.30
Deferred Disposition		C.C.P. Art. 45.051	869.30		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	270.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	414.18
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,175.62
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	100.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,205.25
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	663.29
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	467.85
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	27,907.49
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	86	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	516.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,756.14
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,761.12
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,715.50
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,368.55
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	51.51
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	860.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	663.29
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3,018.37
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	~~1780.24~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	25.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	375.08
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	7,606.24
Precinct #4				1100-342-10-294-000-0-000	80.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1130.232	.00.000.004.0.000	1,780.24
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	0.10
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	691.96
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,216.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,150.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	7.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	4.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	129.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	9.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 127,428.02**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-30-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED AUGUST 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CERT	CERT2	CHS	CHSJP	CO	COPm	DEL	DEATH	DIS2r	DIS3r	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	STF	TPDC	TPDS	TPWr	UTFC	WARr	WFCONST3	Total
How many copies were issued? Please enter the number in comment section of receipt.																																		
5912				-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
6298				-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
6394				-	-	-	-	-	-	1.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.75
5835				-	1.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
6442				-	1.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
5901				-	-	-	-	-	-	3.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.75
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																		
5902	???			-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	21
SCOF should be assessed.																																		
6136	CR15-0509-J31	Speeding	12/24/14	40	-	-	3	1	48	-	-	-	-	-	5	-	2	4	-	4	2	0.1	-	0.6	5.4	-	30	1	1	-	3	-	-	150.1
Fine should be split between CO (15%) and TPWF(85%).																																		
6316	CRNT16-0336-J31	Failure to Register/Pay Park Entrance	8/17/16	40	-	-	3	1	100	-	-	-	-	-	-	-	2	4	-	4	2	-	-	0.6	5.4	-	-	1	1	5	-	-	-	169
Based on the disposition date TP should be assessed.																																		
5655	CR-5071-05-31	No Liability Insurance	5/12/05	16.37	-	-	1.23	-	-	-	-	52	-	-	2.1	-	-	1.64	-	2	-	-	8.19	-	-	-	-	-	-	-	-	-	20.47	104
6023	TR16-2571-J31	Speeding	3/21/16	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	61
5750	TR16-3361-J31	Speeding	4/6/16	-	-	-	-	-	36	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	50	-	108
6212	TR16-3816-J31	Disregard Stop Sign	4/18/16	-	-	-	-	-	52.9	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	74.9
6162	TR16-3934-J31	Speeding	4/19/16	-	-	-	-	-	48	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	70
6178	TR16-4013-J31	Speeding	4/25/16	-	-	-	-	-	28	-	-	-	-	-	-	-	-	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	50
A disposition date needs to be entered.																																		
6154	TR15-0095-J31	No Driver's License	7/13/15	17.73	-	-	1.33	0.44	-	-	-	-	-	-	-	2.22	0.89	1.77	1.77	2	0.05	-	8.86	0.27	2.39	-	-	0.44	0.44	-	-	-	-	40.6
DEL is under assessed $0.03.																																		
5933	CR09-05889-J31	No Driver's License	8/23/09	40	-	-	3	1	66.1	-	-	61	-	-	-	-	2	4	-	4	2	-	-	20	0.6	5.4	5	-	-	-	-	-	50	264
Please scan the Motion and Order to Dismiss document.																																		
5780	TR16-7790-J31	Display Expired License Plates	7/12/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5801	TR16-8774-J31	Display Expired License Plates	7/23/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5888	TR16-8374-J31	Fail to report change of address	7/21/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
6004	TR16-8166-J31	Display Expired License Plates	7/18/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
6041	TR16-8162-J31	Display Expired License Plates	7/17/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
6291	TR16-8493-J31	Display Expired License Plates	7/25/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5796	TR16-7541-J31	No Driver's License	7/4/16	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
5969	TR16-8744-J31	No Driver's License	7/12/16	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
6097	TR16-8705-J31	No Driver's License	7/27/16	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10

What happened to the following certificates:D1678 and D1679?
If voided, please provide a copy of the voided certificate to the Auditor's Office.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

November 10, 2016

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2016

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of September 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

RECEIVED BY COUNTY AUDITOR
2016 OCT

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 50,140.85
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,003.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	337.50 ~~362.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,061.30
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	682.11
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,748.41
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	620.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	155.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,393.50
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	200.00
Special Fees				1100-341-10-065-000-0-000	614.65
Deferred Disposition		C.C.P. Art. 45.051	474.65		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	140.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	409.26
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,013.37
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,086.18
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	645.80
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	775.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	27,444.00
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	57	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	342.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,103.73
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,728.41
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,662.73
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,343.59
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	51.26
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	570.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	649.80
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3,026.65
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	~~1,406.78~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	70.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:					
Constable Fees:				1100-342-10-060-001-0-000	288.85
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	-
Precinct #4				1100-342-10-293-000-0-000	5,142.60
Precinct #5				1100-342-10-294-000-0-000	75.00
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	250.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others Delinquent Fees				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)	1100-202-	00-000-004-0-000	1406.78
Refund - Overpayments				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-011-0-000	8.00
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-011-0-000	-
Justice Fees (Local Fees)				1100-202-00-000-019-0-000	-
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	1100-341-10-060-001-0-000	~~1,481.75~~ 1,485.75
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,425.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	1.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	4.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~4.00~~
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 124,582.23

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 10-14-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 2 14

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



EDINBURG, TEXAS 78539

February 6, 2017

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2016

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of October 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $128,540.70. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of October 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (30), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), May 2016 (12), June 2016 (9), July 2016 (7), August 2016 (10), September 2016 (17) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fines, fees, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through October 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 4 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on October 18, 2016 (1) and October 19, 2016 (3) (see Exhibit B) and forfeited on December 2, 2016. According to the staff, the cases were not forfeited in a timely manner due to an oversight caused by a heavy workload and limited staff.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Please provide written management responses to the observations noted above by February 28, 2017. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

RECEIVED BY
COUNTY AUDITOR
2016 NOV 2 PM 3:35

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP31-2016-07245	THRU	JP31-2016-06455	$ 128,540.70
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS:	COST ON DEPOSIT	3,049.50 - 925.10
ADD:	COST ON DEPOSIT LIQUIDATED	2,124.40 -
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 127,615.60
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 128,540.70
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(925.10)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 128,540.70	
Add: Previous Month's Bond Overtransfer		
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	**$ 128,540.70**	

PREPARED BY: Kimberly Echavarria DATE PREPARED: 11/2/2016 11:47

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 11-01-17

JUSTICE OF THE PEACE — DATE: 11-2-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 49,419.48
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	368.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	450.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,112.82
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	694.29
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,817.10
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	494.09
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	123.52
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,419.10
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	180.00
Special Fees				1100-341-10-065-000-0-000	563.56
Deferred Disposition		C.C.P. Art. 45.051	455.10		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	108.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	417.18
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,119.82
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	300.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,807.82
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	663.28
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	617.61
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	28,170.95
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	69	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	414.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,198.21
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,789.08
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,738.48
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,373.54
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	52.70
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	690.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	664.28
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	3,171.37
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	0.00 ~~1,791.12~~
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	50.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	210.00
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	-
Precinct #2 DATE: 10-01-17				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	6,240.00
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	400.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Attorney				1100-202-00-000-021-0-000 1219.12	~~1,791.13~~
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,770.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,725.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	66.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **$ 127,615.60**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Luis Garza
Precinct 3, Place 1
Schedule of Bonds on Deposit
As of October 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2016				
	10/18/2016	JP31-2016-07688	CRNT16-0478-J31	167.00
	10/19/2016	JP31-2016-07707	CRNT16-0484-J31	167.00
	10/19/2016	JP31-2016-07710	TR16-1256-J31	252.10
	10/19/2016	JP31-2016-07709	TR16-1257-J31	339.00
			Total	925.10

EXHIBIT B

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



EDINBURG, TEXAS 78539

February 6. 2017

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2016

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of November 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objectives of the review were to determine if fines, fees, and court costs collected were properly accounted and reported.

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $137,108.72. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of November 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 7 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (30), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), May 2016 (12), June 2016 (9), July 2016 (7), August 2016 (10), September 2016 (17), and October 2016 (6) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fines, fees, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through November 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 3 of 188 credit card transactions were not receipted for the amount actually received (see Exhibit B). Furthermore, the discrepancies were not properly recorded on the Close-Out Reports. According to the Justice of the Peace staff, they were not aware of the receipting discrepancies. In addition, during the close-out procedures the credit card transactions on the Cashier's Daily Close-Out Reports were not compared to the online payment report; therefore, the errors were not identified.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount received. Payments should be recorded with the proper information stating which payment type was used. In addition, the County Auditor's Office requires that collections on hand be reconciled to receipts issued on a daily basis utilizing the *Cashier's Daily Close-Out Reports/Daily Remittance Forms* (Close-Out Reports). As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *Odyssey* should be reconciled to the Hammer Enterprises' Online Payment Report. Hamer Enterprises is an internet based credit card facilitator hosting website (system) utilized by the Justices of the Peace office to allow the public to access information on their pending cases and make payments on outstanding court costs, fines and fees by utilizing a credit card. On *Part II Cash on Hand by Actual Count* of the Close-Out Report, the credit card amount should agree to the receipt issued and transactions made on the Hamer Enterprises' Online Payment Report. Any variances resulting from credit card transactions on the Hamer Enterprises' Online Payment Report not being receipted in *Odyssey* on the day that they were made should be noted on the Comments Section, with a detailed explanation.

Failure to properly receipt credit card transactions may increases the risk of loss or misuse of County funds. In addition, failure to properly complete the Close-Out Report may result in the incorrect accounting of County funds.

Recommendation:
Management should ensure that all pending credit card receipting errors are corrected. In addition, management should ensure that all credit card transactions are receipted for the actual amount received. Furthermore, management should ensure that the Hamer Enterprises' Online Payment Report is utilized when

reconciling the credit card transactions on the Close-Out Report. At a minimum, the procedures noted above should be implemented.

Observation No. 4:
We noted during our review that the November 2016 *Monthly Report* was submitted to the County Auditor's Office 16 days after the fifth day following the end of the month. According to the Court Coordinator, the Monthly Report was submitted late as she was still learning the process and wanted to make sure it was done properly.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by February 289, 2017.

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

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc. Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP31-2016-08056	THRU	JP31-2016-08913	$ 137,108.72
Sheriff's "D" Report	(Receipt #s)	THRU		

LESS: COST ON DEPOSIT	1,936.30	
ADD: COST ON DEPOSIT LIQUIDATED	-	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 135,172.42	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~137,108.72~~ 135,033.82	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~(1,936.30)~~ (2,861.40)	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 137,108.72	
Add: Previous Month's Bond Overtransfer Oct 2016	925.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~137,108.72~~ 135,033.82	

PREPARED BY: Kimberly Echavarria DATE PREPARED: 12/15/2016 11:14

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 01-21-17

JUSTICE OF THE PEACE 12-15-2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 51,577.38
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	719.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	462.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,257.37
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	749.45
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,009.80
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	651.18 ~~651.19~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	162.80
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,529.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	240.00
Special Fees				1100-341-10-065-000-0-000	1,121.08
Deferred Disposition		C.C.P. Art. 45.051	964.20		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	156.88		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	~~449.67~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	1,196.02
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	525.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,959.65
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	705.96
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	813.99
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	30,098.21
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	60	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	360.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,960.23
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,001.82
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,031.06
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,482.92
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	56.44
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	600.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	709.96
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	3,455.74
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	~~2,923.49~~
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	36.54
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	245.00
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2 COUNTY AUDITOR'S OFFICE				1100-342-10-292-000-0-000	75.00
Precinct #3 DATE: AS01.21.17				1100-342-10-293-000-0-000	5,374.81
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	100.00
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fees				1100-342-20-060-001-0-000	-
Due to Others Delinquent Attorney Fees			1100-202-00-000-004-0-000	2923.49	
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	-
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,526.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,500.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	6.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 135,172.42

JUSTICE OF THE PEACE LUIS GARZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED NOVEMBER 30, 2016

Rec #	Case #	CCC	CHSJP	CRF	DEL	DPSr	JCTF	LTF	SCOF	SJFC	SO	TP	TPDC	TPST	WFPREC31	
		CHS	CO	DD	DPS	IDRF	JSF	MVF	SF	SJFS	STF	TPCO	TPDS	UTFC		TOTAL
What case was payment applied to?																
8725	TR15-3949-J31	-40 -3	-1 -30	- -	- -	-5 -2	-4 -4	-2 -0.1	-20 -	-0.6	-5.4 -	-30 -	-	-1 -1	- -3	-152.1
CRF should NOT have been assessed as case had a deferred disposition																
8291	TR16-12202-J31	40 3	1 -	12.5 12.5	- -	5 2	4 4	2 0.1	- -	0.6	5.4 -	30 -	-	1 1	- 3	127.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																
8094	CR14-0627-J31	40 3	1 66	- -	- -	- 2	4 4	2 0.1	20 -	0.6	5.4 5	- -	-	- 2	- -	155.1
8095	CR14-0628-J31	40 3	1 103	- -	- -	- 2	4 4	2 0.1	20 -	0.6	5.4 5	30 -	-	- 2	- 3	225
CO is over assessed $25 and DEL is under assessed $25.																
8151	CR10-05386-J31	40 3	1 53	- -	26.9 5	- 2	4 4	2 0.1	20 -	0.6	5.4 -	30 2.5	10	- -	12.5 3	224.9
CO is over assessed $0.12 and DEL is under assessed $0.12.																
8230	CR11-05796-J31	40 3	1 176	- -	93.6 -	- 2	4 4	2 -	20 -	0.6	5.4 5	- -	-	- -	- -	406.1
CO is over assessed $3.46 and DEL is under assessed $3.46.																
8266	CR12-5109-J31	40 3	1 65	- -	51 5	- 2	4 4	2 -	20 -	0.6	5.4 -	30 -	-	- -	- 3	236

Exhibit A

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



EDINBURG, TEXAS 78539

February 6, 2017

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2016

Dear Judge Garza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants

satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $110,331.83. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of December 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 2 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, the adjustments for July 2015 (30), August 2015 (34), September 2015 (74), October 2015 (17), November 2015 (28), December 2015 (14), January 2016 (12), February 2016 (26), March 2016 (34), April 2016 (15), May 2016 (12), June 2016 (9), July 2016 (7), August 2016 (10), September 2016 (17), October 2016 (6), and November 2016 (7) are still pending to be completed. According to the Justice of the Peace staff, staff does not always have the time to verify that fines, fees, and court costs are applied correctly to the case prior to taking in a payment due to a high volume of customers. In addition, the Court Coordinator attempts to verify receipts for the proper allocation of the fines, fees, and court costs on a weekly basis.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the January 2015 through December 2016 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted that 4 of 146 online credit card transactions received during the month of December 2016 were not promptly receipted. The credit card transactions were receipted 3-21 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payment was not receipted in a timely manner due to an oversight caused by a heavy workload and limited staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Please provide written management responses to the observations noted above by February 28, 2017. If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures
cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP31-2016-08914	THRU JP31-2016-09641	$ 110,331.83
LESS: COST ON DEPOSIT			-
ADD: COST ON DEPOSIT LIQUIDATED			1,471.20
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 111,803.03
Less: Total amount of remittances to County Treasurer (From Part II)			$ ~~110,331.83~~ 113,193.23
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			~~1,471.20~~ (1390.20)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 110,331.83	
Add: Previous Month's Bond Overtransfer Oct '16 & Nov '16	2861.40	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ ~~110,331.83~~ 113,193.23	

PREPARED BY: Debra Gonzalez DATE PREPARED: 1/5/2017 13:26

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01·21·17

JUSTICE OF THE PEACE 1-5-2017 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 1/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

City: MISSION, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					42,814.06
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ ~~42,810.56~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	(923.05)
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	387.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,876.49
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	621.50
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,498.01
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	535.28
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	133.82
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1264.35 ~~1,262.35~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-065-000-0-000	2,124.00
Deferred Disposition		C.C.P. Art. 45.051	1,934.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	190.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	372.91
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	983.80
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	625.00
Failure to Appear ($4)		TRC 706.006 TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,964.91
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	602.57
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00 ~~0.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	669.10
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3. LGC 133.102		1100-207-20-000-015-0-000	24,996.95
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	77	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	462.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,807.98
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,486.00
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,346.10
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	1,232.00
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022.GC		1100-207-20-000-061-0-000	47.44
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006 TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	770.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	600.57
Texas Home Visiting Program Contribution ($5)		HSC 191.0048 LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2,870.36
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	20.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees: AUDITED BY: THE HIDALGO		LGC 118.131			
Constable Fees: COUNTY AUDITOR'S OFFICE				1100-342-10-060-001-0-000	205.00
Precinct #1					
Precinct #2 DATE: AS01 2017				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	75.00
Precinct #4				1100-342-10-293-000-0-000	4,648.43
Precinct #5				1100-342-10-294-000-0-000	5.00
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	100.00
School District Arrest Fee				1100-342-10-060-002-0-000	-
Fire Marshal Fee				1100-342-10-060-003-0-000	5.00
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	0.02
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006 TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	1,381.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,968.00
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121 118.122	1,925.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121 118.122	-		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	5.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121 118.123 (e)	7.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	16.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	40.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 111,803.03**

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended December 31, 2016

Rec #	Case Number	CCC	CHS	CHSJP	CJP	CVCA	DD	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	NOARREST	SCOF	SJFC	SJFS	STF	TPDS	UTFC	TOTAL
NOARREST should NOT be used. Please assess fee to the proper law enforcement agency. In addition, CJP and LEMI should NOT be assessed. Furthermore, LTF is under assessed $2.																									
9504	CR-99-00573-J31	17	3	-	5	15	-	-	5	-	0.3	1	-	-	0.5	-	-	5	20	-	-	-	-	3	74.75
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1).																									
9115	CR14-0494-J31	40	3	1	-	-	36	5	-	2	-	-	4	4	-	2	0.1	-	20	0.6	5.4	30	2	3	158.1

Exhibit A

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



EDINBURG, TEXAS 78539

August 1, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2016 through April 2016 were $94,842.60; $192,909.80; $187,027.65; and $126,967.00, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 202 of the receipts tested (January-33; February-73; March-66; and April-30) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, adjustments for the months of March 2015 (11), April 2015 (59), May 2015 (14), June 2015 (73), July 2015 (48), August 2015 (54), September 2015 (11),October 2015 (126), November 2015 (45), and December 2015 (26) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official Justice of the Peace Monthly Report" for the months of January 2014 through June 2014 and September 2014 through April 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Court Coordinator, the OCA reports will be corrected and submitted to the County Auditor's Office as soon as possible.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
Management should ensure that properly completed reports are filed with the County Auditor's Office within five days after the last day of the each month. In addition, copies of properly completed OCA Reports for the months of April 2012, July 2012, October 2012, May 2013 through April 2016 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:
One kiosk credit card payment ($155.00 for docket number T14-5633MO) and one in-house credit card payments ($130.00 for docket number T15-5161MLO) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner.

Observation No. 4:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Court Coordinator, training regarding *Odyssey's* bond forfeiture business process had not been provided by the Information Technology Department; therefore, the bonds were not forfeited in a timely manner.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department. Furthermore, management should ensure all outstanding bonds are liquidated by August 29, 2016.

Observation No. 5:
We noted during our review that the January 2016 through April 2016 *Monthly Reports* were submitted 5, 28, 17, and 6 days after the fifth day following the end of the month to the County Auditor's Office, respectively. According to the Justice of the Peace staff, the reports are not completed in a timely manner due to limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 6:
We reviewed all dates in which collections were received during the months of January 2016 through April 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that:

- For 5 of 19 days in January 2016, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted;
- For 5 of 20 days in February 2016, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were receipted;
- For 12 of 22 days in March 2016, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 7 days after collections were receipted; and
- For 8 of 21 days in April 2016, collections were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted.

According to the Court Coordinator, deposits were not being made daily due to limited staff and a heavy work load; however, procedures will be implemented to ensure that daily deposits are made.

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

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

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 7:
For the months of January 2016 through April 2016, we selected all 9 cases (January-1; February-4; March-1; and April-3) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 16 cases (January-4; February-4; March-4; and April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 25 cases:

- 1 case had the warrant recalled; however, the jail time credit was partially applied to the case; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 8 cases had the warrants recalled; however, the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; the jail time credit was applied; the case was closed; however, the Sheriff's "Discharge" receipt number was not referenced on the case;
- 5 cases did not have the warrants recalled; however, the jail time credit was partially applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 1 case did not have the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt was not referenced on the case;
- 6 cases did not have warrants issued; jail time credit was not applied; the cases were closed; and Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have a warrant issued; jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 2 cases did not have warrants issued; jail time credit was partially applied; the cases were closed; and the Sheriff's "Discharge" receipt number was not reference on the case.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's

"Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

IN THIS SHEET YOU ONLY INPUT THE JP CHCKS ISS TO TREAS. & REC #'S REC'D AT THE BOTTOM.
PRINT RANGE: MR1;LETTER SIZE PAPER; FIT ALL TO PAGE CHECK FIGURE AT THE BOTTOM

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP32-2016-00001 THRU	JP32-2016-00552	$ ~~94,821.30~~ 94,842.60 ✓ X10
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	379.10 . X7 ✓	
ADD: COST ON DEPOSIT LIQUIDATED	379.10 . X7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~94,821.30~~ 94842.60 X3 ✓	
Less: Total amount of remittances to County Treasurer (From Part II)	$ 98,515.05	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~94,821.30~~ 3672.45 X4-2 ✓	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 94,842.60 B1 ✓	
Add: Previous Month's Bond Overtransfer Sep'15 & Dec'15	3,069.35	
Add: HCSO Monthly "D" Collections Report June'15 Jail	603.10 ~~50.00~~	
Total Remittances Made to County Treasurer	$ 98,515.05	

PREPARED BY: [signature] DATE PREPARED: 2-8-16

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

[signature] 2/9/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 15.04.10.16
4h 4/21/16

CHECK FIGURE:		
$	94,821.30	AMOUNT DUE TO COUNTY
$	94,821.30	AMOUNT DUE TO COUNTY
$	-	IF "ZERO" = OK

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					34,917.90
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ 34,894.70
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	412.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-889-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,252.42
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	408.50
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,661.90
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	135.78
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	33.44 ~~33.95~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	859.38
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-866-000-0-000	313.56
Deferred Disposition		C.C.P. Art. 45.051	291.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	21.66		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	245.70
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	789.16
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,413.60
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	324.62
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 -
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	1.50 ~~3.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	169.73
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,561.20
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	13.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	65	Govt. Code Sec. 101.143(2) (B)		1100-207-20-000-004-0-000	390.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,771.76
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,637.91
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,193.20
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	800.01
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.98
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	650.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	348.62
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1938.79 ~~1838.79~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	338.60
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	13,005.04 ~~13,105.04~~
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	25.00
School District Arrest Fee				1100-342-10-060-003-0-000	5.00 -
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	34.35 ~~34.25~~
Due to Others				1100-202-00-000-012-0-000	0.00 ~~10.00~~
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,772.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,625.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	105.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	2.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
		Rules of Civil Proc., Rule 204.1(b)(4)			
Jury Fees (Civil $22, Criminal $3)		CCP 102.004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 5-04-10-16
LA 4/3/16

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~34,827.20~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 11/2014

94,842.60

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JANUARY 31, 2016

Rec # / JP32-2016- Case #	Offense	Off. Date	CC24 CCC	CFF CHS	CHSJP CO	COPY1 COPY2	CRFEEOVER CSS	CVCA DEDR	DPS DSCr	EFF FA	GR IDRF	IND JCD	JCPT JCTF	JSF LEOSE	LTF MVF	NOARREST SCOF	SJFC SJFS	SO STF	SV50 TP	TPCO TPDC	TPDS TPST	TPW TPWF	UTFC WARr	WFCONST3 WFDPS	WFPREC32	TOTAL
LEOSE is over assessed $2.50. In addition, CJP ($5) and LEMI ($0.50) should be assessed.																										
JP32-2016- F95-08-250	Unapproved Window Tint	8/24/95	-	- - - -	30	- - - -	-	15	- 5	- - -	2.5	- - -	1	- -	3.5 2	- -	20	- - -	- - -	- - -	- - -	- - -	3	- -	50	-	132
LTF is under assessed $2. In addition, based on date of first payment, Time Payment should be assessed.																										
JP32-2016- T99-1277MO	Expired Motor Vehicle Inspection	1/3/99	-	- - - -	-	- - - -	-	-	- - -	- - -	- - -	- - -	-	- -	2	- -	20	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	22
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																										
JP32-2016- T99-1612MO	Speeding	2/2/99	-	- - - -	-	- - - -	-	-	- - -	- - -	- - -	- - -	-	- -	- -	- -	19.56	- - -	- - -	2.44	9.78 - -	12.22	- - -	- - -	-	-	44
JP32-2016- T14-2889MO	Disregard Stop Sign	4/26/14	- 28.03	- 2.1 0.7	52.9	- - - -	-	-	- - -	- - -	- - -	1.4	- -	2.8 2.8	- -	0.07 -	14.04	0.42 3.78	3.5 21.02	- - -	0.7 0.7	- - -	2.1	- - -	35.04	172
JCPT is under assessed $1. In addition, LTF is under assessed $4. Furthermore, based on date of first payment, Time Payment should be assessed.																										
JP32-2016- T99-4035MO	Speeding	7/7/99	-	- - - -	24	- - - -	-	-	- - -	- - -	- - -	- - -	-	- -	- -	- -	20	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	44
Based on offense type, UTFC and SCOF should NOT be assessed. In addition, NOARREST should NOT be used. Please assess arrest fee to proper law enforcement agency.																										
JP32-2016- CR00-1163MO	Theft of Property	5/12/00	- 17	- 3	- - - -	- - - -	-	15	- - -	- 5	- - -	0.25	2 - -	- 2	- 5	20	- - -	- - -	- - -	- - -	- - -	- - -	3	- - -	-	-	72.3
Refund should not be issued as LTF is under assessed $2. In addition, based on date of first payment, Time Payment should be assessed.																										
JP32-2016- T04-0046MO	Speeding	12/26/03	-	- - - -	48	- - 2	-	-	- - -	- - -	- - -	- - -	-	- -	- -	- -	20	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	70
Based on date of first payment, Time Payment should be assessed.																										
JP32-2016- T05-0201MO	Speeding	12/18/04	-	- - - -	96	- - - -	-	-	- - -	- - -	- - -	- - -	-	- -	2	- -	20	- - -	- - -	- - -	- - -	- - -	- - -	50	- -	-	168
Based on appear by date, SCOF should be assessed.																										
JP32-2016- T06-0180MO	No Liability Insurance	12/26/05	- 40	- 3 -	52	- - - -	-	5	- - -	- - -	- - -	- - -	4	4 -	2	- - -	0.6	3.4	- - -	- - -	- - -	- - -	- - -	50	- -	-	164
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																										
JP32-2016- T07-5102MO	No Driver's License	11/24/07	- 40	- 3 1	66	- - 1	-	5	- - -	- - -	- - -	- - -	4	4 -	2	- -	20	0.6	3.4	- - -	- - -	- - -	- - -	- - -	-	-	150
How many pages were issued?																										
JP32-2016- SC15-0075-J32			-	- - - -	-	0.75 1.75	-	-	- - -	- - -	- - -	- - -	-	- -	- -	- -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	2.5
Please enter an event stating who collected the citation service fee.																										
JP32-2016- SC16-0016-J32			- -	25 -	- - -	- - -	-	-	- - -	10 - -	- 6	- - -	-	- -	- -	- -	-	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	-	41
MVF should be assessed.																										
JP32-2016- T11-2358MO	No Driver's License	4/10/11	- 40	- 3 1	132	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- - -	- - -	- - -	- - -	50	- -	-	269
JP32-2016- T11-4864MO	No Driver's License	9/17/11	- 40	- 3 1	132	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- - -	- - -	- - -	- - -	- - -	-	50	269
LTF is under assessed $2. In addition, Truancy Prevention and Diversion should be split between TPDC ($1) and TPDS ($1).																										
JP32-2016- T14-0565MO	Speeding	1/16/14	-	- - - -	138	- - - -	-	-	- - -	- - -	- - -	- - -	-	- -	- -	- -	20	- - -	- - -	25	- - -	- - -	- - -	- - -	-	50	233
DSC is over assessed $10. In addition, DEDR should NOT be assessed. Furthermore, based on date of first payment, Time Payment should be assessed.																										
JP32-2016- T14-1398MO	Speeding	2/10/14	-	- - - -	78	- - - -	-	10	- 10	- - -	- - -	- - -	-	- -	- -	- -	20	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	50	168
Truancy Prevention and Diversion should be split between TPDC ($1) and TPDS ($1).																										
JP32-2016- T14-1201MO	Display Expired License Plates	2/18/14	- 40	- 3 1	132	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- - -	- - -	- - -	2	- - -	-	50	271
JP32-2016- T14-0921MO	No Valid Inspection Certificate	2/8/14	- 40	- 3 1	53	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- 30	- - -	2	- - -	3	- - -	-	175
JP32-2016- T14-0855MO	Speeding	1/27/14	- 40	- 3 1	39	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	0.1 -	20	0.6	5.4	- 30	- - -	2	- - -	3	- - -	-	161
JP32-2016- T14-1275MO	No Safety Belt	2/11/14	- 40	- 3 1	50	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- 30	- - -	2	- - -	3	50 -	-	222
JP32-2016- T14-1372MO	Speeding	2/25/14	- 40	- 3 1	66	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- 30	- - -	2	- - -	3	- - -	-	238
JP32-2016- T14-1240MO	Speeding	2/14/14	- 40	- 3 1	78	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	0.1 -	20	0.6	5.4	- 30	- - -	2	- - -	3	- - -	50	250
JP32-2016- T14-1283MO	Over 34,000 Lbs Tandem Axle	2/18/14	- 40	- 3 1	100	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	- -	20	0.6	5.4	- -	- - -	2	- - -	-	-	-	189
JP32-2016- T14-1421MO	Speeding	2/23/14	- 40	- 3 1	90	- - - -	-	5	- - -	- - -	2 - -	-	4	4 -	2	0.1 -	20	0.6	5.4	- 30	- - -	2	- - -	3	- - -	50	262

JUSTICE OF THE PEACE MARCOS OCHOA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDED JANUARY 31, 2016

Rec # JP32-2016-	Case #	Offense	Off. Date	CC24	CCC	CFF	CHS	CHSJP	CO	COPY1	COPY2	CRFEE	CSS	OVER	CVCA	DEDR	DPS	DSCr	EFF	FA	GR	IDRF	IND	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	NOARREST	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	TPW	TPWF	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
JP32-2016- T14-1200MO		Fail to Maintain Financial Responisibility	2/18/14	-	40	-	3	1	350	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	-	2	-	-	20	0.6	5.4	5	-	-	-	-	-	2	-	-	-	-	-	-	-	50	489
JP32-2016- T14-1199MO		No Driver's License	2/18/14	-	40	-	3	1	132.9	-	-	-	-	-	-	-	5	-	-	-	2	-	-	-	4	4	-	2	0.1	-	20	0.6	5.4	-	-	-	-	-	-	2	-	-	-	-	-	-	-	50	272
JP32-2016- T14-1736MO		Speeding-School Zone	1/30/14	5	40	-	3	1	84	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	-	2	0.1	-	20	0.6	5.4	-	30	-	-	-	-	2	-	-	-	3	-	-	-	50	256
Based on offense date, CSS should NOT be assessed.																																																	
JP32-2016- T11-5126MO		Unrestrained Child	10/7/11	-	40	-	3	1	12.5	-	-	-	0.15	-	-	-	5	-	-	-	2	-	-	-	4	4	-	2	0.1	-	20	0.6	5.4	-	30	12.5	-	-	-	-	-	-	-	3	-	-	-	50	195
JP32-2016- T11-5546MO		Unrestrained Child	10/20/11	-	40	-	3	1	12.5	-	-	-	0.15	-	-	-	5	-	-	-	2	-	-	-	4	4	-	2	0.1	-	20	0.6	5.4	-	30	12.5	-	-	-	-	-	-	-	3	-	-	-	50	195
TPDC and IDRF are under assessed $1 each.																																																	
JP32-2016- T15-4560MLO		Expired Motor Vehicle Inspection	6/8/15	-	40	-	3	1	55	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	4	4	-	2	-	-	20	0.6	5.4	5	30	-	-	-	-	1	-	-	-	3	-	-	-	-	175
TPDS is over assessed $1.																																																	
JP32-2016- T14-1849MO		No Driver's License	3/6/14	-	40	-	3	1	132	-	-	-	-	-	-	-	5	-	-	-	2	-	-	-	4	4	-	2	0.1	-	20	0.6	5.4	-	-	-	-	-	1	2	-	-	-	-	-	-	-	50	272
Fine should be split between CO (15%) and TPWF (85%)																																																	
JP32-2016- CR11-1541MO		Unplugged Shotgun	9/3/11	-	40	-	3	1	30	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	-	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	5	85	-	-	-	50	252

RECEIVED
APR 04 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

PBC

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2016-00553 THRU	JP32-2016-01484	$ ~~193,909.80~~ 192,909.80 X10 ✓ B
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	

LESS:	COST ON DEPOSIT	603.10 ~~334.00~~ X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	269.10 X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~193,575.80~~ 192,575.80 X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	196,582.25 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(4006.45) X4-5 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	192,909.80 B1	
Add: Previous Month's Bond Overtransfer Sep'15 & Dec.'15	3,069.35	
Add: HCSO Monthly "D" Collections Report June'15	603.10 ~~$0.00~~	
Total Remittances Made to County Treasurer	196,582.25	

PREPARED BY: _____ DATE PREPARED: 3/30/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~4-11-16~~ 4-4/22/16

JUSTICE OF THE PEACE — DATE: 3/30/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16 PBC

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					$2,066.29
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ ~~80,069.52~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	835.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	108.27 ~~1,082.53~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,334.39
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	735.96
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,031.89
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	279.90
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	69.97
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,564.69
Motor Vehicle Adm. Fee ($10-$20) (Discounted Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-066-000-0-000	608.26
Deferred Disposition		C.C.P. Art. 45.051	559.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	48.46		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	441.61
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,237.02
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	60.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	12,186.64
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	451.87
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 -
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.002		1100-207-20-000-011-0-000	3.50 ~~4.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	349.87
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	10.55
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	155.85
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	30,369.83
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	482.52
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	51.33
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.50 ~~6.00~~
Indigent legal Services Fee-JP ($6)	89	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	534.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,930.03
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,947.91
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,889.48
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,390.19
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.91
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.45~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	890.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	498.87
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	3,997.66
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	45.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	855.00
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	75.00
Precinct #4				1100-342-10-293-000-0-000	21,319.65 ~~19,169.08~~
Precinct #5				1100-342-10-294-000-0-000	-
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	55.00
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fee/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	40.30 ~~30.30~~
Due to Others				1100-202-00-000-012-0-000	0.00 ~~10.00~~
Restitution				1100-202-00-000-012-0-000	5245.67 -
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,341.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,225.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~185,785.71~~ $190,575.80

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4.04.11.16

RECEIVED
APR 04 2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 11/2014

X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended February 29, 2016

Rec # JP32-2016	Case #	Offense	Off. Date	CCC	CHS	CHSA CHSJP	CMIT CO	CONST3 COPY1	COPY2 CRF	CRFEEOVER CVCA	DD DPS	DPSr FA	GR IDRF	JCD	JCPT JCTF	JSF LEOA	LEOCE LEOSE	LTF	OMNIC MVF	OMNIS	OMNIV SCOF	SJFC SJFS	SO SOr	STF SV50	TP TPDC	TPDS TPW	TPWF TPWFr	TXFI UTFC	WARr WFCONST3	WFDPS WFPREC32	WFTXFI	TOTAL
How many pages were issued?																																
-603	C-12-122MO			-	-	- -	-	0.8	0.8	- -	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CJP is under assessed $5.																																
-763	F95-10-316	Fail to Yield ROW	10/18/1995	-	-	- -	33	-	-	15	-	5 -	3	-	1	-	1 2	2	2	-	-	20	-	-	-	-	-	3	-	50	-	1.5
LTF is under assessed $2.																																
-842	F98-05-20	Speeding	4/24/1998	17	3	- -	24	-	-	15	-	5 -	5	-	0.3	1	-	-	-	-	-	20	-	-	-	-	-	3	-	50	-	136
-841	F98-05-21	No Liability Insurance	4/24/1998	17	3	- -	175	-	-	15	-	5 -	5	-	0.3	1	-	-	-	-	-	20	-	-	-	-	-	3	-	35	-	128.25
-711	F98-07-149	Speeding	6/4/1998	17	3	- -	24	-	-	15	-	5 -	5	-	0.3	1	-	-	-	-	-	20	-	-	-	-	-	-	-	35	-	276.25
-712	F98-07-150	No Driver's License	6/4/1998	17	3	- -	30	-	-	15	-	5 -	5	-	0.3	1	-	-	-	-	-	20	-	-	-	-	-	3	50	-	-	143.25
-1101	T99-2950MO	Speeding	2/2/1999	17	3	- -	58	-	-	15	-	5 -	5	-	0.3	1	-	-	-	-	-	20	-	-	-	-	-	-	50	-	-	146.25
-654	T00-12279MO	No Driver's License	10/4/2000	8.38	1.5	- -	60	-	-	7.4	-	2.5 -	2.5	-	0.1	1	-	-	1	-	-	20	-	-	-	-	-	3	-	50	-	177.25
-645	T14-4325MO	No Driver's License	6/28/2014	29.8	2.2	- 0.7	-	-	-	-	-	3.7 -	-	1.5	-	-	3	3	-	-	-	20	-	-	##	-	-	-	-	50	-	179.25
-947	T15-1011MLO	Speeding	1/19/2015	37.4	2.8	- 0.9	-	-	-	4.7	-	- -	1.9	-	-	3.7	3.7	-	0.1	3.7	18.67	5.6	18.7	0.6	5	-	-	28	-	0.9	0.9	-	-	-	2.8	-	-	-	140.1
Based on disposition date, Time Payment should NOT be assessed																																
-1228	T02-2968MO	No Driver's License	10/21/2002	17	3	- -	1 136	-	-	15	-	5 -	5	-	0.5	2	4	-	-	-	2	-	-	-	20	-	-	-	-	-	50	-	285
-1229	T02-2969MO	Display Expired License Plates	10/21/2002	17	3	- -	1 112	-	-	15	-	5 -	5	-	0.5	2	4	-	-	-	2	-	-	-	20	-	-	-	-	-	50	-	261
-883	T03-4776MO	No Driver's License	11/18/2003	17	3	- -	1 68	-	-	15	-	5 -	5	-	0.5	2	4	-	-	-	2	-	-	-	20	-	-	-	-	-	50	-	167
-882	T03-4777MO	Unrestrained Child	11/18/2003	17	3	- -	1 50	-	-	15	-	5 -	5	-	0.5	2	4	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	232
-991	J05-248MO	Fail to Attend School	10/11/2005	40	3	## -	100	-	-	-	-	- -	-	-	-	4	4	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	218
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																
-666	T04-0611MO	Failure to Register Vehicle	2/11/2004	40	3	- -	200	-	-	-	1	- -	-	-	-	-	-	-	-	-	4	-	-	2	-	-	-	-	-	-	-	325
-1135	T08-4121MO	No Driver's License	7/15/2008	40	3	- 1	132	-	-	-	1	- -	5	-	-	-	-	-	-	-	2	-	-	-	20	-	-	-	-	-	-	-	269.5
-765	T14-2654MO	Fail to Maintain Financial Responsibility	3/31/2014	40	3	- 1	350	-	-	-	1	- -	5	-	-	-	2	-	-	-	4	4	-	-	2	-	-	-	-	-	-	-	490
-583	TR15-0724-J32	Disregard Stop Sign	8/5/2015	40	3	- 1	52.9	-	-	-	2	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	0.1	-	-	-	-	-	-	177
-735	TR15-1329-J32	No Driver's License	8/24/2015	40	3	- 1	65.9	-	-	-	5	- -	-	-	-	-	2	-	-	-	4	4	-	-	2	0.1	-	-	-	-	-	-	160
-772	T15-4111MLO	Speeding	5/22/2015	40	3	- 1	51	-	-	-	1	- -	5	-	-	-	2	-	-	-	4	4	-	-	2	0.1	-	-	-	-	-	-	174
-1216	TR16-0443-J32	Speeding	1/19/2016	40	3	- 1	69	-	-	-	1	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	0.1	-	-	-	-	-	-	172
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																
-1467	T07-2550MO	Speeding	5/15/2007	15.6	1.2	- 0.4	- 102	-	-	-	-	- -	-	2	-	-	-	-	-	-	1.6	1.6	-	-	-	-	-	-	-	-	-	-	166
-589	CR09-2048MO	Fail/Ref. to Vac. Dog/Cat	11/20/2009	-	-	- -	- 287	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	7.8	0.2	1.3	-	-	11.7	-	-	287
-581	TR15-1582-J32	Safety Seat	8/20/2015	34	2.6	- 0.9	- 12.5	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	127.1
-676	T15-0278MLO	Speeding	12/21/2014	24	1.8	- 0.6	- 45	-	-	13	-	- -	-	4.3	-	-	1.7	-	-	-	3.4	3.4	-	-	-	0.1	-	-	-	17	0.5	4.6	-	-	25.5	-	-	0.9	0.9	-	-	-	2.6	-	-	-	147.1
-733	TR16-0251-J32	Fail to Maintain Financial Responsibility	12/29/2015	-	-	- -	- 69	-	-	-	-	- -	-	3	-	-	1.2	-	-	-	2.4	2.4	-	-	-	0.1	-	-	-	12	0.4	3.2	-	-	18	-	-	0.6	0.6	-	-	-	1.8	30	-	-	147.1
-941	T15-2621MLO	Safety Seat	4/5/2015	39.2	2.9	- 1	-	-	-	-	-	- -	-	4.9	-	-	2	-	-	-	3.9	3.9	-	-	-	0.1	3.9	19.6	5.9	19.6	0.6	5.3	-	-	29.4	-	-	1	1	-	-	-	2.9	-	-	-	69
-948	T15-4292MLO	Safety Seat	6/7/2015	39.2	2.9	- 1	-	-	-	-	-	- -	-	4.9	-	-	2	-	-	-	3.9	3.9	-	-	-	0.1	3.9	19.6	5.9	19.6	0.6	5.3	-	-	29.4	-	-	1	1	-	-	-	2.9	-	-	-	147.1
-946	TR15-1615-J32	Safety Seat	9/30/2015	39.1	2.9	- 1	-	-	-	-	-	- -	-	-	4.9	-	2	-	-	-	3.9	3.9	-	-	-	0.1	3.9	19.6	5.9	19.6	0.6	5.3	-	-	29.4	-	-	1	1	-	-	-	2.9	-	-	-	147.1
-1282	CR15-0679MLO	Poss. Of Paraphenalia	6/27/2015	-	-	- -	- 389	-	-	-	-	- -	-	-	4.9	-	2	-	-	-	3.9	3.9	-	-	-	0.1	3.9	19.54	5.9	-	0.6	5.3	-	-	29.3	-	-	1	1	-	-	-	2.9	-	-	-	127.1
Based on appear by date, SCOF should be assessed.																																
-812	T06-1308MO	No Liability Insurance	3/8/2006	40	3	- 1	- 50	-	-	-	-	- -	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	-	-	-	389
-1095	TR15-1200-J32	Speeding	9/4/2015	40	3	- 1	- 39	-	-	-	-	- -	-	-	5	-	2	-	-	-	4	4	-	-	2	0.1	-	-	-	-	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	163
Fine should be split between CO (50%) and SV50 (50%)																																
-1290	T06-5692MO	Unrestrained Child	11/14/2006	40	3	- 1	- 50	-	-	-	-	- -	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	-	3	-	-	-	141.1
-1358	T07-1256MO	Unrestrained Child	2/16/2007	40	3	- 1	- 100	5	-	-	-	- -	-	-	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	3.4	-	-	30	25	-	-	-	-	-	-	3	-	50	-	-	-	241
-1146	T07-1470MO	Unrestrained Child	3/3/2007	40	3	- 1	-	-	-	-	-	- -	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	3.4	-	-	30	50	-	-	-	-	-	-	3	-	50	-	-	-	316
Based on offense date, CMIT should NOT be assessed. In addition, LTF is under assessed $2.																																
-1430	T07-0574MO	Inspection	1/9/2007	40	3	- 1	1 135	-	-	-	-	- -	-	5	-	-	-	-	-	-	4	4	-	-	-	-	-	-	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	266
MVF should be assessed.																																
-985	T10-0800MO	No Driver's License	1/25/2010	40	3	- 1	- 132	-	-	-	-	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	266.5
-1391	T11-0781MO	No Driver's License	11/5/2010	40	3	- 1	- 66	-	-	-	-	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	50	-	-	-	269
-1244	T13-0378MO	No Driver's License	1/7/2013	40	3	- 1	- 57	-	-	-	-	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153
-1057	T13-4426MO	Safety Seat	7/17/2013	40	3	- 1	- 12.5	-	-	-	-	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	-	30	12.5	-	-	-	-	-	-	3	-	50	-	-	-	224
Did offense occur while driving? If so, MVF should be assessed.																																
-1281	CR15-0678MLO	Minor in Possession of Alcoholic Beverage	6/27/2015	40	3	- 1	- 300	-	-	-	-	- -	-	5	-	-	2	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	195
IDRF and TPDC are under assessed $1																																
-853	T14-4782MO	Expired Motor Vehicle Inspection	7/21/2014	40	3	- 1	- 110	-	-	-	-	- -	-	5	-	-	1	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	-	30	-	-	1	-	-	-	-	3	-	-	50	-	389
																																280

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended February 29, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHSA		CMIT	CONST3	COPY2	CRFEEOVER	DD	DPSr	GR		JCPT	JSF	LEOCE	LTF	OMNIC	OMNIV	SJFC	SO	STF	TP	TPDS	TPWF	TXFI	WARr	WFDPS	WFTXFI	TOTAL
JP32-2016					CHS	CHSJP	CO	COPY1	CRF	CVCA	DPS	FA	IDRF	JCD	JCTF	LEOA	LEOSE	MVF	OMNIS	SCOF	SJFS	SOr	SV50	TPDC	TPW	TPWFr	UTFC	WFCONST3	WFPREC32	
CCC is over assessed $1.																															
-825	TR16-0435-J32	Speeding	1/27/2016	41	3	1	-	-	-	-	24	5	-	2	-	4	4	-	2	0.1	-	0.6	5.4	30	1	1	3				127.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1). Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																															
-726	T14-0599MO	Fail to Maintain Financial Responsibility	1/12/2014	40	3	1	175	-	-	1	5	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	2	-	-	-	-	-	265
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																															
-641	T14-0187MO	No Safety Belt	1/2/2014	40	3	1	50	-	-	-	5	-	2	-	4	4	-	2	-	20	0.6	5.4	-	30	-	2	-	3	-	-	-	172
-678	T14-1629MO	No Driver's License	1/27/2014	40	3	1	132	-	-	-	-	-	2	-	4	4	-	2	0.1	20	0.6	5.4	5	-	-	2	-	-	-	50	271.1
-784	T14-1585MO	Driving While License Invalid	2/19/2014	40	3	1	65.9	-	-	-	5	-	2	-	4	4	-	2	0.1	20	0.6	5.4	-	-	-	2	-	-	-	-	155
-839	T14-1616MO	No Safety Belt	2/19/2014	40	3	1	50	-	-	-	5	-	2	-	4	4	-	2	-	20	0.6	5.4	-	30	-	2	-	3	-	-	172
-847	T14-1193MO	Disregard Stop Sign	2/20/2014	40	3	1	106	-	-	-	5	-	2	-	4	4	-	2	0.1	20	0.6	5.4	-	30	-	2	-	3	-	50	277.9
-848	T14-1194MO	Fail to Maintain Financial Responsibility	2/20/2014	40	3	1	105	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	5	-	-	2	-	-	-	50	244
-849	T14-1195MO	No Driver's License	2/20/2014	40	3	1	132	-	-	-	-	-	2	-	4	4	-	2	0.1	20	0.6	5.4	5	-	-	2	-	-	-	50	271.1
-906	T14-0995MO	Speeding	1/31/2014	40	3	1	54	-	-	-	5	-	2	-	4	4	-	2	0.1	20	0.6	5.4	-	30	-	2	-	3	-	-	176.1
-891	T14-1670MO	No Driver's License	3/1/2014	40	3	1	51	-	-	-	5	-	2	-	4	4	-	2	0.1	20	0.6	5.4	5	-	-	2	-	-	-	50	271.1
-954	T14-0799MO	Speeding	1/28/2014	40	3	1	132	-	-	-	5	-	2	-	4	4	-	2	0.1	20	0.6	5.4	-	30	-	2	-	3	-	-	176.1
-956	T14-0800MO	No Driver's License	1/28/2014	40	3	1	66	-	-	-	5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	-	-	50	271.1
-1020	T14-0092MO	Speeding	1/3/2014	40	3	1	34	-	-	-	5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	203.1
-1080	T14-1041MO	No Safety Belt	2/4/2014	40	3	1	50	-	-	-	5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	185.1
-1149	CR14-0310MO	Open Container of Alcohol-Driver	2/22/2014	40	3	1	500	-	-	-	5	-	2	-	4	4	-	2	-	4	20	6	20	0.6	5.4	-	-	30	-	-	186.1
-1162	T14-1325MO	Speeding	2/13/2014	40	3	1	54	-	-	-	5	-	2	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	-	202
-1148	T14-1572MO	No Driver's License	2/22/2014	40	3	1	132	-	-	-	5	-	2	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	50	639
-1195	T14-0362MO	Speeding	1/8/2014	40	3	1	30	-	-	-	5	-	2	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	-	176.1
-1196	T14-0364MO	No Driver's License	1/8/2014	40	3	1	66	-	-	-	5	-	2	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	50	271.1
-1271	CR14-0298MO	Fail to Attend School	3/7/2014	40	3	## 1	500	-	-	-	-	-	2	-	4	4	-	2	0.1	20	0.6	5.4	-	-	-	2	-	3	-	-	152.1
-1397	T14-0316MO	Driving While License Invalid	1/6/2014	40	3	1	132	-	-	-	5	-	2	-	4	4	-	2	-	4	20	6	20	0.6	5.4	-	-	-	-	-	155.1
-1479	T14-0954MO	Speeding	1/30/2014	40	3	1	36	-	-	-	5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	-	##	-	634
-1424	T14-1264MO	Speeding	2/10/2014	40	3	1	54	-	-	-	5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	30	-	50	325.9
											5	-	2	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	-	30	-	-	188.1
Fine should be split between CO (15%) and TPEF (85%)																															
-663	CR12-0920MO	Hunting No License	9/5/2012	40	3	1	37.5	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	2	-	-	-	-	-	206.1
-664	CR12-0921MO	No Hunter Education Certificate	9/1/2012	40	3	1	37.5	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	5	106.3	-	-	-	-	280.75
-757	CR09-1441MO	Hunt Migratory Dove	9/6/2009	40	3	1	30	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	5	106.3	-	-	-	50	-	280.75
-758	CR09-1447MO	Hunt Migratory Dove	9/6/2009	40	3	1	30	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	5	85	-	-	-	50	-	252
-741	CRNT15-0063-J32	Boating Under the Influence	10/10/2015	40	3	1	200	-	-	-	5	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	-	5	85	-	-	-	50	-	252
-838	CR11-1545MO	Exceeding the Mourning Dove Daily Bag	9/13/2011	40	3	1	30	-	-	-	-	-	2	-	4	4	-	2	-	20	0.6	5.4	-	-	1	1	-	-	92	-	-	-	360.8
																									5	85	-	-	-	50	-	252

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

PBC

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2016-01485 THRU JP32-2016-02355 — $ 187,027.65

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT — 2099.30

ADD: COST ON DEPOSIT LIQUIDATED — 2433.30 ~~334.00~~

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 187,361.65

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~187,116.75~~ 191,034.10

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — ~~244.90~~ 3672.45

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$187,027.65	
Add: Previous Month's Bond Overtransfer Sep'15; Dec'15; Feb'16	3403.35	
Add: HCSO Monthly "D" Collections Report June '15	603.10 ~~$0.00~~	
Total Remittances Made to County Treasurer	191,034.10 $ ~~187,116.75~~	

PREPARED BY: _____ DATE PREPARED: 4-12-16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-22-16 4/20/16

Marcus Ochoa — JUSTICE OF THE PEACE — 4-12-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-866-000-0-000	$ 69,800.57
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1,171.58
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	150.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,160.73
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-866-000-0-000	652.04
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,768.14
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	130.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	32.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,460.62
Motor Vehicle Adm. Fee ($10-$20) (Electronical Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-866-000-0-000	916.00
Deferred Disposition		C.C.P. Art. 45.051	916.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	391.83
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-866-000-0-000	1,250.66
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	105.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	739.46 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	9,334.63
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	437.84
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	35.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	17.50
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	24.50 ~~17.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	150.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	162.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	14.05
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	10.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	211.01
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	28,217.74
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	738.03
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	87.40
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	7.00
Indigent legal Services Fee-JP ($6)	90	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	540.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,766.74
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,628.15
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,410.95
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,190.63
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	40.55
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.45~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	3702.30 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	900.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	466.20
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	4202.75 ~~4,182.75~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	55.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131			
Constable Fees:				1100-342-10-060-001-0-000	458.47 ~~447.46~~
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	200.00
Precinct #4				1100-342-10-293-000-0-000	21809.56 ~~21,814.58~~
Precinct #5				1100-342-10-294-000-0-000	75.00
District Attorney Fees				1100-342-10-295-000-0-000	0.00 ~~11,239.41~~
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	5.00
Fire Marshal Fee				1100-342-10-060-003-0-000	10.00
Due to Others Delinquent Fees				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)	1109.2	02-000-00-000-004-0-00	11,239.41
Due to Others- Refund-Overpayments				1100-207-10-000-001-0-000	-
Due to Others				1100-202-00-000-812-0-000	0.00 ~~1,119.59~~
Restitution				1100-202-00-000-812-0-000	17.00 ~~20.00~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-812-0-000	-
Justice Fees (Local Fees)				1100-202-00-000-019-0-000	1,101.69 -
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	1100-341-10-060-001-0-000	2350.75 ~~3,096.22~~
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2.250.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~11.01~~ 0		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	10.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	~~734.46~~ 0		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-008-0-000	0. 3,702.30
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 344 1(b)4 CCP 102.004		1100-341-10-060-006-0-000	0 ~~7.00~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 187,361.65

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04-22-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 11/2014

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended March 31, 2016

Rec #	Case #	Offense	Off. Date	ARREST	CCC	CGDETF	CHS	CHSJP	CJP	CO	COLLFEE	COPY1	COPY2	CR	CRF	FEEOVER	CSS	CVCA	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MISC	MVF	OCL	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	WFSO	TOTAL
JP32-2016-																																																					
ARREST should NOT be used. Please assess fee to proper law enforcement agency.																																																					
1506	T05-3684MO	Speeding	10/10/05	5	40	-	3	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	30	-	-	-	-	3	-	50	-	-	-	297
1501	T05-3685MO	No Liability Insurance	10/10/05	5	40	-	3	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	-	478
		Fail to Display Driver's																																																			
1508	T05-3686MO	License	10/10/05	5	40	-	3	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	-	264
1715	F97-08-57	Speeding	7/24/97	5	-	-	-	-	5	29	-	-	-	5	-	-	-	15	-	-	-	3	-	-	1	-	-	1	1	2	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	35	-	-	126
LTF is under assessed $2. In addition, LEOSE should NOT be assessed. Furthermore, LEMI ($0.50), LEOA ($1), and LEOCE ($2) should be assessed. Moreover, WARr is over assessed $15.																																																						
1659	F96-04-243	No Liability Insurance	4/22/96	-	-	-	-	-	5	175	-	-	-	-	-	-	-	15	5	-	-	3	-	-	1	-	-	-	-	-	-	4	-	-	75	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	-	352
LEOSE should NOT be assessed. In addition, LEMI ($0.50), LEOA ($1), and LEOCE ($2) should be assessed. Furthermore, WFDPS is over assessed $15.																																																					
2307	F95-09-140	Fail to Yield ROW	9/7/95	-	-	-	-	-	5	60	50.1	-	-	-	-	-	-	15	5	-	-	3	-	-	1	-	-	-	-	-	-	4	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	50	-	-	217.1
Warrant fee is over assessed $15.																																																					
2289	F96-04-160	No Driver's License	4/13/96	-	-	-	-	-	5	15	35.7	-	-	-	-	-	-	15	5	-	-	3	-	-	1	-	-	1	1	2	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154.7
2310	F97-06-16	Speeding	5/26/97	-	-	-	-	-	5	120	-	-	-	5	-	-	-	15	5	-	-	3	-	-	1	-	-	1	1	2	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	50	-	-	232
2311	F97-06-17	No Driver's License	5/26/97	-	-	-	-	-	5	60	-	-	-	-	-	-	-	15	5	-	-	3	-	-	1	-	-	1	1	2	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	164
2214	T98-0733MO	No Safety Belt	9/24/98	-	17	-	3	-	-	25	-	-	-	-	-	-	-	15	5	-	5	-	-	0.3	1	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	50	-	-	146.25
2352	T99-4442MO	Speeding	7/28/99	-	17	-	3	-	-	58	53.8	-	-	-	-	-	-	15	5	-	5	-	-	0.3	1	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	50	-	-	233.03
2353	T99-4443MO	No Driver's License	7/28/99	-	17	-	3	-	-	60	53.5	-	-	-	-	-	-	15	5	-	5	-	-	0.3	1	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	50	-	-	231.73
2181	T99-5334MO	No Driver's License	8/13/99	-	17	-	3	-	-	60	-	-	-	-	-	-	-	15	5	-	5	-	-	0.3	1	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	203.25
Based on date of first payment, Time Payment should be assessed. In addition, LTF is under assessed $4.																																																					
2145	F98-05-454	Speeding	5/13/98	-	-	-	-	-	-	24	13.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57.2
2273	T01-1817MO	Speeding	6/15/01	-	-	-	-	-	-	84	46.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	-	200.2
LTF is under assessed $2.																																																				
1921	T98-0330MO	No Safety Belt	8/6/98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
2317	T99-6802MO	Speeding	9/27/99	-	-	-	-	-	48	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-	156
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																																					
2249	T01-0271MO	No Liability Insurance	1/10/01	-	3.44	1	0.6	-	-	350	28.5	-	-	-	-	-	-	3	-	-	1	-	-	0.1	0	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460.03
2083	T06-0886MO	No Driver's License	2/8/06	-	15	-	1.2	0.4	-	132	30.4	-	-	-	-	-	-	-	1.9	-	-	-	-	-	-	1.5	1.5	-	-	-	-	-	-	-	-	-	-	-	7.65	0.2	1.3	-	-	-	-	-	-	-	19.1	-	-	-	212.2
		Expired Commercial MV																																																			
1590	T06-5120MO	Inspection	9/3/06	-	28.3	-	2.1	0.7	-	196	-	-	-	-	-	-	-	-	3.5	-	-	-	-	-	-	2.8	2.8	-	-	-	-	2	-	-	-	-	-	14.2	0.4	2.4	-	-	21.2	-	-	-	-	2.1	2	35.4	-	-	316
		No Medical Certificate on																																																			
1592	T06-5121MO	Person	9/3/06	-	25.3	-	1.9	0.6	-	198	-	-	-	-	-	1	-	-	3.2	-	-	-	-	-	-	2.5	2.5	-	-	-	-	2	-	-	-	-	-	12.7	0.4	2.2	-	-	-	-	-	-	-	31.7	-	-	-	284
		Tire Thread Depth Less																																																		
1799	T15-3844MLO	than 1/32"	4/30/15	-	32.2	-	-	-	-	69.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	152.1
1644	T14-3001MO	Speeding	4/15/14	-	20.4	-	1.5	0.5	-	120	-	-	-	-	-	-	-	-	2.6	-	-	-	1	-	-	2	2	-	-	-	-	-	-	0.1	-	2	10	3.1	10.2	0.3	2.8	-	-	15.3	-	-	0.5	0.5	1.5	25.5	-	-	-	222.1
1581	CR11-1125MO	Restrain Dog or Cat	7/15/11	-	-	-	-	-	-	337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	337
		Fail or Refuse to																																																		
1580	CR11-1126MO	Vaccinate Dog/Cat	7/15/11	-	-	-	-	-	-	367	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	367
1633	TR16-0823-J32	Disregard Red Light	2/18/16	-	19.7	-	1.5	0.5	-	52.9	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	2	2	-	-	-	-	-	-	0.1	-	-	-	-	-	0.3	2.7	-	2.5	14.8	-	-	0.5	0.5	1.5	-	-	-	-	102.1
1803	T14-1742MO	Speeding	3/8/14	-	27.2	-	2	0.7	-	-	-	-	-	-	-	-	-	-	3.4	-	-	-	1.4	-	-	2.7	2.7	-	-	-	-	2	-	0.1	-	2.7	14	4.1	13.6	0.4	3.7	-	-	20.4	-	-	-	1.4	2	-	-	-	-	104.1
1870	T14-5099MO	No Saefty Belt	8/6/14	-	30.4	-	2.3	0.8	-	50	-	-	-	-	-	-	-	-	3.8	-	-	-	1.5	-	-	3	3	-	-	-	-	-	-	-	-	3	15	4.6	15.2	0.5	4.1	-	-	22.8	-	-	0.8	0.8	2.3	38	-	-	-	202
1911	T15-0366MLO	No Saefty Belt	1/6/15	-	30.4	-	2.3	0.8	-	50	-	-	-	-	-	-	-	-	3.8	-	-	-	1.5	-	-	3	3	-	-	-	-	-	-	-	-	3	15	4.6	15.2	0.5	4.1	-	-	22.8	-	-	0.8	0.8	2.3	38	-	-	-	202
		Driving Under the																																																		
1947	CR08-1475MO	Influence	10/12/08	-	15.7	-	1.2	0.4	-	500	75.1	-	-	-	-	-	-	-	2	-	-	-	0.8	-	-	1.6	1.6	-	-	-	-	-	-	-	-	-	-	-	7.86	0.2	2.1	-	-	-	-	-	-	-	19.6	-	-	-	628.1
MISC should NOT be used. Please assess fee to proper law enforcement agency.																																																				
1897	T00-12830MO	No Driver's License	12/3/00	-	17	-	3	-	-	30	-	-	-	-	-	-	-	15	-	-	5	-	-	0.3	2	-	-	-	-	-	-	2	5	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99.25
1899	T00-12831MO	No Liability Insurance	12/3/00	-	17	-	3	-	-	175	-	-	-	-	-	-	-	15	-	-	5	-	-	0.3	2	-	-	-	-	-	-	2	5	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244.25
1898	T00-12832MO	Disregard Stop Sign	12/3/00	-	17	-	3	-	-	30	-	-	-	-	-	-	-	15	-	-	5	-	-	0.3	2	-	-	-	-	-	-	2	5	-	-	-	-	20	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	102.25
Based on offense type, SV50 should NOT be assessed.																																																			
2290	T03-1612MO	No Safety Belt	4/18/03	-	-	-	-	-	-	25	44.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	25	25	-	-	-	-	50	-	-	191.1
DSC is over assessed $1. In addition, LTF is under assessed $2.																																																			
1918	T04-0464MO	Speeding	1/19/04	-	-	-	-	-	-	120	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	-	247
Based on disposition date, TP should NOT be assessed.																																																			
2156	CR04-1042MO	Fail/Ref to Vac. Dog/Cat	11/9/04	-	40	-	3	-	-	200	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	2	-	-	-	-	-	20	-	-	5	-	-	-	25	-	-	-	-	-	-	50	453.7
1895	T06-4599MO	No Safety Belt	8/24/06	-	40	-	3	1	-	-	57.3	-	-	-	-	-	-	5	-	-	-	-	-	-	-	4	4	-	-	-	-	2	-	-	-	-	-	20	0.6	3.4	-	-	30	-	25	-	-	3	-	-	-	-	198.3
2043	T13-2148MO	Speeding	4/3/13	-	40	-	3	1	-	48	-	-	-	-	-	-	-	5	-	-	-	2	-	-	-	4	4	-	-	-	-	2	-	0.1	-	4	20	6	20	0.6	5.4	-	-	30	-	25	-	-	3	-	-	-	-	223.1

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended March 31, 2016

Rec #	Case #			ARREST	CGDETF	CHSJP	CO	COPY1	CR	CRFEEOVER	CVCA	DPSr	GR	JCD	JCTF	LEMI	LEOCE	LTF	MVF	OMNIC	OMNIV	SJFC	SO	STF	TP	TPDS	WARr	WFDPS	WFSO	
JP32-2016-		Offense	Off. Date	CCC	CHS	CJP	COLLFEE	COPY2	CRF	CSS	DPS	FA	IDRF	JCPT	JSF	LEOA	LEOSE	MISC	OCL	OMNIS	SCOF	SJFS	SOr	SV50	TPDC	UTFC	WFCONST3	WFPREC32	TOTAL
MVF should be assessed.																														
1708	T10-1304MO	No Driver's License	3/21/10	40	3 1	132	80.7				5		2		4			2			20	0.6	5.4					50			349.7
1637	T10-4350MO	No Driver's License	9/22/10	40	3 1	132					5		2		4			2			20	0.6	5.4					50			269
1630	T11-0610MO	No Driver's License	12/23/10	40	3 1	66					5		2		4			2		4	20 6 20	0.6	5.4								183
1660	T12-0575MO	No Driver's License	1/19/12	40	3 1	132					5		2		4			2			20	0.6	5.4						50		269
MVF should NOT be assessed.																														
2268	T12-5697MO	No Safety Belt	10/15/12	40	3 1	50					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30			3		50	250.1
An arrest fee should be assessed.																														
2071	TR16-1365-J32	No Driver's License	3/6/16	40	3 1	65.9							2		4			2	0.1			0.6	5.4	5		1	1				135
Based on appear by date, SCOF should be assessed.																														
1983	TR15-1250-J32	Safety Seat	9/5/15	40	3 1	12.5			13		5		2		4			2	0.1	4	20 6 -	0.6	5.4		30		1	1 3			157.1
1632	TR15-1637-J32	Unrestrained Child	10/2/15	40	3 1	25			25		5		2		4			2		4	20 6 -	0.6	5.4		30		1	1 3			182
1834	TR15-2301-J32	Fail to Maintain Financial Responsibility	11/3/15	40	3 1	175					5		2		4			2		4	20 6 -	0.6	5.4				1	1			274
1995	TR15-2444-J32	No Driver's License	11/5/15	40	3 1	65.9					5		2		4			2	0.1	4	20 6 -	0.6	5.4				1	1			165
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																														
2272	T14-0776MO	Driving While License Invalid	1/21/14	40	3 1	65.9					5		2		4			2	0.1	4	20 6 20	0.6	5.4				2				185
1485	T14-0761MO	Speeding	1/24/14	40	3 1	39					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30		2	3			191.1
1620	T14-0195MO	No Driver's License	1/3/14	40	3 1	66					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30		2	3			210
1606	T14-0824MO	Speeding	1/16/14	40	3 1	57.9					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30		2	3			155.1
1697	T14-1840MO	Expired Driver's License	3/6/14	40	3 1	66					5		2		4			2		4	20 6 20	0.6	5.4				2				185
1698	T14-1841MO	Safety Seat	3/6/14	40	3 1	12.5					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30	13	2	3			177.1
1703	T14-1328MO	Speeding	2/13/14	40	3 1	60					5		2		4			2	0.1		20	0.6	5.4		30		2	3			182.1
1704	T14-1329MO	No Driver's License	2/13/14	40	3 1	66					5		2		4			2	0.1		20 6 20	0.6	5.4				2				155.1
1787	T14-1305MO	No Safety Belt	2/19/14	40	3 1	50					5		2		4			2			20	0.6	5.4		30		2	3			172
1842	T14-1431MO	No Valid Inspection Certificate	2/13/14	40	3 1	53					5		2		4			2		4	20 6 20	0.6	5.4		30		2	3			205
1941	T14-1796MO	No Driver's License	3/6/14	40	3 1	66					5		2		4			2	0.1		20	0.6	5.4				2				155.1
2260	T14-0849MO	No Driver's License	1/13/14	40	3 1	66					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30		2	3			185.1
2338	T14-1711MO	Speeding	2/3/14	40	3 1	33					5		2		4			2	0.1	4	20 6 20	0.6	5.4		30		2	3		50	235.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																														
2324	TR16-0901-J32	Speeding	2/29/16	40	3 1	63			1		5		2		4			2	0.1			0.6	5.4		30		1	1 3			166
How many pages were issued?																														
2223	C-12-122MO						0.75	10																						10.75
TPDS is over assessed $1.																														
1657	T14-1933MO	No Driver's License	3/13/14	40	3 1	66							2		4			2	0.1	4	20 6 20	0.6	5.4	5		1	2		50		236.1
Based on offense date, CSS should NOT be assessed.																														
1661	T11-5726MO	Safety Seat	10/19/11	40	3 1	12.5				0.2	5		2		4			2	0.1		20	0.6	5.4		30	13		3		50	195.25
1905	T15-1774MLO	Unrestrained Child	2/24/15	40	3 1	12.5				0.2	5		2		4			2	0.1		20	0.6	5.4		30	13	1	1 3			147.25

RECEIVED
MAY 11 2016
Hidalgo County
AUDITORS OFFICE

E OF THE PEACE
ES AND FEES COLLECTED

FOR THE MONTH OF: April-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2016-02356 THRU	JP32-2016-03141	$ 126,967.00
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS:	COST ON DEPOSIT	310.10
ADD:	COST ON DEPOSIT LIQUIDATED	3802.40
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 126,656.90
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 1,200.00
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	125,456.90

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 126,967.00	
Add: Previous Month's Bond Overtransfer (Exhibit B)	3089.35	
Add: HCSO Monthly "D" Collections Report June '15	603.10 $200.00	
Total Remittances Made to County Treasurer	$ 1,200.00	

PREPARED BY: IDC DATE PREPARED: 5/6/16

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

Marcos Ochoa 5/6/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MS 6-7-16

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 40,841.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	663.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,696.63
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	513.84
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,182.54
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,134.66
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-066-000-0-000	1,587.53
Deferred Disposition		C.C.P. Art. 45.051	1,587.53		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	306.52
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,105.85
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	40.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	129.70 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,674.30
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	435.60
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	45.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	25.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	35.00 7.00
Operators and Chauffeurs License Fund ($75)		T.R.C 601.192		1100-207-20-000-031-0-000	75.00
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	12.73
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	15.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	174.53
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,758.79
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	673.58
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	67.90
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	7.50
Indigent legal Services Fee-JP ($6)	147	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	870.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,221.26
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,060.40
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,740.60
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,002.70
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.96
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	104.52 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,450.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	440.60
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	3607.70 3,607.10
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	215.00 210.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	0 496.56
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	11,859.45
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	0 7,016.05
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0 327.70
School District Arrest Fee				1100-342-10-060-003-0-000	35.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others				Delong, Mily Coll Fee 1100-202-00-000-004-000	1016.05 -
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	35.65
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	694.50 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,805.75 3,858.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	25.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	28.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($20)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	75.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	3,625.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 126,681.30

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MAY-7-16

RECEIVED
MAY 11 2016
HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: JE-09-004 REVISED 11/2014

126656.90

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended April 30, 2016

Rec # JP32-2016-	Case #	Offense	Off. Date	CCC	CHS	JP	CMIT	CO	COLLFEE	COPY1	COPY2	CR	CVCA	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MVF	OCL	OMNIC	OMNIS	OMNIV	SCOF	SF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
LEOSE is over assessed $2. In addition, LEMI ($0.50) should be assessed.																																															
2456	F95-08-16	Display Fictitious Inspection Certificate	7/27/95	-	-	-	5	-	200	87.6	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	35	-	379.6
2457	F95-08-17	No Liability Insurance	7/27/95	-	-	-	5	-	175	101.7	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	75	-	-	20	-	-	-	-	-	-	-	-	-	-	-	35	-	440.7
LEOSE is over assessed $2. In addition, CJP ($5) and LEMI ($0.50) should be assessed.																																														
2459	F96-07-354	Failure to Appear	7/27/95	-	-	-	-	-	11	28.5	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	35	-	123.5
LEOSE should NOT be assessed. In addition, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																																														
3002	F95-10-267	Speeding	10/22/95	-	-	-	5	-	34	43.8	-	-	5	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	189.8
2538	F96-02-23	Drove Wrong Way on One Way	1/24/96	-	-	-	5	-	34	42.3	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	183.3
2733	F96-05-379	Speeding	5/24/96	-	-	-	5	-	8	51	-	-	5	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	171
2534	F96-07-259	No Safety Belt	7/3/96	-	-	-	5	-	50	47.1	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	204.1
LTF is under assessed $2.																																														
2369	F97-02-90	Speeding	1/31/97	-	-	-	5	-	39	44.7	-	-	5	15	5	-	2.5	-	-	1	-	-	0.5	1	2	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	193.7
2370	F97-02-91	No Driver's License	1/31/97	-	-	-	5	-	30	39.6	-	-	-	15	5	-	2.5	-	-	1	-	-	0.5	1	2	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	-	171.6
2448	F98-05-202	Fail to Control Speed	5/3/98	17	3	-	-	-	29	44.48	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	-	-	192.73
2580	F98-05-204	Operate Unregistered Motor Vehicle	5/3/98	17	3	-	-	-	7.75	-	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	74
2451	F98-07-221	Speeding	6/25/98	17	3	-	-	-	34	45.98	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	199.23
2379	F98-07-1121	Use Equipment Not Approved	7/26/98	17	3	-	-	-	27	43.88	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	50	-	-	-	190.13
2732	T98-1381MO	No Driver's License	10/16/98	17	3	-	-	-	30	43.88	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	-	190.13
2740	T98-2543MO	Speeding	12/14/98	17	3	-	-	-	29	-	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	35	-	133.25
2901	T02-0610MO	Speeding	2/13/02	-	-	-	-	-	90	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	50	-	208
LTF is under assessed $2. In addition, LEOSE should NOT be assessed. Furthermore, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																																														
2526	F97-06-448	No Safety Belt	6/15/97	-	-	-	5	-	-	46.5	-	-	-	15	5	-	2.5	-	-	1	-	-	-	-	-	3.5	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	151.5
LTF is over assessed $2.																																														
3043	T03-0461MO	No Driver's License	2/6/03	-	-	-	-	-	121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	195
JCPT is under assessed $1.																																														
2994	T99-5450MO	Speeding	9/1/99	17	3	-	-	-	48	50.78	-	-	-	15	5	5	-	-	0.3	1	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	220.03
SCOF should be assessed.																																														
2359	T01-1766MO	Drove on Wrong Side	6/6/01	17	3	-	-	-	-	-	-	-	-	15	5	5	-	-	0.5	2	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	50	-	-	102.5
Based on offense type, SV50 should NOT be assessed.																																														
2809	T02-1298MO	No Safety Belt	4/25/02	17	3	-	-	0.5	25	53.1	-	-	-	15	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	25	-	-	3	-	50	-	-	230.1
2745	T03-3535MO	No Safety Belt	8/4/03	17	3	-	-	0.5	25	53.1	-	-	-	15	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	25	-	-	3	-	50	-	-	230.1
Based on disposition date, Time Payment should NOT be assessed.																																														
3116	T03-2088MO	Speeding	5/13/03	17	3	-	-	0.5	72	-	-	-	-	15	5	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	25	-	3	-	50	-	-	224

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
Fore the Month Ended April 30, 2016

Rec # / JP32-2016-	Case #	Offense	Off. Date	CCC	CHS	JP	CMIT	CO	COLLFEE	COPY1	COPY2	CR	CVCA	DPS	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LEOSE	LTF	MVF	OCL	OMNIC	OMNIS	OMNIV	SCOF	SF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
MVF should be assessed.																																																
2882	T12-0539MO	Driving While License Suspended	12/3/11	40	3	1	-	132	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	-	2	-	-	4	20	6	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	50	299
2657	T13-0281MO	No Driver's License	12/26/12	40	3	1	-	132	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	-	2	-	-	4	20	6	20	-	0.6	5.4	-	-	-	-	-	-	-	-	-	50	299
STF and TFC should NOT be assessed.																																															
3070	TR16-2330-J32	Parked in a Handicapped Zone	2/12/16	-	3	1	-	500	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	2	-	-	-	-	-	-	-	-	-	5	30	-	-	3	-	-	-	-	-	-	548
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																															
2881	T14-1281MO			40	3	1	-	103.1	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	-	2	0.1	-	4	20	6	20	-	0.6	5.4	-	-	30	-	-	2	3	-	-	-	-	255.2
3123	T14-0842MO			40	3	1	-	66	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	-	2	-	-	4	20	6	20	-	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	185
TPDC and IDRF are under assessed $1 each.																																															
2634	T14-4236MO			40	3	1	-	110	-	-	-	-	-	-	-	-	1	-	-	4	4	-	-	-	-	2	-	-	4	20	6	20	-	0.6	5.4	5	-	30	-	-	1	3	-	-	-	50	310
Based on case information, case should not have an outstanding balance.																																															
2458	SC16-0115-J32			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-75	-	-	-	-	-	-	-	-	-	-	-	-	-75
How many copies were issued?																																															
2490	LT16-0024-J32			-	-	-	-	-	-	0.8	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.75

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $105,543.16. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 26 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); and April 2016 (31) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through May 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey;* however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted to for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We noted during our review that 24 of 94 online credit card transactions received during the month of May 2016 were not promptly receipted. The transactions were receipted 2 to 3 days after payment was made by defendants. In addition, one kiosk credit card payment (received on March 23, 2015 in the amount of $155.00 for docket number T14-5633MO) and one in-house credit card payment (received on July 23, 2015 in the

amount of $130.00 for docket number T15-5161MLO) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No. 5:
We reviewed all dates in which collections were received during the month of May 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 8 of 21days were not deposited at the bank on a daily basis. Deposits were made 2 to 8 days after collections were receipted.

According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the May 2016 *Monthly Report* was submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to a limited number of staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No.7:
For the month of May 2016, we selected all 4 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was

applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 8 cases:

- 1 case had the warrant recalled; the jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 3 cases had the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases did not have the warrant recalled; the jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 1 case did not have the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
JUN 15 2016
City: MISSION, TX
Hidalgo County, Texas

CE OF THE PEACE
ES AND FEES COLLECTED

FOR THE MONTH OF: May-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

Hidalgo County
AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP32-2016-03142 THRU	JP32-2016-03766	$ 105,543.16 ~~39,662.42~~
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	334.00-
ADD:	COST ON DEPOSIT LIQUIDATED	644.10 ~~310.10~~
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 105,853.26 ~~39,972.52~~
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 109,525.71
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	3,672.45 ~~39,972.52~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 105,543.16	
Add: Previous Month's Bond Overtransfer Sep'15, Dec'15, Apr'16	3,379.45	
Jan'16 Aug'15	603.10	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 109,525.71 -	

PREPARED BY: [signature] DATE PREPARED: 6/6/16

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

Marcos Ochoa 6/6/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 35,633.62 ~~41,149.99~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00 -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	717.00 ~~229.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-089-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,515.55 ~~462.80~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	466.75 ~~140.82~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,956.74 ~~597.66~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,011.84 ~~210.00~~
Motor Vehicle Adm. Fee ($10-$20) (Omnibus Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-066-000-0-000	532.90 ~~438.90~~
Deferred Disposition		C.C.P. Art. 45.051	438.90		522.90 M
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		10.00 M
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	280.65 ~~85.09~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	967.21 ~~267.80~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	251.20 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,816.46 ~~436.46~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	401.59 ~~116.80~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00 -
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50 -
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50 -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	11.72 ~~4.42~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	57.22
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	10,484.46 ~~2,907.46~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	482.65 ~~171.65~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	52.88 ~~19.88~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	7.72 ~~3.22~~
Indigent legal Services Fee-JP ($6)	83	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	498.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,028.79 ~~2,484.69~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,870.97 ~~567.29~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,497.54 ~~463.84~~
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	407.22 ~~271.65~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	34.11 ~~10.28~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	1,256.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	830.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	401.59 ~~116.80~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$2,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,742.01 ~~691.99~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00 ~~5.00~~
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	93.91 ~~68.00~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	8 ~~184.80~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	9,473.01 ~~6,856.16~~
Precinct #4				1100-342-10-294-000-0-000	150.00 ~~200.00~~
Precinct #5				1100-342-10-295-000-0-000	8 ~~2,180.33~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	8 ~~123.20~~
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO, Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)	1100-207-20-000-004-0-000	1100-207-30-000-003-0-000	5342.42 -
Due to Others - Refund Overpayments				1100-202-00-000-012-0-000	18.15 ~~3.00~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	376.80 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,126.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	2075.00 M	
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	1.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2,075.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~49,097.52~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6/23-6/27/16

RECEIVED JUN 15 2016 Hidalgo County AUDITORS OFFICE

Delinquent Fees

105,853.26 X1 X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended May 31, 2016

Rec # / IP32-2016-0	Case #	Offense	Off. Date	ARREST	CCC	CHS	CHSJP	CJP	CMIT	CO	COLLFEE	CONST3	COPY1	COPY2	CRF	CVCA	DD	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOA	LEOCE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
LTF is under assessed $2.																																																	
3496	F96-02-263	No Safety Belt	2/11/96	-	-	-	-	5	-	25	39	-	-	-	-	15	-	5	-	-	2.5	-	-	1	-	-	0.5	1	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	169
Based on date of first payment, Time Payment should be assessed. In addition, LTF is under assessed $4.																																																
3210	T99-0115MO	Speeding	12/14/98	-	-	-	-	-	-	24	28.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	122.2
Fine should be split between CO (50%) and CRF (50%).																																																
3334	T99-2363MO	Unrestrained Child	4/20/99	-	17	3	-	-	-	100	66.38	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	50	-	-	287.63
LTF is under assessed $2.																																																
3295	F98-07-1122	Expired Driver's License	7/26/98	-	17	3	-	-	-	30	43.88	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	190.13
Based on date of first payment, Time Payment should be assessed. In addition, LTF is under assessed $2.																																																
3409	T99-6274MO	No Safety Belt	9/24/99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	22
3498	T14-3806MO	No Driver's License	6/6/14	-	31.31	2.34	0.79	-	-	132	-	-	-	-	-	-	-	-	-	-	-	1.57	-	-	3.13	3.13	-	-	1.56	0.08	-	-	-	20	0.47	4.23	3.91	-	-	-	0.79	0.79	-	-	-	-	50	256.1
COLLFEE is over assessed $15.83. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																																
3490	T01-1132MO	Disregard Stop Sign	3/21/01	-	17	3	-	-	-	52.75	68.33	-	-	-	-	15	-	5	-	5	-	-	0.25	2	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	50	-	-	243.33
JCPT is under assessed $1.																																																
3330	T99-5449MO	Speeding	9/1/99	-	17	3	-	-	-	64	55.58	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	3	-	-	50	-	240.83
Based on date of first payment, Time Payment should be assessed.																																																
3569	T03-2525MO	Speeding	6/10/03	-	-	-	-	-	-	102	52.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	50	-	-	226.2
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																																
3188	T03-3374MO	Speeding	8/2/03	-	7.54	1.33	-	-	0.22	126.87	35.25	-	-	-	-	6.65	-	2.22	-	2.22	-	-	0.22	0.88	1.77	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	1.33	-	-	-	-	206.5
3647	T13-6585MO	Fail to Yield ROW	10/4/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
3359	T08-1682MO	Speeding	3/26/08	-	0.92	0.07	0.02	-	-	144	2.16	-	-	-	-	-	-	0.11	-	-	-	0.05	-	-	0.09	0.09	-	-	-	-	-	-	-	-	0.46	0.01	0.12	-	0.69	-	-	-	-	0.07	-	1.14	-	-	150
Based on offense type, SV50 should NOT be assessed.																																																
3336	T01-2859MO	No Safety Belt	9/23/01	-	17	3	-	-	0.5	25	60.6	-	-	-	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	25	25	-	-	3	-	50	-	-	262.6
3536	T03-2038MO	No Safety Belt	5/13/03	-	17	3	-	-	0.5	25	-	-	-	-	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	25	-	-	-	3	-	50	-	-	177
3470	TR16-1406-J32	Safety Belt	3/23/16	-	40	3	1	-	-	25	-	-	-	-	25	-	-	-	5	-	-	2	-	-	4	4	-	-	2	-	-	-	-	-	0.6	5.4	-	30	-	-	1	1	3	-	-	-	-	152
Based on disposition date, Time Payment should NOT be assessed.																																																
3522	T03-1183MO	Speeding	3/27/03	-	17	3	-	-	0.5	102	-	-	-	-	-	15	-	5	-	5	-	-	0.5	2	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	25	-	-	3	-	50	-	-	254
COLLFEE is under assessed $2.34. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																																
3681	T06-1275MO	Speeding	3/7/06	-	40	3	1	-	-	60	67.8	-	-	-	-	-	-	5	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	3.4	-	30	-	-	-	-	3	-	50	-	-	293.8
COLLFEE is under assessed $9.90. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																																
3545	T09-2924MO	Speeding	5/16/09	-	40	3	1	-	-	120	87	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	20	0.6	5.4	-	30	-	-	-	-	3	-	50	-	-	377
Based on case type, CRF should NOT be assessed. Please assess fee to SCHD.																																																
3195	TRU16-0021-J32			-	-	-	-	-	-	92	-	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184
3606	TRU16-0013-J32			-	40	3	1	-	-	50	-	-	-	-	50	-	-	-	-	-	-	2	-	-	4	4	-	-	2	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	184
MVF should NOT be assessed.																																																
3579	T11-3327MO	No Safety Belt	6/2/11	-	40	3	1	-	-	50	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	-	2	0.1	4	20	6	20	0.6	5.4	5	30	-	-	-	-	3	-	-	-	-	200.1
COLLFEE is under assessed $22.87. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																															
3360	T10-4901MO	Speeding	10/19/10	-	40	3	1	-	-	-	76.23	-	-	-	-	-	84	5	-	-	-	2	-	-	4	4	-	-	2	0.1	-	-	-	20	0.6	5.4	-	30	-	-	-	-	3	-	50	-	-	330.33
Based on disposition date, Time Payment should NOT be asssesed. In addtion, MVF should NOT be assessed.																																															
3456	T13-4471MO	No Safety Belt	7/25/13	-	40	3	1	-	-	50	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	-	2	0.1	4	20	6	20	0.6	5.4	-	30	-	25	-	-	3	-	-	-	50	275.1
ARREST should NOT be assessed. Please assess fee to proper law enforcement agency, if applicable.																																															
3388	I06-347MO-CON			5	40	3	1	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	-	-	2	-	-	-	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	183

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended May 31, 2016

Rec #	Case #			ARREST	CHS	CJP		CO	CONST3	COPY2		CVCA		DPS		FA		IDRF		ICPT		JSF	LEOA		LTF		OMNIC	OMNIV		SJFC		SO		SVS0		TPDC		UTFC	WFCONST3		WFPREC32	
JP32-2016-0		Offense	Off. Date	CCC	CHSJP	CMIT		COLLFEE	COPY1	CRF		DD		DPSr		GR		JCO		JCTF		LEMI	LEOCE		MVF		OMNIS	SCOF		SJFS		STF		TP		TPDS		WARr	WFDPS		TOTAL	
COLLFEE is over assessed $42. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																									
3674	T04-1881MO	Speeding	6/7/04	40	3	-	-	89.1	-	-	-	-	-	5	-	-	-	-	-	4	-	-	-	-	2	-	-	20	-	-	-	30	-	-	-	3	-	50	-	-	246.1
COLLFEE is over assessed $19.80. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																									
3673	T06-4160MO	Speeding	8/8/06	40	3	1	-	69.6	-	-	-	-	-	5	-	-	-	-	-	4	4	-	-	-	2	-	-	20	0.6	3.4	-	30	-	-	-	3	-	50	-	-	235.6
Please enter how many pages were issued in the comments section of the receipt.																																									
3535	LT16-0175-J32		-	-	-	-	-	-	-	0.75	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.75

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $128,464.29. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 15 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments could not be completed as the new criminal system does not allow for the adjustments to be competed for the month the payment was taken. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); and May 2016 (26) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through June 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted to for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
One kiosk credit card payment (received on March 26, 2015 in the amount of $155.00 for docket number T14-5633MO) and one in-house credit card payment (received on July 23, 2015 in the amount of $130.00 for docket number T15-5161MLO) are pending to be receipted, as of today. Consequently, the applicable case dispositions

have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed. The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No. 5:
We reviewed all dates in which collections were received during the month of June 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 8 of 21 days were not deposited at the bank on a daily basis. Deposits were made 2 to 3 days after collections were receipted.

According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the June 2016 *Monthly Report* was submitted to the County Auditor's Office 17 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload. In addition, the court coordinator was out on vacation.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No.7:
For the month of June 2016, we selected all 19 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 23 cases:

- 3 cases had the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 19 cases did not have warrants issued; the jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
JUL 22 2016
Hidalgo County, Texas
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2
City: MISSION, TX

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2016-03767 THRU	JP32-2016-04563	$ 128,464.29 x10-b ✓
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	

LESS: COST ON DEPOSIT	1,756.60-	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	1,756.60	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 128,464.29	x3 4
Less: Total amount of remittances to County Treasurer (From Part II)	$ 132,136.74	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~128,464.29~~ 3,672.45	x4-b ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 128,464.29 B ✓	
Add: Previous Month's Bond Overtransfer Sep'15, Dec'15	3069.35 Ex. B ✓	
Add: HCSO Monthly "D" Collections Report Aug'15	$0.00	
	603.10 ✓	
Total Remittances Made to County Treasurer	$ 132,136.74-	

PREPARED BY: _____ DATE PREPARED: 7/15/16

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

Marcos Ochoa 7/15/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7-27-16
7/28/16

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2
PBC
City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 44,948.51
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	(0.77) -
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	537.50 ~~212.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-889-0-000	125.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2038.85 ~~2,041.85~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	644.62 ~~645.62~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,666.47 ~~2,670.47~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	50.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	12.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,378.00 ~~1,380.00~~
Motor Vehicle Adm. Fee ($10-$20) (Determined Fee for Exp. DL, Exp Imp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	~~111.90~~
Special Fees				1100-341-10-066-000-0-000	1,317.15
Deferred Disposition		C.C.P. Art. 45.051	1,317.15		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	386.20 ~~986.80~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,298.65
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	188.40 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,431.29 3,451.29
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	586.15
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	15.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	62.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.50 ~~9.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	120.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~26,632.42~~ 26,592.42
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	390.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	45.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.50
Indigent legal Services Fee-JP ($6)	48 M	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	288.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	12,656.40
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	258.47 ~~2,590.47~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,449.53 ~~3,452.93~~
Birth Certificate Fee ($1.80)	0 M	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,261.18
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	50.23
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.30
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	940.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	480.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	588.15
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$0, ____$5, ____$35, ____$0)				1100-207-20-000-019-0-000	3,651.17
T.A.B.C. (____$0, ____$5, ____$35, ____$0)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$0, ____$5, ____$35, ____$0)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	421.89
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	~~8,869.23~~ 8,853.23
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	~~4,413.10~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00 -
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100.2	02-00-000.0041.0-00	4500.10
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	533.10 ~~1,366.20~~
Due to Others				1100-202-00-000-012-0-000	(15.00) ~~-5.00~~
Restitution				1100-202-00-000-012-0-000	0 282.60
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	292.60 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,280.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	5.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	~~188.40~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 304.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~128,480.06~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 7/27/16 7/21/16

RECEIVED JUL 27 2016 Hidalgo County AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 11/2014

128,464.29 x1

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CO	COLLFEE	CRFEE	DD	OVER	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	OCSF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	WFCONST3	WFPREC32	TOTAL
JP32-2016-0																																		
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																		
4047	TR16-2803-J32			26.81	2.01	-	0.67	33	-	-	-	-	3.35	1.34	2.68	2.68	-	0.08	-	-	-	-	-	-	0.4	3.62	20.11	0.67	0.67	2.01	-	-	100.1
Was case dismissed? If so, please update the case status to "Dismissed". In addition, please scan a copy of the signed Motion and Order into Odyssey.																																		
4412	T13-5200MO	No Safety Belt	9/13/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	30
MVF should NOT be assessed.																																		
4334	T10-2225MO	No Safety Belt	6/5/10	40	3	-	1	50	66.03	-	-	5	-	2	4	4	2	0.1	-	-	-	-	-	-	20	0.6	5.4	30	-	-	3	50	-	286.13
COLLFEE is over assessed $120. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																		
4006	CR07-0555MO	Contempt Truancy	4/9/07	40	3	-	1	120	194.4	-	-	-	-	-	4	4	2	-	-	-	-	-	-	-	20	0.6	3.4	-	-	-	-	50	-	442.4
MVF should be assessed.																																		
4099	T12-0026MO	Use of Unapproved Equipment	11/27/11	40	3	-	1	98	-	-	-	5	-	2	4	4	2	-	-	-	-	-	-	-	20	0.6	5.4	30	-	-	3	-	50	268
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																																		
3965	T14-0881MO	Display Suspended Driver's License	1/31/14	40	3	-	1	65.9	-	-	-	5	-	2	4	4	2	0.1	-	4	20	6	-	20	0.6	5.4	-	-	2	-	-	-	185
Please enter an event stating the reason for the refund.																																		
3854	TR16-3988-J32	No Driver's License	5/19/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135	-	-	-	-	-	-	-	-	-	135
Can refund be applied to CO? If not, please enter an event stating a reason for the refund.																																		
4092	TR16-3009-J32	Speeding	5/7/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.15	-	-	-	-	-	-	-	-	-	0.15
3812	TR16-2290-J32	No Driver's License	4/10/16	40	3	-	1	65.9	-	1	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	1	1	-	-	-	136
3840	TR16-1706-J32	Speeding	2/25/16	40	3	-	1	42	-	1.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	146
3941	TR16-3008-J32	Speeding	5/6/16	40	3	-	1	45	-	0.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	148
4051	TR16-1268-J32	Speeding	2/19/16	40	3	-	1	54	-	0.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	157
4098	TR16-2756-J32	Speeding	4/26/16	40	3	-	1	72	-	0.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	175
4181	TR16-4026-J32	Speeding	6/1/16	40	3	-	1	45	-	0.15	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	147.25
4240	TR16-3038-J32	Speeding	5/8/16	40	3	-	1	-	-	0.9	54	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	30	1	1	3	-	-	157
4336	TR16-1690-J32	Expired Driver's License	4/3/16	40	3	-	1	65.9	-	0.1	-	-	5	2	4	4	2	-	-	-	-	-	-	-	0.6	5.4	-	1	1	-	-	-	135
4328	TR16-4644-J32	No Driver's License	6/6/16	40	3	-	1	65.9	-	9.9	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	0.6	5.4	-	1	1	-	-	-	144.9
OCSF should NOT be assessed. Please assess fee to proper law enforcement agency.																																		
3814	CR07-1636MO	Peace Bond Complaint	12/19/07	40	3	-	1	-	24.9	-	-	-	-	-	4	4	2	-	5	-	-	-	-	-	20	0.6	3.4	-	-	-	-	-	-	107.9
CHSA is under assessed $5.																																		
3816	T15-2345MLO	Speeding	4/2/15	40	3	20	1	37	-	-	-	5	-	2	4	4	2	0.1	-	-	-	-	-	-	20	0.6	5.4	30	1	1	3	-	-	179.1

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2016

Rec #	Case #				CHS	CHSJP		COLLFEE		DD		DPSr		JCTF		LTF		OCSF	OMNIS		OVER		SJFC		STF		TPDS		WFCONST3		TOTAL
JP32-2016-0		Offense	Off. Date	CCC		CHSA		CO		CRFEE	OVER	DPS		IDRF		JSF		MVF	OMNIC		OMNIV		SCOF		SJFS		TPDC		UTFC	WFPREC32	
COLLFEE is over assessed $123. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3772	CR06-1879MO	Rules and Penalties	12/5/06	40	3	-	1	100	176.4	0.6	-	-	-	-	4	4	2	-	-	-	-	-	-	20	0.6	3.4	-	-	-	-	-	-	355
COLLFEE is over assessed $25.48. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
4279	T09-4194MO	No Liability Insurance	7/23/09	40	3	-	1	61.17	84.93	-	-	5	-	2	4	4	2	-	-	-	-	-	-	20	0.6	5.4	-	-	-	-	50	-	283.1

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2016

Rec #	Case #			ARREST	CHS	CMIT	COLLFEE	COPY2	CVCA	FA	JCD	JCTF	LTF	SV50	UTFC	WFDPS	
JP32-2016-0		Offense	Off. Date	CCC	CJP	CO	COPY1	CR	DPS	GR	JCPT	LEOSE	SCOF	TP	WFCONST3		TOTAL
LTF is under assessed $2. In addition, LEOSE should NOT be assessed. Furthermore, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																	
3876	F96-02-95	Speeding	1/25/96	-	5	58	50.4	5	15	5	2.5	1	3.5	20	3	50	218.4
LEOSE should NOT be assessed. In addition, LEOA ($1), LEOCE ($2), and LEMI ($0.50) should be assessed.																	
3877	F96-02-96	No Driver's License	1/25/96	-	5	60	49.2	-	15	5	2.5	1	3.5	2 20	-	50	213.2
Based on date of first payment, Time Payment should be assessed.																	
4446	T99-1729MO	Speeding	2/9/99	-	-	58	39.6	-	-	-	-	-	4	20	50	-	171.6
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines.																	
If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																	
4552	T00-10420MO	Speeding	6/12/00	-	-	-	-	-	-	-	-	-	-	20	-	-	20
4553	T00-10421MO	Expired Driver's License	6/12/00	-	-	-	-	-	-	-	-	-	-	20	-	-	20
LTF is under assessed $2. In addition, COLLFEE is over assessed $18.60																	
4005	T99-4746MO	No Driver's License	8/9/99	-	17 3	-	53.48	-	15	5 5	0.25	1	-	20	-	50	169.73
JCD is over assessed $1.																	
4400	T99-4494MO	No Liability Insurance	7/27/99	-	17 3	350	140.78	-	15	5 5	1.25	1	2	20	-	50	610.03
COLLFEE is over assessed $14.40. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																	
4004	T99-4745MO	Speeding	8/9/99	-	17 3	-	50.78	-	15	5 5	0.25	1	2	20	3	50	172.03
LTF is under assessed $2.																	
4117	T99-2737MO	No Driver's License	1/2/99	-	17 3	30	43.88	-	15	5 5	0.25	1	-	20	-	50	190.13
Based on disposition date, TP should NOT be assessed.																	
4563	T02-2846MO	Violate DL Restriction	9/30/02	-	17 3	0.5 136	-	-	15	5 5	0.5	2	4	2 20	25	50	285
4562	T02-2847MO	Speeding	9/30/02	-	17 3	0.5 100	-	-	15	5 5	0.5	2	4	2 20	25 3	50	252
ARREST should NOT be assessed. Please assess fee to proper law enforcement agency. In addition, based on disposition date, TP should NOT be assessed.																	
4467	CR03-0247MO	Disorderly Conduct	4/3/03	5	17 3	0.5 196	-	-	15	5	0.5	2	4	2 20	25	-	295

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended June 30, 2016

Rec #	Case #			ARREST	CHS	CMIT	COLLFEE	COPY2	CVCA	FA	JCD	JCTF	LTF	SV50	UTFC	WFDPS	
JP32-2016-0		Offense	Off. Date	CCC	CJP	CO	COPY1	CR	DPS	GR	JCPT	LEOSE	SCOF	TP	WFCONST3		TOTAL
An arrest fee should be assessed. Please assess fee to proper law enforcement agency.																	
		Fail/Refused to Restrain															
3858	CR03-0403MO	Dog/Cat	7/30/03	- 17	3 -	0.5 200	95.7	- -	- 15	- 5 -	0.5	2 4 -	2	20 -	- -	50 -	414.7
ARREST should NOT be assessed. Please assess fee to proper law enforcement agency.																	
3777	CR03-0261MO	Disorderly Conduct	3/28/03	5 17	3 -	0.5 96	-	- -	- 15	- 5 -	0.5	2 4 -	2	20 -	- -	- -	170
Based on offense type, SV50 should NOT be assessed.																	
3964	T02-0356MO	No Safety Belt	1/26/02	- 17	3 -	0.5 50	68.1	- -	- 15	5 5 -	0.5	2 4 -	2	20 50	- 3	50 -	295.1
Please enter how many pages were issued in the comments section of the receipt.																	
3929	LT16-0175-J32			- -	- -	- -	-	0.75 4.75	- -	- - -	-	- - -	-	- -	- -	- -	5.5

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

September 30, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with

the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of July 2016 were $139,262.31. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 20 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); and June 2016 (15) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through July 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted for assistance in correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
One kiosk credit card payment (received on March 26, 2015 in the amount of $155.00 for docket number T14-5633MO) and one in-house credit card payment (received on July 23, 2015 in the amount of $130.00 for docket number T15-5161MLO) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No. 5:
We reviewed all dates in which collections were received during the month of July 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 12 of 20 days were not deposited at the bank on a daily basis. Deposits were made 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the July 2016 *Monthly Report* was submitted to the County Auditor's Office 13 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7 :
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of July 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 3 to 6 days after the bank deposit was made. According to the Assistant Court Coordinator, the Close-Out Reports are sent out as soon as they are completed. However, due to time constraints and a heavy workload, the Close-Out Reports are not always sent timely.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip, to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 8:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be completed; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No.9:
We noted during our review that the receipt sequence was not consistently noted on the deposit slips. According to the Court Coordinator, procedures are not always followed to ensure that the receipt sequence is noted on the deposit slips.

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

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

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

Observation No.10:
For the month of July 2016, we selected all 5 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 9 cases:

- 2 cases had the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 3 cases did not have warrants issued; the jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

- 3 cases had the warrant status "In Custody"; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by October 14, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
AUG 18 2016
HIDALGO COUNTY
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP32-2016-04564 THRU	JP32-2016-05451	$ 139,262.31 X10-b ✓
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT		1,455.13 - X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		658.13 ~~797.00~~ X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		138,465.31 $ ~~140,059.31~~ X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		142,134.76 $ ~~139,262.31~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		4469.45 ~~797.00~~ X4-9 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 139,262.31 B1 ✓	
Add: Previous Month's Bond Overtransfer	3069.35 ✓	
Add: HCSO Monthly "D" Collections Report Aug '15	603.60 ~~$0.00~~ ✓	
Total Remittances Made to County Treasurer	142,934.76 $ ~~139,262.31~~	

PREPARED BY: _____ DATE PREPARED: **8/12/2016**

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

Marcos Ochoa — 8/12/2016
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 9-15-16

X7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 48,206.63
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	625.00 ~~525.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,346.28
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	768.10
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,092.38
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,563.86
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-066-000-0-000	2,640.00
Deferred Disposition		C.C.P. Art. 45.051	2,640.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	459.66
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,464.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	40.00 ~~20.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	124.67 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,943.35
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	734.10
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	20.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	14.00 ~~10.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	~~20.00~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	70.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	30,950.86
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	225.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	24.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	43	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	258.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	14,460.00
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,072.39
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,120.91
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	~~49.80~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,516.20
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	61.42
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	623.35 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	430.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	738.10
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	3,910.48
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	160.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	~~124.67~~
Precinct #3				1100-342-10-293-000-0-000	~~8,956.73~~ 8,333.38
Precinct #4				1100-342-10-294-000-0-000	~~462.01~~ 275.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others			1100-2	02-00.000.004-0-000	2,315.91
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others - Refund-Overpayments				1100-202-00-000-012-0-000	231.52
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	187.01 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~3,491.11~~ 1,225.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	1,075.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	95.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	~~2,266.11~~		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	~~3.50~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 138,465.31**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 11/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 8-15-16

RECEIVED
AUG 18 2016
Hidalgo County
AUDITOR'S OFFICE

Delinquent Fees

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended July 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CO	COLLFEE	CRF	CRFEE	CSF	OVE	CVCA	DD	DEL	DIS3r	DPS	DPS FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SJFS	SJFC	STF	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	Total
JP32-2016-0																																															
LTF is under assessed $2.																																															
4694	F98-05-299	Operate Unregistered Motor vehicle	5/4/98	17	3	-	-	-	-	34	-	-	-	-	-	15	-	-	-	5	- 5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	100.25
5164	T06-1095MO	No Liability Insurance	2/12/16	-	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	25	-	-	-	-	-	-	-	83
5306	T14-4365MO	No Driver's License	6/27/14	37.16	2.78	-	0.93	-	-	66	-	-	-	-	-	-	-	-	-	4.64	- -	-	1.86	-	-	3.71	3.72	-	1.86	0.1	-	-	-	-	-	0.56	5.02	-	-	0.93	0.93	-	50	-	-	180.2
5013	TR16-1537-J32	Driving while License Invlaid	3/29/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	20
Please upload a scan of the Motion and Order to Dismiss and close the case out accordingly. The case should not have a balance.																																														
4706	F98-05-368	Speeding	5/4/98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
4705	F98-05-369	No Liability Insurance	5/4/98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
CCC ($17), CHS ($3), FA (5%), JCD ($0.25), LTF ($2), and SCOFF ($20) need to be assessed. CJP ($5), GR ($2.50), and LEOSE ($3.50) should not be assessed.																																														
4780	F96-07-361	Failure to Appear	7/11/98	-	-	-	-	5	-	-	-	-	-	-	-	15	-	-	-	5	- -	2.5	-	-	1	-	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
LTF ($2) needs to be assessed. WARr is over assessed by $15.00. Please enter an event stating the reason for the refund.																																													
5185	T99-1500MO	Speeding	1/6/99	17	3	-	-	-	-	34	45.98	-	0.02	-	-	15	-	-	-	5	- 5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	3	50	-	-	199.25
LTF ($2) needs to be assessed. WARr is over assessed by $15.00.																																													
5060	T99-1198MO	Speeding	1/11/99	17	3	-	-	-	-	29	44.48	-	-	-	-	15	-	-	-	5	- 5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	3	50	-	-	192.73
Based on disposition date, Time Payment should NOT be assessed.																																													
4720	T03-3061MO	No Liability Insurance	7/12/03	17	3	-	-	-	0.5	350	149.7	-	-	-	-	15	-	-	-	5	- 5	-	-	0.5	2	4	-	-	2	-	-	-	-	-	-	20	-	-	-	25	-	-	-	-	50	-	648.7
The case should not have a negative balance, please adjust the Overpayment charge and enter an event stating the reason for the Refund.																																													
5395	TR16-3475-J32	Fail to Maintain Financial Responsibility	5/20/16	40	3	-	1	-	-	175	-	-	0.9	-	-	-	-	-	-	5	- -		2	-	-	4	4	-	2	-	-	-	-	-	-	-	0.6	5.4	-	-	1	1	-	-	-	-	244.9
5281	TR16-6183-J32	Speeding	7/8/16	40	3	-	1	-	-	10	-	-	0.1	-	-	-	-	-	-	5	- -		2	-	-	4	4	-	2	0.1	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	-	-	112.2
Based on appear by date, SCOF should NOT be assessed.																																													
5282	TR16-2538-J32	No Driver's License	4/15/16	40	3	-	1	-	-	65.9	-	-	-	-	-	-	-	-	-	5	- -		2	-	-	4	4	-	2	0.1	-	-	-	-	20	0.6	5.4	-	-	1	1	-	-	-	-	155
CO should not be assessed on a deferred disposition.																																													
5299	TR16-6688-J32	Speeding	7/18/16	40	3	-	1	-	-	10	-	-	-	-	-	38	-	-	-	5	- -		2	-	-	4	4	-	2	0.1	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	-	-	150.1
The incorrect fee schedule is applied to the case. Please contact the IT Department to have the correct fee schedule applied.																																													
5157	CRNT15-0078-J32	Poss Del Drug Paraphernalia		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -		-	-	-	-	-	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	22
Please enter an event stating the reason for the Refund.																																													
4889	TR16-4060-J32	Defective Headlamps	5/28/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -		-	-	-	-	-	-	-	-	-	-	-	0.5	-	-	-	-	-	-	-	-	-	-	-	0.5
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																													
4627	T14-1290MO	No CDL	1/21/14	40	3	-	1	-	-	100	-	-	-	-	-	-	-	-	-	5	- -		2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	-		2	-	-	-	-	189
4628	T14-1291MO	Brakes not protected in case of Breakaway	1/21/14	40	3	-	1	-	-	96.1	-	-	-	-	-	-	-	-	-	5	- -		2	-	-	4	4	-	2	0.1	-	-	-	-	20	0.6	5.4	30	-	-	2	3	-	-	-	218.2
Fine should be split between CO (50%) and CRF (50%).																																													
5252	TR16-3903-J32	Safety Belt, Child	5/31/16	40	3	-	1	-	-	-	-	25	-	-	-	25	-	-	-	5	- -		2	-	-	4	4	-	2	-	-	-	-	-	-	0.6	5.4	30	-	1	1	3	-	-	-	152
Based on case type, CRF should NOT be assessed.																																													
4707	TRU16-0031-J32			40	3	-	1	-	-	50	-	50	-	20	-	-	-	-	-	-	- -		2	-	-	4	4	-	2	-	-	-	-	-	-	0.6	5.4	-	-	1	1	-	-	-	-	184
Please enter a scan with the Motion and Order to Dismiss document.																																													
4895	TR16-5759-J32	Expired Driver's License	6/28/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	- -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
5136	TR16-4753-J32	Operate Unregistered/Improperly registered Vehicle	6/6/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	- -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended July 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CJP	CMIT	CO	COLLFEE	CRF	CRFEE	CSF	OVE	CVCA	DD	DEL	DIS3r	DPS	DPS FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OMNIC	OMNIS	OMNIV	OVER	SCOF	SJC	SJFS	STF	TP	TPDC	TPDS	UTFC	WARr	WFCONST3	WFDPS	Total
JP32-2016-0																																															
COLLFEE is over assessed $150.00, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																															
4825	CR08-1546MO	Fail to attend school	11/4/08	40	3	20	1	-	-	-	188.1	-	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	-	2	-	-	-	-	-	20	0.6	5.4	-	25	-	-	-	-	-	-		315.1
COLLFEE is over assessed $45.01, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																														
4768	T00-10979MO	No Liability Insurance	7/20/00	17	3	-	-	-	-	200	148.3	-	-	-	15	-	-	-	5	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	-	20	-	-	-	25	-	-	-	-	-	50		492.53
DEL is over assessed $150.00, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																														
5001	T06-2840MO	Speeding	6/16/06	40	3	-	1	-	-	34.2	-	-	-	-	-	-	49.8	-	5	-	-	-	-	-	-	4	4	-	2	-	-	-	-	-	20	0.6	3.4	30	-	-	-	3	-	50	-		250

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

November 9, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.)the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:

Total collections for the month of August 2016 were $145,351.37. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:

We reviewed a sample of receipts issued in August 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 18 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); June 2016 (15); and July 2016 (20) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through August 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted to for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
One kiosk credit card payment (received on March 26, 2015 in the amount of $155.00 for docket number T14-5633MO), one in-house credit card payment (received on July 23, 2015 in the amount of $130.00 for docket number T15-5161MLO), and 4 online credit card payments (received on August 25, 2016 in the amounts of $174.00, $123.10, $162.10, and $132.10 for docket numbers TR16-4021-J32, TR16-7797-J32, TR16-7042-J32, and TR16-7550-J32, respectively) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions

should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No. 5:
We reviewed all dates in which collections were received during the month of August 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 18 of 23 days were not deposited at the bank on a daily basis. Deposits were made 2 to 6 days after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the August 2016 *Monthly Report* was submitted to the County Auditor's Office 15 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7 :
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of August 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 4 to 7 days after the bank deposit was made. According to the Assistant Court Coordinator, the Close-Out Reports are not sent out in a timely manner due to time constraints and a heavy workload.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip, to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 8:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be submitted; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 9:
For the month of August 2016, we selected all 5 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 9 cases:

- 2 cases had the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case did not have the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 1 case had the warrant recalled; the jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 3 cases did not have warrants issued; the jail time credit was partially applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 1 case had the warrant status "In Custody"; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case had a magistration number assigned; however, no case had been created.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
SEP 21 2016

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

PBL

City: MISSION, TX
Hidalgo County, Texas

Hidalgo County
AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	JP32-2016-05452 THRU	JP32-2016-06377	$ 145,351.37 x 13-b ✓
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	765.60 - x7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	1131.00 - x7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	145,717.27 ~~$ 145,351.37~~ x3 ✓
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 149,820.82
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~145,351.37~~ 4,103.55 x4-k

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 145,351.37 BL ✓	
Add: Previous Month's Bond Overtransfer	3,866.35	
Add: HCSO Monthly "D" Collections Report Aug '15	603.10 $0.00 ✓	
Total Remittances Made to County Treasurer	$149,820.82	

PREPARED BY: _____ DATE PREPARED: 9/19/2016

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

Marcos Ochoa 9/19/2016
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: MS 9-27-16 cf-10/7/16

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 52,174.75
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	170.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	~~625.00~~ 712.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,460.10
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	796.03
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,240.13
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,634.02
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-066-000-0-000	2,336.70
Deferred Disposition		C.C.P. Art. 45.051	2,336.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	477.01
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,473.03
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	180.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,440.45
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	760.04
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P Art. 102.051		1100-207-20-000-003-0-000	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	7.00 -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	5.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00 -
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	75.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	32,416.35
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	255.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	26.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	48	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	288.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	14,550.32
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,196.13
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,275.17
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	~~650.26~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,572.08
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	62.81
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	900.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	480.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	766.04
Texas Home Visiting Program Contribution ($5).		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ( ) ____$3 ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	4,405.16
T.A.B.C. ( ) ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. ( ) ____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	10.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	270.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00 ~~255.00~~
Precinct #3				1100-342-10-293-000-0-000	~~8,041.13~~ 7,141.13
Precinct #4				1100-342-10-294-000-0-000	~~270.00~~
Precinct #5				1100-342-10-295-000-0-000	~~5.00~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100-202	00.000 .0041.0.000	30841.06
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- ~~Refund~~ Overpayments				1100-202-00-000-012-0-000	260.51
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	270.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~3,723.05~~ 1,289.29
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,200.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	~~2,433.80~~ 14.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~14.25~~		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	~~7.00~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 145,717.27**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/22/16

RECEIVED SEP 21 2016 Hidalgo County AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE -JP-004 REVISED 11 2014

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended August 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CJP	CO	COLLFEE	COPY1	COPY2	CR	CRFEEOVER	CVCA	DIS3r	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEOSE	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	TP	TPDC	TPDS	UTFC	WARr	UTFC	WFCONST3	WFDPS	WFPREC3	WFSO	Total
Please upload a scan of the Motion and Order to Dismiss and close the case out accordingly. The case should not have a balance.																																														
5470	TR16-7163-J32	Display Expired License Plates/Registration	7/27/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6106	TR16-8690-J32	Display Expired License Plates	8/15/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5620	T14-3251MO	Disregard Stop Sign	5/8/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5481	CR15-0660MLO	Driving under the Influence	5/23/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
6232	T14-6447MO	Display Fictitious License Plate	11/11/14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5696	TR15-2479-J32	Failed to Dim Lights	11/6/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Please enter how many pages were issued in the comments section of the receipt.																																													
6090	LAND-15-0116MLO				-	-	-	-	-	-	0.75	4.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.5
6119	LT16-0445-J32				-	-	-	-	-	-	0.75	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.75
LEOSE $3.50 should NOT be assessed; LEOA $1, LEOCE $2, and LEMI $0.50 should be assessed. In addition, LTF $2 should be assessed.																																													
5802	F97-08-250	No Safety Belt	8/7/97	-	-	-	5	25	-	-	-	-	-	15	-	5	-	2.5	-	-	1	-	-	3.5	-	-	-	-	-	20	-	-	-	-	-	3	-	-	-	35	-	-	-	-	115
LEOSE $3.50 should NOT be assessed; LEOA $1, LEOCE $2, and LEMI $0.50 should be assessed. Fine should be split between CO (50%) and CRF (50%). In addition, LTF $2 should be assessed.																																													
5804	F97-08-251	Unrestrained Child under Two	8/7/97	-	-	-	5	20	-	-	-	5	-	15	-	5	-	2.5	-	-	1	-	-	3.5	-	-	-	-	-	20	-	-	-	-	-	3	-	-	-	35	-	-	-	-	115
LTF is under assessed $2.																																													
6164	F98-02-04	No Driver's License	1/2/98	17	3	-	-	30	-	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	131.25
5799	F98-03-86	No Liability Insurance	2/25/98	17	3	-	-	175	-	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	276.25
6165	F98-02-08	Operate Unregistered MV	1/2/98	17	3	-	-	30	-	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	131.25
5801	F98-03-85	Operate Unregistered MV	2/25/98	17	3	-	-	30	-	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	131.25
5800	T98-1537MO	No Safety Belt	9/27/98	17	3	-	-	25	-	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	129.25
5629	T98-2622MO	Changed Lane when Unsafe	12/2/98	17	3	-	-	26	43.58	-	-	-	-	15	-	5	-	5	-	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	35	-	-	-	-	188.83
5461	T01-0524MO	Speeding	1/22/01	-	-	-	-	67.25	42.38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	-	183.63
5866	T06-1983MO	Speeding	4/17/06	-	-	-	-	45	34.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	-	-	149.5
5543	T07-2378MO	Speeding	4/27/07	-	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5589	T14-1068MO	Speeding	1/26/14	0.4	0.03	0.01	-	99	-	-	-	-	-	-	-	0.05	-	-	-	0.03	-	-	0.04	0.04	-	0.02	0.01	-	-	-	20	-	0.1	-	0.32	25	0.02	0.02	0.03	-	-	-	-	50	-	
5607	TR15-0529-J32	Speeding	8/4/15	-	-	-	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Please enter an event stating a reason for the refund. In addition, according to the case status, it should not have a negative balance.																																													
5985	T01-2057MO	No Liability Insurance	7/7/01	17	3	-	-	351.5	141.23	-	-	-	0.02	15	-	-	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	50	612
5894	TR16-5479-J32	No Driver's License	6/19/16	40	3	1	-	65.9	-	-	-	-	1.1	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	-	-	136.1
6275	TR16-7596-J32	No Driver's License	7/25/16	40	3	1	-	65.9	-	-	-	-	0.01	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	-	-	135.01
5491	TR16-6674-J32	Speeding	7/2/16	40	3	1	-	60	-	-	-	-	0.9	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	-	3	-	-	-	-	-	163
6050	TR16-7323-J32	Speeding	7/4/16	40	3	1	-	45	-	-	-	-	0.9	-	-	-	5	-	-	2	-	-	4	4	-	2	0.1	-	-	-	0.6	5.4	-	30	-	1	1	-	3	-	-	-	-	-	148
6346	CRNT16-0047-J32	Equipment Violation	3/22/16	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	
5996	CRNT16-0069-J32	Park in Prohibited Area	2/15/16	-	3	1	-	52.9	-	-	-	-	0.1	-	-	-	5	-	-	-	-	-	4	-	-	2	-	-	-	-	20	-	-	-	30	-	-	-	-	3	-	-	-	-	-	
COLLFEE is over assessed $75.01, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																													
5477	T00-10276MO	No Liability Insurance	6/12/00	17	3	-	-	100	140.78	-	-	-	-	15	-	-	-	5	-	-	0.25	2	-	-	-	2	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	50	360.03
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																													
5850	T14-1252MO	No Driver's License	2/12/14	40	3	1	-	22	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	-	-	111.1
6210	T14-0728MO	Following too Closely	1/18/14	40	3	1	-	100	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	0.1	4	20	6	20	0.6	5.4	-	30	-	-	2	-	3	-	-	-	-	-	
5851	T14-1253MO	Fail to MaintIN Financial Rewsponsibility	2/12/14	40	3	1	-	22	-	-	-	-	-	-	-	5	-	-	-	2	-	-	4	4	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	-	-	
STF $30 and UTFC $3 should NOT be assessed.																																													
5724	TR16-5088-J32	Failure to Register Vehicle under Unified Carrier Registration	6/1/16	40	3	1	-	-	-	-	-	-	-	-	-	-	5	-	-	2	-	-	4	4	-	2	-	-	-	-	0.6	5.4	-	30	-	1	1	3	-	-	-	-	-	-	102

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

November 9, 2016

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) the total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2016 were $112,033.71. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in September 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 10 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); June 2016 (15); July 2016 (20); and August 2016 (18) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through September 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 23 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17) and December 11, 2015 (6). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted to for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
One kiosk credit card payment (received on March 26, 2015 in the amount of $155.00 for docket number T14-5633MO), one in-house credit card payment (received on July 23, 2015 in the amount of $130.00 for docket number T15-5161MLO), and 4 online credit card payments (received on August 25, 2016 in the amounts of $174.00, $123.10, $162.10, and $132.10 for docket numbers TR16-4021-J32, TR16-7797-J32, TR16-7042-J32, and TR16-7550-J32, respectively) are pending to be receipted, as of today. Consequently, the applicable case dispositions have not been recorded in *Odyssey*. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be

promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly and properly receipted and case dispositions are entered in a timely manner. All pending credit card transactions should be immediately receipted.

Observation No. 5:
We reviewed all dates in which collections were received during the month of September 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 18 of 21 days were not deposited at the bank on a daily basis. Deposits were made 2 to 5 days after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the September 2016 *Monthly Report* was submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7 :
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of September 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 5 to13 days after the bank deposit was made. According to the Assistant Court Coordinator, the Close-Out Reports are not sent out in a timely manner due to time constraints and a heavy workload.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip, to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 8:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be submitted; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 9:
For the month of September 2016, we selected all 8 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 12 cases:

- 6 cases had the warrants recalled; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 1 case had the warrant recalled; the jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 5 cases have outstanding warrants; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to Justice of the Peace staff, the Court Coordinator was not able to enter the dispositions in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's

"Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

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, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

RECEIVED
OCT 14 2016

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

City: MISSION, TX
Hidalgo County, Texas

Hidalgo County
AUDITOR'S OFFICE

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) ~~0.00~~ 3832-2016-06378 ✱ THRU ~~0~~ 3832-2016-07103 ✱ $ ~~112,012.71~~ 112,033.71 X10-b ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 37216 - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED ~~803.20~~ 431.10 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~112,443.81~~ 112,464.81 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 116,137.26

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~112,443.81~~ 3,672.45 X4-i

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 112,033.71 - B1	
Add: Previous Month's Bond Overtransfer	3,500.45 ✓	
Add: HCSO Monthly "D" Collections Report Aug '15	603.10 ~~$0.00~~ ✓	
Total Remittances Made to County Treasurer	$ 116,137.26 -	

PREPARED BY: _____ DATE PREPARED: 10/11/16

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

Marcos Ochoa 10/11/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 10-19-16

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 39,789.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	106.25
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	530.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,953.41
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	642.14
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,600.55
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.66
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.66
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,308.13
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-066-000-0-000	1,365.70
Deferred Disposition		C.C.P. Art. 45.051	1,365.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	386.48
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,197.22
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	1.30
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	168.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,404.66
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	603.07
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(10.00) ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	(7.00) ~~3.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	13.32
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	(0.75) ~~0.75~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00 -
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	(5.00) ~~10.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	25,999.55
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	0 ~~45.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	(1.50) ~~5.00~~
Correctional Managment Institute of Texas Fund ($.50)	32	CCP Art. 102.075		1100-207-20-000-029-0-000	(1.00) ~~0.50~~
Indigent legal Services Fee-JP ($6)	~~33~~	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	192.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	11,912.21
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,580.55
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,464.36
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,274.29
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	50.40
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	84000 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	320.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	609.07
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	3,201.17 ~~3,101.17~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	134.20
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	6,190.00 ~~6,285.00~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	0 ~~1,183.58~~
Due to Others Delinquent Fee			1100-202	100-000-804-0-000	1,183.58
Warrant Fees/Out of County Service Fees DTO' Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	140.63 ~~881.13~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	0 ~~252.00~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	252.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	459.50 ~~943.50~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	800.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	100.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	~~3.50~~ 24.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	~~5.00~~		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	~~168.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~112,443.81~~ 112,464.81

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-12-16

RECEIVED OCT 14 2016 Hidalgo County AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended September 30, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSA	CHSJP	CO	COPY1	COPm	COPY2	CVCA	CVFEEOVER	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	NOARREST	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPDC	TPDS	UTFC	WFCONST3	WFDPS	WFPREC32	Total
Please upload a scan of the Motion and Order to Dismiss and close the case out accordingly.																																								
6436	TR16-7507-J32	Display Expired License Plates	8/4/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
6853	T15-2113MLO	Driving While License Invalid	3/25/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
6834	T13-5928MO	Driving While License Suspended	9/28/13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
6831	T11-4900MO	No Liability Insurance	9/15/11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
Please enter how many pages were issued in the comments section of the receipt.																																								
6820				-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
6505	C-12-643MO			-	-	-	-	-	-	0.75	0.5	-	0.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
7038	SC16-0224-J32			-	-	-	-	-	-	0.75	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.25
6967				-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
7077				-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
LTF is $6 under assessed. In addition, based on disposition date, Time Payment should be assessed.																																							
6904	T99-7034MO	No Liability Insurance	10/31/99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	22
Based on disposition date, Time Payment should be assessed.																																							
6499	T99-7164MO	Speeding	11/18/99	17	3	-	-	48	-	-	-	15	-	51.08	-	5	5	-	0.25	2	-	-	2	-	-	-	-	20	-	-	-	-	-	-	3	-	50	-	221.33
Based on case status, please apply payment to OMNI Fee only.																																							
6991	T14-2062MO	Safety Seat Child	3/17/14	9.33	0.7	-	0.23	-	-	-	-	-	-	-	1.17	-	0.47	-	-	0.93	0.93	2	0.02	-	-	-	-	4.66	0.14	1.26	7	-	0.23	0.23	0.7	-	-	-	30
Based on the case status, the case should not have a negative balance.																																							
6428	TR15-1826-J32	Display Expired License Plates	10/16/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	-	-	-	-	-	-	-	-	-	-	-	30
Based on case status, please issue a refund for the $30 paid.																																							
6990	T14-2061MO	Speeding	3/17/14	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
LTF is under assessed $2.																																							
7087	CR11-0334MO	Fail to Attend School	1/24/11	2.61	0.19	1.3	0.07	500	-	-	-	-	-	-	-	-	0.14	-	-	0.26	0.26	0.13	-	-	4	20	6	20	0.04	0.36	-	1.64	-	-	-	50	-	-	607
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																							
6706	T14-0734MO	Fail to Yield Row	1/20/14	40	3	-	1	105.9	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	-	-	2	3	-	-	50	278
7078	T14-1364MO	Display Expired License Plates	2/10/14	40	3	-	1	66	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	4	20	6	20	0.6	5.4	-	-	-	2	-	-	-	-	185
7003	T14-1595MO	Speeding	2/19/14	40	3	-	1	39	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	20	0.6	5.4	30	-	-	2	3	-	-	-	161.1
NOARREST should NOT be used. Please assess arrest fee to the proper law enforcement agency.																																							
6702	CR04-0136MO	Reckless Damage or Destruction	3/4/04	40	3	-	-	200	-	-	-	-	-	97.2	-	-	-	-	-	-	4	-	2	-	5	-	-	-	20	-	-	-	-	-	-	-	50	-	-	421.2

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $99,996.43. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in October 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); June 2016 (15); July 2016 (20); August 2016 (18); and September 2016 (10) and are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through October 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 24 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), and October 20, 2016 (1) (see Exhibit B). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We reviewed all dates in which collections were received during the month of October 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 18 of 20 days were not deposited at the bank on a daily basis. Deposits were made 2 to 5 workdays after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
We noted during our review that the October 2016 *Monthly Report* was submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to staff, the report was not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 6:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be submitted; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	7104 ~~-0.00~~	THRU	7772 ~~-0-~~	99,996.43 $ ~~99,966.43~~ X10-K
Sheriff's "D" Report	(Receipt #s)		THRU		

LESS: COST ON DEPOSIT	1,091.00 X7
ADD: COST ON DEPOSIT LIQUIDATED	1090.10 -0.90 X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	99,995.53 $ ~~99,967.33~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ 103,668.88
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3673.35) ~~99,967.33~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 99996.43 B1	
Add: Previous Month's Bond Overtransfer	3,672.45 X4-K	
Add: HCSO Monthly "D" Collections Report	~~$0.00~~	
Total Remittances Made to County Treasurer	$ 103,668.88 - 2A	

PREPARED BY: _____ DATE PREPARED: 11/8/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Nov 1 2017

Marcos Ochoa
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 33,845.20 M
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	487.50 M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,524.00 M
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	485.01 M
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,008.00 M
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00 M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00 M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,014.00 M
Motor Vehicle Adm. Fee ($10-$20) (Dismissed Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00 M
Special Fees				1100-341-10-066-000-0-000	717.40
Deferred Disposition		C.C.P. Art. 45.051	697.40 M		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	20.00 M		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	290.41 M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	882.00 M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	45.00 M
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	172.00 - M
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,020.00 M
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	444.00 M
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00 M
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.50 M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	80.00 M
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,912.05 M
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	240.00 M
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	27.00 M
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	5.00 M
Indigent legal Services Fee-JP ($6)	110	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	660.00 M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,550.00 M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,936.00 M
Support of Judiciary Fund ($5.40)	X	LGC 133.105		1100-207-20-000-054-0-000	2,597.61 M
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	952.01 M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.11 M
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 M
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	980.00 - M
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,100.00 M
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	448.00 M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	2,500.00 2,400.00 M
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	0 75.00 M
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	100.00 M
Constable Fees:					150.00
Precinct #1				1100-342-10-291-000-0-000	3,125.95 M
Precinct #2				1100-342-10-292-000-0-000	150.00 488.00 M
Precinct #3				1100-342-10-293-000-0-000	9,340.00 9,460.00 M
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	0 172.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others DRUNKENNESS FEES			1100-20	2-00-000-004-0-000	2,115.95 M
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	19.63 M
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	258.00 M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2805.00 2,890.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,750.00 M		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	30.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc , Rule 304 1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00 M
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 99,968.53

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 134.001)

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 11/2014

$ 99,995.53

X11

X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended October 31, 2016

Rec #	Case Number	Offense	Off. Date	ARREST CCC	CHS CHSJP	CMIT CO	COPm CVCA	DD	DIS3r DEL	DPS	DPSr FA	IDRF JCD	JCPT	JCTF	JSF LTF	MVF	OMNIS OMNIC	OMNIV	SCOF SJFC	SJFS	STF SOr	TP SV50	TPDS TPDC	UTFC	WARr WFCONST3	WFDPS	Total WFPREC32
Please enter how many pages were issued in the comments section of the receipt.																											
7341	???						10																				10
7714	???						10																				10
7731	???						10																				10
ARREST should NOT be used. Please assess arrest fee to the proper law enforcement agency. In addition, LTF is under assessed $2.																											
7465	CR99-0292MO	Minor in Possession of Alcoholic Beverage	5/27/99	5 17	3		50		15		5	0.25	1						20								116.25
Based on offense type, SV50 should NOT be assessed.																											
7765	T03-1108MO	No Safety Belt	3/21/03	17	3	0.5	25		15		5	0.5	2	4	2				20			25		3		50	177
7493	T03-2377MO	No Safety Belt	5/29/03	17	3	0.5	25		15		5	0.5	2	4	2				20			25		3	50		177
ARREST should NOT be used. Please assess arrest fee to the proper law enforcement agency.																											
7369	T03-1571MO	Allow Child to Ride Not Secured by Sfaety Belt	4/23/03	5 17	3	0.5	50		15		5	0.5	2	4	2				20			50		3 50			227
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																											
7254	J03-272MO	Conduct Indicating a need for Supervision	10/15/03	5 17	3	0.5	100		15		5	0.5	2	4	2				20								174
7556	TR16-9495-J32	Speeding	10/4/16	40	3	1		27		5	2		4	4	2	0.1			0.6	5.4	30		1	1 3			129.1
7114	TR16-1783-J32	Speeding	4/6/16	40	3	1				5	2		4	4	2	0.1			0.6	5.4	30		1	1 3			102.1
	TR16-9796-J32	No Driver's License	9/28/16	40	3	1	200				2		4	4	2	0.1			0.6	5.4	5		1	1			269.1
7347	TR16-7984-J32	No Driver's License	7/27/16	40	3	1	65.9			5	2		4	4	2	0.1			0.6	5.4			1	1			135
7146	TR16-9020-J32	Disregard Stop Sign	9/9/16	40	3	1	52.9			5	2		4	4	2	0.1			0.6	5.4	30		1	1 3			155
7304	TR16-9595-J32	Drive on Wrong Side Road	10/10/16	40	3	1		52.9		5	2		4	4	2	0.1			0.6	5.4	30		1	1 3			155
Please upload a scan of the Motion and Order to Dismiss and close the case out accordingly.																											
7508	T14-5688MO	No Driver's License	9/10/14														4 20	6									30
7651	TR16-8747-J32	Display Expired License Plates	8/21/16						20																		20
MVF $0.10 should be assessed																											
7218	T13-2013MO	No Driver's License	4/3/13	40	3	1	132			5	2		4	4	2				20	0.6	5.4					50	269
Based on appear by date, SCOF should NOT be assessed.																											
7728	TR16-6572-J32	Speeding	7/17/16	40	3	1	42			5	2		4	4	2	0.1			20	0.6	5.4	30		1 1	3			164.1
LTF is under assessed $2.																											
7743	T12-2799MO	Speeding	5/1/12				44.9		43								4 20	6	20						50		188.37
7375	T14-0054MO	No Driver's License	12/12/13	0.05	0.01	132					0.01					0	4 20	6	20	0.01	0.01	25				50	257.1
7428	T14-2301MO	No Driver's License	4/14/14														4 20	6									30
7606	T99-0905MO	No Valid TX Driver's License	1/24/99	17	3		30		15		5	0.25	1						20								96.25
7607	T99-0906MO	No Liability Insurance	1/24/99	17	3		175		15		5	0.25	1						20								241.25
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																											
7664	T14-1518MO	Speeding	2/17/14	40	3	1	90			5	2		4	4	2	0.1	4 20	6	20	0.6	5.4	30		2	3			242.1
7193	T14-1649MO	Expired Driver's License	2/28/14	40	3	1	66			5	2		4	4	2		4 20	6	20	0.6	5.4			2				185

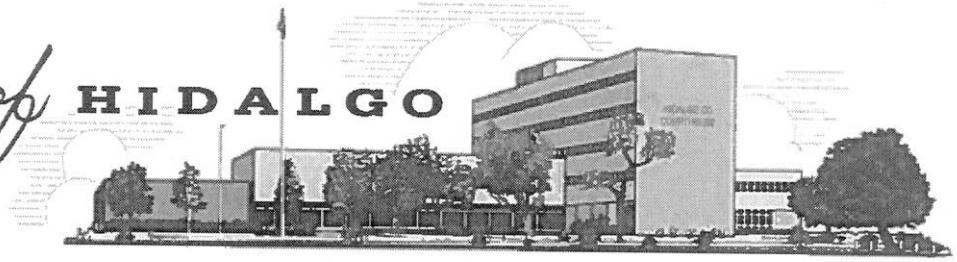
EXHIBIT A

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of October 30, 2016

Year		Receipt Date	Receipt No.	Docket No.	Bond Amount
2015					
	1	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	2	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	3	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	4	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	5	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	6	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	7	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	8	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9	9/10/2015	JP32-2015-00799	—	135.10
	10	9/10/2015	JP32-2015-00800	—	244.00
	11	9/10/2015	JP32-2015-00801	—	202.15
	12	9/10/2015	JP32-2015-00802	—	155.10
	13	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	14	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	15	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	16	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	17	9/10/2015	JP32-2015-00807	—	167.00
	18	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	19	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	20	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	21	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	22	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	23	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
2016					
	24	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
				Total	3,070.25

EXHIBIT B

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $84,153.75. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 8 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); June 2016 (15); July 2016 (20); August 2016 (18); September 2016 (10); and October 2016 (14) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through November 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 25 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), October 20, 2016 (1), and November 8, 2016 (1). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We reviewed all dates in which collections were received during the month of November 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 11 of 19 days were not deposited at the bank on a daily basis. Deposits were made 2 to 5 workdays after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be submitted; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: Marcos Ochoa
Precinct No. 3 **Place No.** 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	7773	THRU 8334	$ 84,153.75 ~~84,143.75~~
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS:	COST ON DEPOSIT	129.00
ADD:	COST ON DEPOSIT LIQUIDATED	-
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 84,024.75 ~~84,014.75~~
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 87,827.10 ~~94,091.43~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	(3,802.35) ~~(10,076.68)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~94,091.43~~ 84,153.75	
Add: Previous Month's Bond Overtransfer	3,673.35	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 87,827.10 ~~94,091.43~~	

PREPARED BY: _____ DATE PREPARED: 12/9/16

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

Marcos Ochoa 12/12/16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 9/15

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/23/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-066-000-0-000	$ 27,710.04 ~~27,709.97~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	85.00
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545 413 (j)		1100-207-20-000-028-0-000	350.16 ~~350.08~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,239.72
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	398.25
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,617.02
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	834.00 -
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-066-000-0-000	919.90
Deferred Disposition		C.C.P. Art. 45.051	919.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	238.96
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	714.73
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00 -
Failure to Appear ($4)		TRC 706 006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	132.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,892.37
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	364.63
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	2.50
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	3.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	0 ~~3,107.61~~
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	65.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,230.82
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	210.00
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00 ~~20.00~~
Indigent legal Services Fee-JP ($6)	85	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	510.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,027.30
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,592.98
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,142.48
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	788.44
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.70
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~0.30~~
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	1060.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	850.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	368.63
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P Art. 102.011			2,115.86
D.P.S. ($3, $5, $35, $50)				1100-207-20-000-019-0-000	~~1,975.86~~
T.A.B.C. ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
P.K.W.L. ($3, $5, $35, $50)				1100-207-20-000-021-0-000	5.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	92.75
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	375.00
Precinct #3				1100-342-10-293-000-0-000	7,548.55 ~~7,698.55~~
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	15.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			HCO-202	00-000-024-0-000	3,107.61
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	102.45 ~~722.45~~
Due to Others				1100-202-00-000-012-0-000	-
Restitution				1100-202-00-000-012-0-000	0 ~~198.00~~
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	198.00 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2305.00 ~~3,129.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	2,125.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	0 ~~834.00~~		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	135.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.80		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	0 ~~132.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~84,017.75~~

X11

TO X2

$84,024.75

X3

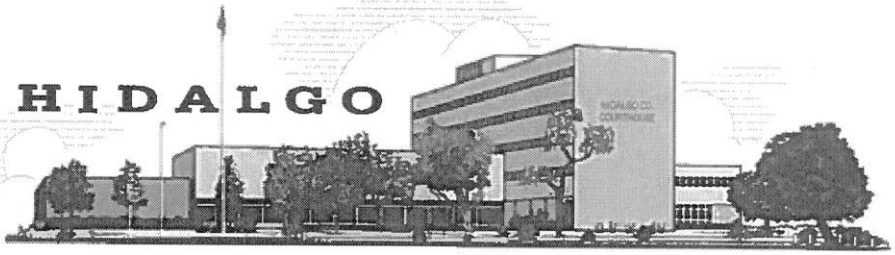
THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended November 30, 2016

Receipt Nu	Case Number	Offense	Off. Date	ARREST	CCC	CHS	CHSJP	CMIT	CO	CONST3	CSS	CVCA	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDS	UTFC	WARr	WFCONST3	WFDPS	WFPREC32	TOTAL
Please scan the Motion and Order to Dismiss document.																																								
		No Valid Inspection																																						
JP32-2016-	T14-4100MO	Certificate	6/9/14	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
JP32-2016-	TR16-9671-J32	Expired License Plates	10/14/16	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Based on offense date, CSS should NOT be assessed.																																							
		Allow Child to Ride Not																																						
JP32-2016-	T12-6157MO	Secured by Safety Belt	12/26/12	-	40	3	1	-	12.5	-	0.2	-	67.57	-	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	-	30	12.5	-	-	3	-	-	-	50	292.82
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1).																																							
		Fail to Maintain Financial																																						
JP32-2016-	T14-1621MO	Responsibility	2/22/14	-	40	3	1	-	175	-	-	-	-	-	5	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	-	-	-	-	2	-	-	-	-	-	294
JP32-2016-	T14-1633MO	Speeding	2/20/14	-	40	3	1	-	120	-	-	-	-	-	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	5	30	-	-	2	3	-	-	-	50	322.1
ARREST should NOT be used. Please assess arrest fee to proper law enforcement agency.																																							
JP32-2016-	CR04-0834MO	Disorderly Conduct	12/15/04	5	40	3	-	-	300	5	-	-	128.7	-	-	-	-	-	-	4	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	50	-	-	557.7
If case was dismissed, Court Costs should not be assessed and OMNI fees should be collected.																																							
		Driving While License																																						
JP32-2016-	T11-0417MO	Invalid	12/30/10	-	4.98	0.37	0.12	-	-	-	-	-	11.18	-	0.62	-	0.25	-	-	0.5	0.5	2	-	-	-	-	2.49	0.09	0.67	-	-	-	-	-	-	-	-	6.23	30
LTF is under assessed $2. In addition, ARREST should NOT be used. Please assess fee to proper law enforcement agency.																																							
		Juvenile Possessing/																																						
JP32-2016-	CR99-0297MO	Consuming A/B	5/28/99	5	17	3	-	-	50	-	-	15	-	-	-	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	116.25
Is warrant fee assessed to the proper law enforcement agency? In addition, LTF is under assessed $2.																																							
JP32-2016-	T98-1090MO	Speeding	9/30/98	-	17	3	-	-	48	-	-	15	50.18	-	5	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	3	-	-	50	-	217.43
LTF is under assessed $2.																																							
JP32-2016-	F98-06-650	Speeding	5/27/98	-	17	3	-	-	29	-	-	15	44.48	-	5	5	-	0.25	1	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	3	50	-	-	-	192.73
Based on disposition date, TP should NOT be assessed.																																							
JP32-2016-	T03-2740MO	No Driver's License	7/5/03	-	17	3	-	0.5	75	-	-	15	67.2	-	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	5	-	-	25	-	-	-	-	50	-	291.2
Case does not contain a disposition date. Please ensure that TP is properly assessed.																																							
JP32-2016-	T03-3370MO	No Liability Insurance	7/31/03	-	17	3	-	0.5	350	-	-	15	-	-	5	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	-	-	25	-	-	-	-	50	-	499

EXHIBIT A

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



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Marcos Ochoa
Hidalgo County Justice of the Peace Pct. 3, Pl. 2
730 Breyfogle, Suite A
Mission, Texas 78572

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

Dear Judge Ochoa:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $76,654.19. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of March 2015 (11); April 2015 (59); May 2015 (14); June 2015 (73); August 2015 (54); September 2015 (11); October 2015 (126); November 2015 (45); December 2015 (26); January 2016 (33); February 2016 (73); March 2016 (66); April 2016 (31); May 2016 (26); June 2016 (15); July 2016 (20); August 2016 (18); September 2016 (10); October 2016 (14); and November 2016 (8) are still pending to be completed. According to the Court Coordinator, staff has been advised to ensure the proper fines, fees, and court costs are being assessed at the time a receipt is issued; however, staff occasionally forgets to conduct this review.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of January 2014 through June 2014 and September 2014 through December 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA reports for the months of April 2012, July 2012, October 2012, May 2013 through December 2013, July 2014, and August 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, Schedule of Receipts and Deposits, copy of the OCA Report, Cash Disbursement Journal, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. In addition, the continued assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 25 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bonds were received on September 10, 2015 (17), December 11, 2015 (6), October 20, 2016 (1), and November 8, 2016 (1). According to the Justice of the Peace Court Coordinator, the bonds have not been forfeited as they were taken incorrectly. In addition, the Information Technology Department will be contacted for assistance on correcting and forfeiting the bonds.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department.

Observation No. 4:
We reviewed all dates in which collections were received during the month of December 2016 to determine if the collections were deposited at the bank on a daily basis. The results of our review revealed that collections for 11 of 19 days were not deposited at the bank on a daily basis. Deposits were made 2 to 3 workdays after collections were receipted. According to the Court Coordinator, deposits should be made on a daily basis by the Assistant Court Coordinator; however, procedures are not always followed. The Court Coordinator will ensure that daily deposits are made.

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

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

Recommendation:
Management should ensure that collections are deposited at the bank on a daily basis.

Observation No. 5:
A mail log was not utilized to record payments received through the mail. According to the Court Coordinator, the court is aware that these need to be submitted; however, procedures are not always followed.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Marissa Castillo, Internal Auditor I, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 8335 ~~0.00~~ THRU 8846 ~~0~~ $ 76,654.19 ~~76,644.19~~ X9-a

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 76,654.19 ~~76,644.19~~ X3

Less: Total amount of remittances to County Treasurer (From Part II) $ 80,456.54

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (3,802.35) ~~76,644.19~~ X4-d

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 76,654.19 B1	
Add: Previous Month's Bond Overtransfer	3,802.35 X4-e1	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	$ 80,456.54	

PREPARED BY: _____ DATE PREPARED: 1/10/17

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

Marcos Ochoa 1/10/17
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

JAN 19 2017

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

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: Marcos Ochoa
Precinct No. 3 Place No. 2

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12.23		1200-351-10-066-000-0-000	$ 25,931.35 M
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	106.25 M
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	150.00 M
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-009-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,112.08 M
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	362.00 M
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,470.79 M
Time Payment - @40% OF $25.00 ($10 00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	36.95 M
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	9.24 M
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	743.40 M
Motor Vehicle Adm. Fee ($10-$20) (Commercial Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548 605, 521 026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-066-000-0-000	1,375.90 M
Deferred Disposition		C.C.P. Art. 45.051	1,375.90 M		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	217.20 M
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	647.08 M
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	270.00 M
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	92.00 - M
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,142.00 M
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	333.00 M
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	46.19 M
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.10 M
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	28.47 M
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,696.81 M
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	85.42 M
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.40 M
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.35 M
Indigent legal Services Fee-JP ($6)	124	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	744.00 M
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,360.00 M
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,448.00 M
Support of Judiciary Fund ($5.40)		LGC 133 105		1100-207-20-000-054-0-000	1,948.80 M
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	718.00 M
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	28.60 M
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	960.00 - M
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,240.00 M
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	337.00 M
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	1,918.47 ~~1,783.47~~ M
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	5.00 M
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	95.00 M
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	5,155.00 ~~5,290.00~~ M
Precinct #4				1100-342-10-294-000-0-000	-
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00 M
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others delinquent Fees			WCD-707	00-000-004-0-000	3,032.98 M
Warrant Fees/Out of County Service Fees DTO. Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	10.36 ~~148.36~~ M
Due to Others				1100-202-00-000-012-0-000	0 ~~3,032.98~~
Restitution				1100-202-00-000-012-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	138.00 - M
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,140.00 ~~3,222.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,100.00 M		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00 M		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00 M		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00 M		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	0 ~~92.00~~		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	0 ~~460.00~~
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 244.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~76,639.19~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.00)
COUNTY AUDITOR'S FORM: RE JP 004 REVISED 11-2014

76,654.19

X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended December 31, 2016

Rec #	Case #	ARREST	CCC	CHS	CHSJP	CMIT	CO	CVCA	DEL	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPDS	UTFC	WFDPS	TOTAL
ARREST should NOT be used. Please assess fee to proper law enforcement agency.																													
8357	CR04-0581MO	5	40	3	-	-	100	-	52.2	-	-	-	-	-	4	-	2	-	-	-	20	-	-	-	-	-	-	-	226.2
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1).																													
8383	T14-1457MO	-	40	3	1	-	50	-	-	5	-	2	-	-	4	4	2	4	20	6	20	0.6	5.4	30	-	2	3	-	202
8609	T14-1852MO	-	40	3	1	-	66	-	-	5	-	2	-	-	4	4	2	4	20	6	20	0.6	5.4	-	-	2	-	-	185
LTF is under assessed $2																													
8815	F98-01-539	-	17	3	-	-	175	15	-	5	5	-	0.25	1	-	-	-	-	-	-	20	-	-	-	-	-	-	35	276.25
Is warrant fee assessed to the proper law enforcement agency?																													
8628	T99-6236MO	-	17	3	-	-	50	15	51.68	5	5	-	0.25	2	-	-	2	-	-	-	20	-	-	-	-	-	3	50	223.93
Based on case events, DEL should be assessed. Please contact the Auditor's Office with assistance. In addition, based on date of first payment, disposition is incorrect.																													
8775	T03-0489MO	-	11.81	2.08	-	0.35	130	10.42	-	3.47	3.47	-	0.35	1.4	2.79	-	3.4	-	-	-	20	-	-	-	17.38	-	2.08	50	259

EXHIBIT A

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



EDINBURG, TEXAS 78539

August 1, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2016 through April 2016

Dear Judge Espinoza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2016 through April 2016 were $151,571.65; $303,525.02; $221,643.57; and $141,112.87, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 81 receipts contained errors in the allocation of fees, fines, and court costs for the period in review (January 2016 (17); February 2016 (45); and March 2016 (19). The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of (July-32; August-34; September-74; October-17; November-28; and December-14) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receipt.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration's (OCA) "Official JP Monthly Report" for the months of February 2013, September 2013, May 2014, and September 2014 through April 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the Office of Court Administration's "Official JP Monthly Report", etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Timely submittal of the OCA Report helps ensure that revenues are recognized in a timely manner.

Recommendation:
The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. In addition, correct copies of the OCA reports for the months of February 2013, September 2013, January 2014, May 2014, and September 2014 through April 2016 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
As of April 30, 2016, there were 15 cash bonds posted by defendants who failed to appear before the Justice of the Peace that were not forfeited (liquidated) by the 10th workday following their date of release from jail. The bonds were received on September 1, 2015 (1), September 9, 2015 (1), November 23, 2015 (1), January 19, 2015 (1), January 26, 2016 (1), March 24, 2016 (5), March 28, 2016 (2), April 13, 2016 (1), April 21, 2016 (1), and April 22, 2016 (1). According to the Justice of the Peace staff, the bonds were not forfeited due to complications with *Odyssey*. The bonds received on March 24, 2016 (5), March 28, 2016 (1), April 13, 2016 (1), April 21, 2016 (1), and April 22, 2016 (1), were subsequently liquidated during the month of May 2016.

The Code of Criminal Procedure Article 45.044 (a) (2) states "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated on a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, training regarding the bond forfeiture business process should be requested from the Information Technology Department. Furthermore, management should ensure that the outstanding bonds are liquidated by August 29, 2016.

Observation No. 5:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 6:
We noted during our review that the January 2016 through April 2016 *Monthly Reports* were submitted to the County Auditor's Office 3, 4, 3, and 5 days after the fifth day following the end of the month, respectively. According to staff, the reports were not completed in a timely manner due to limited staff and a heavy workload.

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

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

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
We noted during our review that the receipt sequence for which the deposit was being made was not consistently noted on the deposit slips. According to the staff, they were not aware that the receipt sequence needed to be noted on the deposit slip.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt

sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report.

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

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

Observation No. 8:
For the months of January 2016 through April 2016, we selected all 37 cases (January-5; February-7; March-13; and April-12) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 16 cases (January-4; February-4; March-4; and April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of the 53 cases tested:

- 42 cases had the warrants recalled; jail time credit was applied to the case; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 5 cases had the warrants recalled; however, the jail time credit was not applied, the cases remain open; and Sheriff's "Discharge" receipt number was not referenced on the case;
- 2 cases did not have the warrant recalled; only parital jail time credit was applied, the cases remain open; and Sheriff's "Discharge" receipt number was not referenced on the case.
- 4 cases did not have the warrant recalled; jail time credit was not applied, the cases remains open; and Sheriff's "Discharge" receipt number was not referenced on the cases.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. In addition, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney and (2) the amount of any payments received or refunds made and what they were for. Furthermore, pursuant to Code of Criminal Procedure Article 45.048, "a defendant placed in jail on account of failure to pay the fine and costs shall be discharged on habeas corpus by showing that the defendant:(1) is too poor to pay the fine and costs; or (2) has remained in jail a sufficient length of time to satisfy the fine and costs...".

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, MSA, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of the *Monthly Fines and Fees Report* and Exhibits
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, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-00001 THRU JP41-2016-00850 (00900) $ 151,577.65 X10-B ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 2432.45 ~~835.25~~ X7✓

ADD: COST ON DEPOSIT LIQUIDATED 1597.20 X7✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~150,742.40~~ 153,808.65 X3✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~151,397.65~~ 153,808.65

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 3066.25 ~~(655.25)~~ X4-U ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~151,397.65~~ 151,577.65 X	
Add: Previous Month's Bond Overtransfer May'13; Sep'15; Nov'15; Dec'15	957.00	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	153,808.65 $ ~~151,397.65~~	

PREPARED BY: Anna Ruiz DATE: 2/8/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.17.16
4/4/19/16

Charlie Espinoza 2-8-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

RBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 52,898.94
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	325.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	225.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,912.16
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	630.41
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,545.60
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,332.02
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	180.00
Special Fees				1100-341-10-067-000-0-000	1,754.95
Deferred Disposition		C.C.P. Art. 45.051	1,578.15		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	176.80		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	378.25
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,101.95
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	150.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	7,867.62
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	40658 ~~405.58~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	25,449.55
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6) 177	175	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,050.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	10,989.47
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,525.59
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,374.12
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,230.80
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	42.96
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,750.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	401.58
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2582.52 ~~2,592.52~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	30.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	424.40 180.00
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	75.00
Precinct #2 DATE: 5-04-17-16				1100-342-10-292-000-0-000	150.00
Precinct #3 4/4/2016				1100-342-10-293-000-0-000	230.00 ~~150.00~~
Precinct #4				1100-342-10-294-000-0-000	23891.73 ~~21,691.73~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	208.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4485.25 ~~6,765.25~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,375.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~2,370.00~~ 40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	4.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	6.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	61.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	9.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~150,512.00~~ 150,742.40

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JANUARY 31, 2016

Rec #	Case #			ARREST	CCC	CERT2	CHS	CO	COPY1	CSS	DEATH	DPSr	IDRF	JCTF	LTF	PVS	SJFC	STF	TPDC	UTFC	TOTAL
JP41-2016-		Offense	Off. Date	BF	CERT	CFF	CHSJP	COPm	COPY2	DD	DPS	EFF	IND	JSF	MVF	SCOF	SJFS	SV50	TPDS	WFPREC41	
BF should NOT be used. Please reverse the payment and properly post the bond as per the QRG provided by the IT Department.																					
399	E06-01-1019	Speeding	1/7/06	- 298	- - -	- -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	298
ARREST should NOT be used. Please assess fee to proper law enforcement agency.																					
315	E07-06-304	No Valid Texas DL	5/30/07	5 -	40 - -	- 3	1 67	- - -	- - -	- - -	- - -	- - -	- - -	4	4	2 - -	20	0.6	3.4	- - -	150
314	E07-06-305	No Liability Insurance	5/30/07	5 -	40 - -	- 3	1 -	- - -	- - -	25 - -	- - -	- - -	- - -	4	4	2 - -	20	0.6	3.4	- - -	108
Please assess an arrest fee to the proper law enforcement agency.																					
312	E07-06-306	Load Not Secured	5/30/07	- -	40 - -	- 3	1 97	- - -	- - -	- - -	- - -	- - -	- - -	4	4	2 - -	20	0.6	3.4	- - -	175
MVF should be assessed.																					
585	E10-09-462	No Driver's License	9/4/10	- -	40 - -	- 3	1 166	- - -	- - -	- - -	5 - -	2 -	4	4	2 - -	20	0.6	5.4	- - -	- 50	303
586	E10-11-430	No Driver's License	10/29/10	- -	40 - -	- 3	1 166	- - -	- - -	- - -	5 - -	2 -	4	4	2 - -	20	0.6	5.4	- - -	- 50	303
Based on offense date, TPDC and TPDS should NOT be assessed.																					
616	E14-01-585	Speeding	12/12/13	- -	40 - -	- 3	1 166.9	- - -	- - -	- - -	5 - -	2 -	4	4	2	0.1 -	20	0.6	5.4	30 -	1 1 3 50	339
Fine should be split between CO (50%) and SV50 (50%)																					
557	E11-09-263	Safety Seat	8/23/11	- -	40 - -	- 3	1 5	- - -	0.15	24.25 -	5 - -	2 -	4	4	2	0.1 -	20	0.6	5.4	30 13	- - 3 -	162
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																					
547	E12-09-380	No Safety Belt	8/29/12	- -	1.84 - -	- 0.13	0.05 25.49	- - -	- - -	- - -	0.23 - -	0.1 -	0.18	0.19	- - -	20	0.03	0.25	1.38	- - -	0.13 50	100
Please enter an event stating why court costs were not collected in full.																					
247	TR15-1988-J41	No Driver's License	11/15/15	- -	28.6 - -	- 2.15	0.72 - -	- - -	- - -	- - -	3.58 -	1.43 -	2.86	2.86	2	0.07 - -	0.43	3.86	- -	0.72 0.72	- -	50
How many pages were issued?																					
196	CV15-0460-J41			- - -	- - -	- - -	- - -	- 0.75	0.5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1.25
257				- - -	1.75	0.25 -	- -	1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3
258				- - -	1.75	0.25 -	- -	1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3
259				- - -	1.75	0.25 -	- -	1 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3
What certificate number was issued for the receipt?																					
788		1968		- - -	- - -	- - -	- - -	- - -	- - -	- - -	23 - -	- - -	- - -	- - -	- - -	2 - -	- - -	- - -	- - -	- - -	- - -	25
768	19-03			- - -	- - -	- - -	- - -	- - -	- - -	- - -	38 - -	- - -	- - -	- - -	- - -	7 - -	- - -	- - -	- - -	- - -	- - -	45
Please enter an event stating who collected the citation service fee.																					
161	DC16-0020-J41			- - -	- -	25 -	- - -	- - -	- - -	- - -	- - -	10 -	6 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-00901 THRU JP41-2016-02523 $ 303,525.02 X10

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 1,161.30 ~~581.25~~ X7

ADD: COST ON DEPOSIT LIQUIDATED 1,742.55 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~302,943.77~~ 304,106.27 X3

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~303,524.82~~ 306,591.27

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2,485.00) ~~(581.05)~~ X4-u

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~303,524.82~~ 303,525.02	
Add: Previous Month's Bond Overtransfer Sep '15; Nov '15-Jan '16	1,792.25	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	$ ~~303,524.82~~ 306,591.27	

PREPARED BY: [signature] DATE: 3/8/16

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: AS 04-17-16 4/4/22/16

[signature] 3-9-16
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004
REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ 114,705.32
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	815.95
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	980.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	3,763.59
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	1,229.62
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	5,014.07
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	42.72
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	10.68
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,651.97
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Nlv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	210.00
Special Fees				1100-341-10-**067**-000-0-000	2,609.70
Deferred Disposition		C.C.P. Art. 45.051	2,469.70		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	140.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	737.73
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	1,958.53
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	94.58
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	18,323.83
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	559.59
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	53.40
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	50,111.95
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	45.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	254	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,524.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	19,495.36
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	4,950.09
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	6,501.42
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	2,317.09
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	67.56
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	1.95 ~~2.25~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,540.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	565.59
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	5415.67 ~~5,265.67~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	39.33
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	646.58
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1 COUNTY AUDITOR'S OFFICE				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3 DATE: 4/17/16				1100-342-10-293-000-0-000	75.00
Precinct #4 4/22/16				1100-342-10-294-000-0-000	45035.70 ~~48,185.70~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	270.45 ~~270.45~~
Due to Others				1100-202-00-000-**013**-0-000	1086.20 -
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6478.23 ~~7,564.45~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	6,350.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~1,086.20~~ 0.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	21.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	23.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	2.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		**$ 304,106.27**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 29, 2016

Rec # / JP41-2016	Case # / Offense	Off. Date	CCC / CERT	CERT2 / CFF	CHS / CHSJP	CMIT / CO	COLLFEE / CONST4	COPm / COPY1	COPY2 / CRF	CSS / CVCA	DD / DPS	DPSr / EFF	FA / IDRF	IND / JCD	JCPT / JCTF	JSF / LTF	MVF	SCOF / OVER	SF	SJFC / SJFS	SO / SOr	STF / SV50	TPDC / TPDS	TPW / TPWF	TPWFr / TPWr	UTFC / WARr	WFDPS / WFPREC41	WRFILFEE / TOTAL
Based on offense type, CV50 should NOT be assessed.																												
JP41-2016- E03-07-391	No Safety Belt	7/4/03	17	-	3 / 0.5	25	-	-	-	15	5	-	5	0.5	2 4	2	-	20	-	-	-	25	-	-	-	3	50	177
JP41-2016- E03-08-232	No Safety Belt	8/8/03	17	-	3 / 0.5	25	-	-	-	15	5	-	5	0.5	2 4	2	-	20	-	-	-	25	-	-	-	3	50	177
IDRF and SJFS are under assessed $2 each. In addition, was case remitted to the Delinquent Attorneys? If not, COLLFEE should NOT be assessed.																												
JP41-2016- E08-01-848	Speeding	1/5/08	40	-	3 / 1	111	83.1	-	-	-	5	-	-	-	4	4 2	-	20	-	0.6	3.4	- - 30	-	-	-	3	- - 50	360.1
JP41-2016- E08-01-847	No Driver's License	1/5/08	40	-	3 / 1	141	82.2	-	-	-	5	-	-	-	4	4 2	-	20	-	0.6	3.4	- - -	-	-	-	-	- 50	356.2
MVF should be assessed.																												
JP41-2016- E10-09-165	No Driver's License	8/22/10	40	-	3 / 1	63	-	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	200
JP41-2016- E10-10-733	No Driver's License	10/12/10	40	-	3 / 1	166	-	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	303
JP41-2016- E11-04-1264	No Driver's License	4/14/11	40	-	3 / 1	14	-	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	151
JP41-2016- E12-03-445	No Driver's License	2/12/12	40	-	3 / 1	50	-	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	187
JP41-2016- E13-02-139	Driving While License Invalid	1/6/13	40	-	3 / 1	-	-	-	-	-	25 5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	162
Based on offense type, SCOF should NOT be assessed.																												
JP41-2016- E12-04-543	Issuance of Bad Check	5/20/10	40	-	3 / 1	140	-	-	-	-	-	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- -	222
JP41-2016- E12-10-313	Issuance of Bad Check	6/8/12	40	-	3 / 1	60	-	-	-	-	-	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- -	142
MVF should NOT be assessed.																												
JP41-2016- E11-03-36	No Safety Belt	2/19/11	40	-	3 / 1	50	-	-	-	-	5	-	2	-	4	4 2	0.1	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	220.1
JP41-2016- E11-03-1357	No Safety Belt	3/9/11	40	-	3 / 1	50	-	-	-	-	5	-	2	-	4	4 2	0.1	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	220.1
JP41-2016- E11-04-520	Child Not Restrained in Seat Belt	3/22/11	40	-	3 / 1	-	-	-	-	0.15	5	-	2	-	4	4 2	0.1	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	170.25
JP41-2016- TR16-0871-J41	Fail to Maintain Financial Responsibility	1/22/16	40	-	3 / 1	52.9	-	-	-	-	-	5	2	-	4	4 2	0.1	-	-	0.6	5.4	- - 30	- 1	1 -	-	3	- - -	155
Fine should be split between CO (15%) and TPWF (85%)																												
JP41-2016- E13-09-507	No Hunting License	9/8/13	40	-	3 / 1	52.45	-	-	-	-	-	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	- -	-	5 155.55	- -	- - -	295
JP41-2016- CRNT15-0024-J41	No Hunter Education	9/6/15	40	-	3 / 1	16	-	-	-	-	-	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	1 1	- -	45 5	-	- - -	150
JP41-2016- E13-09-508	No Hunter Education Certificate	9/8/13	40	-	3 / 1	52.45	-	-	-	-	-	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	- -	-	5 155.55	- -	- - -	295
LTF is under assessed $2																												
JP41-2016- E15-04-898	Fail to Maintain Financial Responsibility	4/25/15	-	-	- / -	93	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	50	- -	163
Fine should be split between CO (50%) and CRF (50%)																												
JP41-2016- TR15-1174-J41	Safety Seat	10/19/15	4	-	0.3 / 0.1	22.42	-	-	-	7.48	-	0.5	0.2	-	0.4	0.4 -	0.01	-	-	0.06	0.54	- - 3.02	- 0.13	0.1 -	-	0.3	- - -	40
Based on appear by date, SCOF should be assessed.																												
JP41-2016- TR15-1292-J41	Safety Seat	10/27/15	40	-	3 / 1	11.5	-	-	-	11.5	-	5	2	-	4	4 2	0.1	-	-	0.6	5.4	- - 30	- 1	1 -	-	3	- - -	125.1
Truancy Prevention and Diversion Fee should be split between TPDS ($1) and TPDC ($1).																												
JP41-2016- E14-01-1387	No Driver's License	1/28/14	40	-	3 / 1	190.9	-	5	-	-	-	-	2	-	4	4 2	0.1	20	-	0.6	5.4	- - -	- -	2 -	-	-	- 50	330
Was case sent to the Delinquent Attorneys? If not, COLLFEE should NOT be assessed.																												
JP41-2016- E08-04-566	Speeding	4/10/08	40	-	3 / 1	0.7	84.3	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	255
JP41-2016- E08-04-769	No Driver's License	4/8/08	40	-	3 / 1	57.6	83.4	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	278
JP41-2016- E08-05-756	Speeding	3/4/08	40	-	3 / 1	88.5	41.5	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	300
JP41-2016- E09-01-1152	No Liability Insurance	12/15/08	40	-	3 / 1	81.4	93.6	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	312
JP41-2016- E09-03-1307	Speeding	3/12/09	40	-	3 / 1	52.5	52.5	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - 30	-	-	-	3	- - 50	275
JP41-2016- E09-06-337	No Driver's License	4/29/09	40	-	3 / 1	141	83.4	-	-	-	5	-	2	-	4	4 2	-	20	-	0.6	5.4	- - -	-	-	-	-	- 50	361.4
Based on appear by date, SCOF should be assessed. In addition, fine should be split between CO (50%) and CRF (50%)																												
JP41-2016- TR15-1174-J41	Safety Seat	10/19/15	-	-	- / -	15.08	-	-	-	5.02	-	-	-	-	-	6	-	-	-	-	-	- - -	- -	- -	-	-	- - -	26.1
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																												
TR16-0582-J41	Child Not Restrained by Safety Belt	7/9/10	40	-	3 / 1	50	-	-	-	50	-	-	2	-	4	4 2	-	0.15 -	-	0.6	5.4	- 5 30	- 1	1 -	-	3	- - -	202.15
JP41-2016- E10-07-312	No Liability Insurance	7/9/10	40	-	3 / 1	175	-	-	-	-	5	-	2	-	4	4 2	-	30 20	-	0.6	5.4	- - -	-	-	-	-	- 50	342
JP41-2016- E14-05-854	Driving While License Invalid	5/19/14	40	-	3 / 1	190.9	-	-	-	-	5	-	2	-	4	4 2	0.1	20 20	-	0.6	5.4	- - -	- 1	1 -	-	-	- 50	350

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING FEBRUARY 29, 2016

Rec #	Case #			CCC	CERT2	CHS	CMIT	COLLFEE	COPm	COPY2	CSS	DD	DPSr	FA	IND	JCPT	JSF	MVF	SCOF	SJFC	SO	STF	TPDC	TPW	TPWFr	UTFC	WFDPS	WRFILFEE	
JP41-2016	Offense	Off. Date		CERT	CFF	CHSJP	CO	CONST4	COPY1	CRF	CVCA	DPS	EFF	IDRF	JCD	JCTF	LTF		OVER	SF	SJFS	SOr	SV50	TPDS	TPWF	TPWr	WARr	WFPREC41	TOTAL
IDRF and TPDC are under assessed $1 each.																													
	Expired Motor Vehicle																												
JP41-2016- E15-01-290	Inspection	1/9/15	40	-	-	3	1	-	80	-	-	-	-	-	-	-	-	-	5	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	30	-	-	1	-	-	-	-	3	-	-	-	-	200
	Expired Motor Vehicle																												
JP41-2016- E15-06-863	Inspection	6/2/15	40	-	-	3	1	-	80	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	5	-	30	-	-	1	-	-	-	-	3	50	-	-	-	250
	Expired Motor Vehicle																												
JP41-2016- E15-04-577	Inspection	4/19/15	40	-	-	3	1	-	180	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	5	-	30	-	-	1	-	-	-	-	3	50	-	-	-	350
	Expired Motor Vehicle																												
JP41-2016- E15-01-131	Inspection	12/8/14	40	-	-	3	1	-	180	-	-	-	-	-	-	-	-	-	5	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	30	-	-	1	-	-	-	-	3	50	-	-	-	350
How many pages were issued?																													
JP41-2016- E15-752				-	-	-	-	-	-	-	-	-	-	-	-	0.75	0.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
JP41-2016- LT15-0785-J41				-	-	-	-	-	-	-	-	-	-	-	-	0.75	1.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
JP41-2016- E15-1159				-	-	-	-	-	-	-	-	-	-	-	-	0.75	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.25
JP41-2016-01065				-	1.75	0.25	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
JP41-2016-01771				-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
JP41-2016-01920				-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
JP41-2016- SC16-0027-J41				-	-	-	-	-	-	-	-	-	-	-	-	0.75	4.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Please enter an event stating who collected the citation service fee.																													
JP41-2016- E12-57				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5
Receipt should NOT be prorated.																													
JP41-2016- LT16-0288-J41				-	9.82	-	-	-	-	-	-	-	3.93	-	-	2.35	-	-	-	58.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-02524 THRU JP41-2016-03807 — $ 221,643.57 ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

X10-B

LESS: COST ON DEPOSIT — 3095.40 ~~1,178.40~~ X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED — 1917.00 X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 220,465.17 X3 X

224,128.57

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~221,643.57~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (3,663.40) ~~(1,178.40)~~ X4-M

Z1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 221,643.57 B1 ✓	
Add: Previous Month's Bond Overtransfer May '13; Sep '15; Nov '15; Jan '16;	1211.00	
Add: HCSO Monthly "D" Collections Report July 2015	1274.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	224,128.57 $ ~~221,643.57~~ Z1	

PREPARED BY: Alma Ruiz DATE: 4/7/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~4/20/16~~ 4/14/16

Charlie Espinoza — JUSTICE OF THE PEACE — 4-7-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ 75,858.53
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	499.59
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	476.45
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,662.79
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	842.58
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,546.46
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,916.10
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	330.00
Special Fees				1100-341-10-**067**-000-0-000	3,333.87
Deferred Disposition		C.C.P. Art. 45.051	3,133.87		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	200.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	506.76
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	1,316.27
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	55.42
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	10,276.90
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	484.81
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	35,309.30
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	10.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	256	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,536.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	13,042.60
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,406.44
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	4,402.88
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,530.21
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	48.22
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.45
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,560.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	489.81
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			3732.54
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	~~3,582.54~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	25.67
Texas Comptrollers Criminal Investigators Delinquent fees				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees: AUDITED BY: THE HIDALGO		LGC 118.131	1100.2	02.00.000.004.0.000	15,633.25
Constable Fees: COUNTY AUDITOR'S OFFICE				1100-342-10-060-001-0-000	475.88
Precinct #1 DATE: AS 04.20.16					
Precinct #2				1100-342-10-291-000-0-000	75.00
Precinct #3				1100-342-10-292-000-0-000	225.00
Precinct #4 4/4 05/16				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	~~26,191.14~~ 27 641.14
District Attorney Fees				1100-342-10-295-000-0-000	-
Tax Assessor Fraud Investigators				1100-341-10-060-007-0-000	-
School District Arrest Fee				1100-342-10-060-002-0-000	10.00
Fire Marshal Fee				1100-342-10-060-003-0-000	5.00
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	1,517.00
Due to Others				1100-202-00-000-**013**-0-000	-
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~23,731.25~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		6498.00
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	6,400.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~15,633.25~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,660.00~~	60.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 220,465.17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2016

Rec # / JP41-2016-	Case #	Offense	Off. Date	ABC	CCC	CHS	CHSJP	CO	CONST4	COLLFEE	COPY1	COPY2	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WFPREC41	TOTAL
LTF is under assessed $2.																																							
3147	E01-04-521	Minor in Possesion Alcoholic Beverage	3/3/01	5	17	3	-	52	-	-	-	-	15	-	-	-	5	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	119.25
3536	TR16-1453-J41	Speeding	2/24/16	-	20.84	1.56	0.52	48	-	2.6	-	-	-	-	-	-	-	1.04	-	-	2.08	2.08	-	0.05	-	-	0.31	2.81	-	-	15.61	-	0.52	0.52	-	-	1.56	-	100.1
Please enter an event stating the reason for the refund.																																						
3538	E05-06-437	Open Container of Alcohol	5/30/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225	-	-	-	-	-	-	-	-	-	-	-	-	225
Based on disposition date, TP should NOT be assessed.																																						
3565	E06-04-538	Speeding	4/6/06	-	40	3	1	123	94.2	-	-	-	-	-	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	-	-	30	25	-	-	-	-	3	50	408.2
Why were both CO and DD assessed?																																						
3290	E08-06-680	No Liability Insurance	5/30/08	-	40	3	1	-	48.6	-	-	-	-	25	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	210.6
Please enter an event stating the reason for the refund.																																						
3023	E10-06-319	Speeding	5/28/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	55
According to the events, the defendant earned Jail Time Credit; however, the credit has not been applied to the case. In addition, please enter an event stating the reason for the refund.																																						
3539	E10-10-846	Speeding	10/10/10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230	-	-	-	-	-	-	-	-	-	-	-	-	230
Fine should be split between CO (15%) and TPWF (85%)																																						
3658	CRNT16-0030-J41	Nongame: Hunt Protected Bird	2/16/16	-	-	-	-	21.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75.22	-	-	-	97
3204	CRNT16-0030-J41	Nongame: Hunt Protected Bird	2/16/16	-	5.37	0.4	0.13	19.75	-	-	-	-	-	-	-	-	-	0.27	-	-	0.54	0.54	-	-	-	-	0.08	0.74	-	-	-	-	0.13	0.13	68.25	0.67	-	-	97
Based on date of first payment, Time Payment should be assessed.																																						
3672	TR16-1304-J41	No Driver's License	2/27/16	-	11.4	0.85	0.28	25.9	-	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	45
MVF should NOT be assessed																																						
3390	TR15-0019-J41	Expired Driver License	4/19/15	-	40	3	1	90.9	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	180
2727	E10-11-409	No Safety Belt	10/24/10	-	40	3	1	50	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	0.6	5.4	-	-	30	-	-	-	-	-	3	50	220.1
MVF should be assessed.																																						
3495	E11-03-767	No Driver's License	3/2/11	-	40	3	1	166	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	303
2835	E11-05-1607	Fail to Display Driver's License	4/28/11	-	40	3	1	-	-	-	-	-	-	25	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	50	162
Based on appear by date, SCOF should be assessed.																																						
2627	TR15-1206-J41	Fail to Maintain Financial Responsibility	10/9/15	-	40	3	1	-	-	-	-	-	-	46	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	5	-	-	1	1	-	-	-	-	115
IDRF and TPDC are under assessed $1 each.																																						
2859	E14-11-463	Expired Motor Vehicle Inspection	11/13/14	-	40	3	1	105	-	-	-	-	-	-	-	-	-	1	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	-	1	-	-	3	50	275

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING MARCH 31, 2016

Rec #	Case #			ABC	CHS		CO	CONST4	COPY2	DD	DPSr	IDRF	JCPT	JSF	MVF	SCOF	SJFS	SOr	TP	TPDS	TPWr	WFPREC41	
JP41-2016-		Offense	Off. Date	CCC	CHSJP		COLLFEE	COPY1	CVCA	DPS	FA	JCD	JCTF	LTF	OVER	SJFC	SO	STF	TPDC	TPWFr	UTFC	TOTAL	
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																							
3513	E14-01-745	No Driver's License	1/9/14	- 40	3	1	60.9	- 5	-	-	-	-	-	-	2	-	-	4	4	2	0.1	- 20	0.6	5.4	- - -	-	-	2	-	-	-	50	200
3514	E14-01-745A	Disregard Red Light	1/9/14	- 40	3	1	27.9	- 5	-	-	-	-	-	-	2	-	-	4	4	2	0.1	- 20	0.6	5.4	- - -	30	-	-	2	-	-	3	50	200
How many pages were issued?																							
3161	E07-722			- -	-	-	-	- -	0.75	2.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- - -	-	-	-	-	-	-	-	3

RECEIVED
MAY 10 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-03808 THRU JP41-2016-04782 $ 141,112.87 x10-b

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	2,498.20 ~~334.00~~ x7 ✓	
ADD: COST ON DEPOSIT LIQUIDATED	2,164.20 - x7 ✓	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 140,778.87 x3	144,776.27
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~141,112.87~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	3997.40 ~~(334.00)~~ x4-n	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 141,112.87 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2013, Sep '15, Nov '15, Jan '16, Mar '16	2,389.40	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00 ~~$0.00~~ ✓	
	144,776.27	
Total Remittances Made to County Treasurer	$ ~~141,112.87~~	

PREPARED BY: _____ DATE: 5/9/16

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

Charlie Espinoza 5-10-16
JUSTICE OF THE PEACE DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-27-16 UA
5/10/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: CHARLIE ESPINOZA PBC
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-**067**-000-0-000	$ 47,968.74
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	601.55
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	362.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-**010**-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,796.50
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-**067**-000-0-000	568.85
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,391.32
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,346.84
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	300.00
Special Fees				1100-341-10-**067**-000-0-000	2,415.98
Deferred Disposition		C.C.P. Art. 45.051	2,227.64		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	188.34		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	341.31
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-**067**-000-0-000	905.85
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	67.10
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,176.96
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	405.39
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	45.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	23,626.38
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	135.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	18.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent legal Services Fee-JP ($6)	233	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,398.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	8,998.54
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,283.46
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	3,015.87
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,080.77
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.46
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.60
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,330.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	406.39
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011		-	-
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2,528.27
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	25.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	457.30
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	15,945.91 ~~16,345.91~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others				1100-207-30-000-003-0-000	7,139.73
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-**013**-0-000	-
Refund - Overpayments				1100-202-00-000-**013**-0-000	-
Due to Others				1100-202-00-000-**013**-0-000	-
Restitution				1100-202-00-000-**013**-0-000	-
Failure to Appear- Criminal Case ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees):				1100-341-10-060-001-0-000	6,012.00 ~~13,051.73~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,825.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~4,139.73~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	135.00		
Writ Filing Fee($5)		LGC 118.121/118.123 (d)	~~820.00~~ 20		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	30.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause/Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each) ($9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	100.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	22.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 140,778.87

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-26-16

RECEIVED
MAY 26 2016
Hidalgo County
AUDITOR'S OFFICE

Delinquent Fees

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2/2014

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING APRIL 30, 2016

Receipt Nu	Case Number	Offense	Off. Date	CCC	CERT	CERT2	CFF	CHS	CHSJP	CO	COLLFEE	COPm	COPY1	COPY2	CSFSZ	CSS	DEATH	DPS	EFF	IDRF	IND	JCTF	JSF	LTF	MCWV	MVF	PVS	SCOF	SJFC	SJFS	SOr	STF	SV50	TPDC	TPDS	UTFC	WFPREC	TOTAL
Based on case information, case should not have an outstanding balance.																																						
JP41-2016-	DC16-0720-J41			-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
What Death Certificate Number was issued for the receipt?																																						
JP41-2016-	04326			-	-	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	25
How many copies were issued?																																						
JP41-2016-	LT16-0565-J41			-	1.75	0.25	-	-	-	-	-	-	0.75	10.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.5
JP41-2016-	04357			-	-	-	-	-	-	-	-	3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.5
JP41-2016-	04004			-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
JP41-2016-	04115			-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
JP41-2016-	04736			-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																						
JP41-2016-	E06-08-395	Over 34,000 LBS Tandem Axle	7/27/06	40	-	-	-	3	1	335	218.4	-	-	-	-	-	-	5	-	-	-	4	4	2	260	-	-	20	0.6	3.4	-	-	-	-	-	-	50	946.4
LTF is under assessed $2.																																						
JP41-2016-	TR16-1453-J41	Speeding	2/24/16	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	14
Based on date of first payment, Time Payment should be assessed.																																						
JP41-2016-	TR16-1920-J41	Speeding-School Zone	3/11/16	18	-	-	-	1.37	0.46	3.9	-	-	-	-	11.41	-	-	-	-	0.91	-	1.83	1.83	-	-	0.04	-	-	0.27	2.46	2.28	13.69	-	0.46	0.46	1.37	-	61
Based on offense type, fine cannot exceed $25.																																						
JP41-2016-	E11-01-581	Safety Seat	12/26/10	40	-	-	-	3	1	12.55	-	-	-	-	-	0.15	-	5	-	2	-	4	4	2	-	0.1	-	20	0.6	5.4	-	30	12.55	-	-	3	50	195.35
IDRF and TPDC are under assessed $1 each																																						
JP41-2016-	E14-04-266			40	-	-	-	3	1	78	-	-	-	-	-	-	-	5	-	1	-	4	4	2	-	-	-	20	0.6	5.4	-	30	-	-	1	3	-	198

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2016

Dear Judge Espinoza:

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

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

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

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

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

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for May 2016 were $134,834.81. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 16 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (23); August 2015 (22); September 2015 (101); October 2015 (19); November 2015 (17); December 2015 (7); January 2016 (17); February 2016 (45); March 2016 (19); and April 2016 (12) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

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

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.

- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

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

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through May 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. The assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A

judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, 6 of the 7 bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, management should continue to request assistance from the Information Technology Department until the issues with Odyssey are resolved.

Observation No. 6:
We noted during our review that 27 of 125 online credit card transactions received during the month of May 2016 were not promptly receipted. The online credit card transactions were receipted 2 to 3 days after payment was made. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they were receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner may result in the loss or misuse of County funds and the erroneous arrest of the defendant, respectively.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:
For the month of May 2016, we selected all 7 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 11 cases:

- 7 cases had the warrants recalled; the jail time credit was applied; the cases were closed; however, the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases did not have warrants issued; the jail time credit was partially applied; the cases were closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 1 case did not have a warrant issued; jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to Justice of the Peace staff, proper case dispositions were not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
JUN 08 2016
Hidalgo County
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-04783 THRU JP41-2016-05609 $ 134,834.81 ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	1,992.20 -
ADD: COST ON DEPOSIT LIQUIDATED	3,349.60 ~~1,357.40~~
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 136,192.21
Less: Total amount of remittances to County Treasurer (From Part II)	$ 138,932.21 ~~134,834.85~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	2640.00 ~~1,357.36~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 134,834.85	
Add: Previous Month's Bond Overtransfer May '13, Sep '15, Nov '15 Jan '16, Mar '16, Apr '16	2,723.40	
Add: HCSO Monthly "D" Collections Report Jul '15	1,274.00 ~~$0.00~~	
Total Remittances Made to County Treasurer	138,932.21 $ ~~134,834.85~~	

PREPARED BY: _____ DATE: 6/6/16

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 6-15-16
7/1/16

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 42,935.18
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	295.15
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	328.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	50.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,712.82
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	553.92
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,279.77
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,248.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Div Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	230.00
Special Fees				1100-341-10-067-000-0-000	2,270.85
Deferred Disposition		C.C.P. Art. 45.051	2,080.85		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	190.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	332.41
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	922.58
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	84.59
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,354.50
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	367.50
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.25
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22,734.64
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	1.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	174	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,044.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,165.80
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,215.79
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,911.29
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,027.85
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.95
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,740.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	367.50
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$2,____$5,____$35,____$50)				1100-207-20-000-019-0-000	2,392.78
T.A.B.C. (____$2,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	328.58
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	17,389.80
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fees				1100-342-20-060-001-0-000	-
Due to Others			1100-202-00-000-0	0-000-004-0-000	10,830.29
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	401.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear - Omnibase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-90-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4,699.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,350.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~10,830.28~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,730.00~~ 100.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	7.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	44.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	9.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 136,192.21

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM RE -JP-004 REVISED 2/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 6-15-16
6-7/16

RECEIVED JUN 08 2016 Hidalgo County AUDITORS OFFICE

Delinquent Fees

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING May 31, 2016

Rec# Case#			CCC	CERT2	CHS	CO	COPY1	CRF	DD	DI53r	DPSr	FA	IND	JCPT	JSF	MCWV	MVF	PVS	SF	SJFS	STF	TPDC	UTFC	TOTAL
JP41-2016-0	Offense	Off. Date	CERT	CFF	CHSJP	COLLFEE	COPY2	CVCA	DEATH	DPS	EFF	IDRF	JCD	JCTF	LTF	MISC	OVER	SCOF	SJFC	SOr	TP	TPDS	WFPREC41	
How many copies were issued? Please, enter amount in the comment section of the receipt.																								
4959 SC16-0069-J41			- - -	25 - -	- -	-	0.75 4	- -	- -	- -	-	10 - -	6	- - -	- -	- -	- -	- -	75 -	- - -	- -	- -	- -	120.75
4994			- 2 0.25	- - -	- -	-	- -	- -	- -	- -	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	2
5113 DC16-0719-J41			- - -	- - -	- -	-	0.75 2	- -	- -	- -	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	2.75
What Death Certificate Number was issued for the receipt? Please enter the number in the comment section of the receipt.																								
5364			- - -	- - -	- -	-	- -	- -	44	- -	-	- - -	-	- - -	- -	- -	- -	9 -	- -	- - -	- -	- -	- -	53
Why was a citation not assessed?																								
5185 DC16-0914-J41			- - -	25 - -	- -	-	- -	- -	- -	- -	-	10 - -	6	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	41
5215 DC16-0920-J41			- - -	25 - -	- -	-	- -	- -	- -	- -	-	10 - -	6	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	41
5265 DC16-0933-J41			- - -	25 - -	- -	-	- -	- -	- -	- -	-	10 - -	6	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	41
MISC should NOT be assessed.																								
5193 E97-11-231	Speeding	11/9/97	17 - -	- 3 -	29	-	- -	15	- -	- -	-	5 - -	0.25	1 - -	2 -	5 -	- -	20 -	- -	- - -	25 -	- -	3 -	125.25
Please provide backup stating why this is an arraignment.																								
5518 E99-05-83	Public Intoxication	5/7/99	- - -	- - -	-	-	- -	-	- -	- -	-	- - -	-	- - -	- -	- -	- -	200 -	- -	- - -	- -	- -	- -	200
SCOF should be assessed.																								
5292 E13-05-385	Issuance of bad checks	9/18/12	40 - -	- 3 1	80	-	- -	-	- -	- -	-	2 - -	-	4 4 2	- -	- -	- -	- -	0.6 5	- - -	- -	- -	- -	142
MVF should not be assessed.																								
5024 TR16-1950-J41	Displayed expired license Plate	3/27/16	40 - -	- 3 1	-	-	- -	-	- -	- -	5	- - 2	-	- - -	4 4 2	- -	0.1 -	- -	0.6 5	- - -	- 1	1 -	- -	69.10
Please enter a scan with the Motion and Order to Dismiss document.																								
5514 E02-07-497	Issuance of Bad Check	4/27/02	- - -	- - -	-	-	- -	-	- -	- -	-	- - -	-	- - -	- -	- -	- -	69 -	- -	- - -	- -	- -	- -	69.00
5014 TR16-1713-J41	Display Expired license Plates	3/12/16	- - -	- - -	-	-	- -	-	- -	20	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	20
5417 TR16-2389-J41	Expired Driver's License	4/9/16	- - -	- - -	-	-	- -	-	- -	20	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	20
5478 TR16-3251-J41	Display Expired license Plates	5/3/16	- - -	- - -	-	-	- -	-	- -	20	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	20
5273 TR16-3278-J41	Fail to Display Driver's License	5/4/16	- - -	- - -	-	-	- -	-	- -	10	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	10
5508 TR16-3392-J41	Display Expired license Plates	5/21/16	- - -	- - -	-	-	- -	-	- -	20	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	20
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																								
4882 TR15-0892-J41	Fail to maintain Proof of Financial Reponsibility	9/21/15	- - -	- - -	-	-	- -	-	- -	- -	-	- - -	-	- - -	2 -	- -	- -	20 -	- -	5 -	- -	- -	- -	27
LTF is under assessed $2.																								
4794 E06-04-790	Speeding	4/4/06	- - -	- - -	-	119	56.7	-	- -	- -	-	- - -	-	- - -	- -	- -	- -	20 -	- -	- - -	- -	- -	50	245.70
5572 TR16-1414-J41	Speeding	3/3/16	- - -	- - -	-	47.9	-	-	- -	- -	-	- - -	-	- - -	- -	- -	- -	- -	- -	- - -	- -	- -	- -	47.90
Fine should not be split between CRF and DD. It should all be assessed under DD																								
5551 TR15-1369-J41	Safety Seat, Child Pass	11/2/15	40 - -	- 3 1	-	-	- -	4	- 3.95	- -	5	- - 2	-	- - -	4 4 2	- -	0.1 -	- 20	- 0.6	5 - 30	- 1	1 3	-	130
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																								
4871 E10-09-1186	Over 20,000 Single Axe	9/8/10	40 - -	- 3 1	150	101.1	- -	-	- -	- -	5	- - 2	-	- - -	4 4 2	5-	- -	- -	20 -	0.6 5	- - -	- -	- 50	388.10
Based on disposition date, Time Payment should be assessed.																								
5249 TR16-0278-J41	Fail to maintain Financial Reponsibility	21-21-15	- - -	- - -	50	-	- -	-	- -	- -	-	- - -	-	- - -	6 -	- -	- -	- -	- -	- - -	- -	- -	- -	56
Based on disposition date, Time Payment should NOT be assessed.																								
5193 E97-11-231	Speeding	11/9/97	17 - -	- 3 -	29	-	- -	15	- -	- -	-	5 - -	0.25	1 - -	2 -	5 -	- -	20 -	- -	- - -	25 -	- -	3 -	125.25
5097 E07-02-567	Speeding	2/6/07	40 - -	- 3 1	39	69	- -	-	- -	- 5	-	- - -	-	4 4 2	- -	- -	- -	20 -	0.6 3	- 30	25 -	- -	3 50	299.00
4912 TR16-1105-J41	Disregard Red Light	2/10/16	20 - -	- 2 1	-	-	- -	-	- -	- 3	-	- 1 -	-	2 2 -	- -	0.1 -	- -	- -	0.3 3	- 15	- 1	0.5 1.5	-	50
COLLFEE over assessed, if approved by the Justice of the Peace, amount should be refunded. If not then call the Auditor;s Office for further instructions.																								
5510 E07-01-400	No Liability Insurance	12/22/16	40 - -	- 3 1	47.1	69.9	- -	-	- -	- 5	-	- - -	-	4 4 2	- -	- -	- -	20 -	0.6 3	- - -	- -	- -	- 50	250
5134 E08-05-692	No Valid Texas Driver's License	5/6/08	40 - -	- 3 1	60	66.9	- -	-	- -	- -	-	2 - -	-	4 4 2	- -	- -	- -	20 -	0.6 5	- - -	- -	- -	- 50	263.9
4958 E09-10-796	Speeding	10/19/09	40 - -	- 3 1	101.6	116.4	- -	-	- -	- -	-	2 - -	-	4 4 2	- -	- -	- -	20 -	0.6 5	- 30	- -	- 3	-	388
5512 E10-05-415	No Liability Insurance	5/7/10	40 - -	- 3 1	81.4	93.6	- -	-	- -	- 5	-	- - 2	-	4 4 2	- -	- -	- -	20 -	0.6 5	- - -	- -	- -	- 50	312

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of May 30, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/19/2016	JP41-2016-00399	E06-01-1019	298.00
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	1,366.00

EXHIBIT B

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

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

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of June 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of June 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92nd D.C. | RODOLFO DELGADO JUDGE, 93rd D.C. | J. R. "BOBBY" FLORES JUDGE, 139th D.C. | ROSE GUERRA REYNA JUDGE, 206th D.C. | JUAN R. PARTIDA JUDGE, 275th D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332nd D.C. | NOE GONZALEZ JUDGE, 370th D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389th D.C. | AIDA SALINAS FLORES JUDGE, 398th D.C. | ISRAEL RAMON, JR. JUDGE, 430th D.C. | JESSE CONTRERAS JUDGE, 449th D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for June 2016 were $106,874.36. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 21 receipts contained errors in the allocation of fees, fines, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (23), August 2015 (22), September 2015 (101), October 2015 (19), November 2015 (17), December 2015 (7), January 2016 (17), February 2016 (45), March 2016 (19), April 2016 (12), and May 2016 (16) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through June 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to Justice of the Peace staff, the reports are incorrect due to a programming error. The Justice of the Peace is currently in contact with Tyler Technologies to try to remedy the programming error.

Pursuant to Local Government Code §114.001 (b), a monthly report must be filed within five days after the last day of each month. In addition, Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in the improper recognition of revenues.

Recommendation:
Management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. The Justice of the Peace should ensure that Tyler Technologies promptly resolves the programming errors. The assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given

within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 6 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. In addition, management should continue to request assistance from the Information Technology Department until the issues with Odyssey are resolved.

Observation No. 6:
We noted during our review that 4 of 5 Close-Out Reports selected for testing for the month of June 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 3 to 6 days after the bank deposit was made. According to staff, the Close-Out Reports were not submitted on a daily basis as the person responsible for submitting the report was on vacation.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 7:
For the month of June 2016, we selected all 11 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case;

3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 15 cases:

- 8 cases did not have a warrant issued; jail time credit was partially applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 2 cases had the warrant recalled; the jail time credit was not applied; the cases remains open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases did not have the warrants recalled; the jail time credit was not applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt numbers was not referenced on the cases; and
- 2 cases did not have a warrant issued; jail time credit was not applied; the cases were closed; and the Sheriff's "Discharge" receipt numbers was not referenced on the cases.

According to Justice of the Peace staff, proper case dispositions were not entered in a timely manner due to a heavy workload and limited number of staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
JUL 07 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

YBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2016-05610 THRU	JP41-2016-06385	$ 106,874.36
Sheriff's "D" Report	(Receipt #s) _____ THRU	_____	

LESS: COST ON DEPOSIT		2,837.50 -
ADD: COST ON DEPOSIT LIQUIDATED		(2,837.50) -
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 106,874.36
Less: Total amount of remittances to County Treasurer (From Part II)		$ ~~106,874.36~~ 109,514.36
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		2,640.000.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 106,874.36	
Add: Previous Month's Bond Overtransfer May '13, Sep '15, Nov '15, Jan '16, Mar '16	1,366.00	
Add: HCSO Monthly "D" Collections Report July '15	1,274.00 ~~$0.00~~	
	109,514.36	
Total Remittances Made to County Treasurer	$ ~~106,874.36~~	

PREPARED BY: _____ DATE: 7/7/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-15-16
7/7/16

Charlie Espinoza - 7-7-16
JUSTICE OF THE PEACE — DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PDC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					53,326.91
County Fines (Local Fine)		LGC 133.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~53,326.91~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,066.67
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	137.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	260.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,421.00
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	450.68
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,886.68
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,061.57
Motor Vehicle Adm. Fee ($10-$20) (Omissions Fee for Exp. DL, Exp Insp.Cert, Exp Adv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	300.00
Special Fees				1100-341-10-067-000-0-000	1,193.20
Deferred Disposition		C.C.P. Art. 45.051	1,043.20		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	150.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	271.59
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	771.08
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	115.41
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,301.86
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	362.33
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	~~16.00~~ 10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	~~5.60~~ 7.00
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	10.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	18,768.30
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	12.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP ($6)	174	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,044.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,500.54
Jury Service Fee ($4)		C.C.P.Art. 102.0045		1100-207-20-000-053-0-000	1,818.64
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,408.36
Birth Certificate Fee ($1.80)	1	HSC 191.022(f)		1100-207-20-000-039-0-000	~~20.20~~ 1.80
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.021		1100-207-20-000-059-0-000	869.30
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	32.04
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,740.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	362.33
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			2,047.58 ~~2,057.68~~
D.P.S. (___$3,___$5,___$35,___$50)				1100-207-20-000-019-0-000	
T.A.B.C. (___$3,___$5,___$35,___$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (___$3,___$5,___$35,___$50)				1100-207-20-000-021-0-000	33.58
Texas Comptroller Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	320.52 ~~333.52~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	~~14,811.32~~ 13,811.32
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100.202.04.000.004.0-000		4,992.57
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-813-0-000	36.30
Due to Others				1100-202-00-000-813-0-000	-
Restitution				1100-202-00-000-813-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~4,468.60~~ 4,468.60
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	4,350.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~4,002.57~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	55.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	8.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~1.80~~ 20.20
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	69.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	7.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 106,874.36

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM. RE -JP-004 REVISED 2/2014

RECEIVED
JUL 07
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: JUL 7-15-16

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JUNE 30, 2016

Rec #
IP41-2016-0 Case Number | Party | Offense | OH Date | CCC | CHS | CHSIP | CJP | CMI | CO | COLLFEE | COPm | CR | CRF | CVCA | DD | DEATH | DIS2r | DIS3r | DPS | DPSr | FA | GR | IDRF | KID | JCPT | JCTF | JSF | LEMI | LEOA | LEDCE | LTF | MCWV | MVF | NOARREST | PVS | SCOF | SJC | SFS | STF | SV50 | TP | TPCO | TPDC | TPDS | TPST | TPW | TPWF | TPWr | UTFC | WAR | WTPREC41 | WTDPS | Total

Collections fee should not have been made on the case. Please issue a refund.

6024 E98-11-280 | GARZA, GERARDO | Truancy | 11/1/98 | 17 | 3 | 5 | 21.5 | 15 | 5 | 0.25 | 1 | 0.5 | 5 | 20 | 3 | 96.25

How many pages were issued? Please enter the number of pages in the comment section of the receipt.

6299 | 5
5972 | 2

What Death Certificate Number was issued for the receipt? Please enter certificate number in the comment section of the receipt.

5848 | 20 | 1 | 21

Based on offense type, SV50 should NOT be assessed.

5731 E03-06-225 | MENDOZA, EDUARDO JOSE;, Jr. | No Safety Belt | 6/13/03 | 17 | 3 | 0.5 | 25 | 15 | 5 | 5 | 0.5 | 2 | 4 | 2 | 20 | 25 | 3 | 50 | 177

MVF should NOT be assessed.

6321 E10-01-836 | GONZALEZ, RENATA | No Safety Belt | 1/5/10 | 40 | 3 | 1 | 50 | 66.03 | 5 | 2 | 4 | 4 | 2 | 0.1 | 20 | 0.6 | 5.4 | 30 | 3 | 50 | 286.13
5965 E13-12-448 | GUERRERO, BALTAZAR, Jr. | Expired Motor Vehicle Inspection | 11/14/13 | 40 | 3 | 1 | 77.9 | 5 | 2 | 4 | 4 | 2 | 0.1 | 20 | 0.6 | 5.4 | 30 | 3 | 50 | 248
5711 TR16-1662-141 | GARZA, CHRISTIAN | Expired Driver's License | 3/13/16 | 40 | 3 | 1 | 65.9 | 5 | 2 | 4 | 4 | 2 | 0.1 | 0.6 | 5.4 | 1 | 1 | 135

MVF should be assessed

6134 E11-07-1012 | REYES, HORACIO | Driving without Headlights | 7/16/11 | 40 | 3 | 1 | 153 | 5 | 2 | 4 | 4 | 2 | 20 | 0.6 | 5.4 | 30 | 3 | 50 | 323

LTF is under assessed $2.

6189 E10-03-595 | ISAIS, JESUS DAVID | No Driver's License | 3/5/10 | 65 | 20 | 2.5 | 10 | 12.5 | 110
6253 E15-01-275 | GOMEZ, GUADALUPE ISABEL | Speeding | 1/1/15 | 16.35 | 1.23 | 0.41 | 2 | 0.82 | 1.61 | 1.63 | 1.02 | 0.05 | 16.02 | 0.24 | 2.2 | 12.24 | 0.42 | 0.42 | 1.23 | 40.05 | 98
6300 TR16-1380-141 | GARCIA, DANIELA YVONNE | Speeding | 3/2/16 | 33
5629 E14-04-12 | FLORES, JUAN TOMAS | No Driver's License | 3/26/14 | 11.05 | 0.82 | 0.28 | 50.9 | 1.4 | 0.56 | 1.1 | 1.1 | 0.55 | 0.03 | 20 | 0.17 | 1.5 | 0.28 | 0.28 | 130
5652 E96-03-271 | CARDENAS, MARTHA | Speeding | 3/16/96 | 5 | 16.08 | 22.82 | 5 | 15 | 5 | 2.5 | 1 | 0.5 | 1 | 2 | 20 | 3 | 98.9
6129 E97-01-788 | LOPEZ, IVAN | Speeding | 1/22/97 | 5 | 18 | 5 | 15 | 5 | 2.5 | 1 | 0.5 | 1 | 2 | 20 | 3 | 78

Fine should be split between CO (15%) and TPWF (85%).

6109 CRNT16-0126-141 | GONZALEZ, ENRIQUE | Fish without a valid commercial fishing license | 6/10/16 | 40 | 3 | 1 | 3.22 | 2 | 4 | 4 | 2 | 0.6 | 5.4 | 1 | 1 | 222.78 | 5 | 300
6108 CRNT16-0127-141 | GONZALEZ, ENRIQUE | Possession of Illegal Fishing Devices | 6/10/16 | 40 | 3 | 1 | 3.22 | 2 | 4 | 4 | 2 | 0.6 | 5.4 | 1 | 1 | 222.78 | 5 | 300
6111 CRNT16-0128-141 | Gonzalez, Galindo Servando | Possession of Illegal Fishing Devices | 6/10/16 | 40 | 3 | 1 | 3.22 | 2 | 4 | 4 | 2 | 0.6 | 5.4 | 1 | 1 | 222.78 | 5 | 300
6112 CRNT16-0129-141 | Gonzalez, Galindo Servando | Fish without a valid commerical fishing license | 6/10/16 | 40 | 3 | 1 | 3.22 | 2 | 4 | 4 | 2 | 0.6 | 5.4 | 1 | 1 | 222.78 | 5 | 300
6235 E10-09-788 | CASTILLO, JOSE LUIS | No Hunter Education Certificate | 9/11/10 | 40 | 3 | 1 | 52.45 | 88.5 | 2 | 4 | 4 | 2 | 20 | 0.6 | 5.4 | 5 | 155.55 | 383.5

Pursuant to Sec. 12.406, CLASS C PARKS AND WILDLIFE CODE MISDEMEANOR. A fine of not less than $25 nor more than $500 should be assessed.

6115 CRNT16-0107-141 | HERNANDEZ BEDOLLA, BRAULIO | No Fishing License | 5/11/16 | 40 | 3 | 1 | 2 | 4 | 4 | 2 | 0.6 | 5.4 | 1 | 1 | 5 | 69

Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.

5651 E05-03-527 | GALINDO, CARLOS RENE | Over Gross Weight | 9/2/05 | 40 | 3 | 335 | 216.9 | 5 | 4 | 4 | 3 | 260 | 20 | 50 | 939.9

Fine should be split between CO (50%) and CRF (50%).

6131 TR16-3789-141 | FLORES, DIONISIO | Safety Seat, Child Pass | 6/8/16 | 40 | 3 | 1 | 12.5 | 13 | 5 | 2 | 4 | 4 | 2 | 0.1 | 0.6 | 5.4 | 30 | 1 | 1 | 3 | 127.1

Please enter a scan with the Motion and Order to Dismiss document.

6004 TR16-3444-141 | ORTEGA, ARMANDO JR | Display Expired License Plates/ Registration Insignia | 5/24/16 | 20 | 20
6058 TR16-3907-141 | GARCIA, GERMAN AARON | Display Expired License Plate | 6/6/16 | 20 | 20
6324 TR16-3696-141 | LOPEZ, ARMANDO JR | Display Expired License Plates/ Registration Insignia | 6/4/16 | 20 | 20
5803 TR16-3323-141 | GONZALEZ, DAVID ANDREW | Operate Motor Vehicle W/O License Plates | 5/17/16 | 10 | 10
6110 TR16-3717-141 | ALANIZ, JOSE LUIS | Fail to Display Driver License | 6/4/16 | 10 | 10

Coffee is over assessed $17.47, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.

5858 E10-02-227 | Hernandez, Tanya Valles | No Driver's License | 2/11/10 | 14.34 | 1.08 | 0.36 | 32.53 | 1.8 | 0.72 | 1.43 | 1.43 | 2 | 7.17 | 0.22 | 1.94 | 18 | 83

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JUNE 30, 2016

Rec # / JP41 2016-0	Case Number	Party	Offense	Off Date	CCC	CHS	CHSJP	CJP	CMNT	CO	COLLFEE	COPm	CR	CRF	CVCA	DD	DEATH	DIS2r	DRSTr	DPS	DPSr	FA	GR	IDRF	JCD	JCPF	JCTF	JSF	LEMR	LEOA	LEOCE	LTF	MCWV	MVF	NOARREST	PVS	SCDF	SIFC	SJFS	STF	SVSO	TP	TPDC	TPDO	TPDS	TPST	TPW	TPWF	TPWFr	TPWr	UTFC	WARr	WFDPS	WFPREC41 Total
UTFC should not be assessed; LTF is under assessed $2. NOARREST should not be assessed.																																																					
6211 198 12 329		TORRES, MARIA TERESA	Unrestrained Child under Four	11/29/98	17	3	-	-	-	-	25	-	-	-	15	-	-	-	-	-	-	5	-	-	0.25	1	-	-	-	-	-	-	-	-	-	5	-	20	-	-	-	-	-	-	-	-	-	-	-	3	-	-	94.25

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of June 30, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/19/2016	JP41-2016-00399	E06-01-1019	298.00
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	1,366.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 30, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of July 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of July 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 were $106,874.36. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (23), August 2015 (22); September 2015 (101); October 2015 (19); November 2015 (17); December 2015 (7); January 2016 (17); February 2016 (45); March 2016 (19); April 2016 (12); May 2016 (16); and June 2016 (21) are still pending to be completed. According to the Court Coordinator, staff does not consistently verify that fines, fees, and court costs have been properly assessed prior to issuing receipts.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three day of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013; September 2013; May 2014; and September 2014 through July 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the

appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
Six cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 6:
We noted during our review that 4 of 77 online credit card transactions received during the month of July 2016 were not promptly receipted. The online credit card transactions were receipted 2 days after payment was made. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they were receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No.7:
We noted during our review that the receipt sequence was not consistently noted on the deposit slips. According to the Court Coordinator, she will attempt to start noting the receipt sequence again.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report.

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Observation No. 8:
For the month of July 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 7 cases:

- 1 case did not have a warrant issued; jail time credit was partially applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced; and
- 6 cases had the warrant recalled; the jail time credit was applied; the cases are closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases.

According to staff, the cases were not properly closed due to an oversight.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by October 14, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
AUG 0 5 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-06386 THRU JP41-2016-~~07026~~ 07046 $ 92,651.60 x10-b ✓

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	1,101.40 ~~167.00~~	x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	934.40 -	x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 92,484.60	x34
Less: Total amount of remittances to County Treasurer (From Part II)	95,291.60 $ ~~92,651.60~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	2,807.00 ~~(167.00)~~	x4-j

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 92,651.60	x81 ✓	
Add: Previous Month's Bond Overtransfer May '13, Sep-Oct '15 Jan '16, Mar '16	1,366.00	Ex.B ✓	
Add: HCSO Monthly "D" Collections Report July '15	1,274.00	$0.00	
	15,291.60		
Total Remittances Made to County Treasurer	$ ~~92,651.60~~		

PREPARED BY: _____ DATE: 8/5/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 9-14-16

_____ JUSTICE OF THE PEACE

8-5-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

x7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBL

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 29,875.10
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	237.15
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	262.50
Gross Weight 50% Fine-(State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,248.63
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	404.30
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,656.82
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	952.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-067-000-0-000	2,218.96
Deferred Disposition		C.C.P. Art. 45.051	2,049.90		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	169.06		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	243.20
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	635.60
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	100.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,138.34
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	328.39
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	16,493.48
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	152	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	912.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,266.15
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,621.15
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,142.75
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	764.78
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.55
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,520.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	328.39
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. ____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,797.99 ~~1,647.99~~
T.A.B.C. ____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. ____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	11.42
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees				1100-342-10-060-001-0-000	258.27
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	12,684.68 ~~12,834.68~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1130	202.00.000.004.000	3,637.35
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	250.00
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~7,556.85~~ 3,919.50
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	3,800.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~3,697.35~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	15.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	55.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	19.50		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	30.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	1.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 92,484.60

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 8/4-13-16

AUG 05 2016
Hidalgo County
AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING JULY 31, 2016

Rec #	Case Number	Offense	Off. Date	ARREST CCC	CERT CERT2	CHS CHSJP	CJP CO	COPY1 COPY2	CSS	DD CVCA	DEL	DIS3r DPS	FA IDRF	JCD	JCTF JCPT	LEMI JSF	MVF LTF	SCOF	SJFC SJFS	SO	STF	SV50	TPWF TPW	UTFC	WFPREC41	Total
JP41-2016-0																									
Please scan the Motion and Order to Dismiss document.																									
6986	TR16-4304-J41	Display Expired LP	7/8/16	- -	- -	- -	- -	- -	-	- -	-	20	- - - -	- -	- -	- -	- -	-	- - - -	-	-	-	- -	-	-	20
How many copies were issued? Please enter the number in comment section of receipt.																									
7011				- -	1.75 28.25	-	- -	-	-	- -	-	-	- - - -	- -	- -	- -	- -	-	- - - -	-	-	-	- -	-	-	30
6934	LT16-1161-J41			- -	- -	-	- -	0.75 8.75	-	- -	-	-	- - - -	- -	- -	- -	- -	-	- - - -	-	-	-	- -	-	-	9.5
LTF needs to be assessed. In addition, ARREST should not be assessed, please apply the amount to the applicable Law Enforcement Agency.																									
6605	E98-06-906	No Safety Belt	6/20/98	5 17 -	-	3 -	- 25	- -	-	15 -	-	-	- 5 -	0.25	1 - - -	- -	- -	20	- - - -	-	-	-	- -	3	-	94.25
CJP and LEMI should not be assessed. LTF needs to be assessed.																									
6524	E99-05-246	Fictitious License Plates	4/8/99	- 17 -	-	3 -	5 22.25	- -	-	15 -	-	-	5 5 -	0.25	1 - -	-	0.5 - -	20	- - - -	-	-	-	- -	3	-	97
Based on Offense Date, CSS should not be assessed.																									
6584	E11-09-635	Safety Seat Chil Pass	9/30/11	- 40 -	-	3	1 - 12.5	- -	0.15	- - -	-	-	5 - 2 -	-	4 4 -	2	0.1	20	0.6 5.4 -	-	30	12.5	- -	3	50	195.25
Fine should be split between CO (15%) and TPWF (85%)																									
6544	E13-09-811	No Hunter Education Cert.	9/7/13	- 40 -	-	3	1 - 52.45	- -	-	- - -	-	-	- - 2 -	-	4 4 -	2 -		20	0.6 5.4 -	-	-	5	155.55 -	-		295
DEL is over assessed $21.41, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																									
6603	E05-09-992	Defective Brake Lights	8/24/05	- 36.68 -	-	2.75 -	- -	- -	-	- -	64.65	-	- - - -	-	3.67 - -	2 -		18.34	- - 4.59	27.51	-	- -	2.75	45.86	208.8
DEL is under assessed $7.50, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																									
6513	E06-02-209	No Liability Insurance	1/25/06	- 40 -	-	3	1 - -	- -	-	- 25	24.9	- 5	- - -	-	4 4 -	2 -		20	0.6 3.4 -	-	-	-	- -	-	-	132.9

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of July 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/19/2016	JP41-2016-00399	E06-01-1019	298.00
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	7/26/2016	JP41-2016-06950	CRNT16-0154-J41	167.00
			Total	1,533.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 14, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of August 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of August 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for August 2016 were $80,644.51. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of August 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 37 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (16); August 2015 (11); September 2015 (101); October 2015 (19); November 2015 (17); December 2015 (7); January 2016 (17); February 2016 (45); March 2016 (19); April 2016 (12); May 2016 (16); June 2016 (16); and July 2016 (6) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through August 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 6:
For the month of August 2016, we selected all 8 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 12 cases:

- 2 cases did not have a warrant issued; jail time credit was partially applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 4 cases had the warrant recalled; the jail time credit was applied to the cases; the cases were closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases did not have a warrant; the jail time credit was applied to the cases; the cases were closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 2 cases had an open warrant; jail time credit was not applied to the cases; the cases remain open; and the Sheriff's "Discharge" receipt number was not referenced on the cases; and
- 1 case did not have a case number created for the case.

According to Justice of the Peace staff, they will attempt to include the Sheriff's "Discharge" receipt number from now on. In addition, the court was having issues entering the jail time credit and assistance from the Information technology Department was requested.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace manual prepared by the Texas Comptroller of Public

Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
SEP 08 2016
City: EDINBURG, TX
Hidalgo County, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBL

Hidalgo County
AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-07047 THRU JP41-2016-007705 $ 80,644.51

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT 1,002.00 -

ADD: COST ON DEPOSIT LIQUIDATED 1,002.00 -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 80,644.51

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~80,966.61~~ 83,451.51

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(322.10)~~ 2807.00

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~80,644.51~~ ~~80,966.61~~	
Add: Previous Month's Bond Overtransfer	1,533.00	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00 ~~$0.00~~	
	83,451.51	
Total Remittances Made to County Treasurer	$ ~~80,966.61~~	

PREPARED BY: Alma Lopez DATE: 9/8/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 9-26-16 LM 10/5/16

CHARLIE ESPINOZA HIDALGO COUNTY PCT. 4 PL. 1 TEXAS JUSTICE OF THE PEACE

JUSTICE OF THE PEACE 9/8/16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (GOVT. CODE 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 24,691.82
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	144.58
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	100.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,058.21
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	343.56
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,410.94
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	(27.83)
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	(6.96)
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	811.46
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-067-000-0-000	1,413.40
Deferred Disposition		C.C.P. Art. 45.051	1,343.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	70.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	206.71
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	488.43
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	(4.00) -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,245.88
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	282.12
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	(34.78) ~~(34.79)~~
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,069.04
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	208	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,248.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,854.16
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,386.02
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,842.34
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	672.92
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	23.36
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	(20.00) -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,080.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	284.12
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	1,372.60
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	10.00
Texas Comptroller Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	196.03
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	200.00
Precinct #4				1100-342-10-294-000-0-000	10,937.36
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1,120.20	1100-207-30-000-003-0-000	2450.77
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	348.35
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	~~(30.00)~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	(6.00) -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~7,804.52~~ 5,353.75
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,200.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~2,450.77~~		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	58.75		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	20.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	1.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **$ 80,644.51**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 2/2014

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9-26-16

RECEIVED
SEP 08 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CFF	CHSA	CHSJP	CO	COLLFEE	CONST4	COPm	COPY1	COPY2	DEATH	DIS2r	DIS3r	DPS	DPSr	EFF	IDRF	IND	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	UTFC	WARr	WFPREC41	Total
Please scan the Motion and Order to Dismiss document.																																							
7364	TR16-4563-J41	Display Expired License Plates	7/13/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7531	TR16-5036-J41	Display Expired License Plates	8/8/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7321	TR16-4887-J41	Operate MV w/o License Plates	8/1/16	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7580	TR16-3563-J41	Operate MV w/o License Plates	5/28/16	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																						
7172				-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	21
How many copies were issued? Please enter the number in comment section of receipt.																																						
7229	E14-1608			-	-	-	-	-	-	-	0.75	4.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7146				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7192				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7197				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7243				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7306				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7420				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
7704	AD16-1382-J41			-	-	-	-	-	-	-	0.75	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.75
Please enter an event stating who collected the service fee.																																						
7224	DC16-1350-J41			-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
7226	DC16-1351-J41			-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
MVF $0.10 should be assessed.																																						
7541	E12-01-1340	Driving while License Invalid	1/18/12	40	-	3	-	1	113	-	-	-	-	-	-	-	5	-	-	2	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	50	250
MVF $0.10 should NOT be assessed																																						
7212	TR15-1337-J41	Expired Driver License	10/31/15	40	-	3	-	1	190.9	-	-	-	-	-	-	-	-	5	-	2	-	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	1	1	-	-	50	-	330
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																						
7542	TR16-4324-J41	No Driver's License	7/8/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7521	TR16-4838-J41	No Driver's License	7/27/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7682	TR16-4852-J41	No Driver's License	8/9/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7480	CRNT16-0152-J41	Failure/ Refuse to Restrain Dog/Cat	7/12/16	28.66	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	-	-	1.41	-	2.87	2.87	2	-	-	-	0.4	3.87	-	3.58	-	-	0.72	0.72	-	-	-	50
7240	E12-07-239	Driving while License Invalid	6/2/12	37.33	-	2.8	-	0.93	-	-	-	-	-	-	-	-	4.67	-	-	1.87	-	3.73	3.73	2	-	-	19	0.6	5.04	-	-	-	-	-	-	-	-	46.67	128
7634	TR16-3757-J41	Speeding School Zone	5/27/16	-	-	-	-	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
7297	TR16-3777-J41	Disregard Stop Sign	5/31/16	20.84	-	1.56	-	0.52	54.9	-	-	-	-	-	-	-	-	-	-	1.04	-	2.08	2.08	-	0.05	-	-	0.3	2.81	-	2.6	15.61	-	0.52	0.52	-	1.56	-	107
7329	TR16-3912-J41	Over 34,000 Tandem Axle Weight	5/27/16	-	-	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
7129	TR16-3940-J41	Unsafe Start from Parked Position	6/18/16	20.84	-	1.56	-	0.52	25.9	-	-	-	-	-	-	-	-	2.6	-	1.04	-	2.08	2.08	-	0.05	-	-	0.3	2.81	-	-	15.61	-	0.52	0.52	1.56	-	-	78
7506	TR16-3944-J41	Disregard Red Light	6/19/16	25.16	-	1.89	-	0.63	-	-	-	-	-	-	-	-	-	3.15	-	1.26	-	2.52	2.52	2	0.06	-	-	0.4	3.4	-	-	18.88	-	0.63	0.63	-	1.89	-	65
7337	TR16-4070-J41	Fail to Maintain Financial Responsibi	6/24/16	11.34	-	0.85	-	0.28	121	-	-	-	-	-	-	-	-	1.42	-	0.59	-	1.13	1.13	-	-	-	-	0.2	1.53	-	-	-	-	0.28	0.28	-	-	-	140
7275	TR16-4100-J41	Over 34,000 Tandem Axle Weight	5/24/16	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100
7114	TR16-4117-J41	No Driver's License	6/28/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7300	TR16-4135-J41	Fail to Maintain Financial Responsibi	6/30/16	28.66	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	2.87	2.87	2	-	-	-	0.4	3.87	-	-	-	-	0.72	0.72	-	-	-	50
7482	TR16-4327-J41	Operate Unregistered Motor Vehicle	7/8/16	28.66	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	2.87	2.87	2	-	-	-	0.4	3.87	-	-	-	-	0.72	0.72	-	-	-	50
7313	TR16-4455-J41	Speeding	7/12/16	20	-	1.5	-	0.5	-	-	2.5	-	-	-	-	-	-	-	-	1	-	2	2	-	0.05	-	-	0.3	2.7	-	-	14.95	-	0.5	0.5	-	1.5	-	50
7636	TR16-4462-J41	No Driver's License	7/17/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7626	TR16-4627-J41	Speeding	7/28/16	19.16	-	1.44	-	0.48	-	-	-	-	-	-	-	-	-	2.4	-	0.96	-	1.92	1.92	2	0.05	-	-	0.3	2.59	-	-	14.39	-	0.48	0.48	-	1.44	-	50
7373	TR16-4662-J41	Speeding	7/29/16	19.16	-	1.44	-	0.48	-	-	-	-	-	-	-	-	-	2.4	-	0.96	-	1.92	1.92	2	0.05	-	-	0.3	2.59	-	-	14.39	-	0.48	0.48	-	1.44	-	50
7609	TR16-4669-J41	Speeding	7/29/16	19.16	-	1.44	-	0.48	-	-	-	-	-	-	-	-	-	2.4	-	0.96	-	1.92	1.92	2	0.05	-	-	0.3	2.59	-	-	14.39	-	0.48	0.48	-	1.44	-	50
7384	TR16-4702-J41	Fail to Maintain Financial Responsibi	8/1/16	28.66	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	2.87	2.87	2	-	-	-	0.4	3.87	-	-	-	-	0.72	0.72	-	-	-	50
7666	TR16-4720-J41	No Driver's License	8/1/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7528	TR16-4721-J41	No Driver's License	8/2/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7421	TR16-4729-J41	Driving while License Invalid	8/3/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	50
7539	TR16-4754-J41	No Driver's License	8/1/16	34.58	-	2.59	-	0.86	-	-	-	-	-	-	-	-	-	4.32	-	1.73	-	3.46	3.46	2	0.09	-	-	0.5	4.67	-	-	-	-	0.86	0.86	-	-	-	60

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING AUGUST 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CO	COLLFEE	CONST4	COPm	COPY1	COPY2	DEATH	DIS2r	DIS3r	DPS	DPSr	EFF	IDRF	IND	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPDC	TPDS	UTFC	WARr	WFPREC41	Total
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																							
7632	TR16-4962-J41	Driving while License Invalid	8/14/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	-	50
7698	TR16-4982-J41	Fail to Maintain Financial Responsibi	8/16/16	28.66	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	-	3.58	-	1.41	-	2.87	2.87	2	-	-	-	0.4	3.87	-	-	-	-	0.72	0.72	-	-	-	-	50
7516	TR16-4986-J41	Speeding	8/9/16	19.16	-	1.44	-	0.48	-	-	2.4	-	-	-	-	-	-	-	-	-	0.96	-	1.92	1.92	2	0.05	-	-	0.3	2.59	-	-	14.39	-	0.48	0.48	-	1.44	-	-	50
7684	TR16-5067-J41	No Driver's License	8/19/16	28.6	-	2.15	-	0.72	-	-	-	-	-	-	-	-	-	-	3.58	-	1.43	-	2.86	2.86	2	0.07	-	-	0.4	3.86	-	-	-	-	0.72	0.72	-	-	-	-	50
7649	TR16-5118-J41	Speeding	8/15/16	39.13	-	2.94	-	0.98	-	-	4.9	-	-	-	-	-	-	-	-	-	1.96	-	3.92	3.92	2	0.1	-	-	0.6	5.29	-	-	29.37	-	0.98	0.98	-	2.94	-	-	100
7676	TR16-5199-J41	Speeding	8/10/16	19.16	-	1.44	-	0.48	-	-	-	-	-	-	-	-	-	-	-	-	0.96	-	1.92	1.92	2	0.05	-	-	0.3	2.59	-	2.4	14.39	-	0.48	0.48	-	1.44	-	-	50
LTF is under assessed $2.																																							
7210	E15-06-432	No Valid TX DL	5/22/16	0.12	-	-	-	0.01	165.9	-	-	-	-	-	-	-	-	-	-	-	0.01	-	0.01	0.01	0.46	0.01	-	20	-	0.01	0.01	-	-	5.43	0.01	0.01	-	-	50	-	242
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																							
7082	E14-01-938	Speeding School Zone	1/16/14	40	-	3	25	1	181.9	-	5	-	-	-	-	-	-	-	-	-	2	-	4	4	2	0.1	-	20	0.6	5.4	-	-	30	-	-	2	3	-	-	50	379
Collfee is over assessed 16.18, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																							
7065	E05-06-213	No Liability Insurance	5/24/05	8.88	-	0.67	-	-	-	24.91	-	-	-	-	-	-	-	1.11	-	-	-	-	0.89	-	2	-	-	4.4	-	-	-	-	-	-	-	-	-	-	11.1	54
Collfee is over assessed 31.98, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																							
7450	E07-04-241	Speeding	3/27/07	40	-	3	-	1	7.4	84	-	-	-	-	-	-	-	5	-	-	-	-	4	4	2	-	-	20	0.6	3.4	-	-	30	-	-	-	-	3	-	50	257.4

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of August 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/19/2016	JP41-2016-00399	E06-01-1019	298.00
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
			Total	1,533.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 15, 2016

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of September 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of September 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for September 2016 were $85,372.28. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of September 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (12); August 2015 (7); September 2015 (49); October 2015 (8); November 2015 (15); December 2015 (3); January 2016 (6); February 2016 (22); March 2016 (8); April 2016 (2); May 2016 (14); June 2016 (16); July 2016 (4); and August 2016 (37) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through September 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such

court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 6:
We noted during our review that the September 2016 *Monthly Report* was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the Judge was out of the office and could not sign the *Monthly Report*.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
OCT 12 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2016-07706 THRU	JP41-2016-08431	$ 85,372.28 X10-6
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	4,400.40 ~~965.00~~	X7
ADD: COST ON DEPOSIT LIQUIDATED	3351.20 -	X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 84,323.08 ~~84,407.28~~	X3
Less: Total amount of remittances to County Treasurer (From Part II)	$ 88,179.28 ~~85,050.18~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	3,856.20 ~~(642.90)~~	X4-L

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 85,372.28 ~~85,050.18~~	B1
Add: Previous Month's Bond Overtransfer	1,533.00	Ex.B
Add: HCSO Monthly "D" Collections Report 3cl '15	1,274.00 ~~$0.00~~	X4-h
	88,179.28	
Total Remittances Made to County Treasurer	$ ~~85,050.18~~	

PREPARED BY: [signature] DATE: 10/7/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 10-24-16

[signature] JUSTICE OF THE PEACE — 10/11/16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					27,853.17
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ ~~27,858.63~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,669.40
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	(2.55)
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	(2,757.81)
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,080.63
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	354.15
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,440.75
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.92 ~~29.08~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.23 ~~7.27~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	913.27
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	230.00
Special Fees				1100-341-10-067-000-0-000	1,116.15
Deferred Disposition		C.C.P. Art. 45.051	996.15		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	212.51
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	503.75
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	9.59
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,943.80
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	312.77
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	(5.00) ~~(10.00)~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.50 -
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	26.16 ~~36.35~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	5.08
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,345.00
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	15.24
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	2.03
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	229	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,374.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,007.50
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,416.77
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,908.85
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	712.74
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	23.52
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,290.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	301.77
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			1,305.18
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	~~1,310.18~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	90.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	183.97 ~~213.97~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	300.00
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	12,279.88
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others			1100.202	00 000 .004 .0 .000	1,925.70
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	(536.75) ~~733.25~~
Due to Others				1100-202-00-000-013-0-000	~~817.45~~
Restitution				1100-202-00-000-013-0-000	~~(1,270.00)~~
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~7,786.95~~ 5,861.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,725.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	1,925.70		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	50.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	65.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	21.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	~~84.20~~
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	63.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~85,285.21~~ 84,323.08

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-24-16

RECEIVED
OCT 12 2016
Hidalgo County
AUDITORS OFFICE

Delinquent Fees

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING SEPTEMBER 30, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CONST4	COPm	COPY1	COPY2	CVCA	DD	DEATH	DIS3r	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SJFC	SJFS	SO	SOr	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WFPREC4	Total
Please scan the Motion and Order to Dismiss document.																																											
7777	TR16-5109-J41	Display Expired License Plates	8/23/16	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
8192	TR16-5507-J41	Display Expired License Plates	9/14/16	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
8421	TR16-5291-J41	Display Expired License Plates	9/3/16	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																										
8309	???			-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	21
7755	???			-	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	25
How many copies were issued? Please enter the number in comment section of receipt.																																										
8070	LT16-1532-J41			-	-	-	-	-	-	-	0.75	0.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.25
7753				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
8014				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
8402				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
8403				-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Please enter an event stating who collected the service fee.																																										
8234	DC16-1667-J41			-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																										
7780	TR16-5204-J41	Speeding	8/19/16	40	-	3	1	-	-	5	-	-	-	-	15	-	-	-	-	-	2	-	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	117
7756	TR16-4986-J41	Speeding	8/9/16	21	-	1.56	0.52	-	10.9	2.6	-	-	-	-	-	-	-	-	-	-	1.04	-	-	-	2.08	2.1	-	0.05	-	-	0.31	2.81	-	-	16	-	-	0.52	0.52	-	1.56	-	63
7796	TR16-4661-J41	No Driver's License	7/29/16	29	-	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	-	-	1.43	-	-	-	2.86	2.9	2	0.07	-	-	0.43	3.86	-	-	-	-	-	0.72	0.72	-	-	-	50
8343	E14-12-228	Issuance of Bad Check	6/17/14	40	-	3	1	-	260	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	324
8345	IBC16-0099-J41	Issuance of Bad Check	9/11/14	40	-	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	64
8006	IBC16-0053-J41	Issuance of Bad Check	5/15/15	40	-	3	1	-	70	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	134
7887	IBC16-0023-J41	Issuance of Bad Check	12/1/15	40	-	3	1	-	80	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	144
8248	TR16-4151-J41	Back so as to Interfere or without Safety	6/30/16	40	-	3	1	-	-	-	-	-	-	-	-	-	5	-	-	-	2	-	-	-	4	4	2	0.1	-	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	102
8174	CRNT16-0152-J41	Failure/ Refuse to Restrain Dog/Cat	7/12/16	11	-	0.85	0.28	-	81	-	-	-	-	-	-	-	-	-	-	-	0.59	-	-	-	1.13	1.1	-	-	-	-	0.17	1.53	-	1.42	-	-	-	0.28	0.28	-	-	-	100
7907	TR16-4069-J41	No Driver's License	6/24/16	29	-	2.15	0.72	-	-	-	-	-	-	-	-	-	3.58	-	-	-	1.43	-	-	-	2.86	2.9	2	0.07	-	-	0.43	3.86	-	-	-	-	-	0.72	0.72	-	-	-	50
8054	TR16-4208-J41	Fail to Give One Half Roadway to Vehicle	7/2/16	20	-	1.5	0.5	-	-	-	-	-	-	-	-	-	2.5	-	-	-	1	-	-	-	2	2	-	0.05	-	-	0.3	2.7	-	-	15	-	-	0.5	0.5	-	1.5	-	50
7984	TR16-4278-J41	No Driver's License	7/4/16	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
8332	TR16-4482-J41	No Driver's License	7/19/16	11	-	0.85	0.28	-	37.9	-	-	-	-	-	-	-	1.42	-	-	-	0.57	-	-	-	1.14	1.1	-	0.03	-	-	0.17	1.54	-	-	-	-	-	0.28	0.28	-	-	-	57
TPDC is under assessed $1.																																										
8399	E14-09-441	Expired Motor Vehicle Inspection	9/11/14	40	-	3	1	-	80	5	-	-	-	-	-	-	-	-	-	-	1	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	30	-	-	-	1	-	3	50	250
LTF is under assessed $2.																																										
7847	TR16-3437-J41	Speeding	5/18/16	-	-	-	-	-	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.5	10	-	-	12.5	-	-	60
7798	TR16-3497-J41	Speeding	5/24/16	-	-	-	-	-	88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88
Based on the disposition date, Time Payment should not be assessed.																																										
8301	E03-01-409	Speeding	1/23/03	17	-	3	-	0.5	105	-	-	-	-	15	-	-	-	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	5	-	-	25	-	-	-	-	3	-	207

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of September 30, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
	9/13/2016	JP41-2016-07977	E06-09-1214	382.20
	9/28/2016	JP41-2016-08351	TR15-1188-J41	339.00
	9/28/2016	JP41-2016-08354	TR15-1189-J41	330.00
	9/30/2016	JP41-2016-08390	CRNT16-0273-J41	167.00
	9/30/2016	JP41-2016-08405	CRNT16-0275-J41	129.00
			Total	2,582.20

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

January 25, 2017

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of October 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine whether fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of October 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for October 2016 were $84,500.74. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of October 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (12); August 2015 (7); September 2015 (49); October 2015 (8); November 2015 (15); December 2015 (3); February 2016 (22); March 2016 (8); April 2016 (2); May 2016 (2); June 2016 (16); July 2016 (4); August 2016 (37); and September (17) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through October 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such

court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 9 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 6:
For the month of October 2016, we selected all 10 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 14 cases:

- 2 cases did not have warrants issued; the cases were closed; the jail time credit was not applied to the cases; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 5 cases did not have warrants issued; the cases were closed; jail time credit was applied; and the Sheriff's "Discharge" receipt number was referenced on the cases;
- 7 cases had the warrants recalled; the cases were closed; the jail time credit was applied; and the Sheriff's "Discharge" receipt number was referenced on the cases.

According to Justice of the Peace staff, proper case dispositions were not entered as cases were given a magistrate number and cases were not linked to a case number.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the

following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Please provide written management responses to the observations noted above by February 17, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

RECEIVED
NOV 08 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 **Place No.** 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-0 8432 THRU JP41-2016-09135 ½ $ 84,500.74 ✓ X10-6

Sheriff's "D" Report (Receipt #s) _____ THRU _____

LESS: COST ON DEPOSIT	1,310.20 ~~(238.00)~~	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	1,990.40 -	X7 ✓
	85,120.94	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ ~~84,738.74~~	X3 ✓
	88,356.94	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~84,500.74~~	
	3,236.00	X4-h
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~238.00~~	✓
	2 ^	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 84,500.74 B1	
Add: Previous Month's Bond Overtransfer	# 2,582.20	
Add: HCSO Monthly "D" Collections Report July 2015	# 1,274.00 ~~$0.00~~	
	# 88,356.94	
Total Remittances Made to County Treasurer	$ ~~84,500.74~~	

PREPARED BY: [signature] DATE: 11/7/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

[signature] JUSTICE OF THE PEACE — 11/7/16. DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/11/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 23,442.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,423.75
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	108.55
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	50.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,092.95
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	349.35
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,449.35
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	54.44
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	13.61
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	856.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	110.00
Special Fees				1100-341-10-067-000-0-000	1,039.35
Deferred Disposition		C.C.P. Art. 45.051	919.35		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	120.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	209.62
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	525.88
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	89.39
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,498.23
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	296.86
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	68.06
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.00 ~~1.00~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	25.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	14,418.41
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	238	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,428.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,168.87
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,405.31
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,864.38
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	675.64
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	21.91
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,380.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	299.86
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,504.69 ~~1,364.69~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	75.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	201.47
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	225.00
Precinct #4				1100-342-10-294-000-0-000	1,126.65 ~~1,266.65~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100-207-	-00-000-04-0-000	3,354.54
Warrant Fees Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	968.87
Due to Others				1100-202-00-000-013-0-000	0.00 ~~382.20~~
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear - OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,031.009 ~~311.44~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,950.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~3,274.44~~	0.00	
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	22.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	46.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	4.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~84,657.64~~ 85,120.94

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/11/17

RECEIVED
NOV 08 2016
Hidalgo County AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING OCTOBER 31, 2016

Rec #	Case Number	Offense	Off. Date	ARREST	CCC	CERT	CERT2	CFF	CHS	CHSJP	CJP	CO	CONST4	COPm	COPY1	COPY2	CVCA	DD	DEATH	DEL	DPS	DPSr	DSCr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LEMI	LTF	MVF	PVS	SCOF	SF	SJFC	SJFS	SO	SOr	STF	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFPREC41	Total
Please ensure to follow the county's refund process when refunding money to a defendant.																																																		
9130	LT16-1917-J41							-25																-10			-6										-75													-116
Please enter the Death Certificate Number that was issued for the receipt in the comments section of the receipt.																																																	
8653	??																		23																2															25
How many copies were issued? Please enter the number in comment section of receipt.																																																	
8884	??													5																																				5
9079	??													5																																				5
9090	ODL16-0022-J41														0.75	0.25																																			1
8546	??				1.75	0.25																																												2
8788	??												3.75																																					3.75
9008	LT16-1494-J41														0.75	3.25																																			4
8560	SC16-0086-J41							25							0.75	0.5								10			6																								42.25
Please enter an event stating who collected the service fee.																																																	
8726	DC16-1797-J41							25																10			6																								41
8740	DC16-1802-J41							25																10			6																								41
8876	DC16-1852-J41							25																10			6																								41
CCC $17, CJP $5, CVCA $15, FA $5, JCD $0.25, JCPT $2, and LEMI $0.50 should NOT be assessed. LTF is under assessed $2. In addition, ARREST should NOT be used. Please assess arrest fee to the proper law enforcement agency.																																																	
9059	E98-11-434	Illegally Parked	11/16/98	5	17			3		5	21.5					15							5			0.25	1			0.5																3			96.25
CCC $17, CVCA $15, FA $5, JCD $0.25, and JCPT $2 should NOT be assessed. In addition, ARREST should NOT be used. Please assess arrest fee to the proper law enforcement agency.																																																	
8953	E01-04-455	Illegally Parked	2/20/01	5	17			3			147					15							5			0.25	2				2														3		50	269.3
MVF $0.10 should be assessed.																																																	
8638	E11-11-289	No Driver's License	10/23/11		40			3	1		66										5					2			4	4		2			20		0.6	5.4									50	203
	TR16-6085-J41	No Driver's License	10/10/16		40			3	1		66.1															2			4	4		2					0.6	5.4		5		1	1						135.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																																	
9104	E12-01-619	No Driver's License	1/11/12		4.5			0.3	0.11			0.56								11						0.22			0.45	0.5		2	0.01		2.23		0.07	0.6								5.57		28
8544	TR16-5382-J41	Speeding	9/6/16		40			3	1													5	10			2			4	4		2	0.1				0.6	5.4			30	1	1			3			112.1
8510	TR16-5448-J41	Speeding	9/10/16		40			3	1													5	10			2			4	4		2	0.1				0.6	5.4			30	1	1			3			112.1
8583	TR16-5636-J41	Speeding	9/21/16		19			1.4	0.48													2.4				0.96			1.92	1.9		2	0.05				0.29	2.59			14	0.48	0.48			1.44			50
9042	TR16-5237-J41	Fail to Control Speed	8/31/16		40			3	1													5				2			4	4		2	0.1				0.6	5.4			30	1	1			3			102.1
8637	TR16-5961-J41	Following Too Closely	9/15/16		40			3	1													5	10			2			4	4		2	0.1				0.6	5.4			30	1	1			3			112.1
8989	TR16-3869-J41	Disregard Red Light	6/13/16		20			1.5	0.5													2.5				1			2	2			0.05				0.3	2.7			15	0.5	0.5			1.5			50
9018	TR16-4503-J41	Fail to Maintain Financial Responsibility	7/21/16		11			0.9	0.28		80											1.42				0.59			1.13	1.1							0.17	1.53				0.28	0.28						99
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																																	
9108	E14-03-93	Speeding	2/28/14		40			3	1		199.9															2			4	4		2	0.1		20		0.6	5.4	5		30		2			3		50	372
TPDC is under assessed $1.																																																	
9134	E15-01-639	Expired MV Inspection	1/11/15		40			3	1		180										5					1			4	4		2			20		0.6	5.4			30		1			3	50		350
Based on disposition type, fine should NOT be split between DD(15%) and TPWF (85%). Please apply everything to DD.																																																	
8973	CRNT16-0230-J41	Hunt with Illegal Shotgun	9/4/16		40			3	1									15								2			4	4		2					0.6	5.4				1	1	85	5				169
8690	CRNT16-0234-J41	Hunt with Illegal Shotgun	9/4/16		40			3	1									8.4								2			4	4		2					0.6	5.4				1	1	47.6	5				125
DEL is over assessed $29.25, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																																	
8432	E09-12-1157	No Driver's License	12/13/09		40			3	1		43.5									83.4	5					2			4	4		2			20		0.6	5.4									50	263.9

EXHIBIT A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of October 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
	10/3/2016	JP41-2016-08464	E09-05-1292	316.00
	10/20/2016	JP41-2016-08873	CRNT16-0290-J41	167.00
	10/20/2016	JP41-2016-08874	TR16-6126-J41	244.00
			Total	1,962.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of November 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of November 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 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. 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 collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $91,236.78. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (12); August 2015 (7); September 2015 (49); October 2015 (8); November 2015 (15); December 2015 (3); February 2016 (22); March 2016 (8); April 2016 (2); May 2016 (2); June 2016 (16); July 2016 (4); August 2016 (37); September (17); and October 2016 (17) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.

- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
The November 2016 *Monthly Report* was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to staff, the Judge was out of the office and could not sign the *Monthly Report.*

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of County revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 3:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 4:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through November 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 5:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 6:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). The bonds were received on September 1, 2015 (1), September 9, 2015 (1), November 23, 2016 (1), January 26, 2016 (1), March 28, 2016 (1), August 11, 2016 (1), and October 3, 2016 (1). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No. 7:
For the month of November 2016, we selected one case in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 5 cases:

- 2 cases had the warrants recalled; the jail time credit was applied to the cases; the cases were closed; and the Sheriff's "Discharge" receipt number was not referenced on the cases;
- 3 cases had the warrants recalled; the jail time credit was applied; the cases were closed; and the Sheriff's "Discharge" receipt number was referenced on the cases.

According to Justice of the Peace staff, staff attempts to include the Sheriff's "Discharge" receipt number. However, at times staff might forget to enter the Sheriff's "Discharge" receipt number.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail.

Observation No. 8:
We noted during our review that 1 of 65 online credit card transactions received during the month of November 2016 was not promptly receipted. The online credit card transaction was receipted 58 days after payment was made. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to staff, online credit card transactions are reviewed daily to ensure that they were receipted; however, occasionally they may forget to conduct this procedure.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No.9:
We noted during our review that the receipt sequence was not consistently noted on the deposit slips. According to the Court Coordinator, due to time constraints between the preparation of the deposit slip and making the deposit of the collections, the notation of the receipt sequence on deposit slip is often omitted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report.

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

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, 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.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP41-2016-09136 THRU	JP41-2016-09873	$ 91,236.78 ✓ X10-e
Sheriff's "D" Report	(Receipt #s)	THRU	

LESS: COST ON DEPOSIT	416.20 ~~(411.00)~~	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	827.20	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 91,647.78	X3 ✓
	94,472.78	
Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~91,237.78~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	2,825.00 ~~410.00~~	X4-g

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~91,237.78~~ 91,236.78 B1 ✓	
Add: Previous Month's Bond Overtransfer	1,962.00 ✓	
Add: HCSO Monthly "D" Collections Report July '15	1,274.00 ~~$0.00~~ ✓	
	94,472.78	
Total Remittances Made to County Treasurer	$ ~~91,237.78~~	

PREPARED BY: [signature] DATE: 12/7/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/13/17

[signature] JUSTICE OF THE PEACE 12-9-16 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 09/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113 084, PC 12 23		1200-351-10-067-000-0-000	$ 26,561.25
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	368.05
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	250.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P. Art. 102 017 (b)		1241-341-10-060-001-0-000	1,184.60
Courthouse Security Fund JP ($1)		C C P. Art. 102.017		1245-341-10-067-000-0-000	391.88
Justice Court Technology Fund ($4)		C C P. Art. 102.0173		1242-341-10-060-000-0-000	1,575.45
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	66.68
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	16.67
Administrative Local Transaction Fee ($2)		C C P. Art. 102.072		1100-341-10-060-003-0-000	911.70
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521 026,502.407		1100-341-10-060-004-0-000	120.00
Special Fees				1100-341-10-067-000-0-000	1,403.50
Deferred Disposition		C C P. Art. 45 051	1,283.50		
Administrative Fee - "Drivers Safety Course" ($10)		C C P. Art. 45 0511(f)	120.00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	235.14
Traffic Fee ($3)		T R C 542 403		1100-341-10-067-000-0-000	519.76
Child Safety ($20-$25)		C C P Art 102 014 (c)		1100-341-10-060-011-0-000	45.00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,818.28
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-015-0-000	305.95
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	5.00
State General Revenue Fund ($2.50)		C C P Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec 415 082		1100-207-20-000-011-0-000	0.50
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	83.35
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C C P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102 019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	15,748.49
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P. Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	20.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	3.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	219	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	1,314.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5,137.64
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	1,567.46
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	2,112.10
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	10.00
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	779.80
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	25.45
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	2,190.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-207-20-000-073-0-000	305.95
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
D P S (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,507.90
T.A.B.C (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	45.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	261.95
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	11,167.41
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others Delinquent Fee			1100 - 20	2-50-000-04-0-000	6,140.67
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	310.30
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	84,501,792.77
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	5,475.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	~~6,140.67~~ 0.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	120.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document ($1 1st pg. .25 for each addt'l pg)		LGC 118.121/118.123 (e)	15.00		
Certified Copies of Court Papers ($2 1st pg. .25 for each addt'l pg)		LGC 118.121	11.50		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	58.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 91,647.78

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/18/17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 003)

X1 X2 X3

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING NOVEMBER 30, 2016

Receipt Nu	Case Number	Offense	Off. Date	CCC	CHS	CHSJP CJP	CMIT	CO	CRF CVCA	DD	DEL	DPS DPSr	FA IDRF	JCD JCPT	JCTF	JSF	LEMI LTF	MVF	SCOF	SJFC	SJFS	STF SV50	TPDC TPDS	TPW TPWF	UTFC WARr	WFPREC41	TOTAL
Fine should be split between CO (15%) and TPWF (85%)																											
	JP41-2016-	E12-09-331	No Hunter Education Certifcate	9/8/2012	40	3	1 - -	44.95	- -	-	73.5	- -	-	2 - -	4	4 -	2	-	20	0.6	5.4	- -	- -	5	113.05	- - -	318.5
Fine should be split between CO (50%) and CRF (50%)																											
	JP41-2016-	TR16-5310-J41	Safety Seat	9/5/2016	40	3	1 - -	-	12.5 -	12.5	-	- 5	-	2 - -	4	4 -	2	0.1 -		0.6	5.4	30 -	1 1	- -	3	- -	127.1
CO is over assessed $34.62 and DEL is under assessed $34.62																											
	JP41-2016-	E12-07-257	No Driver's License	6/26/2012	40	3	1 - -	190.9	- -	-	53.4	5 -	-	2 - -	4	4 -	2	0.1	20	0.6	5.4	- -	- - -	- -	50	-	381.4
CO is under assessed $25.59 and DEL is over assessed $25.59. Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the monies do not cover all of the costs, then the monies must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																											
	JP41-2016-	E11-03-1099	No Driver's License	3/12/2011	14.34	1.08 0.36	- - -	- - -	- -	-	32.59	1.79 -	-	0.72 - -	1.43	1.43 -	2	-	7.17	0.22	1.94	- - -	- - -	- -	-	17.93	83
CVCA is under assessed $10. In addition, CJP and LEMI should NOT be assessed.																											
	JP41-2016-	E98-09-633	Expired Motor Vehicle Inspection	8/28/1998	17	3 -	5 -	31.5	- 5	-	-	5 -	5	- 0.25	1	- -	0.5	- -	20	-	-	- - -	- - -	-	3	- -	96.25
Based on offense type, SV50 should NOT be assessed.																											
	JP41-2016-	E03-05-42	No Safety Belt	5/9/2003	17	3 -	- 0.5	25	- 15	-	-	5 -	5	- 0.5	2	4 -	-	2	-	20	-	- -	25 -	- - -	-	3	- -	127

EXHIBIT A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of November 30, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
	10/3/2016	JP41-2016-08464	E09-05-1292	316.00
			Total	1,151.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 13, 2017

The Honorable Charlie Espinoza
Hidalgo County Justice of the Peace Pct. 4, Pl. 1
212 N. 12th Avenue
Edinburg, Texas 78541

Ref: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2016

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of December 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of December 2016. Our audit was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.

- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprise Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $68,490.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the month of December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments have not been completed. In addition, adjustments for the months of July 2015 (12); August 2015 (7); September 2015 (49); October 2015 (8); November 2015 (15); December 2015 (3); February 2016 (22); March 2016 (8); April 2016 (2); May 2016 (2); June 2016 (16); July 2016 (4); August 2016 (37); September (17); October 2016 (17); and November 2016 (6) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made and will continue to be made.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
A mail log was not utilized to record mail-in payments. According to staff, since the mail is received and opened by the Justice of the Peace, staff does not have the ability to create a mail log. The Justice of the Peace subsequently distributes the mail-in payments to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and listed on a mail log on the same day it is received. If this is not possible, mail must be kept in a locked safe in a secure area overnight and opened the following business day.

Failure to ensure mail-in payments are recorded on a mail log may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 3:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of February 2013, September 2013, May 2014, and September 2014 through December 2016 have not been filed with the County Auditor's Office. In addition, an incorrect copy of the OCA Report for the month of January 2014 was filed with the County Auditor's Office. According to the Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*; however, the assistance of the Information Technology Department will be requested for generating the reports.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting to the State.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:
We noted during our review that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

Code of Criminal Procedure Article 44.16 states, "If the defendant is not in custody, a notice of appeal shall have no effect until the required appeal bond has been given and approved. The appeal bond shall be given within ten days after the sentence of the court has been rendered." Code of Criminal Procedure Article 44.18 states, "In appeals from justice and corporation courts, all the original papers in the case, together with the appeal bond, if any, and together, with a certified transcript of all the proceedings had in the case before such court shall be delivered without delay to the clerk of the court to which the appeal was taken, who shall file the same and docket the case."

Failure to ensure that court action is taken in a timely manner for cases in which an appeal bond was posted may result in the improper accounting of appeal bonds.

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted during our review that 7 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following the date of their release from jail (see Exhibit B). The bonds were received on September 1, 2015 (1), September 9, 2015 (1), November 23, 2016 (1), January 26, 2016 (1), March 28, 2016 (1), August 11, 2016 (1), and October 3, 2016 (1). According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states, "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner. Management should continue to request the assistance from the Information Technology Department until the issue is resolved.

Observation No.6:
We noted during our review that the receipt sequence was not consistently noted on the deposit slips. According to the Court Coordinator, due to time constraints between the preparation of the deposit slip and making the deposit of the collections, the notation of the receipt sequence on deposit slip is often omitted.

Pursuant to the Cash Handling Guidelines, "Deposit slips must contain sufficient information to identify the cash receipts for which the deposit is being made. Deposit slips must include the date of deposit, receipt sequence, amount of currency and coins, a listing of checks numbers and amounts, and the total dollar amount of the deposit. If it is not possible to list all the checks collected, copies of the checks must be maintained and attached to the Close-Out Report.

Failure to properly prepare deposit slips may result in the misuse of County funds.

Recommendation:
Management should ensure that deposit slips are properly prepared. Please refer to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for preparing deposit slips.

Please provide written management responses to the observations noted above by March 3, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Gricelda Quintero, Internal Auditor I, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645 or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

PBC

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2016-09874 THRU JP41-2016-10403 — $ 68,490.50

LESS: COST ON DEPOSIT	0.00 -	
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 68,490.50	
Less Total amount of remittances to County Treasurer (From Part II)	$ ~~68,490.50~~ 71,315.50	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	2825.00	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 68,490.50	
Add: Previous Month's Bond Overtransfer	1,551.00	
Add: HCSO Monthly "D" Collections Report July 2015	1,274.00	
	71,315.50	
Total Remittances Made to County Treasurer	$ 68,490.50	

PREPARED BY: _____ DATE: 1/9/17

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/27/17

_____ JUSTICE OF THE PEACE — 1-8-17 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/17

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: CHARLIE ESPINOZA
Precinct No. 4 Place No. 1

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt. Collected	GL Acct No.	Amt. Collected
FINES:					22,013.85
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-067-000-0-000	$ ~~21,939.35~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	100 00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	837 19
Courthouse Security Fund JP ($1)		C C P Art. 102 017		1245-341-10-067-000-0-000	277 07
Justice Court Technology Fund ($4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	1,116 26
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	50 00
Time Payment - @ 10% of $25 00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	12 50
Administrative Local Transaction Fee ($2)		C C P Art. 102 072		1100-341-10-060-003-0-000	663 51 ~~1086.51~~
Motor Vehicle Adm. Fee ($10-$20) (Documental Fee for Exp. Dt., Exp Insp Cert., Exp Vr Reg.)		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	220 00
Special Fees				1100-341-10-067-000-0-000	955 00
Deferred Disposition		C C P Art. 45 051	815 00		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art. 45 0511(f)	140 00		
Support of Judiciary Fund ($ 60)		LGC 133 105		1100-341-10-060-009-0-000	165 65
Traffic Fee ($3)		T R C 542 403		1100-341-10-067-000-0-000	427 18
Child Safety ($20-$25)		C C P Art. 102 014 (e)		1100-341-10-060-011-0-000	25 00
Failure to Appear ($4)		TRC 706 006/TRC 706 007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	2,240 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-341-10-060-013-0-000	209 81
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art. 102 051		1100-207-20-000-003-0-000	110.000) -
State General Revenue Fund ($2 50)		C C P Art. 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3 50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	1.00) -
Operators and Chauffeurs License Fund ($75)		T R C 601 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	62 50
Juvenile Crime and Delinquency Fund (____$ 25, ____$ 50)		C C P Art. 102 075(m)		1100-207-20-000-007-0-000	.50 ~~1.00~~
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102 082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102 019 (a) 2		1100-207-20-000-009-0-000	2.00 ~~10 00~~
Consolidated Court Costs Fund ($17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-000	~~11,076 66~~ 11,042.66
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	10.00 ~~20 00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	1.00 ~~2 00~~
Correctional Managment Institute of Texas Fund ($ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	1 00
Indigent legal Services Fee-JP ($6)	153	Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	918 00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,271 68
Jury Service Fee ($4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,104 27
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,480 76
Birth Certificate Fee ($1 80)	-	HSC 191 022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	542 12
Moving Violation Fee ($0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	18 82
Safety Seat Violation Fee ($0 15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0 15
Failure to Appear ($20)		TRC 706 006/TRC 706 007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411/GC 51 851		1100-207-20-000-070-0-000	1,530 00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102 015		1100-207-20-000-073-0-000	209 81
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C C P Art. 102 011			
DPS (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1306.24 ~~1,206 24~~
TABC (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P K W L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 131			
Sheriff Fees:				1100-342-10-060-001-0-000	121.85 ~~1145.~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	7,676 22 7566.22
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5 00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	0 10 X39
Due to Others				1100-202-00-000-013-0-000	-
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	4,970 80
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,957 00
Small Claims Court Filing Fee ($25)		LGC 118 121/118 122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121/118 122	3,825 00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118 121/118 122	-		
Transcript Fees ($10)		LGC 118 121/118 123 (b)	-		
Abstract Fees ($5)		LGC 118 121/118 123 (c)	110 00		
Writ Filing Fee ($5)		LGC 118 121/118 123 (d)	10 00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118 121/118 123 (e)	10 00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118 121	2 00		
Probable Cause Tow Hearing Fee ($20)		LGC 101 141(a)4	-		
Birth Certificates ($22 each $9.28 local)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	32 00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045 (h)		1100-341-10-060-008-0-000	5 00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc. Rule 504 1(b)/ CCP 102 004		1100-341-10-060-006-0-000	22 00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 68,490.50

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1/27/17 (06)

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

COUNTY AUDITOR'S FORM JP-004 REVISED 2/2014

7 X1 ; X2 X3

JUSTICE OF THE PEACE CHARLIE ESPINOZA
SCHEDULE OF ADJUSTMENTS
FOR THE MONTH ENDING DECEMBER 31, 2016

Rec #	Case Number	CCC	CHS	CMIT	CO	CVCA	DEL	DIS2r	DIS3r	DPS	FA	JCD	JCPT	JCTF	LTF	SCOF	WFDPS	TOTAL
Please scan the Motion and Order to Dismiss document.																		
10083	TR16-6778-J41	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	20
9874	TR16-6888-J41	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	20
9892	TR16-6968-J41	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	10
9893	TR16-6969-J41	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	10
DEL is under assessed $47.31 and CO is over assessed $47.31. In addition, is warrant fee assessed to proper law enforcement agency?																		
10131	E02-07-421	17	3	0.5	81	15	-	-	-	5	5	0.5	2	4	2	20	50	205
SCOF should be assessed. In addition, DEL is under assessed $12.20.																		
10132	E02-07-421A	17	3	0.5	-	15	25	-	-	5	5	0.5	2	4	2	-	50	129

EXHIBIT A

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit
As of December 31, 2016

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
	8/11/2016	JP41-2016-07262	CRNT16-0168-J41	167.00
	10/3/2016	JP41-2016-08464	E09-05-1292	316.00
			Total	1,151.00

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 10, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the months of January 2016 through April 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the months of January 2016 through April 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the months of January 2016 through April 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the months of January 2016 through April 2016 were $50,245.85; $94,755.15; $113,044.70; and $69,261.41, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs require improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued during the months of January 2016 through April 2016 (100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after) to determine if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 88 of the receipts tested (January-10; February-28; March-27; and April-17) contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, the adjustments are still pending to be completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1) September 2015 (18), October 2015 (6), November 2015 (7), and December 2015 (6) are still pending to be completed. According to staff, the adjustments were not completed in a timely manner due to a heavy workload, limited number of staff, and technical difficulties with *Odyssey*.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of receiving them.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that the pending adjustments are completed. In addition, management should develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014 and June 2014 through April 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. However, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *Odyssey*. Properly completed OCA Reports for the months of April 2012 through June 2012 and September 2012 through April 2016 should be filed with the County Auditor's Office by August 29, 2016.

Observation No. 3:
We noted during our review that, as of today, 32 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1), May 12, 2015 (2), June 16, 2015 (2), June 19, 2015 (1), June 25, 2015 (1), July 13 2015 (3), July 24, 2015 (3), September 21, 2015 (1), October 9, 2015 (1), November 13, 2015 (3), November 16, 2015 (1), December 17, 2015 (2), January 25, 2016 (3); February 1, 2016 (1); February 9, 2016 (1); February 26, 2016 (2); March 1, 2016 (1); March 7, 2016 (1); March 14, 2016 (1); and April 18, 2016 (1) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not utilized to record payments received through the mail. According to staff, a mail log was not prepared due to the amount of time it takes to prepare the mail log and a limited number of staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
During our review, we noted that checks/money orders did not include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number). According to staff, they were not aware that the payer's information and a docket number had to be written on the face of checks/money orders.

Pursuant to the County Auditor's Office *Cash Handling Guidelines and Procedures*, prior to accepting a check/money order as payment, the cashier must verify that the payer's name, address, driver's license number, date of birth, and phone number is pre-printed on the face of the check/money order. If some of this information is not pre-printed on the face of the check/money order, the cashier must request this information and record it on the face of the check/money order. In addition, the cashier must ensure that the memo line contains sufficient information to identify the purpose of the payment (e.g., case number).

Failure to ensure that the check/money order properly identifies the payer and the case to which the payment should be applied could result in the payment being applied to the incorrect docket.

Recommendation:
Management should ensure that checks/money orders include sufficient information to identify the payer (name, address, date of birth, phone number, driver's license number, and a docket number).

Observation No. 6:
We noted during our review that the March 2016 *Monthly Report* was submitted 7 days after the fifth day following the end of the month. According to the Justice of the Peace staff, the report was not completed in a timely manner due to limited number of staff and a heavy workload.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
One credit card transaction received on January 6, 2016 has not been receipted, as of today. According to staff, the credit card transaction was not receipted due to an oversight caused by a heavy workload and a limited number of staff.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County Funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 8:
For the months of January 2016 through April 2016, we selected all 8 cases (February-3; March-2; and April-3) in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 14 cases (January-2; February-4; March-4; and April-4) in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 22 cases:

- 12 cases had the warrants recalled; jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case had the warrant recalled; jail time credit was not applied; the case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case had the warrant recalled; jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case did not have the warrant recalled; jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 1 case did not have a warrant issued; jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 2 cases were each assigned two different docket numbers, in error.
  - 1 of the 2 cases had an open warrant; the jail time credit was applied; however, the cash payment was not applied; case was not closed; and the Sheriff's "Discharge" receipt number was not referenced on the case. The other case did not have a warrant; the jail time credit was not applied; however, the cash payment was applied; the case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
  - 1 of the 2 cases had warrant recalled; the jail time credit was applied; however, the cash payment was not applied; case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case. The other case did not have a warrant; the jail time credit was not applied; however, the cash payment was applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case.
- 1 case was created with two different variations of the defendant's last name.
  - 1 of the 2 cases had warrant recalled; the jail time credit was not applied; the cash payment was not applied; case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case. The other case did not have a warrant; the jail time credit was not applied; however, the cash payment was applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case; and
- 3 cases were not assigned docket numbers; cases did not have warrants issued, jail time credit was not applied, cases were closed; the Sheriff's "Discharge" receipt numbers were not referenced on the cases.

According to staff, the Hidalgo County Sheriff's Office did not provide the court with the paperwork required to properly enter and close out some of the cases in *Odyssey*. In addition, the Information Technology

Department has made continuous changes to the business processes in *Odyssey* causing confusion to the court staff.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter proper case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by August 29, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits A through B

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP42-2016-0001 ✓ THRU	JP42-2016-00341 ✓	$ 50,245.85 ✓ X10
Sheriff's "D" Report	(Receipt #s)		
LESS: COST ON DEPOSIT			1,416.20 X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED			2,962.10 ~~1,545.90~~ X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			51,791.75 $ ~~1,545.90~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)			$ 55,344.70 ~~1,000.00~~ ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			(6,552.95) ~~545.90~~ X4-9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 50,245.85 ~~1,000.00~~ B1 ✓	
Add: Previous Month's Bond Overtransfer Dec '13 & May '15 Dec '15	7612.85 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April '15 Jail	219.00 ~~$0.00~~ ✓	
June '15 Jail	267.00 ✓	
Total Remittances Made to County Treasuerer	55,344.70 $ ~~1,000.00~~	

PREPARED BY: J. Rocal DATE PREPARED: 2-1-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~5~~ 04-13-16
4/21/16

JUSTICE OF THE PEACE — DATE: 2-05-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: January-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					18,383.45
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~18,389.70~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	175.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	644.38 ~~647.38~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	208.16 ~~209.16~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	852.64 ~~856.64~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	431.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	130.00
Special Fees				1100-341-10-068-000-0-000	63.30 ~~30.00~~
Deferred Disposition		C.C.P. Art. 45.051	~~20~~ -		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	30.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	122.52 ~~123.12~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	333.40
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,893.58
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	183.07 ~~184.07~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.75 ~~2.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	30.00 ~~25.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	$486.34 ~~8,503.34~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	90.00 ~~75.00~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.00 ~~9.00~~
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	2.50
Indigent legal Services Fee-JP ($6)	87	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	522.00 ~~516.00~~
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,265.98
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	$16.64 ~~820.64~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1084.46 ~~1,089.86~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	390.32 ~~392.32~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	13.51
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	870.00 ~~860.00~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	185.07 ~~186.07~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	712.84
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	397.94 ~~392.94~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	525.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	$390.95 ~~7,095.79~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	182.45 ~~180.45~~
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2310.00 ~~3,485.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	~~2,150.00~~ 2,175.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	105.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,230.00~~ 30.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~51,673.75~~ 51,791.75

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 4504-16-16
C17 4/21/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending January 31, 2016

Rec #	Case #			AAr	CCC	CFF	CHS	CHSJP	CMIT	CO	CRFEE	CVCA	OVER	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	NOARREST	OVER	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TPDC	TPDS	UTFC	WARr	WFP	REC42	WFSO	TOTAL
JP42-2016-		Offense	Off. Date																																							
Please enter an event stating the reason for the refund																																									
0286AI	JP02-02-345	Theft >=$50<$500	2/19/02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	-	-	-	-	-	-	-	-	-	-	-	-	-	77
23	JP01-06-397	Theft of Property	5/18/01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72.25	-	-	-	-	-	-	-	-	-	-	-	-	-	72.25
171	JP06-07-114	Speeding	6/21/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	30
NOARREST should NOT be used. Please assess arrest fee to proper law enforcement agency. In addition, LTF is under assessed $2.																																								
149	99-169J42	Illegal Burning	9/5/98	-	17	-	3	-	-	47	-	15	-	-	-	5	-	-	0.25	1	-	-	-	-	5	-	20	-	-	-	-	-	-	-	-	3	-	-	-	116.25
CCC is over assessed $23. In addition, CHSJP, IDRF, JCTF, JSF, SJFC, SJFS, TPDC, TPDS should not be assessed. Furthermore, CVCA ($15), FA ($5), JCD ($0.25), JCPT ($2) should be assessed.																																								
	JP01-04-340	Issuance of Bad Check	12/23/00	-	17	-	3	1	-	-16.75	-	-15	-	-	-	-5	2	-	-0.25	-2	4	4	-	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-
Based on appear by date, SCOF should be assessed.																																								
	JP03-02-812	No Driver's License	2/13/03	-	17	-	3	-	0.5	168	-	15	5	-	-	5	-	-	0.5	2	4	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	272
Based on offense type, UTFC should NOT be assessed.																																								
46	JP02-05-465	Expired License Plates	5/3/02	-	17	-	3	-	0.5	153	-	15	-	-	-	5	-	-	0.5	2	4	-	2	-	-	-	20	-	-	5	-	-	-	-	-	3	-	-	##	280
Can refund be applied to CO? If not, please enter an event stating the reason for the refund.																																								
225	TR15-1036-J42	Expired Driver's License	12/16/15	-	40	-	3	1	-	65.9	0.2	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	135.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1)																																								
288	JP14-02-218	Safety Seat	2/5/14	-	40	-	3	1	-	12.5	-	-	5	-	-	-	2	-	-	-	4	4	2	0.1	-	-	20	0.6	5.4	-	-	30	12.5	-	2	3	-	-	-	147.1
AAr should NOT be assessed.																																								
150	TR16-0038-J42			10	40	-	3	1	-	23	-	-	-	-	-	-	2	-	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	5	-	-	1	1	-	-	-	-	102.1
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																								
	CRNT15-0008-J42	No Driver's License	10/6/15	-	-	-	-	-	-	135.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135.1
304	TR15-0368-J42	No Driver's License	4/30/15	-	18.47	-	1.39	0.46	-	-	-	-	-	-	-	-	0.92	-	-	-	1.85	1.85	2	0.05	-	-	9.22	0.28	2.49	-	2.31	-	-	0.46	0.46	-	23.09	-	-	65.3
318	JP15-01-386	Speeding	1/14/15	-	5.17	-	0.39	0.13	-	145	-	-	-	-	-	-	0.26	-	-	-	0.52	0.52	-	0.01	-	-	2.59	0.08	0.7	0.63	-	3.88	-	0.13	0.13	0.39	-	6.47	-	167
Please enter an event stating who collected the citation service fee.																																								
189	DC16-0041-J42			-	-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
193	DC16-0044-J42			-	-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
194	DC16-0045-J42			-	-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
195	DC16-0046-J42			-	-	25	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2016-342 THRU JP42-2016-~~00341~~ 00840 $ 94,755.15 X10-B

Sheriff's "D" Report (Receipt #s) _____ _____

LESS: COST ON DEPOSIT 2704.60 ~~2,537.60~~ X7

ADD: COST ON DEPOSIT LIQUIDATED 167.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 92,217.55 ~~(2,537.60)~~

Less: Total amount of remittances to County Treasurer (From Part II) $ 101,308.10 ~~1,000.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (9090.55) ~~(3,537.60)~~ X4-L

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 94,755.15 B	✓
Add: Previous Month's Bond Overtransfer Dec.13; May-Jul'15; Sep-Dec'15; Jan'16.	6,066.95 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April '15	219.00 ~~$0.00~~	
June '15	267.00	
Total Remittances Made to County Treasuerer	$ 101,308.10 ~~1,000.00~~	

PREPARED BY: [signature] DATE PREPARED: 3-9-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~AS~~ 04-16-16 4/13/16

[signature] 3-9-21
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					42,662.68
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~42,493.70~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	56.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	521.58 ~~25.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1173.66 ~~1,171.66~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	375.35
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1558.16 ~~1,554.16~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	803.90 ~~801.90~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	150.00
Special Fees				1100-341-10-068-000-0-000	111.78
Deferred Disposition		C.C.P. Art. 45.051	111.78		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	224.72
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	554.63 ~~551.68~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	5.00 ~~496.58~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5775.13 ~~5,755.13~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	229.09
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.50 ~~4.00~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	50.00 ~~45.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	15,361.95 ~~15,344.95~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	150.00 ~~135.00~~
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	19.00 ~~18.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	4.00 ~~3.50~~
Indigent legal Services Fee-JP ($6)	47	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	282.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5306.43 ~~5,336.43~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,508.18
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,913.98
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	637.52
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.97
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 ~~0.08~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	470.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	232.09
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,427.66
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	30.00
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (____$3,____$5,____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	370.74 ~~365.74~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00 ~~150.00~~
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	7434.67 ~~7,434.67~~
Precinct #5				1100-342-10-295-000-0-000	0.00 ~~354.00~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	0.05 -
Due to Others				1100-202-00-000-014-0-000	354.00 -
Restitution				1100-202-00-000-014-0-000	10.00
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1235.00 ~~2,235.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	1,175.00		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	35.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,025.00~~ 25.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~92,012.57~~ 92,217.55

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: *5504.16.16 4/4/23/16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending February 29, 2016

Rec #	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CMIT	CO	COLLFEE	CSS	CVCA	DD	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	REST	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WFPREC42	TOTAL
JP42-2016-																																							
Receipt needs to be reissued.																																							
-515	JP15-05-383	Wireless Communication	5/15/15	-40	-3	-20	-1		-158								-2				-4	-4	-2			-20	-0.6	-5.4	-5		-30			-1	-1	-3		-300
Based on disposition date, Time Payment should NOT be assessed.																																							
-722	JP01-01-382	No Driver's License	1/19/01	17	3				167.75			15		5		5			0.25	2			2			20							25				50	312
-751	JP02-01-578	Speeding	1/11/02	17	3			0.5	148			15		5		5			0.5	2	4		2			20							25			3	50	300
CCC is over asssessed $23. In addition, CMIT ($0.50), CVCA ($15), FA ($5), JCD ($0.50), and JCPT ($2) should be assessed. Furthermore, IDRF, JCTF, JSF, LTF, SJFC, SJFS, TPDC, and TPDS should NOT be assessed.																																							
-795	JP03-09-056	issuance of Bad Check	2/23/03	40	3		1		51								2				4	4	2				0.6	5.4						1	1			115
LTF is under assessed $2																																							
-501	JP07-05-334	Fail to Display Driver's License	4/28/07	16.3	1.22		0.41		117					2.04							1.63	1.63				8.15	0.24	1.38										150
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																							
-412	JP06-08-053	No Safety Belt	7/25/06	26.83	2.01		0.67		-					3.35							2.68	2.68				13.41	0.4	2.28			20.12					2.01	33.56	110
-648	JP06-08-053	No Safety Belt	7/25/06						105														2															107
-522	TR15-0368-J42	No Driver's License	4/30/15	10.13	0.78		0.25		44.5								0.51				1.01	1.01		0.02		5.07	0.15	1.37						0.25	0.25			65.3
-398	JP09-11-486	No Driver's License	11/5/09						150																													150
-397	JP09-11-487	No Liability Insurance	11/5/09						200																													200
-413	JP10-04-698	Speeding	4/19/10	24.16	1.81		0.59		-				111.78				1.21				2.42	2.42	2	0.06		12.08	0.36	3.26	3.02		18.12					1.81		185.1
-524	JP15-07-185	Display Improper License Plates	6/20/15																							20												20
-623	TR16-0172-J42	Display Expired License Plate	1/18/16	27.52	2.06		0.69		52.9								1.38				2.75	2.75				-	0.41	3.72		3.44				0.69	0.69			99
-736	JP15-06-356	No Liability Insurance	5/28/15						80																	20												100
CCC is under assessed $20.																																							
-677	JP06-06-627	Speeding	6/13/06	20	3		1		-					5							4	4	2			20	0.6	3.4			30					3		96
Fine should be split between CO (50%) and CRF (50%)																																							
-564	JP06-09-932	Allow Child to Ride Not Secured by Safety Belt	9/14/06	40	3		1		-					5							4	4	2			20	0.6	3.4			30	50				3		166
-807	JP07-04-573	Allow Child to Ride Not Secured by Safety Belt	4/14/07	40	3		1		-					5							4	4	2			20	0.6	3.4			30	100				3		216
Was case sent to Delinquent Attorneys? If not, COLLFEE should NOT be assessed.																																							
-834	JP07-10-262	Fail to Yield ROW	9/24/07	40	3		1		200	109.8				5							4	4	2			20	0.6	3.4			30					3		425.8
-833	JP07-10-263	No Front License Plates	9/24/07	40	3		1		166	89.7				5							4	4	2			20	0.6	3.4			-					-		338.7
Please enter an event stating who collected the citation service fee.																																							
-665	LT16-0101-J42				25											10			6																			41
LTF is under assessed $2. In addition, why was DD and CO collected on the case? Furthermore, based on date of first payment, TP should be assessed.																																							
-580	JP08-12-020	Speeding	11/19/08						100																	20											50	170
Based on offense type, MVF and CSS should NOT be assessed. In addition, LTF is under assessed $2. In addition, based on date of first payment, TP should be assessed.																																							
-798	JP10-09-049	Unrestrained Child	9/2/10	20.04	1.5		0.51		12.5		0.08						1.01				2	2	1	0.06		20	0.31	2.71	2.5		15.03	12.5				1.5		95.25
MVF should be assessed.																																							
-529	JP10-03-138	No Driver's License	2/27/10	40	3		1		20					5			2				4	4	2			20	0.6	5.4										107

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending February 29, 2016

Rec # JP42-2016-	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSA	CHSJP	CMIT	CO	COLLFEE	CSS	CVCA	DD	DPS	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	REST	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WFPREC42	TOTAL
LTF is under assessed $2. In addition, based on date of first payment, TP should be assessed.																																							
-519	JP13-02-093	Speeding	2/21/13	16.02	-	1.2	-	0.41	-	14.9	-	-	-	-	-	-	-	0.81	-	-	-	1.6	1.6	0.8	0.05	-	20	0.24	2.16	2	-	12.01	-	-	-	-	1.2	-	75
IDRF and TPDC are under assessed $1																																							
-571	JP15-06-307	Expired Motor Vehicle Inspection	6/6/15	40	-	3	-	1	-	30	-	-	-	-	-	-	-	1	-	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	-	-	1	3	-	150
-457	JP15-01-331	Expired Motor Vehicle Inspection	1/8/15	40	-	3	-	1	-	155	-	-	-	-	-	-	-	1	-	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	-	-	1	3	-	275
-586	JP15-01-578	Expired Motor Vehicle Inspection	1/24/15	40	-	3	-	1	-	100	-	-	-	-	-	-	-	1	-	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	-	-	1	3	-	220
Please enter an event stating to whom and the address the Restitution payment will be sent to.																																							
-796	JP15-02-624	Issuance of Bad Check	7/23/14	40	-	3	-	1	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	10	20	0.6	5.4	-	-	-	-	-	1	1	-	-	94

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2016-00841 THRU JP42-2016-1381 — $ 113,044.70 X10-13

Sheriff's "D" Report (Receipt #s) _____ _____

LESS: COST ON DEPOSIT — 3,697.20 ~~3,294.20~~ X7

ADD: COST ON DEPOSIT LIQUIDATED — 403.00 X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — 109,750.50 ~~$ (3,294.20)~~

Less: Total amount of remittances to County Treasurer (From Part II) — 122,135.25 ~~$ 1,000.00~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (12,384.75) ~~(4,294.20)~~ X4

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~1,000.00~~ 113,044.70 B1	
Add: Previous Month's Bond Overtransfer Dec '13; May '15 → Jan '16	8604.55 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April 2015	219.00 ~~$0.00~~	
June 2015	267.00	
Total Remittances Made to County Treasuerer	122,135.25 ~~$ 1,000.00~~	

PREPARED BY: _____ DATE PREPARED: _____

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 04.18.16

_____
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: March-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					44,129.00
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~41,232.10~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	112.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1260.43 ~~1,263.37~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	346.85 ~~347.83~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1660.64 ~~1,664.56~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	850.63 ~~852.23~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	210.00
Special Fees				1100-341-10-068-000-0-000	309.00
Deferred Disposition		C.C.P. Art. 45.051	299.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	209.77 ~~210.36~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	631.76 ~~634.70~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	40.00
Failure to Appear ($4)		TRC 706.006 TRC 706.007(d)(2)		1100-341-10-060-012-0-000	12.37 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	5,273.40
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	246.25 ~~247.23~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0.00 ~~11,844.89~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00 ~~92.77~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	15.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	160.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	16,035.00 ~~16,074.13~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	480.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	61.00
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	14.00
Indigent legal Services Fee-JP ($6)	56	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	336.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	5927.53 ~~5,956.90~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1410.63 ~~1,414.55~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1783.88 ~~1,789.17~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	0.00 ~~99.30~~
Indigent Defense Representation Fund ($2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	594.06 ~~596.02~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	20.09 ~~20.19~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006 TRC 706.007(d)(2)		1100-207-20-000-066-0-000	61.84 -
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	560.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	247.25 ~~248.23~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048 LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE Delinquent Fee		C.C.P. Art. 102.011	400.2	5[illegible]-000-000-004-0-000	11,944.19
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,667.68
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	45.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	412.42 ~~417.32~~
Constable Fees: AUDITED BY: THE HIDALGO					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2 COUNTY AUDITOR'S OFFICE				1100-342-10-292-000-0-000	300.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4 DATE: 4504.19.16				1100-342-10-294-000-0-000	10726.97 ~~9,416.97~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	5.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	17.10 -
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006 TRC 706.007(d)(2)		1100-202-00-000-019-0-000	18.56 -
Justice Fees (Local Fees) Delinquen				1100-341-10-060-001-0-000	1460.00 ~~2,757.10~~
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121 118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121 118.122	1,400.00		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121 118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121 118.123 (d)	~~1,315.00~~		35.00
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	~~17.10~~		0.00
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b); CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ ~~109,960.20~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 07 2014

109,750.50

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec #	Case # JP42-2016-	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COLLFEE	CVCA	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WFCONST4	WFDPS	WFPREC42	TOTAL
LTF is under assessed $2.																																										
1063	H99-579J4	Issuance of Bad Check	1/9/98	17	-	3	-	-	10	-	15	-	-	-	5	-	-	0.25	1	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71.25
1293	JP03-04-36	Speeding	4/12/03	-	-	-	-	-	151	66.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-	287.3
WARr is over assessed $15. In addition, LTF is under assessed $2.																																									
1291	99-167J42	Public Intoxication	1/8/99	17	-	3	-	-	150	-	15	5	-	-	5	-	-	0.25	1	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	266.25
878	T99-2840J4	Speeding	3/26/99	17	-	3	-	-	129	-	15	5	-	-	5	-	-	0.25	1	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	3	-	-	50	248.25
Based on offense, CCC, CMIT, CVCA, FA, JCD, and JCPT should NOT be assessed.																																									
1346	JP03-05-08	Illegally Parked	4/22/03	17	-	3	-	0.5	153	-	15	-	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	3	50	-	-	280
Based on disposition date, TP should NOT be assessed.																																									
1031	JP01-12-32	Speeding	12/7/01	17	-	3	-	0.5	133	-	15	5	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	25	-	-	-	-	3	-	-	-	235
Based on offense type, SV50 should NOT be assessed.																																									
1297	JP03-04-73	No Safety Belt	4/10/03	17	-	3	-	0.5	25	-	15	5	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	25	-	-	-	-	-	3	-	-	50	177
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																																									
1050	JP05-03-32	Fail/refuse to restrain Dog/Cat	2/26/05	30.02	-	2.25	-	-	-	72.97	-	-	-	-	-	-	-	-	-	3	-	-	-	-	15.01	-	-	3.75	-	-	-	-	-	-	-	-	-	-	-	-	-	127
1051	JP05-03-33	Fail/refuse to restrain Dog/Cat	2/26/05	30.02	-	2.25	-	-	-	72.97	-	-	-	-	-	-	-	-	-	3	-	-	-	-	15.01	-	-	3.75	-	-	-	-	-	-	-	-	-	-	-	-	-	127
1377	JP06-09-12	No Driver's License	9/2/06	-	-	2.87	0.96	-	-	85.79	-	4.78	-	-	-	-	-	-	-	3.82	3.83	-	-	-	19.13	0.57	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125
1308	JP06-10-29	Disregard Stop Sign	10/3/06	26.49	-	1.99	0.66	-	-	43.51	-	3.31	-	-	-	-	-	-	-	2.65	2.65	-	-	-	13.24	0.4	2.25	-	-	19.86	-	-	-	-	-	-	1.99	-	-	-	119
Based on offense date, CHSJP, IDRF, JSF, SJFC, SJFS, TPDC, and TPDS should NOT be assessed.																																									
1100	JP04-09-04	Issuance of Bad Check	4/21/04	40	-	3	1	-	35	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	99
JSF ($4) should be assessed.																																									
1167	JP05-10-31	No Safety Belt	9/24/05	40	-	3	-	-	50.9	62.1	-	5	-	-	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	30	-	-	-	-	-	-	3	-	-	-	220
Based on offense date, IDRF, TPDC, and TPDS should NOT be assessed.																																									
1343	JP06-09-89	Issuance of Bad Check	6/1/06	40	-	3	1	-	89	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	-	153
JCTF ($4) should be assessed.																																									
1048	JP07-09-31	Speeding	9/1/07	40	-	3	0.2	-	-	88.8	-	5	-	-	-	-	-	-	-	-	4	2	-	-	20	0.6	3.4	-	-	30	-	-	-	-	-	-	3	-	-	-	200
MVF should be assessed.																																									
1366	JP10-04-31	No Driver's License	3/22/10	40	-	3	1	-	146	84.9	-	5	-	-	-	2	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	50	367.9
928	JP11-06-09	No Driver's License	5/28/11	40	-	3	1	-	66	-	-	5	-	-	-	2	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	153
973	TR16-0496	Speeding	2/28/16	40	-	3	1	-	20	-	-	-	5	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	-	-	122
Based on appear by date, SCOF should be assessed.																																									
948	JP14-07-11	Fail to Stop	6/27/14	40	-	3	1	-	10.9	-	-	5	-	-	-	2	-	-	-	4	4	2	-	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	-	-	113
901	TR15-0762	Speeding	10/26/15	40	-	3	1	-	39	-	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	-	-	141.1
900	TR15-0763	No Driver's License	10/26/15	40	-	3	1	-	65.9	-	-	-	5	-	-	2	-	-	-	4	4	2	-	0.1	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	135
926	TR15-1101	Speeding	11/10/15	40	-	3	1	-	7.9	-	-	-	-	-	-	2	-	-	-	4	4	2	-	0.1	-	0.6	5.4	-	5	30	-	-	1	1	-	-	3	-	-	-	110

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending March 31, 2016

Rec #	Case #	Offense	Off. Date	CCC	CFF	CHS	CHSJP	CMIT	CO	COLLFEE	CVCA	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MISC	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	TPW	TPWF	UTFC	WFCONST4	WFDPS	WFPREC42	TOTAL
MISC should NOT be used. Please assess fee to proper law enforcement agency.																																									
849	JP09-07-34	Speeding	7/7/09	40	-	3	1	-	130	-	-	-	-	-	-	2	-	-	-	4	4	2	5	-	20	0.6	5.4	-	-	30	-	-	-	-	-	-	3	-	-	-	250
Fine should be split between CO (15%) and TPWF (85%)																																									
869	JP09-09-15	No Hunters Ed. Cert.	9/6/09	40	-	3	1	-	109.9	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	5	56.1	-	-	-	50	303
920	JP09-12-53	No Hunters Ed. Cert.	12/26/09	40	-	3	1	-	109.9	90.9	-	-	-	-	-	2	-	-	-	4	4	2	-	-	20	0.6	5.4	-	-	-	-	-	-	-	5	56.1	-	-	-	-	343.9
IDRF and TPDC are under assessed $1 each.																																									
938	JP15-05-77	Expired Motor Vehicle Inspection	5/19/15	40	-	3	1	-	55	-	-	-	-	-	-	1	-	-	-	4	4	2	-	-	20	0.6	5.4	5	-	30	-	-	-	1	-	-	3	-	-	-	175
Please enter an event stating who collected the citation service fee.																																									
1096	LT16-0136-J42			-	25	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41

RECEIVED
MAY 17 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP42-2016-01358 (82) THRU	JP42-2016-01794	$ 69,261.41
Sheriff's "D" Report	(Receipt #s)		

LESS:	COST ON DEPOSIT	823.20
ADD:	COST ON DEPOSIT LIQUIDATED	6,388.40 ~~5,565.20~~
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 74,826.61
Less:	Total amount of remittances to County Treasurer (From Part II)	$ 81,646.16 ~~1,000.00~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	6819.55 ~~73,826.61~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 69,261.41 ~~1,000.00~~	
Add: Previous Month's Bond Overtransfer Dec 13; March 15 -> March 16	11,898.75 $0.00	
Add: HCSO Monthly "D" Collections Report April 2015	219 $0.00	
June 2015	267	
Total Remittances Made to County Treasuerer	81,646.16 $ ~~1,000.00~~	

PREPARED BY: L Read DATE PREPARED: 5-2-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 5-11-16

JUSTICE OF THE PEACE — DATE: 5-2-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED: 9/15

X-2

PBC

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: April-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					30694.92 +1
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~30,673.92~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	367.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,000.87
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	297.63
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,318.46
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	30.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	7.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	708.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-068-000-0-000	137.40
Deferred Disposition		C.C.P. Art. 45.051	137.40		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133 105		1100-341-10-060-009-0-000	178.60
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	427.21
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	6.17 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,477.60
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	250.16
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	37.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	~~55.18~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	90.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	12930.51 ~~12,951.51~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	270.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	36.00
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	7.00
Indigent legal Services Fee-JP ($6)	51	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	306.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,092.02
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,198.46
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,558.13
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	546.21
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	19.89
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	30.85 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	510.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	250.16
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	1,185.09
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	270.49
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	6181.04 ~~2,905.50~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Due to others - Delinquent Fees			1100	202.00.000.0004.0	5682.39
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	26.10 ~~21.10~~ ~~1.10~~
Due to Others				1100-202-00-000-014-0-000	~~16.97~~
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	9.25 -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	~~1415~~ ~~8,522.27~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	5,627.27	12.75	1410.00
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	~~100.00~~	95.00	
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,520.00~~	40	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~1,275.00~~		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	~~74,835.68~~
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~43,011.07~~

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MAY-11-16 4:15:05 PM

RECEIVED
MAY 02 2016
AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

X12

X-3

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending April 30, 2016

Rec #	Case #	Offense	Off. Date	ABC	ABST	CCC	CHS	CHSJP	CMIT	CO	COLLFEE	CRF	CSF	CVCA	DD	DPS	DPSr	FA	IDRF	JCD	JCTF	CPT	JSF	LTF	MVF	OVER	SCOF	SJFC	SJFS	STF	SV50	TP	TPDC	TPDS	UTFC	WFPREC42	WRFILFEE	WRIT	TOTAL
JP42-2016-																																							
JCPT is over assessed $1.																																							
1490	T99-3938J42	No Safety Belt	6/23/99	-	-	17	3	-	-	53	-	-	-	15	-	5	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	-	-	-	-	50	-	-	172.25
Based on disposition date, Time Payment should NOT be assessed.																																							
1719	JP01-03-335	No Driver's License	3/6/01	-	-	17	3	-	-	167.75	-	-	-	15	-	5	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	25	-	-	-	50	-	-	312
1718	JP01-03-336	No Liability Insurance	3/6/01	-	-	17	3	-	-	275	-	-	-	15	-	5	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	25	-	-	-	50	-	-	419.25
1399	JP01-08-162	Speeding	6/20/01	5	-	17	3	-	-	160	-	-	-	15	-	-	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	25	-	-	3	-	-	-	257.25
Based on offense type, SV50 should NOT be assessed.																																							
1423	JP03-03-628	No Safety Belt	3/21/03	-	-	17	3	-	0.5	25	-	-	-	15	-	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	25	-	-	-	3	50	-	-	177
1634	JP03-05-030	No Safety Belt	4/24/03	-	-	17	3	-	0.5	25	-	-	-	15	-	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	25	-	-	-	3	-	-	-	127
Fine should be split between CO (50%) and SV50 (50%).																																							
1511	JP06-03-894	Unrestrained Child	3/25/06	-	-	40	3	1	-	4.2	79.8	-	-	-	-	5	-	-	-	-	4	4	2	-	-	20	0.6	3.4	30	50	-	-	-	3	-	-	-	250
Please enter an event stating the reason for the refund.																																							
1551	TR16-0138-J42	No Driver's License	1/15/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
An arrest fee should be assessed to the proper law enforcement agency.																																							
	CRNT16-0014-J42	Public Intoxication	1/30/16	-	-	40	3	1	-	103	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	167
	CRNT16-0047-J42	Public Intoxication	2/29/16	-	-	40	3	1	-	100	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	164
SCOF should be assessed.																																							
1604	TR15-1039-J42	Following too Closely	12/19/15	-	-	40	3	1	-	52.9	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	0.6	5.4	30	-	-	1	1	3	-	-	-	155
TPDC and TPDS should be assessed.																																							
1748	JP15-04-389	No Safety Belt	4/17/15	-	-	40	3	1	-	-	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	30	-	-	-	-	3	-	-	-	120
Fine should be split between CO (50%) and SCHD (50%).																																							
1708	TRU16-0004-J42			-	-	40	3	1	-	100	-	-	20	-	-	-	-	-	2	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	184
Based on case information, case should not have an outstanding balance.																																							
1464	DC16-0018-J42			-	-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-5
1455	SC16-0013-J42			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-5	-80	-85
CRF should NOT be assessed. Please assess fee to SCHD.																																							
1735	TRU16-0005-J42			-	-	-	-	-	-	92	-	92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending April 30, 2016

Rec #	Case #			ABC	CCC	CHSJP	CO	CRF	CVCA	DPS	FA	JCD	CPT	JSF	MVF	SCOF	SJFS	SV50	TPDC	UTFC	WRFILFEE	TOTAL
JP42-2016-		Offense	Off. Date	ABST	CHS	CMIT	COLLFEE	CSF	DD	DPSr	IDRF		JCTF	LTF	OVER	SJFC	STF	TP	TPDS	WFPREC42	WRIT	
Based on case information, CRF should NOT be assessed.																						
1641	TR16-0959-J42	Safety Seat	3/25/16	-	-	40 3 1	-	-	-	12.5	-	-	12.5	-	5	-	2	-	-	4 4 2	0.1	- -
				0.6	5.4	30	-	-	1	1	3	-	-	-								127.1

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of December 31, 201

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	12/4/2013	24161J42	JP13-04-171	350.00
2015				
	5/12/2015	28871J42	JP15-05-201	129.00
	5/12/2015	28870J42	JP15-05-202	135.10
	6/16/2015	29255J42	JP15-01-491	297.35
	6/16/2015	29256J42	JP15-01-490	305.10
	6/19/2015	29300J42	JP15-06-315	167.00
	6/25/2015	29349J42	JP08-06-383	283.00
	7/13/2015	29518J42	JP15-07-278	129.00
	7/13/2015	29519J42	JP15-07-279	127.00
	7/13/2015	29520J42	JP15-07-280	167.00
	7/24/2015	29623J42	JP15-07-435	167.00
	7/24/2015	29624J42	JP15-07-434	167.00
	7/24/2015	29625J42	JP15-07-433	168.00
	9/21/2015	JP42-2015-00509	-	100.00
	10/9/2015	JP42-2015-00673		167.00
	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	11/13/2015	JP42-2015-00989		155.00
	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	11/16/2015	JP42-2015-01022		167.00
	12/17/2015	JP42-2015-01310	-	283.00
	12/17/2015	JP42-2015-01295	-	127.00
			Total	$ 3,623.75

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 18, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of May 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of May 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of May 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Report to *Odyssey's* Daily Balance Report to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of May 2016 were $70,972.92. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in May 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 48 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments could not be completed as the new criminal justice system does not allow for the adjustments to be completed for the month the payment was taken. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), and April 2016 (17) are still pending to be completed. According to staff, the adjustments could not be made as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of November 2013 through February 2014 and June 2014 through May 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *Odyssey*. In addition, management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. The assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 34 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1), May 12, 2015 (2), June 16, 2015 (2), June 19, 2015 (1), June 25, 2015 (1), July 13, 2015 (3), July 24, 2015 (3), September 21, 2015 (1), October 9, 2015 (1), November 13, 2015 (3), November 16, 2015 (1), December 17, 2015 (2), January 25, 2016 (3), February 1, 2016 (1), February 9, 2016 (1), February 26, 2016 (2), March 1, 2016 (1); March 7, 2016 (1), March 14, 2016 (1), April 18, 2016 (1), May 4, 2016 (1), and May 5, 2016 (1) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
A mail log was not prepared on a daily basis. According to staff, they were not aware a mail log needed to be prepared for the days that no payments were received.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is maintained to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is maintained to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 5:
We noted during our review that 2 of 5 Close-Out Reports selected and available for testing during the month of May 2016 did not contain the signature of the individual responsible for witnessing and verifying that the amount recorded by the cashier on *Part II Cash on Hand by Actual Count* agreed to the receipts issued and that the Close-Out report was completed in its entirety. According to staff, the Close-Out Report was not properly prepared due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the cashier, witness, and the County official or his/her designee must sign under Part *III Acknowledgment and Approval* to document responsibility.

Recommendation:
Management should ensure that the Close-Out Report is properly prepared. Please refer to the "Daily Close-Out" section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented when performing the daily close-out procedures.

Observation No. 6:
We noted that 4 of 41 online credit card transactions received during the month of May 2016 were not promptly receipted. The credit card transactions were receipted 2 days after receipt. In addition, one credit card transaction received on January 6, 2016 has not been receipted, as of today. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transaction is receipted.

Observation No 7:
For the month of May 2016, we randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the

cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 4 cases:

- 3 cases did not have warrants issued; jail time credit was applied; cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case did not have a warrant issued, jail time credit was not applied, case was closed; and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to staff, the Information Technology Department has made continuous changes to the business processes in *Odyssey* causing confusion to the court staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

RECEIVED
JUN 07 2016
City: EDINBURG, TX
Hidalgo County, Texas

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

Hidalgo County
AUDITORS OFFICE

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2016-01795 THRU JP42-2016-02211 — $ ~~71,091.62~~ 70,972.92

Sheriff's "D" Report (Receipt #s) _____ _____

LESS:	COST ON DEPOSIT	2,772.40 ~~858.50~~ X7
ADD:	COST ON DEPOSIT LIQUIDATED	1,913.90 X7
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	70,114.42 / $ ~~70,233.12~~ X3
Less:	Total amount of remittances to County Treasurer (From Part II)	77,792.47 $ ~~1,000.00~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	7,678.05 ~~69,233.12~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 70,972.92 ~~1,000.00~~	B1 ✓	
Add: Previous Month's Bond Overtransfer Dec '13, May-July '15 Sept '15 - April '16	6,333.55	$0.00 ✓	
Add: HCSO Monthly "D" Collections Report April '15	219.00	$0.00	
June '15	267.00		
Total Remittances Made to County Treasuerer	77,792.47 $ ~~1,000.00~~		

PREPARED BY: L Real DATE PREPARED: 6-1-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~MS 6-24-16~~ UT 7/5/16

JUSTICE OF THE PEACE — DATE: 6-1-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: May-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					26923.66
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~27,089.56~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	56.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	249.05 ~~211.55~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	89.32 ~~893.42~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	262.73 ~~262.14~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,142.23 ~~1,142.71~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	61.90 ~~609.90~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	150.00
Special Fees				1100-341-10-068-000-0-000	287.00
Deferred Disposition		C.C.P. Art. 45.051	287.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	156.64 ~~165.66~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	417.87 ~~465.07~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	0 ~~37.50~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,578.84
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	208.62 ~~206.38~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (_____$.25, _____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	8.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	110.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	1,476.22 ~~1,450.94~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	330.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	37.00
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.00
Indigent legal Services Fee-JP ($6)	61	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	366.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4435.66 ~~4,386.64~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,036.26 ~~1,033.76~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,350.85 ~~1,345.43~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($10)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	472.00 ~~468.74~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	17.68 ~~17.52~~
Safety Seat Violation Fee ($0.10)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	610.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	210.02 ~~208.38~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1257.68 ~~1,200.52~~
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	20.00
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	5.00
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	270.09 ~~215.09~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	75.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	6,169.37 ~~6,619.87~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	10.00
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100.20	1-00-000-004-0-00	5,243.10
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	265.90 ~~1.00~~
Due to Others				1100-202-00-000-014-0-000	90.54 ~~54.30~~
Restitution				1100-202-00-000-014-0-000	~~48.24~~ -
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,590.25 ~~8,278.75~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,525.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	~~6,278.50~~		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			~~5.00~~ 0.00		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~1,435.00~~	30.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	5.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~70,135.38~~ 70,114.42

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE - JP-004 REVISED 07/2014

RECEIVED JUN 07 2016 Hidalgo County AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MC 6/24/16 6-7-16

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case #	Offense	Off. Date	ABC	CCC	CHS	CHSJP	CMIT	CO	COLLFEE	CSS	CVCA	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	TXFI	UTFC	WFDPS	WFPREC42	WFSO	TOTAL
JP42-2016-0																																					
Is offense date correct? If not, please correct the offense date and ensure that all fees are properly assessed. In addition, SCOF should be assessed.																																					
	TR15-1032-J42	Speeding	3/8/03	-	-	-	-	-	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.9
Is offense date correct? If not, please correct the offense date and ensure that all fees are properly assessed.																																					
	TR15-1031-J42	Speeding	11/1/07	-	40	3	1	-	199.9	-	-	-	-	-	2	-	-	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	3	-	-	-	297
COLLFEE is over assessed $56.70. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
1965	JP07-11-1242	Speeding	11/9/07	-	40	3	1	-	-	91.5	-	-	5	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	30	-	-	-	-	-	3	-	-	-	207.5
LTF is under assessed $2.																																					
	CRNT16-0033-J42	No Driver's License	2/17/16	-	-	-	-	-	4.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.9
	CRNT16-0034-J42	Fail to Maintian Financial Responsibility	2/17/16	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
1845	T99-3361J42	Public Intoxication	10/3/98	-	17	3	-	-	150	-	-	15	5	5	-	0.25	1	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216.25
2146	T99-3366J42	Speeding	6/5/99	-	17	3	-	-	129	-	-	15	5	5	-	0.25	1	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	3	-	50	-	248.25
2045	JP03-09-573	Speeding	9/11/03	-	-	-	-	-	139	62.7	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	271.7
2047	JP01-05-290	Display Expired License Plates	5/2/01	-	17	3	-	-	57.75	-	-	15	-	5	-	0.25	2	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	50	175
SOr is over assessed $5.																																					
2200	TR16-1376-J42	Pass School Bus	4/13/16	-	40	3	1	-	40.9	-	-	-	-	-	2	-	-	4	4	4	0.1	-	0.6	5.4	-	10	30	-	-	1	1	-	3	-	-	-	150
Based on date of first payment, Time Payment should be assessed. In addition, LTF is under assessed $4.																																					
2147	T99-4545J42	Speeding	8/7/99	-	-	-	-	-	0.5	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20.5
Based on offense type, UTFC should be assessed.																																					
1940	T98-0338J42	No Safety Belt	9/28/98	-	17	3	-	-	28	-	-	15	5	5	-	0.25	1	-	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	146.25
2042	T98-0985J42	No Safety Belt	11/25/98	-	17	3	-	-	154	-	-	15	5	5	-	0.25	1	-	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222.25
2159	T99-1069J42	No Safety Belt	12/21/98	-	17	3	-	-	54	-	-	15	5	5	-	0.25	1	-	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122.25
As per the information in the docket, fees should NOT be assessed and a refund should be issued.																																					
1924	JP03-02-532	Theft	2/16/03	-	17	3	-	0.5	-	-	-	15	-	5	-	0.5	2	4	-	2	-	20	-	-	5	-	-	-	-	-	-	-	3	-	-	-	77
CCC is over assessed $23. In addition, CHSP, IDF, JSF, JCTF, SJFC, SJFS, TPDC, TPDC should NOT be assessed. Furthermore, CVCA ($15), FA ($5), JCPT ($2), JCD ($0.25) should be assessed.																																					
2001	JP01-04-346	Issuance of Bad Check	2/7/01	-	40	3	1	-	37.25	-	-	-	-	-	2	-	-	4	4	2	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	101.25
LTF is under assessed $2. In addition, based on offense type, UTFC should be assessed.																																					
2016	T99-4867J42	No Safety Belt	9/27/99	-	17	3	-	-	53	-	-	15	5	5	-	0.25	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	50	-	170.25
Based on disposition date, TP should NOT be assessed.																																					
1870	JP01-07-198	Speeding	7/2/01	-	17	3	-	-	148	-	-	15	5	5	-	0.25	2	-	-	2	-	20	-	-	-	-	-	-	-	25	-	-	-	3	50	-	-	295.25
2108	JP01-11-393	No Driver's License	11/5/01	-	17	3	-	0.5	166	-	-	15	5	5	-	0.5	2	4	-	2	-	20	-	-	-	-	-	-	-	25	-	-	-	-	-	50	-	315
Based on offense type, SV50 should NOT be assessed.																																					
1852	JP03-03-747	No Safety Belt	3/7/03	-	17	3	-	0.5	25	-	-	15	5	5	-	0.5	2	4	-	2	-	20	-	-	-	-	-	25	-	-	-	-	-	3	-	50	-	177

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec # / JP42-2016-0	Case #	Offense	Off. Date	ABC / CCC	CHS / CHSJP	CMIT / CO	COLLFEE	CVCA / CSS	FA / DPS	JCD / IDRF	JCTF / JCPT	JSF	LTF	MVF	SCOF	SJFS / SJFC	SO	SOr / STF	SV50 / TP	TPDC / TPDS	TXFI / UTFC	WFDPS / WFPREC42	WFSO	TOTAL
COLLFEE is over assessed $15. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1950	JP03-09-239	Expired Motor Vehicle Inspection	9/2/03	- 17	3 -	0.5	153	93 -	15	5	5 -	0.5	2	4 -	2 -	20	-	30	-	- - - -	3	-	-	353
Truancy Prevention and Diversion fee should be split between TPDC ($1) and TPDS ($1)																								
1825	JP14-02-178	No Driver's License	1/30/14	- 40	3 1 -	166	-	- -	5	-	2 - -	4	4	2	0.1	20	0.6	5.4	-	- - - - -	2 -	-	-	-	255.1
A fee schedule needs to be attached to the case.																								
	CRNT16-0030-J42	Driving While License Invalid	12/16/15	- -	- -	-	-	- -	-	-	- - -	-	-	2 -		20	-	-	-	- - - -	-	-	-	-	22
An arrest fee should be assessed. Please assess fee to proper law enforcement agency. In addition, CHS ($3), JCTF ($4), JSF ($4), SJFS ($5.40), and UTFC ($3) should be assessed. Furthermore, COLLFEE is over assessed $60. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1962	JP10-03-264	Speeding	2/26/10	- 40	- 1 -	13.3	92.7	- -	-	-	2 - -	-	2	0.1	20	0.6	-	- - 30	-	- - - -	-	-	-	-	201.7
An arrest fee should be assessed. Please assess fee to proper law enforcement agency. In addition, CHS ($3), JCTF ($4), JSF ($4), and SJFS ($3.40) should be assessed. Furthermore, COLLFEE is over assessed $41.85.																								
2118	JP07-05-323	No Safety Belt	4/28/07	- 40	- 1 -	9	64.5	- -	-	-	- - -	-	1.9	-	20	0.6	-	- - -	-	- - - -	3	-	-	-	140
Charges for CHSJP is under assessed $0.30, CHS is under assessed $0.35, JCTF is under assessed $1, and STF is under assessed $3. In addition, COLLFEE is over assessed $59.29																								
1897	JP07-06-294	Speeding	5/23/07	- 39.94	2.65 1 -	-	91.36	- -	-	-	- - -	3	2	-	19.97	-	3.38	4.99 -	27	-	- - - -	3	-	-	-	198.25
MVF should be assessed. In addition, COLLFEE is over assessed $15.																								
1874	JP10-03-515	No Driver's License	3/4/10	- 40	3 1 -	166	90.9	- -	5	-	2 - -	4	4	2	-	20	0.6	5.4	-	- - - - -	-	-	-	-	343.9
COLLFEE is over assessed $14.40. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1862	JP07-10-1064	Speeding	10/4/07	- 2.29	0.17 0.06 -	154	5.49	- -	0.29	-	- - -	0.23	0.23	2	-	1.14	0.03	0.19	-	- 2	-	- - - -	0.17	-	-	168
COLLFEE is over assessed $13.80. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1857	JP05-01-425	No Liability Insurance	12/21/04	- 24.03	1.8 - -	-	71.92	- -	3.01	-	- - -	2.4	-	2	-	12.02	-	-	-	- - - -	-	-	-	-	117.18
COLLFEE is under assessed $0.60. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
2000	JP05-08-1126	Unsafe Speed	8/15/05	- 35.46	2.66 - -	-	96.54	- -	4.42	-	- - -	3.55	-	2	-	17.73	-	-	-	- 27	-	- - - -	2.66	-	44.33	- 235.95
COLLFEE is over assessed $68.10. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1873	JP08-04-343	Minor in Possession of Alcoholic Beverage	3/29/08	5 40	3 1 -	60	112.2	- -	-	-	2 - -	4	4	2	-	20	0.6	5.4	-	- - - - -	-	-	-	-	259.2
COLLFEE is over assessed $38.70. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
1868	JP05-04-128	Speeding	3/20/05	- 40	3 - -	60	88.8	- -	5	-	- - -	4	-	2	-	20	-	-	-	- 30	-	- - - -	3	-	-	255.8
COLLFEE is over assessed $33.63. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
2165	JP07-08-806	Speeding	8/19/07	- 40	3 1 -	88.9	95.1	- -	5	-	- - -	4	4	2	-	20	0.6	3.4	-	- 30	-	- - - -	3	-	-	300
Based on offense date, fine cannot exceed $25. In addition, COLLFEE is over assessed $15.01. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																								
2126	JP10-09-063	Safety Seat	9/5/10	- 40	3 1 -	12.55	58.61	0.15 -	5	-	2 - -	4	4	2	0.1	20	0.6	5.4	-	- 30	12.55	- - - -	3	-	-	203.96

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending May 31, 2016

Rec #	Case #			ABC	CHS		CMIT	COLLFEE	CVCA		FA	JCD	JCTF		LTF		SCOF		SJFS		SOr		SV50	TPDC		TXFI	WFDPS		WFSO	
JP42-2016-0		Offense	Off. Date	CCC	CHSJP		CO		CSS	DPS	IDRF	JCPT		JSF		MVF		SJFC		SO		STF		TP	TPDS		UTFC		WFPREC42		TOTAL
COLLFEE is over assessed $15. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																														
2022	JP07-05-285	Speeding	4/17/07	- 40	3	1	- 127	87.9	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	330.9
1920	JP07-08-283	Disorderly Conduct	6/29/07	5 40	3	1	- 200	99.9	- -	-	- -	- -	4	4	2	-	20	0.6	3.4	-	-	-	-	- -	- -	-	-	-	-	-	382.9
1928	JP05-01-665	No Driver's License	12/18/04	- 40	3	-	- 166	87	- -	5	- -	- -	4	-	2	-	20	-	-	-	-	-	-	- -	- -	-	-	-	-	-	327
1929	JP05-01-666	No Liability Insurance	12/18/04	- 40	3	-	- 275	119.7	- -	5	- -	- -	4	-	2	-	20	-	-	-	-	-	-	- -	- -	-	-	-	-	-	468.7
1807	JP05-08-023	Speeding	7/27/05	- 40	3	-	- 175	99.6	- -	5	- -	- -	4	-	2	-	20	-	-	-	-	30	-	- -	- -	-	3	-	-	-	381.6
1906	JP06-03-461	Unrestrained Child	2/28/06	- 40	3	1	- 49.5	79.5	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	49.5	- -	- -	-	3	-	-	-	294.5
1932	JP06-04-123	Speeding	3/26/06	- 40	3	1	- 148	94.2	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	358.2
2116	JP06-05-395	No Safety Belt	5/4/06	- 40	3	1	- 49	64.5	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	229.5
1843	JP06-08-883	Speeding	8/16/06	- 40	3	1	- 151	95.1	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	362.1
2114	JP06-10-466	Failed to Transfer Title	10/24/06	- 40	3	1	- 304	131.1	- -	-	- -	- -	4	4	2	-	20	0.6	3.4	-	-	-	-	- -	- 5	-	-	-	-	-	518.1
1812	JP07-06-811	Speeding	5/30/07	- 40	3	1	- 130	88.8	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	334.8
1813	JP07-06-812	No Safety Belt	5/30/07	- 40	3	1	- 49	64.5	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	229.5
1801	JP08-01-200	Speeding	12/20/07	- 40	3	1	- 130	88.8	- -	5	- -	- -	4	4	2	-	20	0.6	3.4	-	-	30	-	- -	- -	-	3	-	-	-	334.8
1938	JP09-01-812	Speeding	1/16/09	- 40	3	1	- 130	90	- -	5	- 2	- -	4	4	2	-	20	0.6	5.4	-	-	30	-	- -	- -	-	3	-	-	-	340

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of May 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	11/16/2015	JP42-2015-01022		167.00
	20	12/17/2015	JP42-2015-01310	-	283.00
	21	12/17/2015	JP42-2015-01295	-	127.00
	22	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	23	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	24	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	25	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	26	2/9/2016	JP42-2016-00480	-	79.00
	27	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	28	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	29	3/1/2016	JP42-2016-00846	-	179.00
	30	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	31	3/14/2016	JP42-2016-01071	-	179.00
	32	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	33	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	34	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	35	5/13/2016	JP42-2016-01991	TR16-1684-J42	167.00
	36	5/13/2016	JP42-2016-01993	JP15-05-399	372.10
	37	5/13/2016	JP42-2016-01994	JP15-05-400	372.00
	38	5/24/2016	JP42-2016-02113	CRNT16-0081-J42	167.00
	39	5/31/2016	JP42-2016-02176	TR16-1869-J42	155.00
	40	5/31/2016	JP42-2016-02180	TR16-1870-J42	135.10
				Total	$ 7,192.05

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

August 19, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of June 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of June 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of June 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with offense date of January 1, 2008 and after to determine if fines, fees, and court

costs were allocated and reported in the proper amounts and verified whether any adjustments were made.

- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that "Discharge" collections received by the Sheriff's Office were receipted by the Justice of the Peace and included on the *Monthly Report*.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Report to *Odyssey's* Daily Balance Report to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Report* (Close-Out Reports) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposit* form, mail logs, and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of June 2016 were $53,993.15. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in June 2016 (100% of receipts with offense date of December 31, 2007 and prior and 10% of receipts with offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 29 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments could not be completed as the new criminal justice system does not allow for the adjustments to be completed for the month the payment was taken. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), and May 2016 (48) are still pending to be completed. According to staff, the adjustments could not be made as the Information Technology Department has not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Report" (OCA Report) for the months of November 2013 through February 2014, June 2014 through June 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, and March 2014 through May 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, the OCA Reports are incorrect due to a programming error. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. In addition, Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, *Schedule of Receipts and Deposits*, a copy of the OCA Report, etc.) for checking and proper accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that correctly completed reports are filed with the County Auditor's Office may result in the improper recognition of revenues.

Recommendation:
Management should ensure that all jail time activity and pending adjustments are entered into *Odyssey*. In addition, management should ensure that a properly completed OCA Report is filed with the County Auditor's Office within five days after the last day of each month. The assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 34 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1), May 12, 2015 (2), June 16, 2015 (2), June 19, 2015 (1), June 25, 2015 (1), July 13, 2015 (3), July 24, 2015 (3), September 21, 2015 (1), October 9, 2015 (1), November 13, 2015 (3), November 16, 2015 (1), December 17, 2015 (2), January 25, 2016 (3), February 1, 2016 (1), February 9, 2016 (1), February 26, 2016 (2), March 1, 2016 (1), March 7, 2016 (1), March 14, 2016 (1), April 18, 2016 (1), May 4, 2016 (1), and May 5, 2016 (1) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bonds were not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
One credit card transaction received on January 6, 2016 has not been receipted, as of today. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt online and kiosk credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, management should ensure that the pending credit card transaction is receipted.

Observation No 5:
For the month of June 2016, we selected all 7 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 11 cases:

- 2 cases had the warrants recalled; the jail time credit was applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 3 cases had the warrants recalled; the jail time credit was applied, the cases were closed; however, the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 2 cases did not have warrants issued; the jail time credit was applied to the cases; the cases were closed; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 2 cases had the warrants recalled; jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 1 case did not have a warrant issued; jail time credit was applied; the case remains open; and the Sheriff's "Discharge" receipt number was referenced on the case; and
- 1 case did not have a warrant issued; jail time credit was applied; the case was closed; and the Sheriff's "Discharge" receipt number was referenced on the receipt.

According to staff, the Information Technology Department has made continuous changes to the business processes in *Odyssey* causing confusion to the court staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore,

pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by September 16, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits A through B

cc: Valde Guerra, County Executive Officer

RECEIVED
JUL 06 2016
Hidalgo County
AUDITORS OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP42-2016-02212 * THRU JP42-2016-02577 A		$ 53,993.15 ~~53,993.15~~ x10-4
Sheriff's "D" Report (Receipt #s)		
LESS: COST ON DEPOSIT		2503.50 ~~629.00~~ x7 ✓
ADD: COST ON DEPOSIT LIQUIDATED		3132.50 - x7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		$ 54,622.15 ~~(629.00)~~ x3
Less: Total amount of remittances to County Treasurer (From Part II)		$ 61671.20 ~~1,000.00~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		$ 7049.05 ~~(1,629.00)~~ x4-3

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 53,993.15 ~~1,000.00~~ B1	
Add: Previous Month's Bond Overtransfer Dec '13, May-Jul '15, Sep '15-May '16	7,192.05 ~~$0.00~~ A	
Add: HCSO Monthly "D" Collections Report Aug '15	219.00 ~~$0.00~~ x4-h	
June '15	267.00 x4-h	
Total Remittances Made to County Treasuerer	61,671.20 $ ~~1,000.00~~	

PREPARED BY: [signature] DATE PREPARED: 7/1/2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: MS 7-22-16
97 7/30/16

[signature] JUSTICE OF THE PEACE 7/1/2016 DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: June-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 21,026.74 ~~21,000.74~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	150.00 ~~100.00~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	667.52
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	204.39
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	886.01
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	490.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp./Cert. Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	130.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	123.83
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	352.72
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	50.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,605.96
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	172.60
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	0 ~~50.00~~
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	40.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	8,698.49
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	16.00
Correctional Managment Institute of Texas Fund ($ 50)	77	CCP Art. 102.075		1100-207-20-000-029-0-000	4.00
Indigent legal Services Fee-JP ($6)	58	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	462.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,377.23
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	821.56
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,087.67
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	385.98
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	14.45
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~40.00~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	770.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	172.60
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	0 ~~4,200.00~~
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102.011			
DPS (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	958.55 ~~908.55~~
ABC (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	5.00
TPWD (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	5.00
CMA (____$5,____$35,____$50)				1100-207-20-000-022-0-000	-
ARREST/WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	105.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00 ~~2,000.00~~
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	1,310.67 ~~1,360.67~~
Precinct #5				1100-342-10-295-000-0-000	0 ~~2,465.50~~
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Collector Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100-202-00-000-004-0-00	2,930.68	
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	360.50 ~~360.50~~
Due to Others				1100-202-00-000-014-0-000	0 ~~465.18~~
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,055 ~~2,908.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-	1,925.00	
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	75.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~$30.00~~	30.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	3.00		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-068-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(h)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 54,622.15

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 7/5-22-16

JUL 06 2016
Hidalgo County
AUDITORS OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending June 30, 2016

Rec # / Case #	Party	Offense	Off Date	CCC / CERT	CERT2 / CFF	CHS / CHSJP	CMIT / CO	COLLFEE / CRFEE	OVCA / OVER	DEL	DIS2r / DIS3r	DPS / DPSr	EFF / FA	IDRF / IND	JCD / JCPT	JCTF / JSF	LTF / MVF	OVER	SJFC / SCOF	SJFS	STF / SVSO	TP / TPDC	TPDS / TPW	UTFC / WRFEE	WRFLFEE / WRIT	Total
JP42-2016-0																										
Based on case information, case should not have an outstanding balance.																										
2541 DC16-0016-J42	LACK'S VALLEY STORES, LTD			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-5	-205
How many copies were issued? Please enter the number in comment section of receipt.																										
2362 JP2012-087	PROGESSIVE COUNTY MUTUAL INS. CO.			-	1.75	1.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Please enter an event stating who collected the citation service fee.																										
2441 JP2010-709	TROY CAPITAL, LLC ASSIGNE OF CHASE BANK USA,N A.			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5
Why was no service fee assessed?																										
2379 DC16-0287-J42	SOUTH TEXAS FEDERAL CREDIT UNION			-	-	-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	41
2552 CDL16-0054-J42	OLIVAREZ, RAUL JR GUTIERREZ			-	-	-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	41
2292 SC16-0040-J42	SOLIS, ROGELIO			-	-	-	25	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	41
UTFC over assessed $3 , in addition based on disposition date TP should not be assessed.																										
2239 JP01-10-419	GARZA, ROSIE	Expired Motor Vehicle Inspection	10/03/01	17	-	-	3	0.5	178	-	-	15	-	-	-	5	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	25	-	-	3	-	-	280
Fine should be split between CO (50%) and CRF (50%).																										
2276 JP03-02-892	TREVINO, SOFIA	Allow Child (4-14) to Ride not Securedby Safety Belt	02/23/03	17	-	-	3	0.5	150	-	-	15	-	-	-	5	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	50	-	-	3	-	-	277
LTF is under assessed $2.																										
2507 JP03-05-114	SCHULTZ, STEVEN JOHN	Speeding	05/02/03	-	-	-	-	-	-	142	63.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	50	-	-	275.6
2338 TR15-0955-J42	SALDANA, SERGIO EDUARDO	Ride, Not Secured by Safety Belt - Driver	11/25/15	40	-	-	3	1	-	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	-	-	20	0.6	5.4	30	-	-	1	1	3	-	-	115
2375 TR16-1084-J42	LOZANO, BENNY BRIAN			-	-	-	-	-	-	73.1	-	2.9	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	78
COLLFEE over assessed $72.54, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2298 JP07-09-355	VELAZQUEZ, DEENA	Speeding	08/14/07	22.2	-	-	3	1	-	-	90.6	-	-	-	-	-	5	-	-	-	-	-	-	-	2	-	-	20	0.6	3.4	-	-	-	-	-	3	-	-	150.8
COLLFEE over assessed $52.20, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2499 JP04-04-563	GARCIA, RAUL GERARDO RAMIREZ	Speeding	04/17/04	40	-	-	3	-	-	50	99.3	-	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	30	-	-	-	-	3	-	-	256.3
COLLFEE over assessed $43.38, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2526 JP04-11-323	RODRIGUEZ, JUAN ANTONIO	Speeding	10/29/04	40	-	-	3	-	-	0.4	90.6	-	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	30	-	-	-	-	3	50	-	248
COLLFEE over assessed $19.66, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2249 JP07-10-1093	SERNA, ORALIA	No Driver's license	10/11/07	17	-	-	1.28	0.4	-	25.3	38.2	-	-	-	-	-	2.13	-	-	-	-	-	1.7	1.7	2	-	-	8.52	0.25	1.45	-	-	-	-	-	-	-	-	100
COLLFEE over assessed $15, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2266 JP07-07-626	SANCHEZ, ALVARO VALLADARES	No Liability Insurance	06/13/07	40	-	-	3	1	-	275	122.4	-	-	-	-	-	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	-	-	-	-	-	-	-	-	480.4
2296 JP04-09-329	DIAZ, EBERARDO DE LEON, Jr.	No Safety Belt	08/01/04	40	-	-	3	-	-	50	62.1	-	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	30	-	-	-	-	3	-	-	219.1
2344 JP05-01-747	BOLANOS, JOSE ALBERTO RODRIGUEZ	No Driver's license	12/31/04	40	-	-	3	-	-	166	87	-	-	-	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	327
2230 JP06-01-345	GONZALEZ, LUIS FERNANDO RIVAS	Speeding	12/25/05	40	-	-	3	-	-	136	90.3	-	-	-	-	-	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	30	-	-	-	-	3	-	-	341.3
2228 JP07-08-422A	BANDA, BERTHA	Fail to display Driver's License	06/15/07	40	-	-	3	1	-	166	89.7	-	-	-	-	-	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	-	-	-	-	-	-	-	-	338.7
COLLFEE over assessed $14.79, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2227 JP07-08-549A	BANDA, BERTHA	Speeding	06/15/07	40	-	-	3	1	-	136.7	90.6	-	-	-	-	-	5	-	-	-	-	-	4	4	2	-	-	20	0.6	3.4	30	-	-	-	-	3	-	-	343.3
COLLFEE under assessed $55.32, if approved by the Justice of the Peac, amount should be refunded, if not call the Auditor's office for instructions.																										
2408 JP05-08-1126	MARTINEZ, ANDREW	Unsafe Speed	08/15/05	4.54	-	-	0.34	-	-	206	12.36	-	-	-	-	-	0.58	-	-	-	-	-	0.45	-	2	-	-	2.27	-	-	3	-	-	-	-	0	5.7	-	237.95
DEL over assessed $7.70, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2575 JP08-07-264	MEDINA, JUAN	No Liability Insurance	07/03/08	14.4	-	-	1.08	0.4	-	-	-	-	17.46	-	-	1.8	-	-	0.72	-	-	-	1.44	1.44	2	-	-	7.19	0.22	1.94	-	-	-	-	-	-	-	-	50
DEL over assessed $26.20, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
JP03-10-048	Rodriguez, Alejandro	Speeding	09/20/03	17	-	-	3	-	0.5	46.77	-	-	15	87.33	-	-	5	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	30	-	-	-	-	3	50	-	291.1
DEL over assessed $24.49, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
JP03-10-049	Rodriguez, Alejandro	No Driver's License	09/20/03	17	-	-	3	-	0.5	66.47	-	-	15	81.63	-	-	5	-	-	5	-	-	0.5	2	4	-	2	-	-	20	-	-	-	-	-	-	-	-	50	-	272.1
DEL under assessed $8.27, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2289 JP05-03-167	WOODS, RODNEY	Defective Tail Lamps	02/24/05	40	-	-	3	-	-	130.9	-	-	-	62.1	-	-	5	-	-	-	-	-	4	-	2	-	-	20	-	-	30	-	-	-	-	3	-	-	300
DEL under assessed $4.50, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2337 JP08-11-595	HIDALGO, ROSALINDA	No Safety Belt	11/05/08	40	-	-	3	1	-	64	-	-	-	50.7	-	-	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	30	-	-	-	-	3	-	-	234.7
DEL under assessed $10.80, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																										
2470 JP09-12-010	MORALES, SAUL	Transport H/M W/O Having Reg W/US DOT HAZ MAT REG	11/13/09	40	-	-	3	1	-	196	-	-	-	84	-	-	5	-	-	2	-	-	4	4	2	-	-	20	0.6	5.4	30	-	-	-	-	3	-	-	400
An Arrest Fee needs to be assessed, please apply to the proper Law Enforcement Agency																										
TR16-1684-J42	SUSTAITA, ESMERALDA GARCIA	Public Intoxication	04/30/16	40	-	-	3	1	-	103	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	-	0.6	5.4	-	-	-	1	1	-	-	-	167

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending June 30, 2016

Please scan the Motion and Order to Dismiss document.

| | | |

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of June 30, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	11/16/2015	JP42-2015-01022		167.00
	20	12/17/2015	JP42-2015-01310	-	283.00
	21	12/17/2015	JP42-2015-01295	-	127.00
	22	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	23	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	24	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	25	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	26	2/9/2016	JP42-2016-00480	-	79.00
	27	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	28	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	29	3/1/2016	JP42-2016-00846	-	179.00
	30	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	31	3/14/2016	JP42-2016-01071	-	179.00
	32	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	33	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	34	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	35	6/20/2016	JP42-2016-02432	TR16-2176-J42	244.00
	36	6/20/2016	JP42-2016-02433	TR16-2177-J42	135.10
	37	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	38	6/30/2016	JP42-2016-02566	TR16-2306-J42	50.00
	39	6/30/2016	JP42-2016-02567		50.00
	40	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	41	6/30/2016	JP42-2016-02569	TR16-2309-J42	155.00
	42	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
				Total	$ 6,563.05

EXHIBIT B

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

September 12, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of July 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of July 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of July 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of July 2016 was $55,401.32. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in July 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 30 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), and June 2016 (30) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through July 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting for funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 44 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1); May 12, 2015 (2); June 16, 2015 (2); June 19, 2015 (1); June 25, 2015 (1); July 13 2015 (3); July 24, 2015 (3); September 21, 2015 (1); October 9, 2015 (1); November 13, 2015 (3); November 16, 2015 (1); December 17, 2015 (2); January 25, 2016 (3); February 1, 2016 (1); February 9, 2016 (1); February 26, 2016 (2); March 1, 2016 (1); March 7, 2016 (1); March 14, 2016 (1); April 18, 2016 (1); May 4, 2016 (1); May 5, 2016 (1); June 24, 2016 (1); June 30, 2016 (3); July 6, 2016 (3); July 11, 2016 (1); July 19, 2016 (2) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
Two credit card transactions received on January 6, 2016 and February 26, 2016, respectively, have not been receipted, to date. In addition, 10 of 38 online credit card transactions received during the month of July 2016 were not promptly receipted. The credit card transactions were receipted from 2 to 3 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff attempts to review and receipt credit card transactions on a daily basis; however, procedures are not consistently followed.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
For the month of July 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 7 cases:

- 1 case had the warrant recalled; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number was not referenced on the case;
- 5 cases had the warrants recalled; the jail time credits were applied, the cases were closed; and the Sheriff's "Discharge" receipt numbers were referenced on the cases; and
- 1 case had the warrant recalled; an incorrect jail time credit was applied, the case was closed; and the Sheriff's "Discharge" receipt number was referenced on the case.

According to staff, the Information Technology Department has made continuous changes to the business processes in *Odyssey* causing confusion to the court staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by September 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits

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, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

TO: ACCOUNTING DIVISON
FROM: Mirjam Sinder MS
DATE: 8/16/2016
SUBJECT: PROCESSING OF JOURNAL ENTRY

JE # _____

FUND: GENERAL FUND & SPECIAL REVENUE

REVIEWED BY: MS
DATE: 9/6/16

APPROVED BY: ABD 9/6/16
DATE:

ACCOUNT NAME		ACCOUNT NO.	DEBIT	CREDIT
UNDISTRIB. RECEIPTS- JP JASSO	6	-1100-227-30-000-015-0-000	20,607.20	
DUE TO ROAD AND BRIDGE	6	-1100-130-01-000-200-0-000		20,607.20 X3 ✓
DUE FROM GENERAL FUND	6	-1200-130-01-000-100-0-000	20,607.20	
UNDISTRIB. RECEIPTS - JP JASSO	6	-1100-227-30-000-015-0-000	743.84	
DUE TO COURTHOUSE SECURITY	6	-1100-130-01-000-241-0-000		743.84 X3 ✓
DUE FROM GENERAL FUND	6	-1241-130-01-000-100-0-000	743.84	
UNDISTRIB. RECEIPTS- JP JASSO	6	-1100-227-30-000-015-0-000	984.04	
DUE TO TECHNOLOGY FUND	6	-1100-130-01-000-242-0-000		984.04 X3 ✓
DUE FROM GENERAL FUND	6	-1242-130-01-000-100-0-000	984.04	
UNDISTRIB. RECEIPTS- JP JASSO	6	-1100-227-30-000-015-0-000	227.62	
DUE TO COURTHOUSE SECURITY JP	6	-1100-130-01-000-245-0-000		227.62 X3 ✓
DUE FROM GENERAL FUND	6	-1245-130-01-000-100-0-000	227.62	
UNDISTRIB. RECEIPTS - JP JASSO	6	-1100-227-30-000-015-0-000	32,056.62	
		SUBTOTAL THIS PG	77,182.02	22,562.70
		SUBTOTAL MR		54,619.32 X3
		TOTAL DR's & CR's	**$ 77,182.02**	**$ 77,182.02**
			check figure	(0.00)

SEE MR (NEXT PAGE) FOR ADDITIONAL CR'S TO THIS JE.

EXPLANATION:
TO DISTRIBUTE JP HOMERO JASSO MONTHLY FINES AND FEES REPORT FOR THE MONTH OF: **JULY 2016**

07/16 DIST JP JASSO F&F RPT 9

X1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16
PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) JP42-2016-02578 THRU	JP42-2016-02917	$ 5540.32 X10-6
Sheriff's "D" Report	(Receipt #s)		
LESS: COST ON DEPOSIT			2,226.20 782.00 X7
ADD: COST ON DEPOSIT LIQUIDATED			1444.20 - X7
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			5619.32 $ ~~(782.00)~~ X3
Less: Total amount of remittances to County Treasurer (From Part II)			6250.37 $ ~~1,000.00~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			7831.05 ~~(1,782.00)~~

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$5540.32 ~~1,000.00~~ B1	
Add: Previous Month's Bond Overtransfer	6563.05 $0.00	
Add: HCSO Monthly "D" Collections Report Apr '15	219.00 $0.00	
Jun '15	267.00	
Total Remittances Made to County Treasuerer	6250.37 $ ~~1,000.00~~	

PREPARED BY: L. Real DATE PREPARED: 8-1-2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

JUSTICE OF THE PEACE — DATE: 8-1-2016

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: July-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					20,607.20
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~21,156.03~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	183.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	194.58 ~~207.08~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	743.84 ~~736.15~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	227.62 ~~224.99~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	984.04 ~~973.54~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	(20.00) ~~10.00~~
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	(5.00) ~~2.50~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	522.29 ~~506.29~~
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-068-000-0-000	(2.00) -
Deferred Disposition		C.C.P. Art. 45.051	(2.00)	✓	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	137.16 ~~135.59~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	388.68 ~~393.68~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	0 ~~(104.00)~~ -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,925.51 ~~1,919.80~~
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	194.39 ~~193.19~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	(25.00) ~~12.50~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.49 ~~6.50~~
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	69.79 ~~70.00~~
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	9,587.32 ~~9,453.26~~
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	209.37 ~~210.00~~
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	25.92 ~~26.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	6.00
Indigent legal Services Fee-JP ($6)	46	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	276.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,766.76 ~~3,756.70~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	914.42 ~~903.94~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,211.64 ~~1,198.31~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	433.37 ~~428.97~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	15.29 ~~15.06~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	~~(520.00)~~ 0-
Electronic Filing Fee- Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	460.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	200.40 ~~196.20~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			1042.29
D.P.S. ___$3, ___$5, ___$35, ___$50)				1100-207-20-000-019-0-000	1,037.29 ~~1,019.24~~
T.A.B.C. ___$3, ___$5, ___$35, ___$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. ___$3, ___$5, ___$35, ___$50)				1100-207-20-000-021-0-000	-
U.T.P.A. ___$3, ___$5, ___$35, ___$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			135.35
Sheriff Fees:				1100-342-10-060-001-0-000	+40.35 ~~137.66~~
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	~~75.00~~ -
Precinct #2				1100-342-10-292-000-0-000	~~75.00~~ -
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,439.18 ~~6,637.27~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees			1100	202.00.000.054.0.000	2,916.17
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	~~1,154.65~~ ~~0.30~~
Due to Others				1100-202-00-000-014-0-000	~~65.00~~ 0 ~~317.49~~
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	0 ~~(156.35)~~ -
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,230.60 ~~2,673.68~~
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-	4150.00 ✓	
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	45.00	✓	
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	~~30.00~~	35.00	
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	~~2,598.68~~		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	✓ 22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~54,614.52~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 07/2014

54,614.32

AUG 03 2016 Hidalgo County AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AS 8-16-16

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending July 31, 2016

Rec #	Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	COLLFEE	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFPREC	WRFILF	WRIT	Total
JP42-2016-0																																						
Please scan the Motion and Order to Dismiss document. In addition, based on the appear by date SCOFF should not be assessed.																																						
2834	TR15-0571-J42	No Driver's License	9/24/15	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	30
Please scan the Motion and Order to Dismiss document.																																						
2585	TR16-2303-J42	Display expired License Plates	6/28/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2703	TR16-2134-J42	No Driver's License	6/16/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
2803	TR16-1746-J42	Display expired License Plates	5/21/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
2819	TR16-2520-J42	No Driver's License	7/6/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
2843	TR16-2227-J42	Driving while License Invalid	6/25/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
2888	TR16-2469-J42	Expired Driver's License	7/12/16	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
2672	TR16-1704-J42	No Driver's License	5/11/16	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
LTF is under assessed $2. In addition, the case appears twice in Odyssey. Please contact the Department of Information Technology, in order to delete one of the cases.																																						
2885	99-072J42	Public Intoxication	1/9/99	17	3	-	-	-	-	15	-	-	-	-	-	5	-	0.25	1	-	-	-	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	66.25
According to the Plea Date, TP should not have been assessed.																																						
2726	JP01-12-263	No Front License Plates	12/4/01	8.16	1.44	-	0.24	-	-	7.2	-	-	-	-	-	2.4	-	0.24	0.96	1.92	-	2	-	9.6	-	-	2.4	-	-	12	-	-	1.44	-	-	-	-	50
2901	JP01-12-263	No Front License Plates	12/4/01	8.84	1.56	-	0.26	70	-	7.8	-	-	-	-	-	2.6	-	0.26	1.04	2.08	-	-	-	10.4	-	-	2.6	-	-	13	-	-	1.56	-	-	-	-	122
Based on offense type, SV50 should NOT be assessed.																																						
2786	JP03-08-765	No Safety Belt	8/17/03	17	3	-	0.5	50	68.1	15	-	-	-	5	-	5	-	0.5	2	4	-	2	-	20	-	-	-	-	50	-	-	-	3	-	50	-	-	295.1
MVF should be assessed																																						
2687	TR16-2190-J42	No Driver's License	5/21/16	40	3	1	-	31	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	100
An arrest fee should be assessed. Please assess fee to proper law enforcement agency.																																						
	TR16-2527-J42	Fail to Maintain Financial Resposibility	6/30/16	40	3	1	-	180	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	0.6	5.4	-	-	-	-	1	1	-	-	-	-	-	244
LTF is under assessed by $2.00.																																						
2754	JP08-01-1044	No Liability Insurance	1/10/08	5.81	0.43	0.15	-	275	-	-	-	-	0.72	-	-	0.3	-	-	0.58	0.58	0.29	-	20	0.09	0.78	-	-	-	-	-	-	-	7.27	-	-	312
LTF is under assessed by $8.00.																																						
2700	JP08-07-264	No Liability Insurance	7/3/08	14.98	1.12	0.37	-	-	-	-	18.19	-	-	1.87	-	-	0.75	-	-	1.5	1.5	-	-	7.48	0.22	2.02	-	-	-	-	-	-	-	-	-	-	-	50
MVF and CCC need to be assessed.																																						
2603	JP14-08-243	Allow Child to Ride not secured by Safety Belt	8/12/14	-	3	1	-	32.57	-	-	-	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	32.58	-	1	1	3	50	-	-	-	197.15
LTF is over rassessed by $3.00																																						
2682	TR16-1253-J42	TX Resident Driving with Out-Of-State DL	4/13/16	11.4	0.85	0.28	-	65.9	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	5	0.03	-	0.17	1.54	-	-	-	-	0.28	0.28	-	-	-	-	-	90
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																						
2617	JP14-02-202	Prohibited Burning	2/15/14	22.99	1.72	0.57	-	-	-	-	-	-	-	-	-	1.15	-	-	2.3	2.3	2	-	11.49	0.36	3.1	2.87	-	-	-	-	1.15	-	-	-	-	-	-	52
2605	JP15-06-271	Expired motor Vehicle Inspection	5/21/15	40	3	1	-	40	-	-	-	-	-	-	-	1	-	-	4	4	2	-	20	0.6	5.4	5	30	-	-	-	1	3	-	-	-	-	160
Fine should be split evenly between CO (50%) and SV50 (50%). In addition, DEL over assessed $1.10, if approved by the Justicew of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																						
2863	JP08-06-925	Unrestrained Child	6/7/08	40	3	1	-	23.65	-	-	56.85	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	49.5	-	-	-	3	-	-	-	-	250
COLLFEE over assessed $15, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																						
2649	JP04-05-515	Speeding	5/6/04	40	3	-	-	130	86.1	-	-	-	-	5	-	-	-	-	-	4	-	2	-	20	-	-	-	30	-	-	-	-	3	-	-	-	-	323.1
2584	JP04-05-867	Speeding	5/9/04	40	3	-	-	178	100.5	-	-	-	-	5	-	-	-	-	-	4	-	2	-	20	-	-	-	30	-	-	-	-	3	-	-	-	-	385.5
2770	JP06-07-505	Expired License Plates	7/12/06	40	3	1	-	166	89.7	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	338.7
2749	JP07-10-1331	Speeding	10/18/07	40	3	1	-	169	100.5	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	-	3	-	-	-	-	385.5
2750	JP07-10-1332	No Liability Insurance	10/18/07	40	3	1	-	275	122.4	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	480.4
2905	JP08-08-204	Speeding	8/2/08	40	3	1	-	172	102.6	-	-	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	-	-	-	-	3	-	-	-	-	394.6
2887	JP09-10-064	Speeding	9/19/09	40	3	1	-	151	96.3	-	-	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	30	-	-	-	-	3	-	-	-	-	367.3
COLLFEE over assessed $26.96, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																						
2587	JP05-01-425	No Liability Insurance	12/21/04	15.97	1.2	-	-	40.66	47.78	-	-	-	-	1.99	-	-	-	-	-	1.6	-	-	-	7.98	-	-	-	-	-	-	-	-	-	-	-	-	-	117.18

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending July 31, 2016

Rec # Case Number	Offense	Off. Date	CCC	CHS	CHSJP	CMIT	CO	COLLFEE	CVCA	DEL	DIS2r	DIS3r	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	STF	SV50	TP	TPDC	TPDS	UTFC	WARr	WFPREC	WRFILF	WRIT	Total
JP42-2016-0																																					
COLLFEE under assessed $0.15, if approved by the Justice of the Peac, amount should be refunded, if not call the Auditor's office for instructions.																																					
2628 JP06-01-687	Speeding	12/26/05	40	3	-	-	160.5	97.5	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	-	3	-	50	-	-	423
COLLFEE over assessed $29.34, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2882 JP07-01-917A	Speeding	1/8/07	40	3	1	-	62.2	97.8	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	-	3	-	50	-	-	326
COLLFEE over assessed $36.60, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2895 JP07-08-726	Speeding	8/9/07	40	3	1	-	70	92.4	-	-	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	-	3	-	-	-	-	278.4
COLLFEE over assessed $95.61, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2658 JP03-11-054	No Liability Insurance	10/12/03	17	3	-	0.5	6.3	119.7	15	-	-	-	-	-	5	-	0.5	2	4	-	2	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	200
DEL under assessed $7.50, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2700 JP08-07-264	No Liability Insurance	7/3/08	14.98	1.12	0.37	-	-	-	-	-	18.19	-	-	1.87	-	-	0.75	-	-	1.5	1.5	-	-	7.48	0.22	2.02	-	-	-	-	-	-	-	-	-	-	-	50
DEL over assessed $1.83, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2862 JP08-06-926	No Driver's License	6/7/08	40	3	1	-	103.9	-	-	59.1	-	-	5	-	-	2	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	250
DEL over assessed $5.10, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2613 JP07-12-043	Speeding	11/29/07	40	3	1	-	43	-	-	52.8	-	-	5	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	30	-	-	-	-	3	-	-	-	-	211.8
DEL under assessed $4.20, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																					
2583 JP04-06-065	No Driver's License	5/22/04	40	3	-	-	74	-	-	40.2	-	-	-	-	-	-	-	-	4	-	2	-	20	-	-	5	-	-	-	-	-	-	-	-	-	-	188.2

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of July 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	11/16/2015	JP42-2015-01022		167.00
	20	12/17/2015	JP42-2015-01310	-	283.00
	21	12/17/2015	JP42-2015-01295	-	127.00
	22	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	23	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	24	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	25	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	26	2/9/2016	JP42-2016-00480	-	79.00
	27	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	28	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	29	3/1/2016	JP42-2016-00846	-	179.00
	30	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	31	3/14/2016	JP42-2016-01071	-	179.00
	32	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	33	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	34	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	35	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	36	6/30/2016	JP42-2016-02567		50.00
	37	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	38	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	39	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	40	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	41	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	42	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	43	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	44	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	45	7/29/2016	JP42-2016-02898	TR15-0084-J42	338.10
	46	7/29/2016	JP42-2016-02899	CRNT16-0127-J42	167.00
	47	7/29/2016	JP42-2016-02900		299.00
				Total	$ 7,345.05

EXHIBIT B

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 14, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of August 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of August 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of August 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of August 2016 were $43,409.22. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in August 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 35 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), June 2016 (30), and July 2016 (30) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.
- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.

- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through August 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 44 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1); May 12, 2015 (2); June 16, 2015 (2); June 19, 2015 (1); June 25, 2015 (1); July 13, 2015 (3); July 24, 2015 (3); September 21, 2015 (1); October 9, 2015 (1); November 13, 2015 (3); December 17, 2015 (2); January 25, 2016 (3); February 1, 2016 (1); February 9, 2016 (1); February 26, 2016 (2); March 1, 2016 (1); March 7, 2016 (1); March 14, 2016 (1); April 18, 2016 (1); May 4, 2016 (1); May 5, 2016 (1); June 24, 2016 (1); June 30, 2016 (3); July 6, 2016 (3); July 11, 2016 (1); July 19, 2016 (2); and July 29, 2016 (1) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and additional training to be provided.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No.4:
Six credit card transactions received on January 6, 2016 (1); February 26, 2016 (1); August 27, 2016 (1); August 29, 2016 (1); and August 31, 2016 (2) have not been receipted. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, due to office restructuring and the office being short staffed the transactions were overlooked.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
For the month of August 2016, we selected all 3 cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 7 cases:

- 1 case had an open warrant; the jail time credit was not applied; the case remains open; and the Sheriff's "Discharge" receipt number were not referenced on the case;
- 3 cases did not have warrants; the jail time credits were partially applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 2 cases did not have a warrant; the jail time credit was not applied, the cases remain open and the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case did not have a case number created for the case.

According to the Court Coordinator, the Sheriff's Office has not been notified of the change in court personnel. Therefore, the Court Coordinator did not receive the August 2016 Discharge Report. In addition, training from the Information Technology Department is required.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and the Sheriff's

"Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department and notice be provided to the Sheriff's Office regarding the personnel changes.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

RECEIVED
OCT 18 2016
Hidalgo County
CLERK'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2
City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	2918 ~~0~~	THRU	3215 ~~0~~	$ 43,409.22 ~~43,778.02~~
Sheriff's "D" Report	(Receipt #s)				

LESS: COST ON DEPOSIT	983.10 -	
ADD: COST ON DEPOSIT LIQUIDATED	1,526.20 ~~543.10~~	
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	43,952.32 $ ~~44,321.12~~	
Less: Total amount of remittances to County Treasurer (From Part II)	51,240.27 $ ~~42,127.27~~	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	7,287.95 ~~2,193.85~~	

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~42,127.27~~ 43,409.22		
Add: Previous Month's Bond Overtransfer	7,345.05	$0.00	
Add: HCSO Monthly "D" Collections Report Apr. '15	219.00	$0.00	
June '15	267.00		
Total Remittances Made to County Treasuerer	$ ~~42,127.27~~ 51,240.27		

PREPARED BY: _____ DATE PREPARED: 10/5/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

_____ 10/5/16
JUSTICE OF THE PEACE DATE

JUSTICE OF THE PEACE
PCT. 4 PL. 2
HIDALGO COUNTY
TEXAS

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 14.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/13

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: August-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ ~~14,870.79~~ ~~15,002.10~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	561.47 ~~571.06~~
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	174.03 ~~177.22~~
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	739.44 ~~752.25~~
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	14.21
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	3.55
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	425.00 ~~435.00~~
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-068-000-0-000	31.50
Deferred Disposition		C.C.P. Art. 45.051	31.50		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	105.03 ~~106.95~~
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	275.26 ~~276.60~~
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	50.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,097.83 ~~1,115.31~~
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	150.86 ~~153.19~~
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	0 ~~5.00~~
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0 ~~0.50~~
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	17.77
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.71
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	42.11
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	~~7,401.45~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	126.35 ~~126.33~~
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.85 ~~15.89~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.21
Indigent legal Services Fee-JP ($6)	55	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	330.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,613.15 ~~2,626.50~~
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	700.13 ~~712.91~~
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	916.47 ~~933.73~~
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	321.26 ~~327.65~~
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.41 ~~11.49~~
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	550.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	150.85 ~~153.18~~
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	800.87 ~~805.24~~
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	94.50
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,819.20 ~~5,862.87~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fees				1100-342-20-060-001-0-000	-
Paid to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	2,027.01
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,779.35 ~~1,859.46~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,442.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,375.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	2.25		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	22.00
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ ~~44,321.12~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)

COUNTY AUDITOR'S FORM: RE-JP-004 REVISED 09/16

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 9/16/16

RECEIVED
SEP 2016
Hidalgo County
AUDITOR'S OFFICE

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending August 31, 2016

Rec #	Case Number	Offense	Off. Date	ARREST CCC	CERT CERT2	CHS CHSJP	CJP CMIT	CO	CVCA COLLFEE	CVCA DD	DEL	DPS DIS3r	DPS DPSr	FA IDRF	JCD	JCTF JCPT	JCTF JSF	LEMI LTF	MVF	SCOF OVERC	SJFS SJFC	SJFS SOr	STF	TPDC	TPDS	UTFC	WFPREC42 WFDPS	Total
Please scan the Motion and Order to Dismiss document.																											
2987	TR16-2380-J42	Display expired License Plates	7/4/16									20															20
3011	TR16-2571-J42	Display expired License Plates	7/14/16									20															20
3052	TR16-2422-J42	Display expired License Plates	7/7/16									20															20
3200	TR16-2607-J42	Display expired License Plates	7/27/16									20															20
CCC $17; CHS $3; FA $5; and JCD $0.25 should NOT be assessed. LEOA $1; LEOCE$2; LTF $2; and GR $2.50 should be assessed. In addition, CVCA is $10 under assessed. ARREST $5 should NOT be assessed, please assess to proper Law Enforcement Agency.																											
3043	T98-0326J42	Disregard Stop Sign	7/24/98	5 17		3	5	30.5	5					5	0.25	1		0.5		20						3	95.25
JCPT is over assessed $1. UTFC $3 needs to be assessed.																											
3009	T99-3245J42	No Safety belt	5/31/99	17		3		53	15			5		5	0.25	2		2		20						50	172.25
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed. LTF is under assessed $2. In addition COLLFEE is $45 over assessed.																											
3178	JP03-11-054	No Liability Insurance	10/12/03					168.7																			168.7
Based on case information CO should NOT be assessed.																											
3081	TR16-2596-J42	Speeding	7/26/16	40		3	1	66		31.5			5	2		4	4	2	0.1		0.6	5.4	30	1	1	3	199.6
Pursuant to Attorney General Opinion GA-147, 2004, payments must be allocated to court costs and fees first (both state and local) and then to fines. If the payment do not cover all of the costs, then the payment must be allocated to court costs and fees on a pro rata basis. Please ensure that all fees are properly prorated.																											
2969	TR16-1148-J42	Disregard Official Traffic Control Device	4/2/16	19.66		1.47	0.49	52.9					2.46	0.98		1.97	1.97		0.05		0.29	2.65	14.76	0.49	0.49	1.47	102.1
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																											
3032	JP14-02-202	Prohibited Burning	2/15/14					21										10									31
3146	CRNT16-0162-J42	Public Intoxication	8/13/16	30.97		2.32	0.77							1.55		3.1	3.1	2			0.47	4.18		0.77	0.77		50
2943	JP07-10-1092	Speeding	10/11/07	23.6		1.77	0.59					30.75	2.92			2.36	2.36	2		11.8	0.37	2.01	17.7			1.77	100
2954	JP08-07-265	Driving while License Suspended	7/3/08	3.74		0.28	0.09					4.42	0.47	0.19		0.38	0.38	2		1.88	0.06	0.51					14.4
3182	TR16-0490-J42	Speeding	2/25/16	17.32		1.3	0.43						2.16	0.87		1.73	1.73		0.04	8.67	0.26	2.34	12.99	0.43	0.43	1.3	52
3204	TR16-1708-J42	Failure/Refuse to Restrain Dog/Cat	5/3/16	28.66		2.15	0.72							1.41		2.87	2.87	2			0.43	3.87	3.58	0.72	0.72		50
3149	TR16-2096-J42	Disregard Official Traffic Control Device	6/14/16	19.16		1.44	0.48						2.4	0.96		1.92	1.92	2	0.05		0.29	2.59	14.39	0.48	0.48	1.44	50
3133	TR16-2234-J42	Ride, Not Secured by Safety Belt-Passenger	6/26/16	0.8		0.06	0.02	50					0.1	0.04		0.08	0.08	2			0.01	0.11	0.6	0.02	0.02	0.06	54
3061	TR16-2307-J42	Assault Class C	6/26/16	30.97		2.32	0.77							1.55		3.1	3.1	2			0.47	4.18		0.77	0.77		50
2922	TR16-2373-J42	Fail to Maintain Financial Responsibility	7/6/16	28.66		2.15	0.72						3.58	1.41		2.87	2.87	2			0.43	3.87		0.72	0.72		50
3205	TR16-2397-J42	Fail to Maintain Financial Responsibility	7/6/16	28.66		2.15	0.72						3.58	1.41		2.87	2.87	2			0.43	3.87		0.72	0.72		50
3113	TR16-2642-J42	Fail to Maintain Financial Responsibility	8/1/16	28.66		2.15	0.72						3.58	1.41		2.87	2.87	2			0.43	3.87		0.72	0.72		50
3063	TR16-2785-J42	Failure/Refuse to Restrain Dog/Cat	8/3/16	28.66		2.15	0.72							1.41		2.87	2.87	2			0.43	3.87	3.58	0.72	0.72		50
3195	TR16-2844-J42	Permit Livestock to Roam	6/10/16	28.66		2.15	0.72						3.58	1.41		2.87	2.87	2			0.43	3.87		0.72	0.72		50
LTF is under assessed $8.																											
2952	JP08-07-264	No Liability Insurance	7/3/08					35.6																			35.6
LTF is under assessed $2.																											
2996	TR16-0910-J42	Speeding	3/21/16	26.41		1.98	0.66	36					3.3	1.32		2.64	2.64		0.07		0.4	3.57	19.81	0.66	0.66	1.98	102.1
Please enter an event stating a reason for the refund. In addition, according to the case status, it should not have a negative balance.																											
3165	LT16-0415-J42	Forcible Entry and Detainer	8/24/16																1								1
How many copies were issued? Please enter the number in comment section of receipt.																											
2949					1.75	0.5																					2.25
COLLFEE is over assessed $32.61, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																											
3115	JP04-10-544	Fail to cover Load to prevent Spillage	10/7/04	16.34		1.23		48.16				2.04				1.63		2		8.17						20.43	100
COLLFEE is over assessed $29.22, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																											
2956	JP07-02-708	Speeding	1/28/07	30.13		2.26	0.75	66.88				3.77				3.01	3.01	2		15.06	0.45	2.56	22.6		2.26	37.66	192.4

Rec #	Case Number	Offense	Off. Date	ARREST CCC	CERT CERT2	CHS CHSJP	CJP CMIT	CO COLLFEE	CVCA DD	DEL	DPS DIS3r	DPSr	FA IDRF	JCD	JCTF JCPT	JSF	LEMI LTF	MVF	SCOF OVERC	SJFC	SJFS SOr	STF	TPDC	TPDS	UTFC	UTFC WFDPS	WFPREC42	Total
COLLFEE is over assessed $15, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3017	JP07-07-390	Speeding	7/11/07	40	-	3	1	136	90.6	-	5	-	-	-	4	4	2	-	20	0.6	3.4	30	-	-	3	-	-	342.6
3016	JP07-07-391	No Liability Insurance	7/11/07	40	-	3	1	275	122.4	-	5	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	480.4
2946	JP07-07-628	Speeding	6/16/07	40	-	3	1	145	93.3	-	5	-	-	-	4	4	2	-	20	0.6	3.4	30	-	-	3	-	-	354.3
2953	JP09-06-257	Drove with Open Alcoholic Container	5/29/09	40	-	3	1	200	101.1	-	5	-	2	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	388.1
COLLFEE is over assessed $19.90, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3065	JP09-10-723	Expired License Plates	10/15/09	16.27	-	1.22	0.41	36.98	-	-	2.03	-	0.81	-	1.63	1.63	2	-	8.14	0.24	2.2	-	-	-	-	-	20.34	93.9
COLLFEE is over assessed $20.10, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3066	JP09-10-724	No Valid Inspection Certificate	10/15/09	17.8	-	1.34	0.45	43.13	-	-	2.23	-	0.89	-	1.78	1.78	2	-	8.9	0.27	2.4	13.35	-	-	1.34	-	22.24	119.9
DEL is over assessed $9.98, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
2943	JP07-10-1092	Speeding	10/11/07	23.6	-	1.77	0.59	-	-	30.75	2.92	-	-	-	2.36	2.36	2	-	11.8	0.37	2.01	17.7	-	-	1.77	-	-	100
DEL is over assessed $1.43, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
2954	JP08-07-265	Driving while License Suspended	7/3/08	3.74	-	0.28	0.09	-	-	4.42	0.47	-	0.19	-	0.38	0.38	2	-	1.88	0.06	0.51	-	-	-	-	-	-	14.4
DEL is over assessed $7.24, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3074	JP08-07-265	Driving while License Suspended	7/3/08	14.54	-	1.09	0.36	-	-	17.11	1.82	-	0.73	-	1.45	1.45	2	-	7.27	0.22	1.96	-	-	-	-	-	-	50
DEL is over assessed $8.18, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3206	JP08-07-265	Driving while License Suspended	7/3/08	15.15	-	1.14	0.39	-	-	17.83	1.89	-	0.75	-	1.51	1.51	-	-	7.57	0.22	2.04	-	-	-	-	-	-	50
DEL is over assessed $33.30, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																												
3213	JP03-07-113	Speeding	6/27/03	17	-	3	-	0.5	40	- 15	-	83.4	- 5	- 5	-	0.5	2	4	-	-	2	-	20	-	-	-	-	3	- 50	250.4
COLLFEE is under assessed $0.03																												
3124	JP08-12-209	No Driver's License	11/30/08	40	-	3	1	216.1	90.9	-	5	-	2	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	394

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of August 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	28	3/1/2016	JP42-2016-00846	-	179.00
	29	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	30	3/14/2016	JP42-2016-01071	-	179.00
	31	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	32	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	33	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	34	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	35	6/30/2016	JP42-2016-02567		50.00
	36	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	37	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	38	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	39	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	40	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	41	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	42	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	43	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	44	7/29/2016	JP42-2016-02900		299.00
	45	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
				Total	$ 6,801.95

EXHIBIT B

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

November 15, 2016

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of September 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of September 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of September 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | AIDA SALINAS FLORES JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | JESSE CONTRERAS JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of September 2016 were $32,057.73. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in September 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 14 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), June 2016 (30), July 2016 (30), and August 2016 (35) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through September 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:

Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:

We noted during our review that 44 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated). The bonds were dated December 4, 2013 (1); May 12, 2015 (2); June 16, 2015 (2); June 19, 2015 (1); June 25, 2015 (1); July 13, 2015 (3); July 24, 2015 (3); September 21, 2015 (1); October 9, 2015 (1); November 13, 2015 (3); December 17, 2015 (2); January 25, 2016 (3); February 1, 2016 (1); February 9, 2016 (1); February 26, 2016 (2); March 1, 2016 (1); March 7, 2016 (1); March 14, 2016 (1); April 18, 2016 (1); May 4, 2016 (1); May 5, 2016 (1); June 24, 2016 (1); June 30, 2016 (3); July 6, 2016 (3); July 11, 2016 (1); July 19, 2016 (2); and July 29, 2016 (1) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and additional training to be provided.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment.

Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
Sixteen credit card transactions received on January 6, 2016 (1); February 26, 2016 (1); August 27, 2016 (1); August 29, 2016 (1); August 31, 2016 (2); September 19, 2016 (1); September 20, 2016 (1); September 22, 2016 (2); September 23, 2016 (2); September 26, 2016 (1); September 27, 2016 (1), September 28, 2016 (1), and September 30, 2016 (1) have not been receipted. In addition, 11 of 22 online credit card transactions received during the month of September 2016 were not promptly receipted. The credit card transactions were receipted from 3 to 13 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, after gaining access to *Hamer*, the credit card receipting system, a full report was generated for the month of September 2016. However, due to being short staffed only half of the credit cards were receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
We noted that collections for 12 of 21 days were not deposited at the bank on a daily basis. The deposit was made 2 to 4 days after collections were receipted. Due to restructuring within the department, business processes are still not fully implemented. However; the court coordinator is working on assigning specific tasks to the staff.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the September 2016 *Monthly Report* was submitted to the County Auditor's Office 13 days after the fifth day following the end of the month. Due to restructuring within the department, business processes are still not fully implemented. However; the court coordinator is working on assigning specific tasks to the staff.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
A mail log was not consistently utilized to record payments received through the mail. Due to restructuring within the department, business processes are still not fully implemented. However; the court coordinator is working on assigning specific tasks to the staff.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 8:
For the month of September 2016, we selected both cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 6 cases:

- 3 cases have an open warrant; the jail time credit was not applied; the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases;
- 2 cases did not have warrants; the jail time credits were not applied, the cases remain open; and the Sheriff's "Discharge" receipt numbers were not referenced on the cases; and
- 1 case has the warrant status "In Custody"; the jail time credit was not applied, the case remains open and the Sheriff's "Discharge" receipt number was not referenced on the case.

According to the Court Coordinator training from the Information Technology Department is required.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and the Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and

court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by November 30, 2016.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Mirjam Sinder, Internal Auditor I, at 318-2511 ext. 4646, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Fines and Fees Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

RECEIVED
OCT 18 2016
Hidalgo County
AUDITORS OFFICE
Hidalgo County, Texas

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 3842-2016-03216 THRU 3842-2016-03428 $ 32,057.73 * x10 ✓

Sheriff's "D" Report (Receipt #s) _____ _____

LESS: COST ON DEPOSIT $ - * x7 ✓

ADD: COST ON DEPOSIT LIQUIDATED $ - * x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ 32,057.73 * x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~42,127.27~~ 39,345.68

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) 7,287.95 ~~(10,069.54)~~ x4-c

*

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~42,127.27~~ 32,057.73		
Add: Previous Month's Bond Overtransfer	6,801.95	$0.00 x4-d	
Add: HCSO Monthly "D" Collections Report Apr.'15	219.00	$0.00 x4-d	
June '15	267.00	x4-d	
Total Remittances Made to County Treasuerer	$ ~~42,127.27~~ 39,345.68 *		

PREPARED BY: _____ DATE PREPARED: 10/13/2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-20-16

JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

x7

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: September-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 11,807.13 ~~11,768.75~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	396.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	100.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	490.89
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	154.92
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	646.52
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	14.95
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	3.74
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	328.00
Motor Vehicle Adm. Fee ($10-$20) : Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	20.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	93.56
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	214.44
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	20.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	937.35
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	144.76
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	18.68 ~~18.69~~
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	22.47
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	6,421.76 ~~6,410.76~~
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	67.42
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.99
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.25
Indigent legal Services Fee-JP ($6)	33	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	198.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,054.39
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	627.70
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	832.00
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	301.90
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	10.62
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	330.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	144.76
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	634.26
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	15.00
U.T.P.A. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	143.89
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	2,885.42
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	5.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	134.50
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	892.61 ~~941.99~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	855.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	825.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	25.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 32,057.73

RECEIVED
OCT 18 2016
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10-20-16

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending September 30, 2016

Rec #	Case Number	Offense	Off. Date	ABC CCC	CHS CHSJP	CMIT CO	CONST4 CRF	CRFEEOVER CVCA	DEL DIS3r	DPS DPSr	FA IDRF	JCD	JCTF JCPT	JSF	LTF SCOF	SJFC SJFS	SO SOr	STF TP	TPDC TPDS	UTFC WFPREC42	WFSO	Total
Please scan the Motion and Order to Dismiss document.																						
3311	TR16-1940-J42	No Driver's License	5/23/16	-	-	-	-	-	20	-	-	-	-	-	20	-	-	-	-	-	-	40
UTFC $3 should be assessed.																						
3337	T98-0997J42	No Safety Belt	11/25/98	-	17	3 -	-	28	-	-	15	-	-	5 -	5 -	0.25	1 -	-	2	20	-	-	-	-	-	-	50 -	146.25
Based on disposition date, Time Payment should not be assessed. In addition, LTF is under assessed $2.																						
3336	JP01-12-076	Speeding	10/3/98	-	17	3 -	-	184.75	-	-	15	-	-	-	5 -	0.25	1 -	-	-	20	-	-	5 -	-	25	-	3 -	50	329
DEL should be $34.62. In addition CCC is under assessed $11.																						
3249	JP03-08-566	Following too Closely	8/15/03	-	6	3 -	0.5 -	-	15	84 -	5 -	5 -	0.5	2	4 -	2	20	-	-	-	-	-	-	-	3 -	-	150
CCC is under assessed $20. MVF $0.10 should be assessed.																						
3382	TR15-0727-J42	Safety Seat Child	10/23/15	-	20	3	1 -	12.5 -	12.5 -	-	-	-	5 -	2 -	-	4	4	2	20	0.6	5.4	- -	30 -	1	1	3 -	-	127
TPDC $1; TPDS$1 and MVF $0.10 should be assessed.																						
3420	JP11-11-033	No Driver's License	11/8/11	-	40	3	1 -	166	5 -	-	-	-	-	2 -	-	4	4	2	20	0.6	5.4	- -	-	-	-	-	-	253
DEL is over assessed $13.58, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
3342	JP04-02-328			5	40	3 -	-	-	-	-	-	35.8	-	-	-	4 -	2	20	-	-	-	-	-	-	-	-	-	109.78
DEL is over assessed $15, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																						
3226	JP05-05-417	No Safety belt	5/2/05	-	40	3 -	-	50	-	-	-	62.1	-	5 -	-	-	-	4 -	2	20	-	-	-	30	-	-	-	3 -	-	219.1
3227	JP05-12-502	No Driver's License	12/3/05	-	40	3 -	-	166	-	-	-	89.4	-	5 -	-	-	-	4	4	2	20	0.6	3.4	- -	-	-	-	-	-	337.4
3357	JP06-12-077	Speeding	11/17/06	-	40	3	1 -	163	-	-	-	98.7	-	5 -	-	-	-	4	4	2	20	0.6	3.4	- -	30	-	-	3 -	-	377.7
3356	JP06-12-078	Fail to Provide Proof of Financial Responsibility	11/17/06	-	40	3	1 -	275	-	-	-	122	-	5 -	-	-	-	4	4	2	20	0.6	3.4	- -	-	-	-	-	-	480.4
3285	JP07-11-1197	Speeding	11/14/07	-	40	3	1 -	127	-	-	-	87.9	-	5 -	-	-	-	4	4	2	20	0.6	3.4	- -	30	-	-	3 -	-	330.9
3284	JP07-11-1198	No Liability Insurance	11/14/07	-	40	3	1 -	275	-	-	-	122	-	5 -	-	-	-	4	4	2	20	0.6	3.4	- -	-	-	-	-	-	480.4
3362	JP10-04-565	Driving While License Invalid	4/3/10	-	40	3	1 -	166	-	-	-	90.9	-	5 -	-	2	-	4	4	2	20	0.6	5.4	- -	-	-	-	-	-	343.9
LTF is under assessed $2.																						
3347	TR16-1762-J42	Fail to Report Non Injury Accident	5/15/16	-	-	-	-	19.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.27
Please enter an event stating a reason for the refund. In addition, according to the case status, it should not have a negative balance.																						
3292	TR16-2785-J42	Failure/Refuse to Restrain Dog/Cat	8/3/16	-	11.3	0.85	0.28 -	67.5	-	-	134.5	-	-	-	-	-	0.59	-	-	1.13	1.1	- -	0.17	1.53	-	1.4	- -	0.28	0.28	- -	-	221

Please ensure that a disposition date is entered for all cases.

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of September 30, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	28	3/1/2016	JP42-2016-00846	-	179.00
	29	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	30	3/14/2016	JP42-2016-01071	-	179.00
	31	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	32	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	33	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	34	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	35	6/30/2016	JP42-2016-02567		50.00
	36	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	37	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	38	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	39	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	40	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	41	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	42	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	43	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	44	7/29/2016	JP42-2016-02900		299.00
	45	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
				Total	$ 6,801.95

EXHIBIT B

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 6, 2017

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of October 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of October 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of October 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Reports*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of October 2016 were $41,890.85. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in October 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 17 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), June 2016 (30), July 2016 (30), August 2016 (35), and September 2016 (14) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through October 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:

Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:

We noted during our review that 56 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B). The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and provide additional training.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:

Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 1 kiosk credit card payment received on February 26, 2016 has not been receipted, as of today (see Exhibit C). In addition, all 33 online credit card transactions received during the month of October 2016 were not promptly receipted. The credit card transactions were receipted from 3 to 48 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff did not have access to the online credit card portal and staff was not aware that online credit card payments had to be receipted. As of today, one person has been assigned the responsibility to ensure that all online credit card payments are receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
We noted that collections for 17 of 21 days were not deposited at the bank on a daily basis. The deposit was made 2 to 13 days after collections were receipted. According to the court coordinator, the deposits were not made daily as the clerk responsible for transporting the deposit would not always have the time available to make the deposit. As of today, restructuring in the staff has allowed the deposits to be made in a timely manner.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, cash receipts must be deposited intact on a daily basis, unless the amount collected is less than $100.00.

Failure to develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

Recommendation:
Management should develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis.

Observation No. 6:
We noted during our review that the October 2016 *Monthly Report* was submitted to the County Auditor's Office 7 days after the fifth day following the end of the month. According to the Court Coordinator, the Monthly Report was submitted late as she was still learning the process and wanted to make sure it was done properly.

Local Government Code §114.001 (b) states, "A monthly report must be filed within five days after the last day of each month." Timely submittal of the *Monthly Report* helps ensure the proper accounting and accurate projection of county revenues.

Failure to ensure that the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month may result in the improper accounting and inaccurate projection of County revenues.

Recommendation:
Management should ensure the *Monthly Report* is submitted to the County Auditor's Office within five days after the last day of each month.

Observation No. 7:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 8:
For the month of October 2016, we selected both cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected 4 cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 6 cases:

- 1 case had the jail time credit applied; did not reference the Sheriff's "Discharge" receipt number; warrant was recalled; and the case was closed.
- 3 cases had the jail time credit applied; referenced the Sheriff's "Discharge" receipt number; had the warrant recalled, and the cases were closed.
- 2 cases did not have a magistration or case number identified; therefore, we could not verify if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) Sheriff's "Discharge" receipt number was referenced on the case.

According to the staff, the observations noted above were due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in O*dyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and the Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Observation No. 9:
We noted during our review that all 5 Close-Out Reports randomly selected for testing during the month of October 2016 were not submitted to the County Treasurer's Office on a daily basis after the bank deposit was made. The Close-Out Reports were submitted from 2 to 20 days after the bank deposit was made. According to the Court Coordinator, due to a heavy workload and limited staff, reports could not be remitted in a timely manner; however, due to the restructuring of the department, one person has been assigned the responsibility of remitting the Close Out Reports on a daily basis.

The County Auditor's Office requires that cashiers reconcile cash on hand to receipts issued and the approved change fund, if any, on a daily basis by utilizing the Close-Out Report. Once the reconciliation is completed and the collections are deposited to the County's General Fund bank account, the Close-Out Report along with the bank validated deposit slip must be submitted to the County Treasurer's Office on a daily basis. The County Treasurer's Office utilizes the Close-Out Report, along with the bank validated deposit slip to timely receipt and account for the collections deposited to the County's General Fund bank account.

Failure to submit the Close-Out Report to the County Treasurer's Office on a daily basis results in the improper accounting of County funds.

Recommendation:
Management should ensure that the Close-Out Report is submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Please provide written management responses to the observations noted above by February 28, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Alejandra Santa Ana, Internal Auditor I, at 318-2511 ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	J42-2016- 03429	THRU J42-2016-03729	$ 41,890.85 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)	—	—	

LESS:	COST ON DEPOSIT	1,878.20	X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	-	X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 40,012.65	X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~32,057.73~~ 41,[illegible].80	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~7,954.92~~ 9,1[illegible]	X4-f ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~32,057.73~~ 41,890.85 ✓ B	
Add: Previous Month's Bond Overtransfer Dec 2013; May 2016 through Aug 2016	6,801.95 ~~$0.00~~ ✓	
Add: HCSO Monthly "D" Collections Report April 2015	219.00 ~~$0.00~~ X4-g ✓	
June 2015	267.00 X4-g ✓	
Total Remittances Made to County Treasuerer	$ 32,057.73	

PREPARED BY: [signature] DATE PREPARED: 11/3/2016

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS 12.15.16
4/1/2017

[signature]
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 11,722.09
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	878.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	137.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	517.67
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	165.87
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	682.25
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	15.05
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	3.76
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	369.50
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp. DL, Exp Insp. Cert, Exp Mv. Reg.		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	50.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	99.52
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	243.07
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	905.70
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	154.67
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	18.82
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	17.53
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	6,846.48
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	52.58
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	7.01
Correctional Managment Institute of Texas Fund ($.50)	X	CCP Art. 102.075		1100-207-20-000-029-0-000	1.25
Indigent legal Services Fee-JP ($6)	70	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	420.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	2,400.63
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	659.43
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	883.66
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	317.67
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.86
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	700.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	155.54
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-019-0-000	750.10
T.A.B.C. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-021-0-000	30.00
U.T.P.A. (____$3, ____$5, ____$35, ____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	268.69
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	150.00
Precinct #4				1100-342-10-294-000-0-000	7,211.66
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,005.29
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,853.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,750.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	60.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt' pg)		LGC 118.121/118.123 (e)	3.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 40,012.65

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12.15.17

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending October 31, 2016

Rec #	Case Number	Offense	Off. Date	ABC	CCC	CFF	CHS	CHSJP	CMIT	CO	CVCA	CONST4	DEL	DIS2r	DIS3r	DPS	DPSr	EFF	FA	IDRF	IND	JCD	JCPT	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WFPREC42	Total
Please enter an event stating who collected the citation service fee.																																											
3620	DC16-0514-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3687	DC16-0521-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3479	ODL16-0075-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3536	ODL16-0076-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3587	ODL16-0077-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3663	ODL16-0080-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
3693	ODL16-0081-J42			-	-	25	-	-	-	-	-	-	-	-	-	-	-	10	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
A disposition date needs to be entered. Please ensure that Time Payment is properly assessed.																																										
3445	JP01-12-264	No Driver's License	12/4/01	-	8.59	-	1.51	-	0.3	39.34	-	7.6	-	-	-	-	-	-	2.53	-	-	0.3	1.01	2.02	-	-	-	10	-	-	2.53	-	-	-	12.63	-	-	-	-	-	-	88.34
3516	TR16-3089-J42	Driving While License Invalid	8/27/16	-	11.4	-	0.85	0.3	-	14.15	-	-	-	-	-	-	-	-	-	0.57	-	-	-	1.14	1.14	1	0.03	-	0.17	1.54	-	1.4	-	-	-	0.3	0.28	-	-	-	-	33.75
3694	TR16-3562-J42	Fail to Yield at Stop Intersection	10/7/16	-	39.1	-	2.94	1	-	-	-	-	-	-	-	-	5	-	-	1.96	-	-	-	3.92	3.92	2	0.1	-	0.59	5.29	-	-	29.4	-	-	1	0.98	-	-	2.9	-	100
DEL, SCOF, and WFPREC42 should be assessed. In addition, a disposition date needs to be entered.																																										
3601	JP07-05-859	Speeding	4/30/07	-	40	-	3	1	-	16.1	-	-	-	-	-	5	-	-	-	-	-	-	-	4	4	2	-	-	0.6	3.4	-	-	30	-	-	-	-	-	-	3	-	112.1
Fine should be split between CO (15%) and TPWF (85%)																																										
3625	TR16-3285-J42	No Hunter's Education	9/10/16	-	40	-	3	1	-	33	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	0.6	5.4	-	-	-	-	-	1	1	98	5	-	-	200
3626	TR16-3282-J42	No Hunter's Education	9/10/16	-	40	-	3	1	-	37.5	-	-	-	-	-	-	-	-	-	2	-	-	-	4	4	2	-	-	0.6	5.4	-	-	-	-	-	1	1	94	5	-	-	200
LTF is under assessed $2.																																										
3461	TR16-0677-J42	Safety Seat	2/26/16	-	40	-	3	1	-	-	-	-	-	-	-	-	5	-	-	2	-	-	-	4	4	-	0.1	20	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	120.1
3610	TR16-2991-J42	Display Expired License Plates	8/20/16	-	-	-	-	-	-	21.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21.9
3696	TR16-3319-J42	Fail to Stop for School Bus	9/19/16	-	20	-	1.5	0.5	-	-	-	-	-	-	-	-	3	-	-	1	-	-	-	2	2	-	0.05	-	0.3	2.7	-	-	15	-	-	0.5	0.5	-	-	1.5	-	50
Based on appear by date, SCOF should be assessed. In addition, please enter a disposition date.																																										
3679	TR16-1645-J42	Speeding	5/11/16	-	40	-	3	1	-	147.9	-	-	-	-	-	-	5	-	-	2	-	-	-	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	250
JCTF, CHS, and WFPREC42 should be assessed. Fine should be split SV50 (50%) and CO (50%).																																										
3673	JP04-09-135	Allow Child to Ride unsecured	8/25/16	-	34.7	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	17	-	-	-	-	26	50	-	-	-	-	2.6	-	135
CCC, CHS, DPS, JCTF, LTF, STF, UTFC, WFPREC42, DEL, and SCOF should be assessed.																																										
3597	JP04-09-691	Speeding	9/16/16	-	-	-	-	-	-	112.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112.1
Truancy Prevention and Diversion Fee should be split between TPDC ($1) and TPDS ($1).																																										
3703	JP14-02-275	No Driver's License	2/20/14	-	17.5	-	1.31	0.4	-	-	-	-	-	-	-	2	-	-	-	0.87	-	-	-	1.75	1.75	2	0.03	8.7	0.26	2.36	-	-	-	-	-	-	0.87	-	-	-	-	40
Please scan the Motion and Order to Dismiss document.																																										
3562	TR16-2486-J42	Display Expired License Plates	7/17/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
3584	TR16-1199-J42	No Driver's License	4/6/16	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	40
3707	TR16-2353-J42	Use of Vision Reducing Matter	6/27/16	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
DEL is under assessed $18.80, call the Auditor's office for instructions.																																										
3599	JP10-02-572	No Safety Belt	2/13/16	-	40	-	3	1	-	46	-	-	25	-	-	5	-	-	-	2	-	-	-	4	4	2	0.1	-	0.6	5.4	-	-	30	-	-	-	-	-	-	3	-	171.1
DEL is over assessed $15, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																										
3575	JP08-10-474	Minor in Possession of Alcoholic Beverage	10/18/08	5	40	-	3	1	-	237	-	-	112	-	-	-	-	-	-	2	-	-	-	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	436.2
DEL is over assessed $40.80, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																										
3724	JP07-01-848	Display Expired License Plates	12/21/06	-	40	-	3	1	-	80	-	-	89.7	-	-	5	-	-	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	-	-	-	-	-	-	-	-	-	252.7
DEL is over assessed $78.60, if approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																										
3468	JP06-09-643	Speeding	9/20/06	-	40	-	3	1	-	-	5	-	128	-	-	-	-	-	-	-	-	-	-	4	4	2	-	20	0.6	3.4	-	-	30	-	-	-	-	-	-	3	50	294.4

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of October 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	28	3/1/2016	JP42-2016-00846	-	179.00
	29	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	30	3/14/2016	JP42-2016-01071	-	179.00
	31	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	32	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	33	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	34	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	35	6/30/2016	JP42-2016-02567		50.00
	36	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	37	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	38	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	39	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	40	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	41	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	42	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	43	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	44	7/29/2016	JP42-2016-02900		299.00
	45	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	46	10/20/2016	JP42-2016-03588	TR16-3679-J42	155.00
	47	10/20/2016	JP42-2016-03589	TR16-3680-J42	135.10
	48	10/20/2016	JP42-2016-03592	TR16-3681-J42	244.00
	49	10/20/2016	JP42-2016-03594	TR16-3682-J42	135.10
	50	10/20/2016	JP42-2016-03596	CRNT16-0178-J42	167.00

EXHIBIT B

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of October 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2016 Continued					
	51	10/20/2016	JP42-2016-03598	CRNT16-0179-J42	167.00
	52	10/20/2016	JP42-2016-03600	CRNT16-0180-J42	167.00
	53	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	54	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
	55	10/21/2016	JP42-2016-03611	CRNT16-0182-J42	129.00
	56	10/31/2016	JP42-2016-03716	CRNT16-0185-J42	167.00
				Total	$ 8,680.15

EXHIBIT B

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Outstanding Credit Cards
As of October 30, 2016

Online

Year	Transaction Date	Docket No.	Reference No.	CC Amount
2016				
	1/6/16	JP08-01-381	6126015596	36.00
	8/27/2016	TR16-2553-J42	6126022248	168.00
	8/29/2016	TR16-2326-J42	6126022258	152.00
	8/31/2016	TR16-2792-J42	6126022314	150.10
	8/31/2016	TR16-2982-J42	6126022316	135.00
	9/20/2016	TR15-1157-J42	6126022663	282.10
	9/22/2016	TR16-3129-J42	6126022698	153.10
	9/22/2016	TR16-3132-J42	6126022713	141.10
	9/23/2016	TR16-2954-J42	6126022728	135.00
	9/23/2016	TR16-3125-J42	6126022734	135.00
	9/26/2016	TR16-0262-J42	6126022765	155.00
	9/27/2016	TR16-3143-J42	6126022782	162.10
	9/28/2016	JP14-08-275	6126022802	305.00
	9/30/2016	TR16-3157-J42	6126022850	135.00
	10/5/2016	TR16-2226-J42	6126022922	135.00
	10/8/2016	TR16-2397-J42	6126022968	196.00
	10/9/2016	TR16-3215-J42	6126022974	150.10
	10/11/2016	TR16-0832-J42	6126022984	155.00
	10/11/2016	JP08-09-431	6126022990	468.00
	10/11/2016	TR16-3345-J42	6126022991	150.10
	10/11/2016	TR16-3402-J42	6126023005	127.10
	10/12/2016	TR16-3192-J42	6126023019	150.10
	10/13/2016	CRNT16-0173-J42	6126023042	204.00
	10/14/2016	TR16-3427-J42	6126023049	135.00
	10/17/2016	JP03-11-962	6126023076	431.60
	10/17/2016	TR15-0881-J42	6126023078	161.10
	10/17/2016	TR16-3524-J42	6126023085	177.10
	10/17/2016	JP10-04-574	6126023098	214.50
	10/18/2016	JP03-04-163	6126023107	287.00
	10/18/2016	TR16-1733-J42	6126023112	197.10
	10/18/2016	JP07-09-325	6126023115	388.70
	10/18/2016	JP05-06-1218	6126023117	392.60
	10/18/2016	JP05-06-1219	6126023117	377.00
	10/20/2016	JP03-07-763	6126023150	384.80
	10/21/2016	JP06-01-319	6126023160	399.10
	10/21/2016	JP15-05-556	6126023165	414.00
	10/22/2016	TR16-3365-J42	6126023180	155.00
	10/23/2016	T00-5486J42	6126023184	272.25
	10/24/2016	JP03-04-228	6126023192	278.00
	10/24/2016	TR15-0514-J42	6126023193	155.00
	10/24/2016	TR15-0515-J42	6126023193	264.00
	10/24/2016	TR15-0793-J42	6126023201	155.00

EXHIBIT C

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Outstanding Credit Cards
As of October 30, 2016

Online

Year	Transaction Date	Docket No.	Reference No.	CC Amount
2016 Continued				
	10/24/2016	JP03-09-235	6126023210	392.60
	10/25/2016	JP06-06-886	6126023215	423.80
	10/26/2016	TR15-1177-J42	6126023247	267.10
	10/29/2016	JP08-07-260	6126023314	397.80
	10/30/2016	TR16-3349-J42	6126023326	135.00
			Total	**10,835.05**

Kiosk

Year	Transaction Date	Docket No.	Reference No.	CC Amount
2016				
	2/26/16	JP15-05-753	3268	0.40
			Total	**0.40**

EXHIBIT C

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 10, 2017

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of November 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of November 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of November 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of November 2016 were $54,061.24. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in November 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 23 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), June 2016 (30), July 2016 (30), August 2016 (35), September 2016 (14), and October 2016 (17) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through November 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 47 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B), as of today. The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and additional training to be provided.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 1 kiosk credit card payment received on February 26, 2016 has not been receipted, as of today (see Exhibit C). In addition, 6 of 27 online credit card transactions received during the month of November 2016 were not promptly receipted. The credit card transactions were receipted from 3 to 60 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff did not have access to the online credit card portal and staff was not aware that online credit card payments had to be receipted in a timely manner. As of today, one person has been assigned the responsibility to ensure that all online credit card payments are receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Observation No. 6:
For the month of November 2016, we selected one case in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and one case in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case. The results of our review revealed the following:

Of 2 cases:

- 1 case had an open warrant; jail time credit was partially applied; the case remains open; and did not reference the "D" receipt number.
- 1 case had the warrant recalled; jail time credit was not applied; the case remains open; and did not reference the "D" receipt number.

According to the staff, the observations noted above were due to a heavy workload and limited staff.

The County Auditor's Office requires that case dispositions be promptly recorded in *Odyssey*. In addition, pursuant to Code of Criminal Procedure Article 45.017, docket books maintained by a justice of the peace court must contain the following information: (1) the style and file number of each criminal action; (2) the nature of

the offense charged; (3) the plea offered by the defendant and the date the plea was entered; (4) the date the warrant, if any, was issued and the return made thereon; (5) the date the examination or trial was held, and if a trial was held, whether it was by a jury or by the justice; (6) the verdict of the jury, if any, and the date of the verdict; (7) the judgment and sentence of the court, and the date each was given; (8) the motion for new trial, if any, and the decision thereon; and (9) whether an appeal was taken and the date of that action. Furthermore, pursuant to the Justice of the Peace Manual (chapter 4) prepared by the Texas Comptroller of Public Accounts, the following information should be recorded on the docket book: (1) the name of the defendant's attorney; and (2) the amount of any payments received or refunds made and what they were for.

Failure to timely enter case dispositions may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that proper case dispositions are entered in a timely manner (i.e., warrants are recalled; cash payments and/or jail time credits are timely applied; cases are timely closed; and the Sheriff's "Discharge" receipt numbers are referenced) on cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and/or serving time in the Hidalgo County jail. In addition, additional Odyssey training should be requested from the Information Technology Department.

Please provide written management responses to the observations noted above by February 28, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 **Place No.** 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s) ~~542-2016~~ 3730 ✓	THRU 542-2016-04092 ✓	$54,061.24 ✓ X10-a
Sheriff's "D" Report	(Receipt #s)		

LESS:	COST ON DEPOSIT	- X7 ✓
ADD:	COST ON DEPOSIT LIQUIDATED	- X7 ✓
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 54,061.24 X3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	$ ~~41,715.55~~ 63,227.39 ✓
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	~~(41,715.55)~~ X4-g 19,166.15 2A

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~41,715.55~~ 54,061.24 B ✓	
Add: Previous Month's Bond Overtransfer Dec. '13; May '16 through Aug. '16; Oct '16	8,680.15 ~~$0.00~~	
Add: HCSO Monthly "D" Collections Report April 2015	219.00 ~~$0.00~~ X4-h	
June 2015	267.00 X4-h	
	63,227.39	
~~Total~~ Remittances Made to County Treasuerer	$ ~~41,715.55~~ 2A	

PREPARED BY: _____ DATE PREPARED: 12/8/16

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01.18.17

_____ 12/9/16.
JUSTICE OF THE PEACE DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 9/15

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 20,411.32
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	52.70
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	212.50 ~~312.50~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	778.28
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	243.03
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,029.67
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	40.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	10.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	564.00
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-068-000-0-000	10.00
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	144.80
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	355.66
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	25.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,601.10
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	220.51
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1, ____$1.50, ____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	50.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	6.47
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	69.70
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,056.10
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	209.10
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	27.88
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	5.97
Indigent legal Services Fee-JP ($6)	49	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	294.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,346.66
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	969.19
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,290.85
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	468.38
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	16.24
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	490.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	222.51
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-019-0-000	1,196.11
T.A.B.C. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-021-0-000	15.00
U.T.P.A. (_____$3, _____$5, _____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	141.29
Constable Fees: AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: AS 01-18-17					
Precinct #1				1100-342-10-291-000-0-000	150.00
Precinct #2				1100-342-10-292-000-0-000	150.00
Precinct #3				1100-342-10-293-000-0-000	-
Precinct #4				1100-342-10-294-000-0-000	5,486.46
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	100.00 -
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,245.76
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,275.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	1,225.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	40.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	10.00		
Issuing other Document ($1 1st pg, .25 for each addtl' pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	**$ 54,061.24**

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH LGC § 114.0031

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending November 30, 2016

Rec #	Case Number	CCC	CHS	CHSJP	CMIT	CO	COLLFEE	CVCA	DEL	DIS3r	DPS	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	SCOF	SJFC	SJFS	SO	SP	STF	TP	TPDS	TPW	UTFC	WARr	WFDPS	WFPREC42	TOTAL
Please scan the Motion and Order to Dismiss document.																																
3971	TR16-0986-J42	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
3972	TR16-0987-J42	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
3908	TR16-2261-J42	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
TPDC is under assessed $1.																																
3937	JP15-01-568	40	3	1	-	10	-	-	-	-	-	-	1	-	-	4	4	2	20	0.6	5.4	5	-	30	-	1	-	3	-	-	50	180
3886	JP15-05-642	40	3	1	-	55	-	-	-	-	-	-	1	-	-	4	4	2	20	0.6	5.4	5	-	30	-	1	-	3	-	-	-	175
LTF is under assessed $4. In addition, DEL is under assessed $3.																																
3763	JP04-10-544	7.32	0.55	-	-	4.1	21.58	-	-	-	0.91	-	-	-	-	0.73	-	2	3.66	-	-	-	-	-	-	-	-	-	-	-	9.15	50
DEL is over assessed $30.27. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3753	JP09-12-398	40	3	1	-	102.1	-	-	96.9	-	-	-	2	-	-	4	4	2	20	0.6	5.4	-	-	30	-	-	5	3	-	-	-	319
DEL is over assessed $15. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
4003	JP09-02-1006	40	3	1	-	166	-	-	90.9	-	-	-	2	-	-	4	4	2	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	343.9
4004	JP09-02-1007	40	3	1	-	275	-	-	123.6	-	-	-	2	-	-	4	4	2	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	485.6
4002	JP09-02-1008	40	3	1	-	166	-	-	90.9	-	-	-	2	-	-	4	4	2	20	0.6	5.4	5	-	-	-	-	-	-	-	-	-	343.9
3758	JP06-07-550	40	3	1	-	166	-	-	89.7	-	-	-	-	-	-	4	4	2	20	0.6	3.4	5	-	-	-	-	-	-	-	-	-	338.7
DEL is over assessed $66. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
4068	JP07-01-847	40	3	1	-	30	-	-	109.8	-	5	-	-	-	-	4	4	2	20	0.6	3.4	-	-	30	-	-	-	3	-	-	-	255.8
DEL is over assessed $30. If approved by the Justice of the Peace, amount should be refunded, if not call the Auditor's office for instructions.																																
3957	JP04-11-165	40	3	-	-	-	-	-	62.1	-	5	-	-	-	-	4	-	2	20	-	-	-	-	30	-	-	-	3	-	-	-	169.1
Based on case events, DEL should be assessed. Please contact the Auditor's Office with assistance. In addition, please ensure case has a disposition date entered.																																
3856	JP01-12-264	-	-	-	-	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75
Based on offense type, SCOF should NOT be assessed.																																
3773	JP04-02-175	15.99	2.82	-	0.47	-	-	14.1	-	-	-	4.7	-	0.47	1.88	3.76	-	2	18.81	-	-	-	-	-	-	-	-	-	-	-	-	65
What is Special Fee (SP)? In addition, based on disposition date, TP should NOT be assessed.																																
3783	T00-5486J42	17	3	-	-	25	-	15	-	-	5	5	-	0.25	2	-	-	2	20	-	-	-	100	-	25	-	-	3	-	-	50	272.25

EXHIBIT A

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending November 30, 2016

Rec #	Case Number	CCC	CHSJP		CO	CVCA	DIS3r	FA	JCD	JCTF	LTF	SJFC	SO	STF	TPDS	UTFC	WFDPS	TOTAL
		CHS	CMIT	COLLFEE	DEL	DPS	IDRF	JCPT	JSF	SCOF	SJFS	SP	TP	TPW	WARr	WFPREC42		
Based on disposition date, TP should NOT be assessed.																		
3857	JP01-11-179	17	3 -	0.5	166 -	15	- -	5	5 -	0.5	2	4 -	2	20	-	- - - -	25 - -	- - -	50	315
3858	JP01-11-180	17	3 -	0.5	275 -	15	- -	5	5 -	0.5	2	4 -	2	20	-	- - - -	25 - -	- - -	50	424
4086	JP01-11-570	17	3 -	0.5	50 -	15	- -	5	5 -	0.5	2	4 -	2	20	-	- - - -	25 - -	3 - -	-	152
Please ensure that warrant fee is assessed to the proper law enforcement agency. In addition, CO is over assessed $0.07 and DEL is under assessed $0.07.																		
3863	JP03-07-1113	17	3 -	0.5	275.3 -	15	119.7 -	5	5 -	0.5	2	4 -	2	20	-	- - - -	- - -	- - 50	-	519
Please ensure that warrant fee is assessed to the proper law enforcement agency.																		
4024	JP02-05-164	17	3 -	0.5	130 -	15	- -	5	5 -	0.5	2	4 -	2	20	-	- - - -	- - -	3 - 50	-	257
CO is over assessed $0.46 and DEL is under assessed $0.46.																		
3850	JP07-02-708	9.87	0.74 0.25	-	130 21.92	-	- -	1.23	- -	- -	0.99	0.99	2	4.94	0.15	0.84 - -	7.4	- - -	0.74 - -	12.34	194.4
CO is under assessed $49.85 and DEL is over assessed $49.85.																		
3838	JP05-10-671	38.49	2.89 -	-	- -	-	84.87 -	4.81	- -	- -	3.85	3.85	2	19.24	-	- - - -	- - -	- - -	-	-	160
CO is under assessed $57.92 and DEL is over assessed $57.92.																		
3821	JP07-05-895	19.27	1.45 0.48	-	- -	-	58.96 -	2.41	- -	- -	1.93	1.93	2	9.64	0.29	1.64 - -	-	- - -	- - -	-	100
CO is under assessed $21.69 and DEL is over assessed $21.69.																		
4038	JP08-06-551	14.3	1.07 0.36	-	- -	-	45.05 -	1.79	- 0.71	- -	1.43	1.43	2	7.15	0.22	1.93 - -	10.73	- - -	1.07	17.88 -	17.88	125
CO is under assessed $10.62 and DEL is over assessed $10.62.																		
4039	JP08-06-552	15.32	1.15 0.37	-	- -	-	39.52 -	1.92	- 0.76	- -	1.53	1.53	2	7.66	0.23	2.07 - -	11.49	- - -	1.15	19.15 -	19.15	125

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of November 30, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	28	3/1/2016	JP42-2016-00846	-	179.00
	29	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	30	3/14/2016	JP42-2016-01071	-	179.00
	31	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	32	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	33	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	34	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	35	6/30/2016	JP42-2016-02567		50.00
	36	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	37	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	38	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	39	7/6/2016	JP42-2016-02644	JP15-07-398	105.10

EXHIBIT B

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of November 30, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
	40	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	41	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	42	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	43	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	44	7/29/2016	JP42-2016-02900		299.00
	45	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	46	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	47	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
				Total	$ 7,213.95

EXHIBIT B

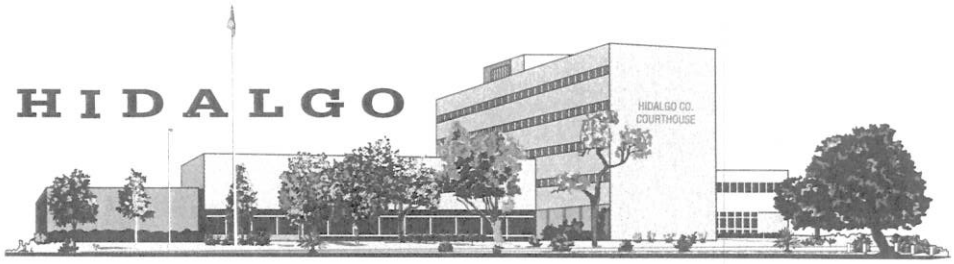
Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Outstanding Credit Cards
As of November 30, 2016

Kiosk

Year	Case #	Transaction Date	Reference No.	CC Amount
2016				
	JP15-05-753	2/26/2016	3268	0.40
			Total	**0.40**

EXHIBIT C

COUNTY of HIDALGO
HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 9, 2017

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: Review of *Monthly Fines and Fees Report* and Supporting Documentation
For the month of December 2016

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of December 2016 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported.

Scope:
The scope of our review was limited to collections reported by your office on the *Monthly Report* for the month of December 2016. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The responsibility for establishing and maintaining a sound internal control system rests with management. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or theft, and that transactions are executed in accordance with management's authorization and recorded properly.

The purpose of this report is to furnish management independent, objective analyses, recommendations, and information concerning the area reviewed. The report should serve as a tool to help management discern and implement specific improvements.

Methodology:
In planning and performing our review, we reviewed applicable fines, fees, and court cost statutes, the *Monthly Report*, and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. | RODOLFO DELGADO JUDGE, 93RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139TH D.C. | ROSE GUERRA REYNA JUDGE, 206TH D.C. | JUAN R. PARTIDA JUDGE, 275TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. | NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389TH D.C. | L. KENO VASQUEZ JUDGE, 398TH D.C. | ISRAEL RAMON, JR. JUDGE, 430TH D.C. | RENEE R. BETANCOURT JUDGE, 449TH D.C.

- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises' Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out Report) and County Treasurer receipts to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts issued, Close-Out Reports, *Schedule of Receipts and Deposits* form, mail logs, Office of Court Administration's "*Official Justice of the Peace Monthly Report*" (OCA Report), and the *Monthly Report*, among other reports, to verify proper completion.
- Verified if cash bonds posted by the defendants who failed to appear before the Justice of the Peace were forfeited (liquidated) by the 10th workday following the date of release from jail.

Conclusion:
Total collections for the month of December 2016 were $29,056.79. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

Observation No. 1:
We reviewed a sample of receipts issued in December 2016 (100% of receipts with an offense date of December 31, 2007 and prior and 10% of receipts with an offense date of January 1, 2008 and after) to determine whether fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 6 receipts contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (see Exhibit A); however, adjustments have not been completed. In addition, adjustments for the months of April 2015 (86), June 2015 (1), September 2015 (19), October 2015 (6), November 2015 (7), December 2015 (6), January 2016 (4), February 2016 (28), March 2016 (27), April 2016 (17), May 2016 (48), June 2016 (30), July 2016 (30), August 2016 (35), September 2016 (14), October 2016 (17), and November 2016 (23) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department had not provided proper training on completing adjustments.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval.

The County may be held liable to the State for failure to properly allocate and report fines, fees, and court costs.

Recommendation:
Management should ensure that all pending adjustments are completed. In addition, management should ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented.

- Staff should be provided with training regarding the proper allocation of fines, fees, and court costs.

- Staff should review the allocation of fines, fees, and court costs before the official County receipt is issued.
- Access for setting up offense codes with the proper fines, fees, and court costs in *Odyssey* should be limited to staff with adequate knowledge of the applicable allocation.
- Staff should ensure that the proper fines, fees, and court costs allocation, offense date, and judgment date are entered when a case is setup in *Odyssey*.
- Staff should ensure that adjustments are entered into *Odyssey* within three days of receiving them.

Observation No. 2:
Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of November 2013 through February 2014, June 2014 through July 2015, and September 2015 through December 2016 have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Reports for the months of April 2012 through June 2012, September 2012 through October 2013, March 2014 through May 2014, and August 2015 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department will be requested. In addition, the County Auditor's Office has determined that the OCA Reports are incorrect due to failure by Justice of the Peace staff to enter the jail time activity and several pending adjustments into *Odyssey*.

Local Government Code §112.002 (a) authorizes the county auditor to prescribe the system of accounting for the county. Local Government Code §112.002 (b) states that "the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds." Pursuant to Local Government Code §112.002 (a) and (b), the County Auditor requires the submittal of properly completed reports (i.e., *Monthly Report*, copy of the OCA Report, *Schedule of Receipts and Deposits* form, Cash Disbursement Journal, etc.) for checking and properly accounting of funds collected by the Justice of the Peace Offices.

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting.

Recommendation:
Management should ensure that properly completed OCA Reports are filed with the County Auditor's Office within five days after the last day of each month. In addition, the assistance of the Information Technology Department should be requested until the problem has been resolved.

Observation No. 3:
We noted during our review that 47 cash bonds posted by defendants who failed to appear before the Justice of the Peace have not been forfeited (liquidated) (see Exhibit B), as of today. The bonds do not contain an event entered in *Odyssey* regarding the reason the bond was not liquidated. According to the Justice of the Peace staff, the bonds were not forfeited due to complications encountered with *Odyssey*. Assistance has been requested from the Information Technology Department to resolve the issues and additional training to be provided.

Code of Criminal Procedure Article 45.044 (a)(2) states: "A justice or judge may enter a judgment of conviction and forfeit a cash bond posted by the defendant in satisfaction of the defendant's fine and cost if the defendant fails to appear according to the terms of the defendant's release." Pursuant to the terms of the cash bond, the defendant must appear before the Justice of the Peace by the 10th workday following the date of their release from jail. If the defendant fails to appear, the Justice of the Peace may declare the cash bond forfeited, enter a judgment of guilty, assess a fine, and apply the cash bond to the payment of the imposed judgment. Failure to ensure that bonds are liquidated in a timely manner may result in the misuse of County funds.

Recommendation:
Management should ensure that cash bonds are liquidated in a timely manner.

Observation No. 4:
We noted during our review that 1 kiosk credit card payment received on February 26, 2016 has not been receipted, as of today (see Exhibit C). In addition, 31 of 38 online credit card transactions received during the month of December 2016 were not promptly receipted. The credit card transactions were receipted from 2 to 21 days after receipt. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, staff did not have access to the online credit card portal and staff was not aware that online credit card payments had to be receipted in a timely manner. As of today, one person has been assigned the responsibility to ensure that all online credit card payments are receipted.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be promptly recorded and controlled using pre-numbered official County receipts. In addition, the case dispositions should be recorded in *Odyssey* upon receipt of payment.

Failure to ensure that credit card transactions are promptly receipted may result in the loss or misuse of County funds. In addition, failure to ensure that case dispositions are entered in a timely manner may result in the arrest of the defendant, in error.

Recommendation:
Management should ensure that credit card transactions are promptly receipted and case dispositions are entered in a timely manner. In addition, the pending credit card transactions should be immediately receipted.

Observation No. 5:
A mail log was not consistently utilized to record payments received through the mail. According to the Court Coordinator, due to restructuring within the department, business processes had not been fully implemented; however, the staff is now aware that a daily mail log is to be prepared.

The County Auditor's Office requires that mail-in payments be listed on a daily mail log. The mail log should include the following information for each mail-in payment received: date received, the name of the payer, the amount of the remittance, the form of the remittance (e.g., cash or check), and, if applicable, the check number.

Failure to ensure that a daily mail log is prepared to record payments received through the mail may result in the loss or misuse of County funds.

Recommendation:
Management should ensure that a daily mail log is prepared to record payments received through the mail. Please refer to the mail log section of the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office for the minimum procedures to be implemented for processing mail-in payments.

Please provide written management responses to the observations noted above by February 28, 2017.

If you should have any questions or would like to schedule a meeting to discuss the above noted observations, please do not hesitate to contact Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,

Ray Eufracio, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

PBC

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

City: EDINBURG, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) 4093 THRU 4310 $29,056.79 ✓ X10-a

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $29,056.79 X3 ✓
38,222.94

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~29,056.79~~

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(29,056.79)~~
(9,166.15) X4-B ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 29,056.79	B1 ✓	
Add: Previous Month's Bond Overtransfer Dec '13; may '16 through Aug '16; Oct '16	$ 80.15	$0.00	
Add: HCSO Monthly "D" Collections Report April 2015	219.00	~~$0.00~~	
June 2015	267.00		
	38,222.94		
Total ~~Remittances~~ Made to County Treasuerer	$ ~~29,056.79~~		

PREPARED BY: _____ DATE PREPARED: 1/9/2017

THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: AS01.19.17
1/25/17

JUSTICE OF THE PEACE

01/09/2017
DATE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED: 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-16

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 10,801.36
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	238.85
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	441.08
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	145.01
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	588.13
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (4)		1100-341-10-060-001-0-000	-
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	-
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	337.00
Motor Vehicle Adm. Fee ($10-$20) Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-068-000-0-000	49.00
Deferred Disposition		C.C.P. Art. 45.051	39.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	10.00		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	87.02
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	185.33
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	670.38
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	138.50
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.142		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund ($.25, $.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	5,881.22
Compensation Victims Of Crime Fund ($3, $5, $15, $35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund ($1, $2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	31	Govt. Code Sec. 101.141,(2) (B)		1100-207-20-000-004-0-000	186.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	1,853.25
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	580.11
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	783.18
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (e-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	290.10
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	11.57
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	310.00
Truancy Prevention and Diversion Fund ($1)		C.C.P.Art. 102.015		1100-207-20-000-073-0-000	138.50
Texas Home Visiting Program Contribution ($5)		HSC 191.0048,LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
DPS ($3, $5, $35, $50)				1100-207-20-000-019-0-000	639.86
TABC ($3, $5, $35, $50)				1100-207-20-000-020-0-000	-
PKWL ($3, $5, $35, $50)				1100-207-20-000-021-0-000	5.00
UTPA ($3, $5, $35, $50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	82.29
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	75.00
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	75.00
Precinct #4				1100-342-10-294-000-0-000	2,730.94
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (A) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	-
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	72.25
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007 (d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	520.86
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	800.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	775.00		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	-		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Appeal Fees ($10)			-		
Abstract Fees ($5)		LGC 118.121/118.123 (e)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	5.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (a)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 11.141(a)4	-		
Birth Certificates ($22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc ; Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
			TOTAL AMOUNT DUE TO THE COUNTY TREASURER:		$ 29,056.79

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 1501.19.17

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH. LGC § 114.001

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ending December 31, 2016

Rec #	Case #	CCC	CHS	CHSJP	CO	DEL	DIS3r	DPS	IDRF	JCTF	JSF	LTF	SCOF	SJFC	SJFS	STF	UTFC	WARr	TOTAL
Please enter a scan with the Motion and Order to Dismiss document, signed by the Justice of the Peace and the District Attorney.																			
4295	TR16-4165-J42	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	20
DEL is over assessed $28.20.																			
4300	JP08-06-551	11.4	0.86	0.28	13.04	35.9	-	1.42	0.57	1.14	1.14	2	5.7	0.17	1.54	8.54	0.86	14.24	98.8
DEL is over assessed $13.80.																			
4299	JP08-06-552	9.36	0.7	0.25	85.7	24.16	-	1.18	0.47	0.94	0.94	2	4.68	0.14	1.26	7.02	0.7	11.7	151.2
DEL is over assessed $64.80.																			
4105	JP08-12-391	40	3	1	-	90.9	-	5	2	4	4	2	20	0.6	5.4	-	-	-	177.9
DEL is over assessed $61.20.																			
4094	JP09-02-902	40	3	1	-	97.2	-	5	2	4	4	2	20	0.6	5.4	30	3	-	217.2
DEL is over assessed $15.																			
4253	JP10-08-289	40	3	1	166	90.9	-	5	2	4	4	2	20	0.6	5.4	-	-	-	343.9
Based on case events, DEL should be assessed. Please contact the Auditor's Office with assistance. In addition, please ensure case has a disposition date entered.																			
4163	JP01-12-264	-	-	-	51.66	-	-	-	-	-	-	6	-	-	-	-	-	-	57.66

EXHIBIT A

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of December 31, 2016

Year	No.	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013					
	1	12/4/2013	24161J42	JP13-04-171	350.00
2015					
	2	5/12/2015	28871J42	JP15-05-201	129.00
	3	5/12/2015	28870J42	JP15-05-202	135.10
	4	6/16/2015	29255J42	JP15-01-491	297.35
	5	6/16/2015	29256J42	JP15-01-490	305.10
	6	6/19/2015	29300J42	JP15-06-315	167.00
	7	6/25/2015	29349J42	JP08-06-383	283.00
	8	7/13/2015	29518J42	JP15-07-278	129.00
	9	7/13/2015	29519J42	JP15-07-279	127.00
	10	7/13/2015	29520J42	JP15-07-280	167.00
	11	7/24/2015	29623J42	JP15-07-435	167.00
	12	7/24/2015	29624J42	JP15-07-434	167.00
	13	7/24/2015	29625J42	JP15-07-433	168.00
	14	9/21/2015	JP42-2015-00509	-	100.00
	15	10/9/2015	JP42-2015-00673		167.00
	16	11/13/2015	JP42-2015-00987	CRNT15-0017-J42	0.10
	17	11/13/2015	JP42-2015-00989		155.00
	18	11/13/2015	JP42-2015-00990	CRNT15-0019-J42	33.10
	19	12/17/2015	JP42-2015-01310	-	283.00
	20	12/17/2015	JP42-2015-01295	-	127.00
	21	1/25/2016	JP42-2016-00255	CRNT16-0006-J42	153.00
2016					
	22	1/25/2016	JP42-2016-00260	CRNT16-0010-J42	153.00
	23	1/25/2016	JP42-2016-00279	TR16-0192-J42	153.00
	24	2/1/2016	JP42-2016-00362	JP05-02-976	327.00
	25	2/9/2016	JP42-2016-00480	-	79.00
	26	2/26/2016	JP42-2016-00810	CRNT16-0035-J42	153.00
	27	2/26/2016	JP42-2016-00812	CRNT16-0037-J42	92.00
	28	3/1/2016	JP42-2016-00846	-	179.00
	29	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	30	3/14/2016	JP42-2016-01071	-	179.00
	31	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	32	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	33	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	34	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	35	6/30/2016	JP42-2016-02567		50.00
	36	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	37	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	38	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	39	7/6/2016	JP42-2016-02644	JP15-07-398	105.10
	40	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
	41	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
	42	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
	43	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
	44	7/29/2016	JP42-2016-02900		299.00
	45	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
	46	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
	47	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
				Total	$ 7,213.95

EXHIBIT B

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Outstanding Credit Cards
As of December 30, 2016

Kiosk

Year	Case #	Transaction Date	Reference No.	CC Amount
2016				
	JP15-05-753	2/26/2016	3268	0.40
			Total	**0.40**

EXHIBIT C