

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 20, 2018

The Honorable Ramon Garcia, Hidalgo County Judge
The Honorable David L. Fuentes, Commissioner Precinct No. 1
The Honorable Eduardo Cantu, Commissioner Precinct No. 2
The Honorable Jose M. Flores, Commissioner Precinct No. 3
The Honorable Joseph Palacios, Commissioner Precinct No. 4

Dear Judge and Commissioners:

Pursuant to Local Government Code Section 114.044, we are submitting for your review the following monthly reports:

Department	Fees/Costs	Description
Mr. Homero Garza, Fire Marshal	\$ 9,060.00	October 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 13,667.00	November 2017 Monthly Report
Mr. Homero Garza, Fire Marshal	\$ 7,890.00	December 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 22,890.00	October 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 23,880.00	November 2017 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	\$ 37,775.00	December 2017 Monthly Report
Ms. Angie Chapa, Law Librarian	\$ 1,341.75	October 2017 Monthly Report
Ms. Angie Chapa, Law Librarian	\$ 998.75	November 2017 Monthly Report
Ms. Angie Chapa, Law Librarian	\$ 830.25	December 2017 Monthly Report
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 2,032.00	October 2017 Monthly Report/ Anzalduas Park
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 600.00	November 2017 Monthly Report/ Anzalduas Park
The Hon. Joe M. Flores, Commissioner Precinct No. 3	\$ 360.00	December 2017 Monthly Report/ Anzalduas Park
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 9,693.80	October 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 5,535.50	November 2017 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	\$ 1,475.00	December 2017 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	\$ 4,725.00	October 2017 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	\$ 8,800.00	November 2017 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	\$ 3,390.00	December 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 1,642.90	May 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 9,336.11	June 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 49,038.66	July 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 43,185.82	August 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 2,118.42	September 2017 Monthly Report

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Ms. Yvonne Ramon, Elections Administrator	\$ 28,350.75	October 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 143.50	November 2017 Monthly Report
Ms. Yvonne Ramon, Elections Administrator	\$ 1,994.62	December 2017 Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 424,079.54	July 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 472,106.50	August 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 419,471.25	September 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 438,903.00	October 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 411,720.14	November 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 388,446.04	December 2017 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 173,587.40	July 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 196,402.63	August 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 186,296.85	September 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 197,966.37	October 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 162,438.82	November 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 156,275.23	December 2017 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 136,282.02	July 2017 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 206,294.32	August 2017 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 161,243.04	September 2017 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 180,652.92	October 2017 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 163,463.53	November 2017 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	\$ 129,622.02	December 2017 Civil and Probate Monthly Report

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

Department	Description
Mr. Homero Garza, Fire Marshal	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
Ms. Angie Chapa, Law Librarian	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017

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

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

The Hon. Joe M. Flores, Commissioner Precinct No. 3	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Review of Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
Ms. Yvonne Ramon, Elections Administrator	Review Monthly Fees Reports and Supporting Documentation for the months of May 2017 through October 2017
Ms. Yvonne Ramon, Elections Administrator	Review Monthly Fees Reports and Supporting Documentation for the months of November 2017 and December 2017
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Review of Fee Monthly Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of the Hot Checks Fund Financial Statements for the months ended August 31, 2017 through October 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Review of Hot Checks Processing Fees Report and Supporting Documentation for the month of October 2017
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Review of Monthly Fines and Fees Reports and Supporting Documentation for the months of October 2017 through December 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request-December 2017 Report No. 2018-18
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's "B" Trust Cash Count Report No. 2017-73
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Inmate Trust Cash Count Report No. 2017-74
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Alamo CRC Sanitation Cash Count Report No. 2017-75

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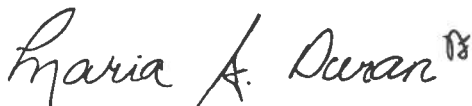
L. KENO VASQUEZ
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JUDGE, 430TH D.C.

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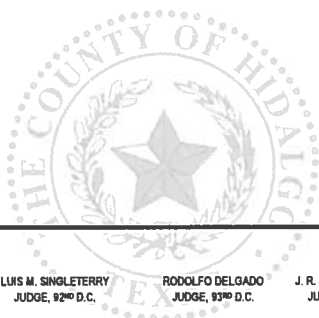
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Pharr Motor Vehicle Substation Cash Count Report No. 2017-526
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Mission Motor Vehicle Substation Cash Count Report No. 2017-531
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	McAllen Substation Cash Count Report No. 2017-535
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Cash Count Report No. 2017-536
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Cash Count Report No. 2017-537
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Cash Count Report No. 2017-542
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Cash Count Report No. 2017-544
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Elsa Health Clinic Cash Count Report No. 2017-545
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Weslaco Health Clinic Cash Count Report No. 2017-547
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	McAllen Health Clinic Cash Count Report No. 2017-549
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Pulmonary Health Clinic Cash Count Report No. 2017-552
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	San Juan Tax Office Cash Count Report No. 2017-560
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen Motor Vehicle Substation Cash Count Report No. 2017-565
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen Tax Office Cash Count Report No. 2017-566

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 138 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 448 TH D.C.

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT

FOR THE MONTH OF OCTOBER PBC

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNTS DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
10/02/17	KEITH SEKULA	16560		X		BURN PERMIT	215696	\$25.00
10/02/17	JOE W. HUDGENS	16561	X			BURN PERMIT	215696	\$25.00
10/02/17	MELCHIDES GONZALES	16562		X		BURN PERMIT	215696	\$25.00
10/02/17	HORACIO GARZA	16563	X			BURN PERMIT	215696	\$25.00
10/02/17	JUAN ROMERO	16564		X		BURN PERMIT	215696	\$25.00
10/02/17	EDGAR CORNEJO	16565	X			BURN PERMIT	215696	\$25.00
10/02/17	GREGORIO C. GUTIERREZ	16566	X			BURN PERMIT	215696	\$25.00
10/02/17	JACK WALLACE III	16567		X		COMMERCIAL BURN PERMIT	215696	\$100.00
10/02/17	RODNEY GUERRA	16568	X			BURN PERMIT	215696	\$25.00
10/02/17	JOSE A. GARCIA	16569	X			BURN PERMIT	215696	\$25.00
10/02/17	MARIA ALVARADO	16570	X			BURN PERMIT	215696	\$25.00
10/03/17	JORGE ESCOBEDO	16571		X		BUILDING PERMIT	215697	\$200.00
10/03/17	ROSA M. MARTINEZ	16572	X			BURN PERMIT	215697	\$25.00
10/03/17	SHERRI BENNACK	16573	X			BURN PERMIT	215697	\$25.00
10/03/17	OLGA VEGA	16574	X			BURN PERMIT	215697	\$25.00
10/03/17	ROSA RAMIREZ	16575	X			BURN PERMIT	215697	\$25.00
10/03/17	ALFRED ROGERS	16576	X			BURN PERMIT	215697	\$25.00
10/04/17	MARTIN HUERTA	16577	X			BURN PERMIT	215698	\$25.00
10/04/17	CECILIO RODRIGUEZ	16578	X			BUSINESS OCCUPANCY	215698	\$75.00

10/04/17	CECILIO RODRIGUEZ	16579	X			FIRE PROTECTION SYSTEMS PERMIT	215698	\$150.00
10/04/17	SATURINO MEDINA	16580		X		FIRE PROTECTION SYSTEMS PERMIT	215698	\$150.00
10/04/17	IRASEMA LOPEZ	16581	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	ROLALINDA VELA	16582		X		BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	ROMUALDO GARCIA JR.	16583	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	CLAUDIA GUAJARDO	16584	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	CLAUDIA GUAJARDO	16585	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	MONICA RESENDEZ	16586	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	JOSE G. MOSQUEDA	16587	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	JUANA E. SILVA	16588		X		BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	SATURINO CODINA	16589		X		FIRE PROTECTION SYSTEMS PERMIT	215698	\$150.00
10/04/17	MACARIO CEDILLO	16590		X		BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	PATRICIA CROW	16591	X			BURN PERMIT	215698	\$25.00
10/04/17	EDUARDO RAMIREZ	16592	X			BUSINESS OCCUPANCY	215698	\$75.00
10/04/17	FLOR SALINAS	16593	X			BURN PERMIT	215698	\$25.00
10/04/17	ROGELIO CANTU	16594	X			BUILDING PERMIT	215698	\$200.00
10/04/17	SANDY MENDOZA	16595	X			BUILDING PERMIT	215698	\$200.00
10/05/17	OSCAR CASTAÑEDA	16596		X		BURN PERMIT	215976	\$25.00
10/05/17	HECTOR SOTO	16597	X			BURN PERMIT	215976	\$25.00
10/05/17	RUBEN ALFARO	16598	X			BURN PERMIT	215976	\$25.00
10/05/17	JUSTIN JARZOMBEELE	16599		X		COMMERCIAL BURN PERMIT	215976	\$100.00
10/05/17	CLAUDIA GU	16600		X		BURN PERMIT	215976	\$25.00
10/05/17	ELVA SERVANTES	16601		X		BURN PERMIT	215976	\$25.00
10/05/17	NORMA MORIN	16602	X			BURN PERMIT	215976	\$25.00

X1a

10/05/17	ROSA GARCIA	16603	X			BURN PERMIT	215976	\$25.00
10/05/17	ABELARDO SAUCEDO	16604		X		BURN PERMIT	215976	\$25.00
10/05/17	NOE NUÑEZ JR.	16605	X			BURN PERMIT	215976	\$25.00
10/06/17	SARA BRENNER	16606		X		COMMERCIAL BURN PERMIT	215978	\$100.00
10/06/17	RENE PEYNADO	16607		X		BURN PERMIT	215978	\$25.00
10/10/17	JOSE PICHARDO	16608	X			BURN PERMIT	215980	\$25.00
10/10/17	REYNALDO FLORES	16609	X			BURN PERMIT	215980	\$25.00
10/10/17	JUAN RAYO	16610	X			BURN PERMIT	215980	\$25.00
10/10/17	SEVERINA HERNANDEZ	16611	X			BURN PERMIT	215980	\$25.00
10/10/17	JOSE PRUNEDA	16612	X			BURN PERMIT	215980	\$25.00
10/10/17	JOSE CHAVARRIA	16613	X			BURN PERMIT X's 2	215980	\$50.00
10/10/17	JAIME LIMON	16614	X			BURN PERMIT	215980	\$25.00
10/10/17	WILFRED PAWLIK	16615		X		BURN PERMIT	215980	\$25.00
10/10/17	JOSE SANTOS PEREZ	16616	X			BURN PERMIT	215980	\$25.00
10/10/17	JUAN CHAVEZ	16617	X			BURN PERMIT	215980	\$25.00
10/10/17	LUIS CHAVEZ	16618	X			BURN PERMIT	215980	\$25.00
10/10/17	JOSE METZ	16619	X			BURN PERMIT	215980	\$25.00
10/11/17	MIRNA GONZALEZ	16620		X		BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	GRACIE VALDEZ	16621		X		COMMERCIAL BURN PERMIT	215975	\$100.00
10/11/17	DAGOBERTO FRANCISCO	16622	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	JESSE RINCON	16623	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	LEONOR VELA	16624	X			BURN PERMIT	215975	\$25.00
10/11/17	MIRIAM MARTINEZ	16625	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	PEDRO GUZMAN	16626	X			BURN PERMIT	215975	\$25.00

x116

10/11/17	JORGE MURILLO	16627	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	JOSE OCAÑAS	16628	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	ADELITA GARZA	16629	X			BUSINESS OCCUPANCY	215975	\$75.00
10/11/17	SUPERIOR ALARMS	16630		X		FIRE ALARM SYSTEMS PERMIT	215975	\$100.00
10/11/17	LUDIVINA ALMAGUER	16631		X		BUSINESS OCCUPANCY	215975	\$75.00
10/12/17	ELEUTERIO DIAZ JR.	16632	X			BURN PERMIT	215979	\$25.00
10/12/17	RAYMOND GARCIA	16633		X		BURN PERMIT	215979	\$25.00
10/12/17	HOMERO CARDENAS	16634	X			BURN PERMIT	215979	\$25.00
10/12/17	FLORENTINO OLGUIN	16635	X			BURN PERMIT	215979	\$25.00
10/12/17	ALEJANDRA GUERRA	16636	X			BURN PERMIT	215979	\$25.00
10/12/17	LAURA MENDOZA	16637	X			BURN PERMIT	215979	\$25.00
10/12/17	CARLOS MARTINEZ	16638	X			BURN PERMIT	215979	\$25.00
10/12/17	JULIAN VILLARREAL	16639	X			BURN PERMIT	215979	\$25.00
10/13/17	JULIO VILLARREAL	16640	X			BURN PERMIT X's 2	216216	\$50.00
10/13/17	CATARINA CANO	16641	X			BURN PERMIT	216216	\$25.00
10/13/17	MARIA L. RAMIREZ	16642	X			BURN PERMIT	216216	\$25.00
10/13/17	DANA RAMIREZ	16643	X			BURN PERMIT	216216	\$25.00
10/13/17	RODOLFO SANDOVAL	16644	X			BURN PERMIT	216216	\$25.00
10/13/17	MICHELL ELSWORTH	16645		X		BURN PERMIT	216216	\$25.00
10/13/17	TRAVIS TAYLOR	16646	X			BURN PERMIT	216216	\$25.00
10/13/17	IGNACIO PEREZ	16647	X			COMMERCIAL BURN PERMIT	216216	\$100.00
10/13/17	ALICIA RODRIGUEZ	16648	X			BURN PERMIT	216216	\$25.00
10/16/17	JOSE REYES	16649	X			BURN PERMIT	216214	\$25.00
10/16/17	URSULA GONZALEZ	16650	X			BURN PERMIT	216214	\$25.00

X1c

10/16/17	CELESTINO VALLE	16651	X			BURN PERMIT	216214	\$25.00
10/16/17	JOHN PHILLIPS	16652	X			BURN PERMIT	216214	\$25.00
10/16/17	TRACY ARNOLD	16653	X			BURN PERMIT	216214	\$25.00
10/16/17	MARY OLIVAREZ	16654		X		BURN PERMIT	216214	\$25.00
10/16/17	ROGELIO RODRIGUEZ	16655	X			BURN PERMIT	216214	\$25.00
10/16/17	LISA OLIVERIA	16656		X		BURN PERMIT	216214	\$25.00
10/17/17	NOEMI ORTEGA	16657		X		COMMERCIAL BURN PERMIT	216215	\$100.00
10/17/17	ELIAZAR BARRERA	16658	X			DUPLICATE PERMIT	216215	\$5.00
10/17/17	JOSE GUTIERREZ	16659	X			BURN PERMIT	216215	\$25.00
10/17/17	JOSE J. GARCIA	16660	X			COMMERCIAL BURN PERMIT	216215	\$100.00
10/17/17	MANUEL ZEPEDA	16661	X			BURN PERMIT	216215	\$25.00
10/17/17	ELI PEREZ	16662		X		BURN PERMIT	216215	\$25.00
10/17/17	LUIS NAVA	16663	X			BURN PERMIT	216215	\$25.00
10/17/17	MARIA ESPERICUETA	16664		X		BURN PERMIT	216215	\$25.00
10/17/17	FELIPE ELIZONDO	16665	X			BURN PERMIT	216215	\$25.00
10/17/17	ELIDA PEREZ	16666	X			BURN PERMIT	216215	\$25.00
10/18/17	BLANCA A. CARDENAS	16667		X		BUILDING PERMIT	216217	\$200.00
10/18/17	VICKI LEE	16668	X			BURN PERMIT	216217	\$25.00
10/18/17	JORGE ZAMORA	16669		X		BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	JUAN M. ROSALES	16670	X			BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	HORACIO LOZANO	16671	X			BURN PERMIT	216217	\$25.00
10/18/17	RUBEN MARQUEZ	16672	X			BURN PERMIT	216217	\$25.00
10/18/17	ROSBE SAAVEDRA	16673	X			BURN PERMIT	216217	\$25.00
10/18/17	MARIO RUIZ	16674	X			BURN PERMIT	216217	\$25.00

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10/18/17	GLORIA DOMINGUEZ	16675		X		BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	VALENTINA RAMIREZ	16676	X			BURN PERMIT	216217	\$25.00
10/18/17	MARIA L. BARRERA	16677		X		BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	AGUSTIN J. PARRA	16678	X			BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	JAIME VALDEZ	16679	X			BUSINESS OCCUPANCY	216217	\$75.00
10/18/17	JOSE DOMINGUEZ	16680	X			BURN PERMIT	216217	\$25.00
10/18/17	EDDIE CANO	16681	X			BURN PERMIT	216217	\$25.00
10/19/17	JORGE GONZALEZ	16682		X		BURN PERMIT	216218	\$25.00
10/19/17	HOMERO MATAMOROS	16683	X			BURN PERMIT	216218	\$25.00
10/19/17	JOE RAMIREZ	16684	X			BURN PERMIT	216218	\$25.00
10/19/17	MARISOL AGUILAR	16685	X			BURN PERMIT	216218	\$25.00
10/19/17	GASTON TREVIÑO	16686	X			BURN PERMIT	216218	\$25.00
10/19/17	LARRY AHLMAN	16687	X			BURN PERMIT	216218	\$25.00
10/19/17	ROSABEL ESTRADA	16688	X			BURN PERMIT	216218	\$25.00
10/19/17	MOISES CASTILLO	16689	X			BURN PERMIT	216218	\$25.00
10/19/17	JOSE RAMOS	16690	X			BURN PERMIT	216218	\$25.00
10/20/17	LEONEL MONCIVAIS	16691		X		BURN PERMIT	216416	\$25.00
10/20/17	MODESTO LUNA	16692	X			DUPLICATE PERMIT	216416	\$5.00
10/20/17	ROBERT RIVERA	16693	X			BURN PERMIT	216416	\$25.00
10/20/17	ROSALINDA DE HOYOS	16694	X			BURN PERMIT	216416	\$25.00
10/20/17	MOISES MARTINEZ	16695	X			BURN PERMIT	216416	\$25.00
10/20/17	MARIA MEDRANO	16696	X			BURN PERMIT	216416	\$25.00
10/20/17	CECILIA SALINAS	16697		X		BURN PERMIT	216416	\$25.00
10/20/17	MELISSA OLIVAREZ	16698	X			BURN PERMIT	216416	\$25.00

10/20/17	DIANA RODRIGUEZ	16699	X			BURN PERMIT	216416	\$25.00
10/23/17	YOLANDA MARICHALAR	16700	X			BURN PERMIT	216420	\$25.00
10/23/17	HELEN NASH	16701		X		BURN PERMIT	216420	\$25.00
10/23/17	RODRIGO SANTOS	16702	X			BURN PERMIT	216420	\$25.00
10/23/17	FERNANDO RAMIREZ	16703	X			BURN PERMIT	216420	\$25.00
10/23/17	CESAR GUTIERREZ	16704	X			BURN PERMIT	216420	\$25.00
10/24/17	REYMUNDO ORTIZ JR.	16705	X			BURN PERMIT	216417	\$25.00
10/24/17	LINO ZAPATA	16706	X			BURN PERMIT	216417	\$25.00
10/24/17	REYNALDO VILLARREAL	16707		X		BURN PERMIT	216417	\$25.00
10/24/17	ATANACIO VELASQUEZ	16708	X			BURN PERMIT	216417	\$25.00
10/24/17	HUGO DE LEON	16709	X			BUSINESS OCCUPANCY	216417	\$75.00
10/25/17	FEDERICO SALINAS	16710	X			BURN PERMIT	216422	\$25.00
10/25/17	ISAAC SOTO	16711	X			BURN PERMIT	216422	\$25.00
10/25/17	JUAN ALMARAZ	16712	X			BURN PERMIT	216422	\$25.00
10/25/17	ARTURO ARANDA	16713	X			BURN PERMIT	216422	\$25.00
10/25/17	NORMA LEAL	16714	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	MIGDALIA RODRIGUEZ HECTOR RODRIGUEZ	16715	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	HERMELINDA TAMEZ	16716	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	SONIA ARRIAGA	16717	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	BRITTANY GARCIA	16718	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	MIGUEL A. OSORIO	16719	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	VERONICA OROZCO	16720	X			BURN PERMIT	216422	\$25.00
10/25/17	RAMIRO AGADO	16721		X		BURN PERMIT	216422	\$25.00
10/25/17	CASSANDRA VARGAS RAUL MEDINA	16722	X			BUSINESS OCCUPANCY	216422	\$75.00

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10/25/17	ELIAZAR GARCIA	16723	X			BURN PERMIT	216422	\$25.00
10/25/17	GUDALUPE RENE A	16724		X		FIRE ALARM SYSTEMS PERMIT	216422	\$100.00
10/25/17	TOMAS ZAMORANO	16725	X			BURN PERMIT	216422	\$25.00
10/25/17	JOSE RIOS	16726	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	REYNA B. CAMPOS	16727	X			BUILDING PERMIT	216422	\$200.00
10/25/17	GUADALUPE SALINAS	16728	X			BUSINESS OCCUPANCY	216422	\$75.00
10/25/17	JOSE C. MENCHACA	16729	X			BURN PERMIT	216422	\$25.00
10/25/17	MARTHA M. MALDONADO	16730	X			BURN PERMIT	216422	\$25.00
10/25/17	SILVIA GUARDIOLA	16731	X			BURN PERMIT	216422	\$25.00
10/26/17	MARIO ORNELAS	16732		X		BURN PERMIT	216503	\$25.00
10/26/17	ANSELMO FLORES	16733	X			BURN PERMIT	216503	\$25.00
10/26/17	PEDRO REQUENEZ	16734	X			BURN PERMIT	216503	\$25.00
10/26/17	RODOLFO TREVIÑO	16735	X			BURN PERMIT	216503	\$25.00
10/26/17	IRMA RIOS	16736	X			BURN PERMIT	216503	\$25.00
10/26/17	BETTY WILSON	16737	X			BURN PERMIT	216503	\$25.00
10/26/17	GERARDO GARCIA	16738	X			BURN PERMIT	216503	\$25.00
10/26/17	KATHLEEN PLUMMER	16739	X			BURN PERMIT	216503	\$25.00
10/27/17	MICHAEL CUELLAR	16740	X			BURN PERMIT	216504	\$25.00
10/27/17	ABEL CABALLERO	16741	X			BUSINESS OCCUPANCY	216504	\$75.00
10/27/17	ROY CHAPA	16742		X		COMMERCIAL BURN PERMIT	216504	\$100.00
10/27/17	MIRIAM REYNA	16743	X			BURN PERMIT	216504	\$25.00
10/27/17	ROBERT CANO	16744		X		BURN PERMIT	216504	\$25.00
10/27/17	REYNALDO SALINAS	16745	X			BURN PERMIT	216504	\$25.00
10/27/17	MURRAY LEERHOFF	16746		X		BURN PERMIT	216504	\$25.00

10/30/17	CARLOS LEAL	16747		X		BURN PERMIT	216710	\$25.00
10/30/17	JUANITA CUEVAS	16748		X		BURN PERMIT	216710	\$25.00
10/30/17	MAGDALENA MARTINEZ	16749	X			BURN PERMIT	216710	\$25.00
10/30/17	MICHAEL JIMENEZ	16750	X			COMMERCIAL BURN PERMIT	216710	\$100.00
10/30/17	ADRIAN GARCIA	16751	X			BURN PERMIT	216710	\$25.00
10/30/17	ALICIA OCHOA	16752	X			BURN PERMIT	216710	\$25.00
10/30/17	LUCIANO BOCANEGRA	16753	X			BURN PERMIT	216710	\$25.00
10/30/17	JESUS SANCHEZ	16754	X			COMMERCIAL BURN PERMIT	216710	\$100.00
10/31/17	JUAN SALINAS	16755	X			BURN PERMIT	216713	\$25.00
10/31/17	LAURA GUTIERREZ	16756	X			BURN PERMIT	216713	\$25.00
10/31/17	EDWARD COOGAN	16757	X			BURN PERMIT X's 3	216713	\$75.00
10/31/17	VALENTIN GARCIA	16758	X			BURN PERMIT	216713	\$25.00
10/31/17	JUANA GUTIERREZ	16759		X		BURN PERMIT	216713	\$25.00
10/31/17	NAELA MORENO	16760	X			BURN PERMIT	216713	\$25.00
10/31/17	JOSE L. MENDOZA	16761	X			BURN PERMIT	216713	\$25.00
							Grand Total	\$9,060.00

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

Approved by: [Signature]
Fire Marshal Date

Prepared by: [Signature] 11/7/17
Administrative Assistant Date

Print Name: Homero Garza

Print Name: Sulema Carrizos

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-
FM-001
Revised 10/04

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 11/30/17

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HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF NOVEMBER

	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	AMOUNT
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNT
11/01/17	NOELIA FLORES	16762	X			BUSINESS OCCUPANCY	216714	\$75.00
11/01/17	NEXIUS SOLUTIONS	16763		X		BUSINESS OCCUPANCY	216714	\$75.00
11/01/17	FELIPE ELIZONDO	16764	X			BUILDING PERMIT	216714	\$200.00
11/01/17	DARLENE BELMAREZ	16765		X		BUSINESS OCCUPANCY	216714	\$75.00
11/01/17	ALMA GARCIA	16766	X			BURN PERMIT X's 2 & COMMERCIAL BURN PERMIT	216714	\$150.00
11/01/17	OSCAR HERNANDEZ	16767	X			BUILDING PERMIT	216714	\$200.00
11/01/17	RODOLFO GARCIA	16768	X			BURN PERMIT	216714	\$25.00
11/01/17	PABLO ROCHA	16769	X			BURN PERMIT	216714	\$25.00
11/01/17	SIVERIO HERNANDEZ	16770	X			BURN PERMIT	216714	\$25.00
11/01/17	REYNALDO RODRIGUEZ	16771	X			BURN PERMIT X's 2	216714	\$50.00
11/01/17	SERVANDO CUELLAR JR.	16772	X			BURN PERMIT	216714	\$25.00
11/01/17	EMANUEL PEREZ CAMACHO	16773	X			BUSINESS OCCUPANCY	216714	\$75.00
11/01/17	RICHARD HILL	16774		X		BUSINESS OCCUPANCY	216714	\$75.00
11/02/17	BEATRIZ ROBLEDO	16775	X			BURN PERMIT	216934	\$25.00
11/02/17	RICHARD PEREZ	16776	X			BURN PERMIT	216934	\$25.00
11/02/17	RICARDO CAZAREZ	16777	X			BURN PERMIT & DUPLICATE PERMIT	216934	\$30.00
11/02/17	MARIA VELIZ	16778	X			BURN PERMIT	216934	\$25.00
11/02/17	RENE ACOSTA	16779	X			BURN PERMIT X's 2	216934	\$50.00
11/02/17	ELIZABETH GARCIA	16780	X			BURN PERMIT	216934	\$25.00
11/02/17	YOLANDA MELENDEZ	16781	X			BURN PERMIT	216934	\$25.00
11/02/17	JESUS REYNA	16782	X			BURN PERMIT	216934	\$25.00
11/02/17	ERNESTINA ROBLEDO	16783	X			BURN PERMIT	216934	\$25.00
11/02/17	LEONEL OLIVAREZ	16784	X			BURN PERMIT	216934	\$25.00
11/02/17	ALEXANDRA GARCIA	16785	X			BURN PERMIT	216934	\$25.00
11/03/17	SYLVIA LUNA	16786	X			BURN PERMIT & COMMERCIAL BURN PERMIT	216936	\$125.00

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11/03/17	GERARDO ESPINOZA	16787	X		BURN PERMIT	216936	\$25.00
11/03/17	SOUTH TEXAS ORGANIC	16788		X	COMMERCIAL BURN PERMIT	216936	\$100.00
11/03/17	TEXAS G&S INVESTMENTS, INC.	16789		X	BUSINESS OCCUPANCY	216936	\$75.00
11/03/17	ROEL GARCIA	16790		X	BURN PERMIT	216936	\$25.00
11/03/17	MIRIAM GONZALEZ	16791	X		BURN PERMIT	216936	\$25.00
11/03/17	GUADALUPE IBARRA	16792	X		BURN PERMIT	216936	\$25.00
11/06/17	ALVARO ZUNIGA	16793	X		BURN PERMIT	216938	\$25.00
11/06/17	RAUL BALDERAS	16794	X		COMMERCIAL BURN PERMIT	216938	\$100.00
11/06/17	LUCIA TAMEZ	16795	X		BURN PERMIT	216938	\$25.00
11/06/17	PATRICIA PIÑON	16796		X	BURN PERMIT	216938	\$25.00
11/06/17	JESUS VILLANUEVA	16797	X		BURN PERMIT	216938	\$25.00
11/06/17	DANIEL GARCIA	16798	X		BURN PERMIT	216938	\$25.00
11/06/17	NATIVIDAD VALENCIA	16799	X		BURN PERMIT	216938	\$25.00
11/06/17	OSVALDO SAENZ	16800	X		BURN PERMIT	216938	\$25.00
11/07/17	JESUS PERRET	16801	X		DUPLICATE PERMIT	216937	\$5.00
11/07/17	VIRGINIA VEGA	16802	X		BURN PERMIT	216937	\$25.00
11/07/17	PORFIRIO GONZALEZ	16803	X		BURN PERMIT X's 2	216937	\$50.00
11/07/17	LEONEL GONZALEZ	16804	X		BURN PERMIT	216937	\$25.00
11/07/17	DIONICIO DE ANDA	16805	X		BURN PERMIT	216937	\$25.00
11/07/17	FRANCISCO ALVAREZ	16806	X		BURN PERMIT	216937	\$25.00
11/07/17	ERALIO FLORES	16807	X		BURN PERMIT	216937	\$25.00
11/07/17	RAMIRO CANTU	16808	X		BURN PERMIT	216937	\$25.00
11/08/17	RAMON GARCIA	16809		X	FIRE PROTECTION SYSTEMS PERMIT	216940	\$150.00
11/08/17	JUAN CUIEL	16810	X		BURN PERMIT	216940	\$25.00
11/08/17	NORMA LEAL	16811	X		FIRE PROTECTION SYSTEMS PERMIT	216940	\$150.00
11/08/17	NORMA GARZA	16812	X		BUILDING PERMIT	216940	\$200.00
11/08/17	FILIBERTO L. PUENTE	16813	X		BUSINESS OCCUPANCY	216940	\$75.00
11/08/17	DONS RIVAS	16814		X	BUSINESS OCCUPANCY	216940	\$75.00

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11/08/17	JESUS GARCIA	16815 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	STEVEN DAMLER	16816 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	ENRIQUE GARCIA	16817 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	MARTIN Y. GALVAN	16818 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	ALBERTO MARTINEZ	16819 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	JESUS MARTINEZ	16820 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	CRISTINA ESPARZA	16821 ₄	X			BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	ADAN ORDUÑO	16822 ₄	X			BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	ELIZABETH DAVILA	16823 ₄	X			BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	JOSE MONTELONGO	16824 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	ANDREA SANTOS	16825 ₄		X		BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	DANIEL MARTINEZ	16826 ₄	X			BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	PEDRO PEÑA	16827 ₄		X		BURN PERMIT ₄	216940 ₄	\$25.00 ₄
11/08/17	CARL BRAN	16828 ₄		X		COPY OF INVESTIGATION REPORT ₄	216940 ₄	\$25.00 ₄
11/08/17	MARTHA TREVIÑO	16829 ₄	X			BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	AHOLIBAMA LOPEZ	16830 ₄		X		BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	YESENIA VIDANA	16831 ₄		X		BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/08/17	SAN JUANA VALAVEZ	16832 ₄	X			BUSINESS OCCUPANCY ₄	216940 ₄	\$75.00 ₄
11/09/17	FLORENTINO VILLANUEVA	16833 ₄	X			BURN PERMIT ₄	217100 ₄	\$25.00 ₄
11/09/17	NOE CADENA	16834 ₄	X			BURN PERMIT ₄	217100 ₄	\$25.00 ₄
11/09/17	JUAN MENDOZA	16835 ₄	X			BURN PERMIT ₄	217100 ₄	\$25.00 ₄
11/09/17	DAVID ZAPATA	16836 ₄	X			BURN PERMIT ₄	217100 ₄	\$25.00 ₄
11/09/17	MAGDALENA DOMINGUEZ	16837 ₄	X			BURN PERMIT X's 2 ₄	217100 ₄	\$50.00 ₄
11/13/17	FRANCISCO BARRON	16838 ₄	X			BURN PERMIT ₄	217101 ₄	\$25.00 ₄
11/13/17	ARMANDINA PEREZ	16839 ₄	X			BURN PERMIT ₄	217101 ₄	\$25.00 ₄
11/13/17	WILLIAM DELLS	16840 ₄	X			BURN PERMIT ₄	217101 ₄	\$25.00 ₄
11/13/17	FELIPA OCHOA	16841 ₄	X			BURN PERMIT ₄	217101 ₄	\$25.00 ₄
11/13/17	FRANCISCO HERNANDEZ	16842 ₄	X			BURN PERMIT ₄	217101 ₄	\$25.00 ₄

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11/14/17	OSCAR GONZALEZ	16843 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	JUAN GUTIERREZ	16844 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	SANTOS TAMEZ	16845 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	NORA PIÑA	16846 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	JUAN RIOS JR.	16847 ⁴		X		BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	ALBERTO DE LA GARZA	16848 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/14/17	JUSTIN LA GRAING	16849 ⁴	X			BURN PERMIT ⁴	217102 ⁴	\$25.00 ⁴
11/15/17	CINTHIA LUNA	16850 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	CESAR H. SANCHEZ	16851 ⁴	X			BUSINESS OCCUPANCY ⁴	217103	\$75.00 ⁴
11/15/17	FELIX GUAJARDO	16852 ⁴	X			DUPLICATE PERMIT ⁴	217103	\$5.00 ⁴
11/15/17	WILLIAM HATHORN	16853 ⁴		X		BUSINESS OCCUPANCY ⁴	217103	\$75.00 ⁴
11/15/17	MARIO VASQUEZ	16854 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	FRANCISCO GONZALEZ	16855 ⁴		X		BUILDING PERMIT ⁴	217103	\$200.00 ⁴
11/15/17	LINDA VASQUEZ	16856 ⁴		X		BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	JOSE AGUIRRE	16857 ⁴		X		BUSINESS OCCUPANCY ⁴	217103	\$75.00 ⁴
11/15/17	FRANCISCO RAMIREZ	16858 ⁴	X			BUILDING PERMIT ⁴	217103	\$3,212.50 ⁴
11/15/17	JOE WINSTON	16859 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	ANTONIO CONCHA	16860 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	MARCO CHAVEZ	16861 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	JOSE S. CAVAZOS	16862 ⁴	X			BURN PERMIT ⁴	217103	\$25.00 ⁴
11/15/17	SHAHED MOHAMMED	16863 ⁴		X		BUSINESS OCCUPANCY ⁴	217103	\$75.00 ⁴
11/15/17	SHAHED MOHAMMED	16864 ⁴		X		BUSINESS OCCUPANCY ⁴	217103	\$75.00 ⁴
11/15/17	LEONEL MENDOZA	16865 ⁴		X		COMMERCIAL BURN PERMIT ⁴	217103 ⁴	\$100.00 ⁴
11/16/17	EUSEBIO RAMIREZ	16866 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	CRIS ODOM	16867 ⁴		X		COMMERCIAL BURN PERMIT X's 2 ⁴	217327 ⁴	\$200.00 ⁴
11/16/17	EMERARDO VILLARREAL	16868 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	ELIZABETH PARDI	16869 ⁴		X		BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	VOID ⁴	16870 ⁴	VOID	VOID	VOID	VOID ⁴	217327 ⁴	VOID ⁴

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11/16/17	FRANCISCO PEREZ	16871 ⁴	X			COMMERCIAL BURN PERMIT ⁴	217327 ⁴	\$100.00 ⁴
11/16/17	EVANGELINA SAUCEDO	16872 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	LUZ M. HERNANDEZ	16873 ⁴	X			BUSINESS OCCUPANCY ⁴	217327 ⁴	\$75.00 ⁴
11/16/17	ANA GARCIA	16874 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	MARIA DIAZ DE AYALA	16875 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	DIANA AYALA	16876 ⁴	X			BURN PERMIT ⁴	217327 ⁴	\$25.00 ⁴
11/16/17	TEJAS FIRE SYSTEMS	16877 ⁴	X			FIRE PROTECTION SYSTEMS PERMIT ⁴	217327 ⁴	\$150.00 ⁴
11/17/17	ERNESTO GARZA	16878 ⁴	X			BURN PERMIT ⁴	217328 ⁴	\$25.00 ⁴
11/17/17	ENEDELIA ROJAS	16879 ⁴		X		BURN PERMIT X's 2 ⁴	217328 ⁴	\$50.00 ⁴
11/17/17	NANCY GUERRA	16880 ⁴	X			BURN PERMIT ⁴	217328 ⁴	\$25.00 ⁴
11/20/17	CHARLES BERKLEY	16881 ⁴		X		COMMERCIAL BURN PERMIT ⁴	217330 ⁴	\$100.00 ⁴
11/20/17	MARTIN A. GARCIA	16882 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	VOID	16883 ⁴	VOID	VOID	VOID	VOID ⁴	217330 ⁴	VOID ⁴
11/20/17	VOID	16884 ⁴	VOID	VOID	VOID	VOID ⁴	217330 ⁴	VOID ⁴
11/20/17	JOSE JUAREZ	16885 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	DANIEL OCAÑAS	16886 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	JUAN A. MARTINEZ	16887 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	LETICIA SANCHEZ	16888 ⁴		X		BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	CONSUELO ARGUELLO	16889 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/20/17	JUAN GARCIA	16890 ⁴	X			BURN PERMIT ⁴	217330 ⁴	\$25.00 ⁴
11/21/17	VOID	16891 ⁴	VOID	VOID	VOID	VOID ⁴	217326 ⁴	VOID ⁴
11/21/17	REYNALDO MATA	16892 ⁴	X			DUPLICATE PERMIT ⁴	217326 ⁴	\$5.00 ⁴
11/21/17	DAVID RUNGE	16893 ⁴	X			BURN PERMIT ⁴	217326 ⁴	\$25.00 ⁴
11/21/17	MARTIN ARTEAGA	16894 ⁴	X			BURN PERMIT X's 2 ⁴	217326 ⁴	\$50.00 ⁴
11/21/17	ERIC DIAZ	16895 ⁴		X		BURN PERMIT ⁴	217326 ⁴	\$25.00 ⁴
11/21/17	JUAN BAUTISTA	16896 ⁴	X			BURN PERMIT ⁴	217326 ⁴	\$25.00 ⁴
11/21/17	MIGUEL ESPINOZA	16897 ⁴	X			BURN PERMIT ⁴	217326 ⁴	\$25.00 ⁴
11/21/17	JOSE A. SANCHEZ	16898 ⁴	X			BURN PERMIT ⁴	217326 ⁴	\$25.00 ⁴

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11/21/17	JESSICA AGUILAR	16899		X		BURN PERMIT	217326	\$25.00
11/21/17	SERGIO NARVAEZ	16900	X			BURN PERMIT	217326	\$25.00
11/21/17	JUAN DE LA CRUZ	16901	X			BURN PERMIT	217326	\$25.00
11/21/17	AARON MARTINEZ	16902	X			BURN PERMIT	217326	\$25.00
11/21/17	SANTOSH SKARIAH	16903	X			BURN PERMIT	217326	\$25.00
11/21/17	BETTY JANE CAPETILLO	16904	X			BURN PERMIT	217326	\$25.00
11/27/17	FELIX GARZA	16916	X			BURN PERMIT	217326	\$25.00
11/22/17	ALEJANDRO DE LA GARZA	16905		X		BURN PERMIT	217329	\$25.00
11/22/17	LEONEL MASCAREÑO	16906		X		BURN PERMIT X's 2	217329	\$50.00
11/22/17	LUIS ALBERTO SUAREZ	16907	X			BUSINESS OCCUPANCY	217329	\$75.00
11/22/17	SHANNON R. LINDLEY	16908		X		BURN PERMIT X's 2	217329	\$50.00
11/22/17	EMILIA GONZALEZ	16909	X			BURN PERMIT	217329	\$25.00
11/22/17	GABRIELA BOLAÑOS	16910	X			BURN PERMIT	217329	\$25.00
11/22/17	FERMIN ALVAREZ	16911	X			BURN PERMIT	217329	\$25.00
11/22/17	ALFREDO CORNEJO	16912	X			BURN PERMIT	217329	\$25.00
11/22/17	ROMULO GARZA	16913	X			COMMERCIAL BURN PERMIT	217329	\$100.00
11/22/17	AURORA HOUSE FOUNDATION	16914		X		BUSINESS OCCUPANCY	217329	\$75.00
11/22/17	LISANDRO PULIDO	16915	X			BUSINESS OCCUPANCY	217329	\$75.00
11/27/17	FRANCISCO OZUNA	16917	X			BURN PERMIT	217428	\$25.00
11/27/17	BELIA PHILIPS	16918	X			BURN PERMIT	217428	\$25.00
11/27/17	MIGUEL S. CRUZ	16919	X			BURN PERMIT	217428	\$25.00
11/27/17	JOHNNY GOMEZ	16920	X			COMMERCIAL BURN PERMIT	217428	\$100.00
11/27/17	CARLOS ARRIAGA	16921	X			BURN PERMIT	217428	\$25.00
11/27/17	DAVID GARCIA	16922	X			BURN PERMIT	217428	\$25.00
11/27/17	MARIA GONZALEZ	16923	X			BURN PERMIT	217428	\$25.00
11/27/17	FRANK FLORES	16924	X			BURN PERMIT	217428	\$25.00
11/27/17	CARLOS ANTONIO	16925	X			BURN PERMIT	217428	\$25.00
11/27/17	TITUS SHUEERATT	16926		X		BURN PERMIT	217428	\$25.00

1,050.00

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11/27/17	JEFFEREY BAILEY	16927 ⁴	X			BURN PERMIT ⁴	217428 ⁴	\$25.00 ⁴
11/27/17	PANNEL INDUSTRIES	16928 ⁴		X		BUSINESS OCCUPANCY ⁴	217428 ⁴	\$75.00 ⁴
11/28/17	ANTONIO MARTINEZ	16929 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	ENRIQUETA MEJIA	16930 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	ADELA S. GARCIA	16931 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	ENRIQUE GONZALEZ	16932 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	FABIAN LOPEZ	16933 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	IRMA TAMEZ	16934 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	OSCAR SALINAS	16935 ⁴	X			BUSINESS OCCUPANCY ⁴	217429 ⁴	\$75.00 ⁴
11/28/17	AMBROSIO GONZALEZ	16936 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/28/17	TRAVIS HUGHES	16937 ⁴	X			BURN PERMIT ⁴	217429 ⁴	\$25.00 ⁴
11/29/17	MIGUEL BALDERAS	16938 ⁴	X			BUILDING PERMIT ⁴	217430 ⁴	\$200.00 ⁴
11/29/17	LAURA GARZA	16939 ⁴	X			BURN PERMIT ⁴	217430 ⁴	\$25.00 ⁴
11/29/17	MIGUEL BALDERAS	16940 ⁴	X			COMMERCIAL BURN PERMIT ⁴	217430 ⁴	\$100.00 ⁴
11/29/17	RAQUEL FRANCO	16941 ⁴	X			BURN PERMIT ⁴	217430 ⁴	\$25.00 ⁴
11/29/17	NOEMI BRISEÑO	16942 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	PATRICIA N. LINTON	16943 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	PABLO TORRES JR.	16944 ⁴	X			BURN PERMIT ⁴	217430 ⁴	\$25.00 ⁴
11/29/17	JSOEFA TREVIÑO JAIME CHAVEZ	16945 ⁴		X		BUILDING PERMIT ⁴	217430 ⁴	\$200.00 ⁴
11/29/17	NORMA OLIVAREZ	16946 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	MIGUEL ROMERO	16947 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	MARCO VALENCIA	16948 ⁴			X	SPRINKLER SYSTEM PERMIT ⁴	217430 ⁴	\$150.00 ⁴
11/29/17	MARIA DURAN	16949 ⁴		X		BUSINESS OCCUPANCY X's 2 ⁴	217430 ⁴	\$150.00 ⁴
11/29/17	MARIA CARDENAS	16950 ⁴		X		BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	SYLVIA MUÑIZ	16951 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	SENON MOYA	16952 ⁴		X		BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴
11/29/17	COSME ESCOBEDO	16953 ⁴	X			BURN PERMIT ⁴	217430 ⁴	\$25.00 ⁴
11/29/17	MIRIAM AYALA	16954 ⁴	X			BUSINESS OCCUPANCY ⁴	217430 ⁴	\$75.00 ⁴

1,075.00

11/29/17	RICARDO FLORES	16955	X			BURN PERMIT X's 2	217430	\$50.00
11/29/17	MIGUEL LEAL	16956	X			BUSINESS OCCUPANCY	217430	\$75.00
11/29/17	MARIA A. CUADRADO	16957	X			BURN PERMIT	217430	\$25.00
11/29/17	ANDREA SANTOS	16958		X		BURN PERMIT	217430	\$25.00
11/29/17	ANTONIA PECINA	16959		X		BUSINESS OCCUPANCY	217430	\$75.00
11/29/17	JOSE RODRIGUEZ	16960		X		BUSINESS OCCUPANCY CAT.I	217430	\$125.00
11/29/17	NORMA PEREZ	16961	X			BUSINESS OCCUPANCY	217430	\$75.00
11/29/17	ANGELITA GARCIA	16962		X		BURN PERMIT	217430	\$25.00
11/29/17	MARK FLORES	16963		X		FIRE ALARM SYSTEM PERMIT	217430	\$184.50
11/29/17	NINFA CEBALLOS	16964	X			BUSINESS OCCUPANCY	217430	\$75.00
11/29/17	MARIA DE LA CRUZ	16965	X			BUSINESS OCCUPANCY	217430	\$75.00
11/29/17	ROSA CRUZ	16966	X			BUSINESS OCCUPANCY	217430	\$75.00
11/30/17	ISRAEL SAGREDO	16967	X			BURN PERMIT	217509	\$25.00
11/30/17	JUANA CARDOZA	16968	X			BURN PERMIT	217509	\$25.00
11/30/17	JOSE REYES	16969	X			BURN PERMIT	217509	\$25.00
11/30/17	EDWARD P. TORRES	16970	X			BURN PERMIT	217509	\$25.00
11/30/17	VELIA LEAL	16971	X			BURN PERMIT	217509	\$25.00
11/30/17	ESTEVAN GARZA	16972	X			BURN PERMIT	217509	\$25.00
11/30/17	DENIS RIVAS	16973		X		BURN PERMIT	217509	\$25.00
11/30/17	VOID	16974	VOID	VOID	VOID	VOID	217509	VOID
11/30/17	ALEJANDRA LEAL	16975	X			COMMERCIAL BURN PERMIT	217509	\$100.00
11/30/17	RUBEN LOPEZ	16976	X			BURN PERMIT	217509	\$25.00
Grand Total:								1,184.50

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

Approved by: [Signature] Date: 12/4/17

Fire Marshal

Prepared by: [Signature] Administrative Assistant

Print Name: Homero Garza

Print Name: Sulema Cavazos

Date: 12/4/17
s/b 13,667.00
See XA

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-
FM-001
Revised 10/04

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 11/16/18



HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT FOR THE MONTH OF DECEMBER *pbc*

			Q	Q	Q			AMOUNTS
	APPLICANT	RECEIPT	Cash	Check	MO	TYPE OF	TREASURER	DUE TO
DATE	NAME	NUMBER				SERVICE	RECEIPT	COUNTY
12/01/17	JOSE T. GARZA	16977 <i>z</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	ANTONIO BARCO	16978 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	ALEJANDRO ESPINOZA	16979 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	MARIA MIRELES	16980 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	ARNOLDO PEÑA	16981 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	NENA MERCADO	16982 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	LUIS A. GALLANT	16983 <i>4</i>		X		BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	OSCAR FARIAS	16984 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/01/17	MICHAEL KELLY	16985 <i>4</i>	X			BURN PERMIT <i>4</i>	217510 <i>4</i>	\$25.00 <i>4</i>
12/04/17	MARIA L. DIAZ	16986 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	JUAN PEREZ	16987 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	SENON MOYA	16988 <i>4</i>	X			COMMERCIAL <i>4</i> BURN PERMIT	217713 <i>4</i>	\$100.00 <i>4</i>
12/04/17	DIANA ENRIQUEZ	16989 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	JESUS LEAL	16990 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	IRINEO RAMOS JR.	16991 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	GLORIA NEIRA	16992 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	ROBERT PEREZ	16993 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	MAYDIA MEDIAVILLA	16994 <i>4</i>		X		BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	JAVIER SOLIZ	16995 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>
12/04/17	DANIEL MOFATT	16996 <i>4</i>	X			BURN PERMIT <i>4</i>	217713 <i>4</i>	\$25.00 <i>4</i>

12/04/17	MOISES SERRANO	16997	X		BURN PERMIT	217713	\$25.00
12/04/17	NATIVIDAD SALINAS	16998	X		BURN PERMIT	217713	\$25.00
12/04/17	ALEJANDRO CASTILLO	16999		X	BURN PERMIT	217713	\$25.00
12/04/17	SHAWN HARVEY	17000	X		BURN PERMIT	217713	\$25.00
12/04/17	TARSILO DOMINGUEZ	17001	X		BURN PERMIT	217713	\$25.00
12/04/17	ILIANA MEDINA	17002	X		BURN PERMIT	217713	\$25.00
12/04/17	AL RAGUSIA	17003		X	COMMERCIAL BURN PERMIT	217713	\$100.00
12/05/17	JOSE B. CANTU	17004	X		BURN PERMIT	217714	\$25.00
12/05/17	ELOISA MONTALVO	17005	X		DUPLICATE PERMIT	217714	\$5.00
12/05/17	MARIA ESCAMILLA	17006	X		BURN PERMIT	217714	\$25.00
12/05/17	JOSE GARZA	17007	X		BURN PERMIT X'S 2	217714	\$50.00
12/05/17	JUAN J. SALAZAR	17008	X		BURN PERMIT	217714	\$25.00
12/05/17	ANDREA GARCIA	17009	X		BURN PERMIT	217714	\$25.00
12/05/17	GERARDO PEÑA	17010	X		BURN PERMIT	217714	\$25.00
12/06/17	DANIEL R. VALDEZ OFFICE SPACE	17011	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	FRANCISCA GARZA REGISTERED HOME	17012	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	MARIA HERNANDEZ TAQUERIA	17013	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	RODRIGO FERNANDEZ R&M AUTO SALES	17014	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	RODRIGO FERNANDEZ	17015	X		BURN PERMIT	217715	\$25.00
12/06/17	JOSE LUIS FUENTES THE OFFICE BAR	17016		X	BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	MIRIAM CASTILLO RESTAURANT	17017	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	JOSE JUAN GONZALEZ DRIVE THRU	17018	X		BUILDING PERMIT	217715	\$200.00
12/06/17	JOSEPH AGUIRRE	17019		X	COMMERCIAL BURN PERMIT	217715	\$100.00
12/06/17	PAOLA BARRERA	17020	X		BUSINESS OCCUPANCY	217715	\$75.00
12/06/17	ANNA CEDILLO ISABELLA'S DRIVE THRU	17021	X		BUSINESS OCCUPANCY	217715	\$75.00

12/06/17	CINTIBA ALMANZA LA VICTORIA HOT DOGS	17022 ₄	X			BUSINESS OCCUPANCY ₄	217715 ₄	\$75.00 _Δ
12/06/17	CHRISTINA LONGORIA HIDALGO CO. HEAD START	17023 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	DULCES CARICIAS ADULT DAY CARE	17024 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	CHRISTINA CAMPOS NATURE'S JOINT	17025 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	RIO GRANDE CHILDREN'S HOME	17026 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	RIO GRANDE CHILDREN'S HOME	17027 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	RIO GRANDE CHILDREN'S HOME	17028 ₄		X		BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	SALVADOR CERVANTES L.A. AUTO SALES LLC	17029 ₄	X			BUSINESS OCCUPANCY _Δ	217715 _Δ	\$75.00 _Δ
12/06/17	ANDREA M. LUZ MID VALLEY TAX SERVICES	17030 ₄	X			BUSINESS OCCUPANCY ₄	217715 _Δ	\$75.00 _Δ
12/06/17	JOEL RAMIREZ LOS VETERANOS	17031 ₄	X			BUSINESS OCCUPANCY _Δ	217715 _Δ	\$75.00 _Δ
12/07/17	JOSE GOMEZ	17032 ₄	X			BURN PERMIT ₄	217931 ₄	\$25.00 ₄
12/07/17	STEPHANIE MONTALVO	17033 ₄	X			BURN PERMIT ₄	217931 _Δ	\$25.00 ₄
12/07/17	ABEL OLGUIN	17034 _Δ	X			BURN PERMIT _Δ	217931 _Δ	\$25.00 _Δ
12/08/17	APC TOWERS	17035 _Δ		X		BUILDING PERMIT ₄	217932 _Δ	\$200.00 ₄
12/08/17	APC TOWERS	17036 ₄		X		BUILDING PERMIT _Δ	217932 _Δ	\$200.00 ₄
12/08/17	APC TOWERS	17037 ₄		X		BUILDING PERMIT ₄	217932 _Δ	\$200.00 _Δ
12/08/17	RAUL GARCIA CANITIA INV.	17038 ₄		X		BUILDING PERMIT ₄	217932 _Δ	\$200.00 ₄
12/08/17	DONALD HOLMES	17039 ₄	X			BURN PERMIT ₄	217932 _Δ	\$25.00 _Δ
12/11/17	TERESO MORANO	17040 _Δ	X			DUPLICATE PERMIT ₄	217933	\$5.00 ₄
12/11/17	STACY BOND	17041 ₄			X	BURN PERMIT ₄	217933	\$25.00 ₄
12/11/17	EUSEBIO SANDOVAL	17042 _Δ		X		BURN PERMIT ₄	217933	\$25.00 ₄
12/11/17	JULIAN AGUIRRE	17043 ₄	X			BURN PERMIT ₄	217933	\$25.00 ₄
12/11/17	BALDEMAR SALINAS	17044 ₄	X			BURN PERMIT ₄	217933	\$25.00 ₄
12/11/17	JESUS MUÑOZ	17045 ₄	X			BURN PERMIT ₄	217933	\$25.00 ₄
12/11/17	ODILIO PRUNEDA	17046 ₄	X			BURN PERMIT ₄	217933	\$25.00 _Δ

12/11/17	BENJAMIN FLORES	17047 ₄	X			BURN PERMIT ₄	217933 ₄	\$25.00 ₄
12/11/17	JOSE LONGORIA	17048 ₄	X			BURN PERMIT ₄	217933 ₄	\$25.00 ₄
12/12/17	LETICIA ZECCA	17049 ₄		X		BURN PERMIT ₄	217934 ₄	\$25.00 ₄
12/12/17	GUADALUPE CANTU	17050 ₄		X		BURN PERMIT ₄	217934 ₄	\$25.00 ₄
12/12/17	JOSE LUGO	17051 ₄	X			BURN PERMIT ₄	217934 ₄	\$25.00 ₄
12/13/17	LINDANA MALDONADO TACOS EL REY	17052 ₄	X			BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	GERARDO CANTU MECHANIC SHOP	17053 ₄	X			BUILDING PERMIT ₄	217935 ₄	\$200.00 ₄
12/13/17	ROGELIO DELGADO	17054 ₄	X			BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/13/17	MIS ANGELITOS ADULT DAY CARE	17055 ₄		X		BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	JESUS RAMIREZ BAR	17056 ₄	X			BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	VIOLA ESQUIVEL	17057 ₄		X		BURN PERMIT X'S 2 ₄	217935 ₄	\$50.00 ₄
12/13/17	MARIO ESCOBAR	17058 ₄		X		BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/13/17	SANDRA EHLINGER TMC	17059 ₄	X			BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	THE APPLE TREE DAY CARE	17060 ₄		X		BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	JAVIER SLOSS	17061 ₄	X			BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/13/17	ROBERT DREIBELBIS	17062 ₄		X		COMMERCIAL BURN PERMIT X'S 2 ₄	217935 ₄	\$200.00 ₄
12/13/17	LUIS ORTEGA ACE FIRE & SOUND	17063 ₄		X		FIRE ALARM SYSTEM PERMIT ₄	217935 ₄	\$100.00 ₄
12/13/17	JEANNETTE BUTT	17064 ₄		X		BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/13/17	ANGELES ARGUELLES DAYSIE'S DRIVE THRU	17065 ₄	X			BUSINESS OCCUPANCY ₄	217935 ₄	\$75.00 ₄
12/13/17	RICARDO G. ROMO	17066 ₄	X			BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/13/17	MARIO SALINAS	17067 ₄	X			BURN PERMIT ₄	217935 ₄	\$25.00 ₄
12/14/18	ROGELIO MORALES	17068 ₄	X			BURN PERMIT ₄	218180 ₄	\$25.00 ₄
12/14/18	LEWIS FLORES	17069 ₄		X		BURN PERMIT ₄	218180 ₄	\$25.00 ₄
12/14/18	OSCAR SALAZAR	17070 ₄	X			BURN PERMIT ₄	218180 ₄	\$25.00 ₄
12/14/18	IRMA SALINAS	17071 ₄		X		COMMERCIAL BURN PERMIT ₄	218180 ₄	\$100.00 ₄

X/C

12/14/18	WESLEY WIRSCH	17072	X			DUPLICATE PERMIT	218180	\$5.00
12/14/18	JOE GUZMAN	17073		X		BURN PERMIT	218180	\$25.00
12/14/18	SAN JUANITA VILLA	17074	X			BURN PERMIT	218180	\$25.00
12/14/18	IRENE GILLAN	17075		X		BURN PERMIT	218180	\$25.00
12/15/18	GABRIEL CARRILLO	17076		X		COMMERCIAL BURN PERMIT	218183	\$100.00
12/15/18	VICTORIA GARCIA	17077	X			BURN PERMIT	218183	\$25.00
12/15/18	JESUS MEDRANO LOS AMIGOS BAR	17078	X			BUSINESS OCCUPANCY	218183	\$75.00
12/15/18	PAMELA PEDRERO	17079	X			BURN PERMIT	218183	\$25.00
12/15/18	JOSE M. GUZMAN	17080			X	BURN PERMIT	218183	\$25.00
12/15/18	FAUSTINO GONZALEZ	17081	X			BURN PERMIT	218183	\$25.00
12/18/18	SANDRA HERNANDEZ	17082	X			BURN PERMIT	218184	\$25.00
12/18/18	CASSANDRA URESTI	17083	X			BURN PERMIT	218184	\$25.00
12/18/18	DEBBIE CRUZ	17084	X			BURN PERMIT	218184	\$25.00
12/18/18	DALLEE FITZPATRICK	17085		X		BURN PERMIT	218184	\$25.00
12/18/18	NARCISO LUNA	17086	X			BURN PERMIT	218184	\$25.00
12/18/18	JOSE P. CERDA	17087	X			COMMERCIAL BURN PERMIT	218184	\$100.00
12/18/18	ARMANDO ARISTA	17088	X			BURN PERMIT	218184	\$25.00
12/18/18	REYMUNDO REYES	17089		X		COMMERCIAL BURN PERMIT	218184	\$100.00
12/18/18	GUILLERMO R. GUERRA	17090	X			BURN PERMIT	218184	\$25.00
12/19/18	FRANCISCO HERNANDEZ CRISELDA CANTU/SUE HAY	17091	X			BUSINESS OCCUPANCY	218181	\$75.00
12/19/18	SAN JUANA GUERRERO	17092	X			BURN PERMIT	218181	\$25.00
12/20/18	CAROL CORNEJO	17093	X			BURN PERMIT	218182	\$25.00
12/20/18	YADIRA RODRIGUEZ LITTLE LEARNING PLAYSCHOOL	17094		X		BUSINESS OCCUPANCY	218182	\$75.00
12/20/18	JESUS DOMINGUEZ/JUAN TREVIÑO TREVIÑO'S AUTO	17095	X			BUSINESS OCCUPANCY	218182	\$75.00
12/20/18	JEFF WORKER/NORA TORRES BEHAVIORAL HEALTH SOLUTIONS	17096	X			BUSINESS OCCUPANCY	218182	\$75.00

Xld

12/20/18	JOSE NAVEJA HAPPY KIDS LEARNING CENTER	17097 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	GABRIELA NIÑO	17098 ₄	X			BURN PERMIT ₄	218182 ₄	\$25.00 ₄
12/20/18	GRACIA TORRES LADY'S DRIVE THRU	17099 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	JOSE NEWMANN PLAZA	17100 ₄		X		BUILDING PERMIT ₄	218182 ₄	\$200.00 ₄
12/20/18	SANDRA VALDIVIA/CARLOS RAMIREZ CK AUTO SALES	17101 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	BRANDON SHEEN BEST 1 COMMUNICATIONS METRO PCS	17102 ₄		X		BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	BENJAMIN VARGAS LOS MANIS	17103 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	JOSE L. CAVAZOS	17104 ₄	X			BURN PERMIT ₄	218182 ₄	\$25.00 ₄
12/20/18	CYNTHIA GONZALEZ HEADSTART PALMVIEW 2	17105 ₄		X		BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	MELISSA GARCIA	17106 ₄	X			COMMERCIAL BURN PERMIT ₄	218182 ₄	\$100.00 ₄
12/20/18	ELIZAMA RODRIGUEZ	17107 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	JORGE PASCUAL/MONICA GOMEZ ICE CREAM	17108 ₄	X			BUSINESS OCCUPANCY ₄	218182 ₄	\$75.00 ₄
12/20/18	GERARDO PEREZ	17109 ₄	X			BURN PERMIT ₄	218182 ₄	\$25.00 ₄
12/21/18	JAIME PEÑA	17110 ₄	X			BURN PERMIT ₄	218325 ₄	\$25.00 ₄
12/21/18	ROSA GARCIA	17111 ₄	X			BURN PERMIT ₄	218325 ₄	\$25.00 ₄
12/21/18	DOUG DAVIS	17112 ₄		X		BURN PERMIT ₄	218325 ₄	\$25.00 ₄
12/22/18	FRANCISCO GARCIA	17113 ₄	X			BURN PERMIT ₄	218327 ₄	\$25.00 ₄
12/22/18	MIKE GARCIA	17114 ₄		X		BURN PERMIT X'S 2 ₄	218327 ₄	\$50.00 ₄
12/22/18	DIANA ESTRADA	17115 ₄	X			BURN PERMIT ₄	218327 ₄	\$25.00 ₄
12/22/18	JUAN OZUNA	17116 ₄		X		BURN PERMIT ₄	218327 ₄	\$25.00 ₄
12/27/18	JOSE C. MIRELES JR.	17117 ₄	X			BURN PERMIT ₄	218329 ₄	\$25.00 ₄
12/27/18	ALFREDO MORENO	17118 ₄		X		COMMERCIAL BURN PERMIT ₄	218329 ₄	\$100.00 ₄
12/27/18	ORLANDO GUTIERREZ	17119 ₄	X			BURN PERMIT ₄	218329 ₄	\$25.00 ₄
12/27/18	IRMA DIAZ	17120 ₄	X			BURN PERMIT ₄	218329 ₄	\$25.00 ₄
12/27/18	GILBERTO DAVILA	17121 ₄	X			BURN PERMIT ₄	218329 ₄	\$25.00 ₄

X1c

12/27/18	JULIA VEGA	171224	X		BURN PERMIT 4	2183294	\$25.004
12/27/18	GIL GARZA	171234	X		BURN PERMIT 4	2183294	\$25.004
12/27/18	IRMA ORTIZ	171244	X		BURN PERMIT 4	2183294	\$25.004
12/27/18	HOMERO CASTILLO	171254	X		BURN PERMIT 4	2183294	\$25.004
12/27/18	ALBERTO CANTU	171264		X	BURN PERMIT 4	2183294	\$25.004
12/28/18	JESUS ANZALDUA	171274	X		BURN PERMIT 4	2185074	\$25.004
12/28/18	ABEL RODRIGUEZ	171284	X		BURN PERMIT 4	2185074	\$25.004
12/28/18	RENE CEPEDA	171294	X		BURN PERMIT 4	2185074	\$25.004
12/28/18	ALEXIS ALCANTAR	171304	X		BURN PERMIT 4	2185074	\$25.004
12/28/18	ESMERALDA GONZALEZ	171314	X		BURN PERMIT 4	2185074	\$25.004
						Grand Total	\$7,890.00

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

Approved by: [Signature] 1/8/2018 Date: 1/8/2018 Prepared by: [Signature] 1/8/18 Date: 1/8/18
Fire Marshal Administrative Assistant

Print Name: Homero Garza

Print Name: Sulema Cavazos

This report is due in the Office of the County Auditor on or before the fifth (5th) business day after the end of the month.

County Auditor's Form: ARS-
FM-001
Revised 10/04



AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/18/17

Re 2/1/18 2/13/18

X 1

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

PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$22,890.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

a. INSTALLATION PERMIT FEE

1. EDINBURG	\$6,970.00	x12
2. MISSION	\$-	
3. WESLACO	\$-	

\$6,970.00

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG	\$4,920.00	x12
2. MISSION	\$-	
3. WESLACO	\$-	

\$4,920.00

2. RESTAURANT INSPECTION FEE

\$11,000.00

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$22,890.00

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	82	1100-345-21-340-000-0-000	\$6,150.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	82	1100-345-25-340-000-0-000	\$4,920.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	123	1100-345-22-340-000-0-000	\$11,000.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	\$-
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	82	1100-207-20-000-002-0-000	\$820.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$22,890.00

variance should => "0"

Roberto Serna
PREPARED BY

11-2-17
DATE

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

11-2-17
DATE

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 11/13/17

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

RECEIVED BY
COUNTY AUDITOR
NOV 2 2017

Re 2-3-18

XI

RECEIVED BY

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

2017 DEC 5 PM 4 11

PCC

Part I: RECAP OF COLLECTIONS**A. TOTAL CASH COLLECTED****\$23,880.00****1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES****a. INSTALLATION PERMIT FEE**

1. EDINBURG	<u>\$7,140.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$7,140.00**b. FINAL INSPECTION PERMIT FEE**

1. EDINBURG	<u>\$5,040.00</u>
2. MISSION	<u>\$-</u>
3. WESLACO	<u>\$-</u>

\$5,040.00**2. RESTAURANT INSPECTION FEE**\$11,700.00**3. FOOD HANDLER'S CERTIFICATE FEES**\$-**4. MOBILE UNIT DECAL FEES**\$-**TOTAL AMOUNT DUE TO THE COUNTY TREASURER: (Should Match Amt in Part II)****\$23,880.00****Part II: SUMMARY OF COLLECTIONS REMITTED TO THE CO. TREASURER**

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	84	1100-345-21-340-000-0-000	\$6,300.00
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	84	1100-345-25-340-000-0-000	\$5,040.00
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	114	1100-345-22-340-000-0-000	\$11,700.00
Food Handler's Certificate Fee	\$10	HSC § 438.047	0	1100-345-23-340-001-0-000	\$-
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	0	1100-345-24-340-000-0-000	\$-

STATE FEES

TCEQ Waste Water Fee	\$10	HSC § 367.010	84	1100-207-20-000-002-0-000	\$840.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:**\$23,880.00**

variance should => "0"

Roberto Serna
 PREPARED BY

12-4-17
 DATE

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

12-4-17
 DATE

HEALTH DEPARTMENT DIRECTOR

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 11/27/18

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

X1

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

pbc

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED

\$37,775.00

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES

X11-X12

a. INSTALLATION PERMIT FEE

1. EDINBURG \$17,850.00 *X12*
2. MISSION \$-
3. WESLACO \$-

\$17,850.00 *X12*

b. FINAL INSPECTION PERMIT FEE

1. EDINBURG \$12,600.00 *X12*
2. MISSION \$-
3. WESLACO \$-

\$12,600.00 *X9, X12*

2. RESTAURANT INSPECTION FEE

\$7,325.00 *X11*

3. FOOD HANDLER'S CERTIFICATE FEES

\$-

4. MOBILE UNIT DECAL FEES

\$-

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

\$37,775.00

X11-X12

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

Name of Fee Collected	Fee Amt.	Statute Ref.	# Issued	GL Account Number	Amount Collected
LOCAL FEES					
Installation Permit Fee	\$75	HSC § 366.001 (A)	<u>210</u> <i>X16</i>	1100-345-21-340-000-0-000	<u>\$15,750.00</u> <i>X6, X7</i>
Final Inspection Permit Fee	\$60	HSC § 366.001 (A)	<u>210</u> <i>X11</i>	1100-345-25-340-000-0-000	<u>\$12,600.00</u> <i>X9, X10</i>
Restaurant Inspection Fee	\$150, \$125, \$100	HSC § 437.012	<u>76</u> <i>X3</i>	1100-345-22-340-000-0-000	<u>\$7,325.00</u> <i>X3, X4</i>
Food Handler's Certificate Fee	\$10	HSC § 438.047	<u>0</u>	1100-345-23-340-001-0-000	<u>\$-</u>
Mobile Unit Decal Fee	\$5	HSC § 121.006 (a)	<u>0</u>	1100-345-24-340-000-0-000	<u>\$-</u>

STATE FEES

TCEQ Waste Water Fee \$10 HSC § 367.010 210 *X16* 1100-207-20-000-002-0-000

\$2,100.00 *X6, X8*

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$37,775.00

X11-X12

variance should => "0"

Roberto Serna
PREPARED BY

1-4-18
DATE

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

01-04-2018
DATE

[Signature]
HEALTH DEPARTMENT DIRECTOR

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/29/18 *[Signature]*

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

Re 2-3-18 *[Signature]*

X1

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED **October 31, 2017**

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Oct-17	0	0	\$ -				-
2	2-Oct-17	60828	60836	\$ 53.75	53.75	215575	10/04/17	-
3	3-Oct-17	60837	60847	\$ 100.25	100.25	215705	10/05/17	-
4	4-Oct-17	60848	60848	\$ 24.00	24.00	215709	10/05/17	-
5	5-Oct-17	60849	60855	\$ 75.50	75.50	215803	10/10/17	-
6	6-Oct-17	60856	60859	\$ 55.00	55.00	215804	10/10/17	-
7	7-Oct-17	0	0	\$ -				-
8	8-Oct-17	0	0	\$ -				-
9	9-Oct-17	Holiday	0	\$ -				-
10	10-Oct-17	60860	60872	\$ 120.25	120.25	215853	10/11/17	-
11	11-Oct-17	60873	60878	\$ 111.75	111.75	215960	10/13/17	-
12	12-Oct-17	60879	60888	\$ 79.25	79.25	215993	10/16/17	-
13	13-Oct-17	60889	60896	\$ 46.75	46.75	215994	10/16/17	-
14	14-Oct-17	0	0	\$ -				-
15	15-Oct-17	0	0	\$ -				-
16	16-Oct-17	60897	60906	\$ 47.50	47.50	216048	10/17/17	-
17	17-Oct-17	60907	60923	\$ 106.75	106.75	216187	10/19/17	-
18	18-Oct-17	60924	60930	\$ 71.75	71.75	216191	10/19/17	-
19	19-Oct-17	60931	60939	\$ 43.00	43.00	216210	10/20/17	-
20	20-Oct-17	60940	60944	\$ 17.25	17.25	216362	10/25/17	-
21	21-Oct-17	0	0	\$ -				-
22	22-Oct-17	0	0	\$ -				-
23	23-Oct-17	60945	60953	\$ 67.50	67.50	216363	10/25/17	-
24	24-Oct-17	60954	60959	\$ 75.25	75.25	216365	10/25/17	-
25	25-Oct-17	60960	60967	\$ 57.25	57.25	216494	10/30/17	-
26	26-Oct-17	60968	60979	\$ 65.00	65.00	216495	10/30/17	-
27	27-Oct-17	60980	60983	\$ 49.25	49.25	216527	10/31/17	-
28	28-Oct-17	0	0	\$ -				-
29	29-Oct-17	0	0	\$ -				-
30	30-Oct-17	60984	60989	\$ 41.75	41.75	216528	10/31/17	-
31	31-Oct-17	60990	61000	\$ 33.00	33.00	216661	11/02/17	-

TOTAL RECEIPTS AND FUNDS COLLECTED 1,341.75

0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 1,341.75

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,269.00
February \$ 1,333.00
March \$ 1,499.50
April \$ 1,250.00
May \$ 1,543.25
June \$ 1,241.25

July \$ 1,029.75
August \$ 1,305.75
September \$ 1,118.50
October \$ 1,341.75
November \$ -
December \$ -

(1) Subtotal \$ 8,136.00

(2) Subtotal \$ 4,795.75

Total (1+2) \$ 12,931.75

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

Angie Chapar
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED 2/10

RECEIVED BY
COUNTY AUDITOR

2017 NOV 2 PM 4 35

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: Bms
DATE: 11/21/17

2-2-18

X

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED **November 30, 2017**

pbc

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	END #	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Nov-17	61001 Δ	61004 Δ	\$ 436.75	\$ 36.75	216662	11/02/17	-
2	2-Nov-17	61005 Δ	61010 Δ	\$ 48.00	48.00	216724	11/03/17	-
3	3-Nov-17	61011 Δ	61014 Δ	\$ 46.00	46.00	216822	11/07/17	-
4	4-Nov-17	0	0	\$ -				-
5	5-Nov-17	0	0	\$ -				-
6	6-Nov-17	61015 Δ	61027 Δ	\$ 113.75	113.75	216863	11/07/17	-
7	7-Nov-17	61028 Δ	61031 Δ	\$ 33.00	33.00	216864	11/07/17	-
8	8-Nov-17	61032 Δ	61036 Δ	\$ 27.25	27.25	216899	11/09/17	-
9	9-Nov-17	61037 Δ	61043 Δ	\$ 45.75	45.75	216952	11/09/17	-
10	10-Nov-17	Holiday	0	\$ -				-
11	11-Nov-17	0	0	\$ -				-
12	12-Nov-17	0	0	\$ -				-
13	13-Nov-17	61044 Δ	61052 Δ	\$ 98.25	98.25	216985	11/14/17	-
14	14-Nov-17	61053 Δ	61059 Δ	\$ 51.00	51.00	217039	11/15/17	-
15	15-Nov-17	61060 Δ	31064 Δ	\$ 49.00	49.00	217128	11/16/17	-
16	16-Nov-17	61065 Δ	61070 Δ	\$ 63.75	63.75	217137	11/17/17	-
17	17-Nov-17	61071 Δ	61074 Δ	\$ 23.50	23.50	217197	11/21/17	-
18	18-Nov-17	0	0	\$ -				-
19	19-Nov-17	0	0	\$ -				-
20	20-Nov-17	61075 Δ	61081 Δ	\$ 74.50	74.50	217198	11/21/17	-
21	21-Nov-17	61082 Δ	61085 Δ	\$ 45.75	45.75	217263	11/22/17	-
22	22-Nov-17	61086 Δ	61089 Δ	\$ 30.00	30.00	217342	11/28/17	-
23	23-Nov-17	Holiday	0	\$ -				-
24	24-Nov-17	Holiday	0	\$ -				-
25	25-Nov-17	0	0	\$ -				-
26	26-Nov-17	0	0	\$ -				-
27	27-Nov-17	61090 Δ	61095 Δ	\$ 82.50	82.50	217343	11/28/17	-
28	28-Nov-17	61096 Δ	61102 Δ	\$ 77.00	77.00	217421	11/30/17	-
29	29-Nov-17	61103 Δ	61106 Δ	\$ 15.25	15.25	217422	11/30/17	-
30	30-Nov-17	61107 Δ	61115 Δ	\$ 37.75	37.75	217486	12/01/17	-
31	1-Dec-17	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 998.75 *X24* 0.00

LESS: REIMBURSEMENTS 0.00

FOR RECEIPT #(s): _____

TOTAL REVENUE COLLECTIONS 998.75

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$ 1,269.00	July	\$ 1,029.75
February	\$ 1,333.00	August	\$ 1,305.75
March	\$ 1,499.50	September	\$ 1,118.50
April	\$ 1,250.00	October	\$ 1,341.75
May	\$ 1,543.25	November	\$ 998.75 Δ
June	\$ 1,241.25	December	\$ -
(1) Subtotal	\$ <u>8,136.00</u>	(2) Subtotal	\$ <u>5,794.50</u>

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *Brno 1/3/18*

ll 2-2-18 *2/13/18*
Total (1+2) \$ 13,930.50

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

Aurora Chupade
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 2/10

XI

**HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED December 31, 2017**

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #		Receipt Amount	Receipt No.	Receipt Date	
1	1-Dec-17	61116	61120	\$ 43.00	\$ 43.00	217576	12/05/17	-
2	2-Dec-17	0	0	\$ -				-
3	3-Dec-17	0	0	\$ -				-
4	4-Dec-17	61121	61130	\$ 75.00	75.00	217582	12/05/17	-
5	5-Dec-17	61131	61136	\$ 53.75	53.75	217700	12/06/17	-
6	6-Dec-17	61137	61148	\$ 137.50	137.50	217830	12/11/17	-
7	7-Dec-17	61149	61151	\$ 16.25	16.25	217744	12/08/17	-
8	8-Dec-17	61152	61155	\$ 42.00	42.00	217831	12/11/17	-
9	9-Dec-17	0	0	\$ -				-
10	10-Dec-17	0	0	\$ -				-
11	11-Dec-17	0	0	\$ -				-
12	12-Dec-17	61156	61159	\$ 52.25	52.25	217913	12/13/17	-
13	13-Dec-17	61160	61162	\$ 31.75	31.75	217991	12/18/17	-
14	14-Dec-17	61163	61164	\$ 42.25	42.25	217992	12/18/17	-
15	15-Dec-17	61165	61170	\$ 53.50	53.50	217993	12/18/17	-
16	16-Dec-17	0	0	\$ -				-
17	17-Dec-17		0	\$ -				-
18	18-Dec-17	61171	61176	\$ 36.25	36.25	218206	12/21/17	-
19	19-Dec-17	61177	61182	\$ 62.50	62.50	218207	12/21/17	-
20	20-Dec-17	61183	61188	\$ 37.50	37.50	218208	12/21/17	-
21	21-Dec-17	61189	61196	\$ 54.50	54.50	218348	12/28/17	-
22	22-Dec-17	0	0	\$ -				-
23	23-Dec-17	0	0	\$ -				-
24	24-Dec-17	0	0	\$ -				-
25	25-Dec-17	Holiday	Holiday	\$ -				-
26	26-Dec-17	Holiday	Holiday	\$ -				-
27	27-Dec-17	61197	61199	\$ 39.75	39.75	218349	12/28/17	-
28	28-Dec-17	61200	61203	\$ 52.50	52.50	218424	01/03/18	-
29	29-Dec-17	Holiday	Holiday	\$ -				-
30	30-Dec-17	0	0	\$ -				-
31	31-Dec-17	0	0	\$ -				-

TOTAL RECEIPTS AND FUNDS COLLECTED 830.25

LESS: REIMBURSEMENTS 0.00

TOTAL REVENUE COLLECTIONS 830.25

FOR RECEIPT #(s):

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$ 1,269.00
February \$ 1,333.00
March \$ 1,499.50
April \$ 1,250.00
May \$ 1,543.25
June \$ 1,241.25

July \$ 1,029.75
August \$ 1,305.75
September \$ 1,118.50
October \$ 1,341.75
November \$ 998.75
December \$ 830.25

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: *2/13/18*

(1) Subtotal \$ 8,136.00

(2) Subtotal \$ 6,624.75

Total (1+2) \$ 14,760.75

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

Alice Chapa
LAW LIBRARIAN OF HIDALGO COUNTY, TX

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

COUNTY AUDITOR'S FORM: RE-CLL-001

REVISED: 2/10

XI

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
October 2017

PBC

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	10/1/2017	387526	387543	18	\$ 72.00	10/1/2017	215509	231	102334
2	10/2/2017							231	
3	10/3/2017							231	
4	10/4/2017							231	
5	10/5/2017							231	
6	10/6/2017							231	
7	10/7/2017	387544	387566	23	\$ 92.00	10/7/2017	215832	231	011504
8	10/8/2017	387567	387594	28	\$ 112.00	10/8/2017	215834	231	011514
9	10/9/2017							231	
10	10/10/2017							231	
11	10/11/2017							231	
12	10/12/2017							231	
13	10/13/2017							231	
14	10/14/2017	387595	387889	295	\$ 1,180.00	10/14/2017	216062	231	011524
15	10/15/2017	387890	387916	27	\$ 108.00	10/15/2017	216065	231	011534
16	10/16/2017							231	
17	10/17/2017							231	
18	10/18/2017							231	
19	10/19/2017							231	
20	10/20/2017							231	
21	10/21/2017	387917	387931	15	\$ 60.00	10/21/2017	216282	231	011544
22	10/22/2017	387932	387971	40	\$ 160.00	10/22/2017	216283	231	011554
23	10/23/2017							231	
24	10/24/2017							231	
25	10/25/2017							231	
26	10/26/2017							231	
27	10/27/2017							231	
28	10/28/2017	387972	387988	17	\$ 68.00	10/28/2017	216522	231	011564
29	10/29/2017	387989	388033	45	\$ 180.00	10/29/2017	216523	231	011574
30	10/30/2017							231	
31	10/31/2017							231	
					2,032.00	\$2,032.00			

508 x \$4.00

\$2,032.00

LESS:

TOTAL AMOUNTS REMITTED TO GENERAL FUND
TOTAL FUNDS DUE TO THE COUNTY TREASURER

\$2,032.00
\$2,032.00

XII

PREPARED BY: Gerardo Flores

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

JOSE M. FLORES
COMMISSIONER PRCT NO. 3

10/31/2017
DATE

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

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

HIDALGO COUNTY AUDITOR'S OFFICE

APPROVED BY: *[Signature]*

DATE: 11/2/17

Re 2-2-18

XI

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
November 2017

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER	
						DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER		
1	11/1/2017								231	
2	11/2/2017								231	
3	11/3/2017								231	
4	11/4/2017 ✓	388034 A	388056 A	23 A	\$ 92.00	\$ 92.00	11/4/2017	A 216813	231	01158 A
5	11/5/2017 ✓	388057 A	388083 A	27 A	\$ 108.00	\$ 108.00	11/5/2017	A 216816	231	01159 A
6	11/6/2017								231	
7	11/7/2017								231	
8	11/8/2017								231	
9	11/9/2017								231	
10	11/10/2017								231	
11	11/11/2017 ✓	388084 A	388113 A	30 A	\$ 120.00	\$ 120.00	11/11/2017	A 217012	231	01160 A
12	11/12/2017 ✓	388114 A	388135 A	22 A	\$ 88.00	\$ 88.00	11/12/2017	A 217013	231	01161 A
13	11/13/2017								231	
14	11/14/2017								231	
15	11/15/2017								231	
16	11/16/2017								231	
17	11/17/2017								231	
18	11/18/2017 ✓	388136 A	388162 A	27 A	\$ 108.00	\$ 108.00	11/18/2017	A 217331	231	01162 A
19	11/19/2017 ✓	388163 A	388183 A	21 A	\$ 84.00	\$ 84.00	11/19/2017	A 217332	231	01163 A
20	11/20/2017								231	
21	11/21/2017								231	
22	11/22/2017								231	
23	11/23/2017								231	
24	11/24/2017								231	
25	11/25/2017 ✓	0	0	0	\$ -	\$ -	11/25/2017	0	231	0
26	11/26/2017 ✓	0	0	0	\$ -	\$ -	11/26/2017	0	231	0
27	11/27/2017								231	
28	11/28/2017								231	
29	11/29/2017								231	
30	11/30/2017								231	
31									231	

600.00

\$600.00

150 x

\$4.00

\$600.00

Park closed due to Holiday 11-25-2017 11-26-2017

LESS:

TOTAL AMOUNTS REMITTED TO GENERAL FUND-----

TOTAL FUNDS DUE TO THE COUNTY TREASURER-----

\$600.00

\$ 600.00

PREPARED BY: Gerardo Flores

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

Jose M. Flores

JOSE M. FLORES
COMMISSIONER PRCT NO. 3

DATE

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

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

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 11/3/18

2.2.18

XI

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
December 2017

DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER			DEPOSIT SLIP NUMBER
					DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	
1	12/1/2017							231
2	12/2/2017	388184	388196	13	\$ 52.00	12/2/2017	21764	231 01164
3	12/3/2017	388197	388220	24	\$ 96.00	12/3/2017	217643	231 01165
4	12/4/2017							231
5	12/5/2017							231
6	12/6/2017							231
7	12/7/2017							231
8	12/8/2017							231
9	12/9/2017	388221	388231	11	\$ 44.00	12/9/2017	217870	231 01164
10	12/10/2017	388232	388266	35	\$ 140.00	12/10/2017	217871	231 01165
11	12/11/2017							231
12	12/12/2017							231
13	12/13/2017							231
14	12/14/2017							231
15	12/15/2017							231
16	12/16/2017	388267	388268	2	\$ 8.00	12/16/2017	218161	231 01168
17	12/17/2017	388269	388273	5	\$ 20.00	12/17/2017	218163	231 01169
18	12/18/2017							231
19	12/19/2017							231
20	12/20/2017							231
21	12/21/2017							231
22	12/22/2017							231
23	12/23/2017	0	0	0	\$ 0.00	12/23/2017	0	231 0
24	12/24/2017	0	0	0	\$ 0.00	12/24/2017	0	231 0
25	12/25/2017							231
26	12/26/2017							231
27	12/27/2017							231
28	12/28/2017							231
29	12/29/2017							231
30	12/30/2017	0	0	0	\$ 0.00	12/30/2017	0	231 0
31	12/31/2017	0	0	0	\$ 0.00	12/31/2017	0	231 0
					360.00	\$360.00		

Park closed for holidays 12-23 24 2017 12-30 31 2017

90 x \$4.00 \$360.00

LESS:

TOTAL AMOUNTS REMITTED TO GENERAL FUND

TOTAL FUNDS DUE TO THE COUNTY TREASURER

\$360.00

\$360.00

X12

PREPARED BY: Gerardo Flores

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

JOSE M. FLORES

COMMISSIONER PRCT NO. 3

12/27/2018

DATE

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

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

Revised

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 2/6/18

2/13/18
2-6-18

X1

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending October, 2017

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	OUT OF COUNTY (OC)	IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
10/3/2017	Tx Comptroller of Pub Accs		C1-2017-1218 thru C1-2017-1386	See attached			OAG (169 cases)					A215665	\$ 8,368.80
10/5/2017	Southwest Heritage C.U.	Shang Lee San Miguel	C1-2017-1387	D-17-09-1137-CV	Notice			X				215768	\$ 75.00
10/5/2017	Texas Specialty Underwriters	Ventura Rangel III	C1-2017-1388	CV2-17-0098	Citation			X				21568	\$ 75.00
10/10/2017	Rehobot Enterprises	Lionel Esparza	C1-2017-1389	LT17-0639-J12	FED			X				215882	\$ 75.00
10/11/2017	JLM Investments	Evone Mireles	C1-2017-1390	LT17-0643-J12	FED			X				215941	\$ 75.00
10/11/2017	Arbor Cove Singel Fam Homes	Rose M. Rodriguez	C1-2017-1391	LT17-0646-J12	FED			X				215941	\$ 75.00
10/12/2017	L.C. Gonzalez Investments, LLC	Esperanza Limon	C1-2017-1392	SCI7-0146-J12	Citation			X				215988	\$ 75.00
10/12/2017	L.C. Gonzalez Investments, LLC	Jewelizza Raquel Cabrera	C1-2017-1393	SCI7-0147-J12	Citation			X				215988	\$ 75.00
10/12/2017	L.C. Gonzalez Investments, LLC	Alexis Gomez	C1-2017-1394	SCI7-0147-J12	Citation			X				215988	\$ 75.00
10/12/2017	Max Fine Furniture	Yolanda Villalon	C1-2017-1395	SCI7-0140-J12	Citation			X				215988	\$ 75.00
10/12/2017	Max Fine Furniture	Hermelinda Ramirez	C1-2017-1396	SCI7-0141-J12	Citation			X				215988	\$ 75.00
10/12/2017	Mariana Puga	Juanito Guerrero	C1-2017-1397	2017-KSC00047	Citation			X				215988	\$ 75.00
10/16/2017	Mesa Vista Apartments	Minerva Martinez	C1-2017-1398	LT17-0649-J12	FED			X				216292	\$ 75.00
10/25/2017	EEAC, Inc	Daniel Coronado	C1-2017-1399	LT17-0681-J12	FED			X				216463	\$ 75.00
10/25/2017	EEAC, Inc	Jaime Coronado	C1-2017-1400	LT17-0681-J12	FED			X				216463	\$ 75.00
Page Total Grand Total													\$ 9,418.80



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

Approved by:

Constable, Precinct 1

Prepared by:

[Signature]

For the Month Ending	October, 2017

For the Month Ending	October, 2017

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

Approved by:

Constable, Precinct 1

APPROVED BY THE HD/SG

CHIEF AUDITOR'S OFFICE

Revised: 3/01

County Auditor's Form AS-C-002

Prepared by:

Page 2 of 2

Kla

CONSTABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending November, 2017

RECEIVED BY
COUNTY CLERK

PBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
11/6/2017	Texas Comptroller	OAG Cases	C1-2017-1403 thru C1-2017-1491	(see attached)	89 OAG Cases	X					216840	\$ 4,405.50
11/6/2017	Rogelio F. Salinas	Reymuindo Martinez	C1-2017-1492	2017FLK002100C3	Citation	X					216840	\$ 80.00
11/6/2017	Rogelio F. Salinas	Reymuindo Martinez	C1-2017-1493	2017FLK002100C3	Precept	X					216840	\$ 75.00
11/6/2017	Rogelio F. Salinas	Reymuindo Martinez	C1-2017-1494	2017FLK002100C3	Citation	X					216840	\$ 75.00
11/6/2017	Rogelio F. Salinas	Reina E. Hernandez	C1-2017-1495	2017FLK002100C3	Precept	X					216840	\$ 75.00
11/6/2017	Rogelio F. Salinas	Reina E. Hernandez	C1-2017-1496	2017FLK002100C3	Citation	X					216840	\$ 75.00
11/6/2017	Rosalind Phynon and Edward	Juan Guadalupe Espino Luna	C1-2017-1497	CV50087	Citation	X					216967	\$ 75.00
11/9/2017	Lazaro G. Olivarez Jr.	Joe D. Olivarez	C1-2017-1498	C-1719-16-E	Subpoena	X					217426	\$ 75.00
11/7/2017	Max Fine Furniture	Homero R. Alvarez	C1-2017-1499	SC17-0151-J12	Citation	X					217426	\$ 75.00
11/7/2017	Max Fine Furniture	Israel Morales Jr.	C1-2017-1500	SC17-0152-J12	Citation	X					217427	\$ 75.00
11/28/2017	Antonio Garcia	Leticia Galvan	C1-2017-1501	SC17-0159-J12	Citation	X					217427	\$ 75.00
11/28/2017	Max Fine Furniture	Cynthia Gomez	C1-2017-1502	SC17-0161-J12	Citation	X					217427	\$ 75.00
11/28/2017	Max Fine Furniture	Julio A. Cazares	C1-2017-1503	SC17-0160-J12	Citation	X					217427	\$ 75.00
11/28/2017	Max Fine Furniture	Angelita Gonzalez	C1-2017-1504	SC17-0162-J12	Citation	X					217433	\$ 75.00
11/29/2017	Wells Fargo Bank, N/A	Pety Tello	C1-2017-1505	LT17-0785-J12	FED	X					217637	\$ 75.00
11/30/2017	Hidalgo Co. Housgint Auth	Melinda Villarreal	C1-2017-1506	LT17-0788-J12	FED	X					217637	\$ 75.00
Page Total												\$ 5,535.50
Grand Total												\$ 5,535.50

244

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

Approved by:

Prepared by:

Constable Precinct 1

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Nov 11 2017



ABLE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending December, 2017

2018 JAN 9 PM 2:40

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	JUDICIAL OFFICER				Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
						Justice Clerk	County Clerk	District Clerk	Other			
12/4/2017	State of Mississippi	Salinas Gregorio	C1-2017-1507	2017-00-201(2)	Summons	X		X			217640	\$ 75.00
12/11/2017	Max Fine Furniture	Martin Rendon Jr.	C1-2017-1508	SC17-0170-J12	Citation		X				217876	\$ 75.00
12/11/2017	Max Fine Furniture	Pablo Gomez	C1-2017-1509	SC17-0171-J12	Citation		X				217876	\$ 75.00
12/11/2017	Max Fine Furniture	Eulalio Martinez Sr.	C1-2017-1510	SC17-0172-J12	Citation		X				217876	\$ 75.00
12/11/2017	Max Fine Furniture	Juan Porras, III	C1-2017-1511	SC17-0173-J12	Citation		X				217876	\$ 75.00
12/11/2017	Max Fine Furniture	Corey J. Esquivel	C1-2017-1512	SC17-0174-J12	Citation		X				217876	\$ 75.00
12/12/2017	The State of Texas	Alvaro Medrano	C1-2017-1513	CL17-4982-A	TRO	X		X			217914	\$ 100.00
12/12/2017	The State of Texas	Alvaro Medrano	C1-2017-1514	CL17-4982-A	Writ	X		X			217914	\$ 200.00
12/12/2017	The State of Texas	Alvaro Medrano	C1-2017-1515	CL17-4982-A	Citation	X		X			217914	\$ 75.00
12/12/2017	Mesa Vista Apartments	Sara Munoz	C1-2017-1516	LT17-0802-J12	FED		X				217914	\$ 75.00
12/13/2017	Hidalgo Co Housing Auth	Vivienne Gonzalez	C1-2017-1517	LT17-0819-J12	FED	X		X			217938	\$ 75.00
12/15/2017	JLM Investments, LLC	Evonne Mireles	C1-2017-1518	LT17-0829-J12	FED	X		X			218096	\$ 75.00
12/15/2017	The State of Texas	Aleida Tueda-Espinal	C1-2017-1519	2017-04842J	Citation	X			X		218096	\$ 75.00
12/18/2017	AIS Services LLC	Morris Garza	C1-2017-1520	CL-07-1177A CL17-4982-A	Writ	X		X			218097	\$ 200.00
12/22/2017	Max Fine Furniture	Heather M. Chavez	C1-2017-1521	SC17-0165-J12	Citation		X	X			218319	\$ 75.00
12/27/2017	Yolanda Garcia	Minerva Martinez	C1-2017-1522	LT17-0858-J12	FED		X	X			218434	\$ 75.00
Page Total												\$ 1,475.00
Grand Total												\$ 1,475.00



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

Approved by:

Constable, Precinct 1

Prepared by:

AUDITED BY: THE HIDALGO

COUNTY AUDITOR'S OFFICE

DATE: 12/13/18

11.7.10-18 2/13/18

RECEIVED BY CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending October 2017 NOV 6 PM 3 06

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE	Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC) IN-COUNTY (IC)	OC	IC				
10/3/2017	VANTAGE BANK TEXAS	JRP INTERNATIONAL, JOSE RIVERA PEDRAZA	C3-2017-1352	CL-17-3997-B	CITATION X2 WRIT OF SEQUESTRATION X2	X		X		215857	\$ 550.00
10/4/2017	ROBERTO RENE YERENA	MARIA GUADALUPE YERENA	C3-2017-1353	C-6192-13-A	WRIT OF EXECUTION	X		X		215858	\$ 200.00
10/4/2017	HIDALGO COUNTY, ET AL	LAS PALMAS DRIVE THRU & MEAT MARKET	C3-2017-1354	T-1369-17-I	TAX WARRANT	X		X		215858	\$ 200.00
10/4/2017	HIDALGO COUNTY, ET AL	MS TRANSPORTATION	C3-2017-1355	T-1372-17-C	TAX WARRANT	X		X		215828	\$ 200.00
10/4/2017	MCCALLEN ISD, ET AL	MAGIC VALLEY FRESH FROZEN	C3-2017-1356	T-1203-17-A	TAX WARRANT	X		X		215858	\$ 200.00
10/10/2017	HIDALGO COUNTY, ET AL	QUALITY MEDICAL SUPPLIES	C3-2017-1357	T-1370-17-F	TAX WARRANT	X		X		215939	\$ 200.00
10/10/2017	PSJA ISD, ET AL	REPUESTOS HERRERA, ET AL	C3-2017-1358	T-1224-12-E	LEVY, DEED, & NOTICE PKG. ORDER OF SALE	X		X		215939	\$ 275.00
10/10/2017	REYNA B. CHAVIRRA-RODRIGUEZ	DANIELLA GARCIA	C3-2017-1359	201759336	CITATION (HARRIS CO.)	X		X		215939	\$ 75.00
10/16/2017	HIDALGO COUNTY, ET AL	AD AUTODEPOT	C3-2017-1360	T-1470-17-E	TAX WARRANT	X		X		216419	\$ 200.00
10/16/2017	HIDALGO COUNTY, ET AL	THERAPY EXPRESS CRC LLC	C3-2017-1361	T-1473-17-C	TAX WARRANT	X		X		216419	\$ 200.00
10/16/2017	HIDALGO COUNTY, ET AL	GENERAL DENTISTRY CENTERS	C3-2017-1362	T-1462-17-H	TAX WARRANT	X		X		216419	\$ 200.00
10/16/2017	PALLIDA, LLC	RODOLFO G. CAVAZOS	C3-2017-1363	CL-09-0150-A	WRIT OF EXECUTION	X		X		216419	\$ 200.00
10/16/2017	JAVA NGUGEN	ARACELI LUNA	C3-2017-1364	171200475517	CITATION (HARRIS CO.)	X		X		216419	\$ 75.00
10/19/2017	AMERICAN EXPRESS BANK	ROBERT GASTEL	C3-2017-1365	C-0571-15-B	WRIT OF EXECUTION	X		X		216421	\$ 200.00
10/20/2017	LONE STAR NATIONAL BANK	FOREIGN COMMERCE WHOLESALERS, LLC	C3-2017-1366	C-2648-16-C	WRIT OF EXECUTION	X		X		216332	\$ 200.00
Page Total											\$ 3,175.00
Grand Total											\$ 3,175.00



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

Approved by: Elson Duran Constable, Precinct 3
Prepared by: RNV

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending October

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC							
10/20/2017	4 LONE STAR NATIONAL BANK	EMILIO D. SANTOS	C3-2017-1367	C-2648-16-C	WRIT OF EXECUTION	4		X			X			216332	\$ 200.00
10/20/2017	4 LONE STAR NATIONAL BANK	SUSANA M. SANTOS	C3-2017-1368	C-2648-16-C	WRIT OF EXECUTION	4		X			X			216332	\$ 200.00
10/20/2017	HIDALGO COUNTY, ET AL	V&G FORWARDERS LLC	C3-2017-1369	T-1469-17-G	TAX WARRANT	4		X			X			216332	\$ 200.00
10/30/2017	HIDALGO COUNTY	R&R TOWING	C3-2017-1370	T-1468-17-G	TAX WARRANT	4		X			X			216691	\$ 200.00
10/30/2017	HIDALGO COUNTY	SUBWAY	C3-2017-1371	T-1472-17-B	TAX WARRANT	4		X			X			216691	\$ 200.00
10/30/2017	CITY OF MCALLEN, ET AL	CITRICOS EX SA DE CV	C3-2017-1372	T-1366-17-A	TAX WARRANT	4		X			X			216691	\$ 200.00
10/30/2017	HIDALGO CO. ET AL	UNITED HOTEL & RESTAURANT SUPPLY	C3-2017-1373	T-1467-17-C	TAX WARRANT	4		X			X			216691	\$ 200.00
10/30/2017	CAPITAL ONE BANK	RENE GUTIERREZ	C3-2017-1374	DC17-0486-132	CITATION	4		X			X			216691	\$ 75.00
10/30/2017	CARLOS E. FALCON	TRINITY HOUSE ASSOCIATION	C3-2017-1375	2017-ESC-00045	CITATION (CAMERON CO.)	4		X			X			216991	\$ 75.00
															</

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending November

RECEIVED BY
COUNTY CLERK

2017 DEC 5

DATE	PLAINTIFFS NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC) IN-COUNTY (IC)	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREAS. RECEIPT	AMOUNTS DUE TO COUNTY
11/3/2017	HIDALGO COUNTY, ET AL	CRAIG'S FURNITURE	C3-2017-1376	T-1471-17-J	TAX WARRANT	X		X			216928 \$	200.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1377	C-4739-17-H	CITATION	X		X			217015 \$	75.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1378	C-4739-17-H	WRIT OF SEQUESTRATION	X		X			217015 \$	200.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1379	C-4739-17-H	CITATION	X		X			217015 \$	75.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1380	C-4739-17-H	WRIT OF SEQUESTRATION	X		X			217015 \$	200.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1381	C-4739-17-H	CITATION	X		X			217015 \$	75.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1382	C-4739-17-H	WRIT OF SEQUESTRATION	X		X			217015 \$	200.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1383	C-4739-17-H	CITATION	X		X			217015 \$	75.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1384	C-4739-17-H	WRIT OF SEQUESTRATION	X		X			217015 \$	200.00
11/8/2017	LONE STAR NATIONAL BANK	EL PASTOR GRILL	C3-2017-1385	C-4739-17-H	CITATION (DUNKLIN CO. MO.)	X		X			217132 \$	75.00
11/14/2017	NICOLE MENDOZA	JEAN MENDOZA	C3-2017-1386	T-1365-17-A	TAX WARRANT	X		X			217142 \$	200.00
11/15/2017	HIDALGO CO. ET AL	GONZALEZ CARPET & CONSTRUCTION	C3-2017-1387	T-1474-17-B	TAX WARRANT	X		X			217187 \$	200.00
11/16/2017	HIDALGO CO. ET AL	TONY'S PIC FRAMES	C3-2017-1388	SC17-0148-141	CITATION	X		X			217351 \$	75.00
11/16/2017	LACKS VALLEY STORES	AUDRA KRYSTLE DOMINGUEZ	C3-2017-1389	T-1368-17-G	TAX WARRANT	X		X			217351 \$	200.00
11/20/2017	CITY OF MCALLEN, ET AL	LION OILFIELD EQUIPMENT	C3-2017-1390	DC17-0489-132	CITATION	X		X			217514 \$	75.00
11/20/2017	TD BANK USA	MINERVA DIAZ	C3-2017-1391			X		X			217514 \$	75.00
Page Total											\$2,125.00	
Grand Total											\$2,125.00	



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

Approved by:

[Signature]
Constable, Precinct 3

Prepared by:

[Signature]

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT RECEIVED BY
COUNTY CLERK
 For the Month Ending November

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE				Justice Clerk	County Clerk	District Clerk	11/20/17			TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)	IN-COUNTY (IC)	OC	IC				Const	Other	Sale		
11/20/2017	EDCOUCH ELSA ISD	ALEJANDRO GARCIA	C3-2017-1391	T-2954-12-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	JANE STARLING	C3-2017-1392	T-3231-12-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	JANE STARLING	C3-2017-1393	T-3231-12-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	JANE STARLING	C3-2017-1394	T-3231-12-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	JANE STARLING	C3-2017-1395	T-3231-12-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	MELISSA PLANCARTE	C3-2017-1396	T-3317-12-G		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	LA JOYA ISD	ANTONIO RODRIGUEZ	C3-2017-1397	T-0076-13-C		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	PSJA ISD	ANTONIO RODRIGUEZ	C3-2017-1398	T-0076-13-C		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	PSJA ISD	MANUEL DE LA PAZ, ET AL	C3-2017-1399	T-1151-13-G		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	HIDALGO COUNTY	ESMERALDA BECERRA, ET AL	C3-2017-1400	T-0362-14-E		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	PSJA ISD	FERNANDO CORTEZ	C3-2017-1401	T-0461-14-F		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	HIDALGO COUNTY	HILDA YOLANDA DE LA GARZA	C3-2017-1402	T-0679-14-E		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	SOUTH TEXAS COLLEGE	APOLONIA G. CORTEZ	C3-2017-1403	T-1574-14-F		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MONTE ALTO ISD	ANNA GOMEZ	C3-2017-1404	T-2361-14-E		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
11/20/2017	MISSION CISD	JULIO CHAVEZ	C3-2017-1405	T-2397-14-A		LEVY, DEED, & NOTICE PKG ORDER OF SALE	X				X				217351 217514 \$	4 275 00
Page Total																\$ 4,125.00
Grand Total																\$ 4,125.00

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

Approved by: _____

Constable, Precinct 3

Prepared by: _____

For the Month Ending November

COUNTY CLERK

	\$ 2,550.00
<i>Page Total</i>	\$ 8,800.00

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

Approved by:

Prepared by:

County Auditor's Form AS-C-002

Revised: 3/01

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: June 19, 1980

DATE: Aug 19/18

1107-07-18

Page 3 of 3

XIV

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

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE		Justice Clerk	County Clerk	District Clerk	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
					OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC/IC						
12/11/2017	HIDALGO COUNTY, ET AL	BAR 201	C3-2017-1417	T-1650-17-G	TAX WARRANT	X			X		217924	\$ 200.00
12/11/2017	HIDALGO COUNTY, ET AL	TRANSAMERICA FREIGHT CO.	C3-2017-1418	T-1668-17-E	TAX WARRANT	X			X		217924	\$ 200.00
12/11/2017	HIDALGO COUNTY, ET AL	CARLS JR. # 8326	C3-2017-1419	T-1461-17-C	TAX WARRANT	X			X		217924	\$ 305.00
12/11/2017	STATE OF TEXAS	2002 FORD 350 VIN: 1FTWW33FX2EB94035	C3-2017-1420	D-1-GN-16-005821	CITATION (TRAVIS CO)	X			X		217924	\$ 75.00
12/14/2017	VOID	VOID	C3-2017-1421	VOID	VOID						VOID	\$ -
12/14/2017	HIDALGO COUNTY, ET AL	SENIOR FROGS LIQUOR	C3-2017-1422	T-1674-17-E	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	EI FIRE & SAFETY	C3-2017-1423	T-1672-17-B	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	RGV OIL & LUBE LLC	C3-2017-1424	T-1678-17-I	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	EL CULICHI	C3-2017-1425	T-1677-17-E	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	ELITE AUTO SERVICE	C3-2017-1426	T-1675-17-G	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	MISSION AUTO PARTS	C3-2017-1427	T-1679-17-G	TAX WARRANT	X			X		218033	\$ 200.00
12/14/2017	HIDALGO COUNTY, ET AL	MARK DIZDAR	C3-2017-1428	T-0932-17-F	CERTIFIED MAIL & ORDER OF SALE. LEVY, DEED, NOTICE PKG.	X			X		218035	\$ 335.00
12/15/2017	CURTIS BROCKMAN	CENTER, PA & FREDDY ROMERO	C3-2017-1429	C-0545-15-A	WRIT OF EXECUTION	X			X		218472	\$ 200.00
12/18/2017	LONE STAR NATIONAL BANK	CENTER, PA & FREDDY ROMERO	C3-2017-1430	C-0545-15-A	WRIT OF EXECUTION	X			X		218472	\$ 200.00
12/18/2017	LONE STAR NATIONAL BANK	KLASSY TEES LLC	C3-2017-1431	T-1669-17-H	TAX WARRANT	X			X		218476	\$ 200.00
12/28/2017	HIDALGO COUNTY, ET AL											
Page Total											\$ 2,915.00	
Grand Total											\$ 2,915.00	



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

Approved by:

Prepared by:

27.5

7

me and which I certify to be true and correct to the best of

 Constable, Precinct 3

Bill

Revised: 3/01

County Auditor's Form AS-C-002

2-10-18

x1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED May 31, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt #		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		Sequence		Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
		BEG #	END #							
1	1-May-17	0	0	\$ -	\$ -	\$ -				-
2	2-May-17	1006	1007	\$ 500.00	\$ -	\$ 500.00	500.00	210067	05/03/17	-
3	3-May-17	1008	1009	\$ 500.00	\$ 17.50	\$ 517.50	517.50	210132	05/04/17	-
4	4-May-17	0	0	\$ -	\$ -	\$ -				-
5	5-May-17	0	0	\$ -	\$ -	\$ -				-
6	6-May-17	0	0	\$ -	\$ -	\$ -				-
7	7-May-17	0	0	\$ -	\$ -	\$ -				-
8	8-May-17	1010	1010	\$ -	\$ 34.50	\$ 34.50	34.50	210244	05/09/17	-
9	9-May-17	0	0	\$ -	\$ -	\$ -				-
10	10-May-17	0	0	\$ -	\$ -	\$ -				-
11	11-May-17	1011	1011	\$ -	\$ 2.40	\$ 2.40	2.40	210428	05/15/17	-
12	12-May-17	0	0	\$ -	\$ -	\$ -				-
13	13-May-17	0	0	\$ -	\$ -	\$ -				-
14	14-May-17	0	0	\$ -	\$ -	\$ -				-
15	15-May-17	0	0	\$ -	\$ -	\$ -				-
16	16-May-17	0	0	\$ -	\$ -	\$ -				-
17	17-May-17	0	0	\$ -	\$ -	\$ -				-
18	18-May-17	1012	1013	\$ -	\$ 71.00	\$ 71.00	71.00	210707	05/19/17	-
19	19-May-17	1014	1014	\$ -	\$ 17.50	\$ 17.50	17.50	210786	05/23/17	-
20	20-May-17	0	0	\$ -	\$ -	\$ -				-
21	21-May-17	0	0	\$ -	\$ -	\$ -				-
22	22-May-17	0	0	\$ -	\$ -	\$ -				-
23	23-May-17	0	0	\$ -	\$ -	\$ -				-
24	24-May-17	0	0	\$ -	\$ -	\$ -				-
25	25-May-17	0	0	\$ -	\$ -	\$ -				-
26	26-May-17	0	0	\$ -	\$ -	\$ -				-
27	27-May-17	0	0	\$ -	\$ -	\$ -				-
28	28-May-17	0	0	\$ -	\$ -	\$ -				-
29	29-May-17	0	0	\$ -	\$ -	\$ -				-
30	30-May-17	1015	1015	\$ 500.00	\$ -	\$ 500.00	500.00	211119	05/31/17	-
31	31-May-17	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ 1,500.00	\$ 142.90	\$ 1,642.90				-

X3; X2-A X3; X2-B X1 X3; X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

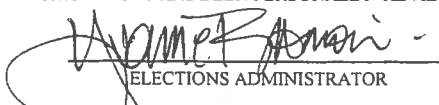
January	\$7,452.75	July	
February	\$763.20	August	
March	\$168,182.45	September	
April	\$ 215,888.62	October	
May	\$ 1,642.90	November	
June		December	
(1) Subtotal	\$ 393,729.92	(2) Subtotal	\$ -
		Total (1+2)	\$ 393,729.92

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


 PREPARED BY

6/5/17
 DATE

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


 ELECTIONS ADMINISTRATOR

6/5/17
 DATE

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 6/28/17

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

COUNTY AUDITOR'S FORM RE-CLL-001

REVISED: 01/15

RECEIVED BY
COUNTY AUDITOR

2017 JUN 5 PM 11:15

X3

6/25/18

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED June 30, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jun-17	0	0	\$ -	\$ -	\$ -				-
2	2-Jun-17	0	0	\$ -	\$ -	\$ -				-
3	3-Jun-17	0	0	\$ -	\$ -	\$ -				-
4	4-Jun-17	0	0	\$ -	\$ -	\$ -				-
5	5-Jun-17	0	0	\$ -	\$ -	\$ -				-
6	6-Jun-17	0	0	\$ -	\$ -	\$ -				-
7	7-Jun-17	0	0	\$ -	\$ -	\$ -				-
8	8-Jun-17	0	0	\$ -	\$ -	\$ -				-
9	9-Jun-17	0	0	\$ -	\$ -	\$ -				-
10	10-Jun-17	1016	1016	\$ 9,291.11	\$ -	\$ 9,291.11	9,291.11	211459	06/12/17	-
11	11-Jun-17	0	0	\$ -	\$ -	\$ -				-
12	12-Jun-17	0	0	\$ -	\$ -	\$ -				-
13	13-Jun-17	0	0	\$ -	\$ -	\$ -				-
14	14-Jun-17	0	0	\$ -	\$ -	\$ -				-
15	15-Jun-17	0	0	\$ -	\$ -	\$ -				-
16	16-Jun-17	0	0	\$ -	\$ -	\$ -				-
17	17-Jun-17	0	0	\$ -	\$ -	\$ -				-
18	18-Jun-17	0	0	\$ -	\$ -	\$ -				-
19	19-Jun-17	0	0	\$ -	\$ -	\$ -				-
20	20-Jun-17	0	0	\$ -	\$ -	\$ -				-
21	21-Jun-17	1017	1017	\$ -	\$ 45.00	\$ 45.00	45.00	211879	06/23/17	-
22	22-Jun-17	0	0	\$ -	\$ -	\$ -				-
23	23-Jun-17	0	0	\$ -	\$ -	\$ -				-
24	24-Jun-17	0	0	\$ -	\$ -	\$ -				-
25	25-Jun-17	0	0	\$ -	\$ -	\$ -				-
26	26-Jun-17	0	0	\$ -	\$ -	\$ -				-
27	27-Jun-17	0	0	\$ -	\$ -	\$ -				-
28	28-Jun-17	0	0	\$ -	\$ -	\$ -				-
29	29-Jun-17	0	0	\$ -	\$ -	\$ -				-
30	30-Jun-17	0	0	\$ -	\$ -	\$ -				-
31	1-Jul-17	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ 9,291.11	\$ 45.00	\$ 9,336.11				0.00

X3; X2-A A X3; X2-B A X3; X2-A A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$7,452.75 ✓
 February \$763.20 ✓
 March \$168,182.45 ✓
 April \$ 215,688.62 ✓
 May \$ 1,642.90 ✓
 June \$ 9,336.11 ✓

July
 August
 September
 October
 November
 December

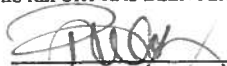
(1) Subtotal \$ 403,066.03 ✓

(2) Subtotal \$ -

Total (1+2) \$ 403,066.03

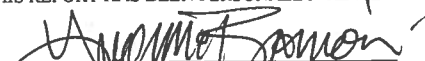
A X3

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


 PREPARED BY

7/5/17
 DATE

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


 ELECTIONS ADMINISTRATOR

7/5/17
 DATE

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 11/28/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month
 COUNTY AUDITOR'S FORM RE-CLL-001

REVISED 01/15

X

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED July 31, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
1	1-Jul-17	0	0	\$ -	\$ -	\$ -				-
2	2-Jul-17	0	0	\$ -	\$ -	\$ -				-
3	3-Jul-17	0	0	\$ -	\$ -	\$ -				-
4	4-Jul-17	0	0	\$ -	\$ -	\$ -				-
5	5-Jul-17	0	0	\$ -	\$ -	\$ -				-
6	6-Jul-17	0	0	\$ -	\$ -	\$ -				-
7	7-Jul-17	0	0	\$ -	\$ -	\$ -				-
8	8-Jul-17	0	0	\$ -	\$ -	\$ -				-
9	9-Jul-17	0	0	\$ -	\$ -	\$ -				-
10	10-Jul-17	0	0	\$ -	\$ -	\$ -				-
11	11-Jul-17	0	0	\$ -	\$ -	\$ -				-
12	12-Jul-17	0	0	\$ -	\$ -	\$ -				-
13	13-Jul-17	0	0	\$ -	\$ -	\$ -				-
14	14-Jul-17	1018	1018	\$ -	\$ 18.70	\$ 18.70	18.70	212665	07/17/17	1
15	15-Jul-17	0	0	\$ -	\$ -	\$ -				-
16	16-Jul-17	0	0	\$ -	\$ -	\$ -				-
17	17-Jul-17	1019	1019	\$ -	\$ 17.50	\$ 17.50	17.50	212666	07/18/17	1
18	18-Jul-17	1020	1020	\$ -	\$ 17.00	\$ 17.00	17.00	212738	07/19/17	1
19	19-Jul-17	0	0	\$ -	\$ -	\$ -				-
20	20-Jul-17	0	0	\$ -	\$ -	\$ -				-
21	21-Jul-17	0	0	\$ -	\$ -	\$ -				-
22	22-Jul-17	0	0	\$ -	\$ -	\$ -				-
23	23-Jul-17	0	0	\$ -	\$ -	\$ -				-
24	24-Jul-17	1021	1021	\$ -	\$ 17.50	\$ 17.50	17.50	212906	07/25/17	1
25	25-Jul-17	0	0	\$ -	\$ -	\$ -				-
26	26-Jul-17	1022	1022	\$ -	\$ 15.00	\$ 15.00	15.00	212996	07/27/17	1
27	27-Jul-17	0	0	\$ -	\$ -	\$ -				-
28	28-Jul-17	0	0	\$ -	\$ -	\$ -				-
29	29-Jul-17	0	0	\$ -	\$ -	\$ -				-
30	30-Jul-17	0	0	\$ -	\$ -	\$ -				-
31	31-Jul-17	1023	1023	\$ 48,952.96	\$ -	\$ 48,952.96	48,952.96	213229	08/01/17	1
TOTAL				\$ 48,952.96	\$ 85.70	\$ 49,038.66				0.00

X3, X2-A X3, X2-B X3, X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$7,452.75	July	\$ 49,038.66
February	\$763.20	August	
March	\$168,182.45	September	
April	\$215,688.62	October	
May	\$1,642.90	November	
June	\$9,336.11	December	

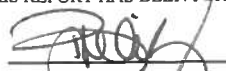
(1) Subtotal \$ 403,066.03

(2) Subtotal \$ 49,038.66

Total (1+2) \$ 452,104.69

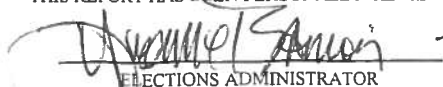
PA X3

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


 PREPARED BY

8/7/17
 DATE

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


 ELECTIONS ADMINISTRATOR

8/7/17
 DATE

This Report is Due in the Office of the County Auditor before the 5th day of the following month
 COUNTY AUDITOR'S FORM RE-CLL-001

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 11/28/17

RECEIVED
 AUG 31 2017

X1

**HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED August 31, 2017**

RECEIVED

SEP 05 2017

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence		Revenues		Total Collected	Hidalgo County COUNTY TREASURER's Office			
		BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Aug-17	1026	1026	\$ 11,744.23	\$ -	\$ 11,744.23	\$ 11,744.23	213293	08/02/17	4
2	2-Aug-17	1027	1027	\$ -	\$ 47.50	\$ 47.50	47.50	213649	08/11/17	9
3	3-Aug-17	0	0	\$ -	\$ -	\$ -				
4	4-Aug-17	0	0	\$ -	\$ -	\$ -				
5	5-Aug-17	0	0	\$ -	\$ -	\$ -				
6	6-Aug-17	0	0	\$ -	\$ -	\$ -				
7	7-Aug-17	0	0	\$ -	\$ -	\$ -				
8	8-Aug-17	0	0	\$ -	\$ -	\$ -				
9	9-Aug-17	0	0	\$ -	\$ -	\$ -				
10	10-Aug-17	0	0	\$ -	\$ -	\$ -				
11	11-Aug-17	1028	1028	\$ -	\$ 17.00	\$ 17.00	17.00	213698	08/14/17	1
12	12-Aug-17	0	0	\$ -	\$ -	\$ -				
13	13-Aug-17	0	0	\$ -	\$ -	\$ -				
14	14-Aug-17	1029	1030	\$ 9,302.17	\$ 18.70	\$ 9,320.87	9,320.87	213782	08/16/17	2
15	15-Aug-17	0	0	\$ -	\$ -	\$ -				
16	16-Aug-17	1031	1031	\$ 21,984.22	\$ -	\$ 21,984.22	21,984.22	213837	08/17/17	1
17	17-Aug-17	1032	1032	\$ -	\$ 17.50	\$ 17.50	17.50	213984	08/21/17	4
18	18-Aug-17	0	0	\$ -	\$ -	\$ -				
19	19-Aug-17	0	0	\$ -	\$ -	\$ -				
20	20-Aug-17	0	0	\$ -	\$ -	\$ -				
21	21-Aug-17	0	0	\$ -	\$ -	\$ -				
22	22-Aug-17	0	0	\$ -	\$ -	\$ -				
23	23-Aug-17	0	0	\$ -	\$ -	\$ -				
24	24-Aug-17	0	0	\$ -	\$ -	\$ -				
25	25-Aug-17	0	0	\$ -	\$ -	\$ -				
26	26-Aug-17	0	0	\$ -	\$ -	\$ -				
27	27-Aug-17	0	0	\$ -	\$ -	\$ -				
28	28-Aug-17	1033	1033	\$ -	\$ 17.50	\$ 17.50	17.50	214263	08/29/17	1
29	29-Aug-17	1034	1034	\$ -	\$ 17.50	\$ 17.50	17.50	214278	08/30/17	1
30	30-Aug-17	0	0	\$ -	\$ -	\$ -				
31	31-Aug-17	1035	1035	\$ -	\$ 19.50	\$ 19.50	19.50	214361	09/01/17	1
	TOTAL			\$ 43,030.62	\$ 155.20	\$ 43,185.82				0.00

XB, X2-A ^ X3, X2-B ^ 2A X3, X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January \$7,452.75 ✓
February \$763.20 ✓
March \$168,182.45 ✓
April \$ 215,688.62 ✓
May \$ 1,642.90 ✓
June \$ 9,336.11 ✓

July \$ 49,038.66 ✓
August \$ 43,185.82 ✓
September
October
November
December

(1) Subtotal \$ 403,066.03

(2) Subtotal \$ 92,224.48

Total (1+2) \$ 495,290.51

^ X3

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

PREPARED BY

9/5/17
DATE

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

ELECTIONS ADMINISTRATOR

9/5/17
DATE

This Report is Due in the Office of the County Auditor before the 5th day of the following month.
COUNTY AUDITOR'S FORM RE-CLL-001

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY:
DATE: 11/28/17 09/22/17 A.C. 2/26/18
REVISED 01/15

X1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED September 30, 2017

PBC

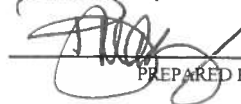
PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt #		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		Sequence		Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
		BEG #	END #							
1	1-Sep-17	1036	1036	\$ -	\$ 34.50	\$ 34.50	\$ 34.50	214501	09/06/17	5
2	2-Sep-17	0	0	\$ -	\$ -	\$ -				
3	3-Sep-17	0	0	\$ -	\$ -	\$ -				
4	4-Sep-17	0	0	\$ -	\$ -	\$ -				
5	5-Sep-17	0	0	\$ -	\$ -	\$ -				
6	6-Sep-17	0	0	\$ -	\$ -	\$ -				
7	7-Sep-17	1037	1037	\$ -	\$ 17.20	\$ 17.20	17.20	214692	09/11/17	4
8	8-Sep-17	1038	1039	\$ 500.00	\$ 17.50	\$ 517.50	517.50	214693	09/11/17	1
9	9-Sep-17	0	0	\$ -	\$ -	\$ -				
10	10-Sep-17	0	0	\$ -	\$ -	\$ -				
11	11-Sep-17	1040	1040	\$ -	\$ 34.50	\$ 34.50	34.50	214798	09/13/17	2
12	12-Sep-17	1041	1041	\$ 930.22	\$ -	\$ 930.22	930.22	214799	09/13/17	1
13	13-Sep-17	0	0	\$ -	\$ -	\$ -				
14	14-Sep-17	0	0	\$ -	\$ -	\$ -				
15	15-Sep-17	1042	1042	\$ -	\$ 17.50	\$ 17.50	17.50	214934	09/18/17	1
16	16-Sep-17	0	0	\$ -	\$ -	\$ -				
17	17-Sep-17	0	0	\$ -	\$ -	\$ -				
18	18-Sep-17	0	0	\$ -	\$ -	\$ -				
19	19-Sep-17	0	0	\$ -	\$ -	\$ -				
20	20-Sep-17	0	0	\$ -	\$ -	\$ -				
21	21-Sep-17	0	0	\$ -	\$ -	\$ -				
22	22-Sep-17	1043	1043	\$ -	\$ 34.50	\$ 34.50	34.50	215187	09/25/17	1
23	23-Sep-17	0	0	\$ -	\$ -	\$ -				
24	24-Sep-17	0	0	\$ -	\$ -	\$ -				
25	25-Sep-17	0	0	\$ -	\$ -	\$ -				
26	26-Sep-17	0	0	\$ -	\$ -	\$ -				
27	27-Sep-17	1044	1045	\$ 500.00	\$ 32.50	\$ 532.50	532.50	215343	09/28/17	1
28	28-Sep-17	0	0	\$ -	\$ -	\$ -				
29	29-Sep-17	0	0	\$ -	\$ -	\$ -				
30	30-Sep-17	0	0	\$ -	\$ -	\$ -				
31	1-Oct-17	0	0	\$ -	\$ -	\$ -				
TOTAL				\$ 1,930.22	\$ 188.20	\$ 2,118.42				

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$7,452.75 ✓	July	\$ 49,038.66 ✓
February	\$763.20 ✓	August	\$ 43,185.82 ✓
March	\$168,182.45 ✓	September	\$ 2,118.42 ✓
April	\$ 215,688.62 ✓	October	
May	\$ 1,642.90 ✓	November	
June	\$ 9,336.11 ✓	December	\$ 2,118.42
(1) Subtotal	\$ 403,066.03	(2) Subtotal	\$ 94,340.00
		Total (1+2)	\$ 497,406.03

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


 PREPARED BY

10/3/17
 DATE

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


 ELECTIONS ADMINISTRATOR

10-3-17
 DATE

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 10/28/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM RE- CLL-001

REVISED: 01/15

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED ³¹ **October, 2017**

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence		Revenues		Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
		BEG #	END #	Contractual Revenues	Non-Contractual Revenues					
1	1-Oct-17	0	0	\$ -	\$ -	\$ -				-
2	2-Oct-17	0	0	\$ -	\$ -	\$ -				-
3	3-Oct-17	0	0	\$ -	\$ -	\$ -				-
4	4-Oct-17	0	0	\$ -	\$ -	\$ -				-
5	5-Oct-17	1046	1047	\$ 14,873.44	\$ 17.50	\$ 14,890.94	14,890.94	21578	10/06/17	-
6	6-Oct-17	0	0	\$ -	\$ -	\$ -				-
7	7-Oct-17	0	0	\$ -	\$ -	\$ -				-
8	8-Oct-17	0	0	\$ -	\$ -	\$ -				-
9	9-Oct-17	0	0	\$ -	\$ -	\$ -				-
10	10-Oct-17	0	0	\$ -	\$ -	\$ -				-
11	11-Oct-17	0	0	\$ -	\$ -	\$ -				-
12	12-Oct-17	0	0	\$ -	\$ -	\$ -				-
13	13-Oct-17	0	0	\$ -	\$ -	\$ -				-
14	14-Oct-17	0	0	\$ -	\$ -	\$ -				-
15	15-Oct-17	0	0	\$ -	\$ -	\$ -				-
16	16-Oct-17	1048	1049	\$ -	\$ 17.50	\$ 17.50	17.50	216049	10/17/17	-
17	17-Oct-17	0	0	\$ -	\$ -	\$ -				-
18	18-Oct-17	0	0	\$ -	\$ -	\$ -				-
19	19-Oct-17	1050	1050	\$ 500.00	\$ -	\$ 500.00	500.00	216245	10/20/17	-
20	20-Oct-17	0	0	\$ -	\$ -	\$ -				-
21	21-Oct-17	0	0	\$ -	\$ -	\$ -				-
22	22-Oct-17	0	0	\$ -	\$ -	\$ -				-
23	23-Oct-17	1051	1051	\$ -	\$ 17.50	\$ 17.50	17.50	216315	10/24/17	-
24	24-Oct-17	0	0	\$ -	\$ -	\$ -				-
25	25-Oct-17	0	0	\$ -	\$ -	\$ -				-
26	26-Oct-17	1052	1052	\$ 12,924.81	\$ -	\$ 12,924.81	12,924.81	216465	10/27/17	-
27	27-Oct-17	0	0	\$ -	\$ -	\$ -				-
28	28-Oct-17	0	0	\$ -	\$ -	\$ -				-
29	29-Oct-17	0	0	\$ -	\$ -	\$ -				-
30	30-Oct-17	0	0	\$ -	\$ -	\$ -				-
31	31-Oct-17	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ 28,298.25	\$ 52.50	\$ 28,350.75				-0.00

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$7,452.75	July	\$ 49,038.66
February	\$763.20	August	\$ 43,185.82
March	\$168,182.45	September	\$ 2,118.42
April	\$ 215,688.82	October	\$ 28,350.75
May	\$ 1,642.90	November	
June	\$ 9,336.11	December	
(1) Subtotal	\$ 403,066.03	(2) Subtotal	\$ 122,693.65
		Total (1+2)	\$ 525,759.68

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


 PREPARED BY

11/2/17
 DATE

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


 ELECTIONS ADMINISTRATOR

11/3/17
 DATE

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 11/2/17

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM. RE-CLL-001

REVISED 01/15

X1

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED November 1, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt #		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		Sequence		Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
		BEG #	END #							
1	1-Nov-17	1053	1053	\$ -	\$ 17.50	\$ 17.50	\$ 17.50	216716	11/02/17	-
2	2-Nov-17	0	0	\$ -	\$ -	\$ -				-
3	3-Nov-17	1054	1054	\$ -	\$ 19.50	\$ 19.50	19.50	216803	11/06/17	-
4	4-Nov-17	0	0	\$ -	\$ -	\$ -				-
5	5-Nov-17	0	0	\$ -	\$ -	\$ -				-
6	6-Nov-17	1057	1057	\$ -	\$ 17.00	\$ 17.00	17.00	216853	11/07/17	-
7	7-Nov-17	0	0	\$ -	\$ -	\$ -				-
8	8-Nov-17	0	0	\$ -	\$ -	\$ -				-
9	9-Nov-17	0	0	\$ -	\$ -	\$ -				-
10	10-Nov-17	0	0	\$ -	\$ -	\$ -				-
11	11-Nov-17	0	0	\$ -	\$ -	\$ -				-
12	12-Nov-17	0	0	\$ -	\$ -	\$ -				-
13	13-Nov-17	0	0	\$ -	\$ -	\$ -				-
14	14-Nov-17	0	0	\$ -	\$ -	\$ -				-
15	15-Nov-17	0	0	\$ -	\$ -	\$ -				-
16	16-Nov-17	0	0	\$ -	\$ -	\$ -				-
17	17-Nov-17	0	0	\$ -	\$ -	\$ -				-
18	18-Nov-17	0	0	\$ -	\$ -	\$ -				-
19	19-Nov-17	0	0	\$ -	\$ -	\$ -				-
20	20-Nov-17	0	0	\$ -	\$ -	\$ -				-
21	21-Nov-17	0	0	\$ -	\$ -	\$ -				-
22	22-Nov-17	0	0	\$ -	\$ -	\$ -				-
23	23-Nov-17	0	0	\$ -	\$ -	\$ -				-
24	24-Nov-17	0	0	\$ -	\$ -	\$ -				-
25	25-Nov-17	0	0	\$ -	\$ -	\$ -				-
26	26-Nov-17	0	0	\$ -	\$ -	\$ -				-
27	27-Nov-17	1058	1060	\$ -	\$ 20.50	\$ 20.50	20.50	217445	11/30/17	-
28	28-Nov-17	0	0	\$ -	\$ -	\$ -				-
29	29-Nov-17	1061	1061	\$ -	\$ 34.50	\$ 34.50	34.50	217446	11/30/17	-
30	30-Nov-17	1062	1063	\$ -	\$ 34.50	\$ 34.50	34.50	217481	12/01/17	-
31	1-Dec-17	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ -	\$ 143.50	\$ 143.50				0.00

2017 DEC - 5 AM 11:12

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$7,452.75 ✓	July	\$ 49,038.66 ✓
February	\$763.20 ✓	August	\$ 43,185.82 ✓
March	\$168,182.45 ✓	September	\$ 2,118.42 ✓
April	\$ 215,688.62 ✓	October	\$ 28,350.75 ✓
May	\$ 1,642.90 ✓	November	\$143,504.00 ✓
June	\$ 9,336.11 ✓	December	
(1) Subtotal	\$ 403,066.03	(2) Subtotal	\$ 122,837.15
		Total (1+2)	\$ 525,903.18

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


 PREPARED BY

10/4/17
 DATE

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


 ELECTIONS ADMINISTRATOR

10/4/17
 DATE

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

COUNTY AUDITOR'S FORM: RE-CLL-001

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 01/22/18

2/12/18

XI

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED December 31, 2017

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
	Receipt Date	Elections Receipt # Sequence		Revenues		Total Collected	COUNTY TREASURER			OVER/ (SHORT)
		BEG #	END #	Contractual Revenues	Non-Contractual Revenues		Receipt Amount	Receipt No.	Receipt Date	
1	1-Dec-17	1064	1064	\$ -	\$ 33.50	\$ 33.50	\$ 33.50	217560	12/04/17	-
2	2-Dec-17	0	0	\$ -	\$ -	\$ -				-
3	3-Dec-17	0	0	\$ -	\$ -	\$ -				-
4	4-Dec-17	1065	1067	\$ -	\$ 987.90	\$ 987.90	987.90	217590	12/05/17	-
5	5-Dec-17	0	0	\$ -	\$ -	\$ -				-
6	6-Dec-17	1068	1069	\$ -	\$ 30.00	\$ 30.00	30.00	217734	12/07/17	-
7	7-Dec-17	0	0	\$ -	\$ -	\$ -				-
8	8-Dec-17	0	0	\$ -	\$ -	\$ -				-
9	9-Dec-17	0	0	\$ -	\$ -	\$ -				-
10	10-Dec-17	0	0	\$ -	\$ -	\$ -				-
11	11-Dec-17	0	0	\$ -	\$ -	\$ -				-
12	12-Dec-17	0	0	\$ -	\$ -	\$ -				-
13	13-Dec-17	0	0	\$ -	\$ -	\$ -				-
14	14-Dec-17	0	0	\$ -	\$ -	\$ -				-
15	15-Dec-17	0	0	\$ -	\$ -	\$ -				-
16	16-Dec-17	0	0	\$ -	\$ -	\$ -				-
17	17-Dec-17	0	0	\$ -	\$ -	\$ -				-
18	18-Dec-17	0	0	\$ -	\$ -	\$ -				-
19	19-Dec-17	0	0	\$ -	\$ -	\$ -				-
20	20-Dec-17	1070	1071	\$ 339.47	\$ 586.75	\$ 926.22	926.22	218196	12/21/17	-
21	21-Dec-17	0	0	\$ -	\$ -	\$ -				-
22	22-Dec-17	0	0	\$ -	\$ -	\$ -				-
23	23-Dec-17	0	0	\$ -	\$ -	\$ -				-
24	24-Dec-17	0	0	\$ -	\$ -	\$ -				-
25	25-Dec-17	0	0	\$ -	\$ -	\$ -				-
26	26-Dec-17	0	0	\$ -	\$ -	\$ -				-
27	27-Dec-17	0	0	\$ -	\$ -	\$ -				-
28	28-Dec-17	1072	1072	\$ -	\$ 17.00	\$ 17.00	17.00	218386	01/02/18	-
29	29-Dec-17	0	0	\$ -	\$ -	\$ -				-
30	30-Dec-17	0	0	\$ -	\$ -	\$ -				-
31	31-Dec-17	0	0	\$ -	\$ -	\$ -				-
TOTAL				\$ 339.47	\$ 1,655.15	\$ 1,994.62				0.00

A X3; X2-A # A X3; X2-B 2A 3X; X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	\$7,452.75	July	\$ 49,038.66
February	\$763.20	August	\$ 43,185.82
March	\$168,182.45	September	\$ 2,118.42
April	\$ 215,888.62	October	\$ 28,350.75
May	\$ 1,642.90	November	\$13,5164.00
June	\$ 9,336.11	December	\$ 1,994.62

(1) Subtotal \$ 403,066.03

(2) Subtotal \$ 124,852.27

Total (1+2) \$ 527,918.30

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


 PREPARED BY

11/5/18
 DATE

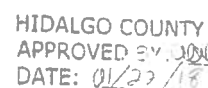
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.


 ELECTIONS ADMINISTRATOR

1-5-18
 DATE

This Report is Due in the Office of the County Auditor before the 5th day of the following month

COUNTY AUDITOR'S FORM RE-CLL-001

HIDALGO COUNTY AUDITOR'S OFFICE
 APPROVED BY: 
 DATE: 01/23/18

524,897.80
 2/13/18
 X1

COUNTY CLERK MONTHLY FEE REPORT

JULY
2017

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

PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC36.10		\$130,939.75	X2; X5
MARRIAGE LICENSES/LGC 118.018 (TOTAL)		\$12,442.50	X2; X5
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed 406	\$12,180.00	X; X2; X5
BIRTH CERTIFICATES	# Filed 338 026-090	603.40 \$686.86	X; X2; X5
BIRTH DSHS	# Filed 34 69-0115	62.22 \$97.56	X; X2; X5
DECLARATION OF INFORMAL MARRIAGE	# Filed 21	\$262.50	X; X2; X5
UCC-FINANCING STATEMENTS/BCC9.403		855.00 \$826.00	X2; X5
EARLY CHILDHOOD DONATION		\$15.00	X; X2; X5
VITAL STATISTICS/LGC 118.015			
CERTIFIED COPIES/LGC 118.014		\$17,425.38	X2; X5
RETURNED CHECK CHARGE/LGC 118.0215		\$25.00	X2; X5
REFUNDS		\$269.75	X; X2; X5; X3-50
BEER & WINE PERMITS/ABC 61.31		\$0.00	
PRINTER FEES/ABC 61.38		\$0.00	
RECEIVED ON ACCOUNT		\$233,491.29	X; X2; X3-60; X5
RCDs MGMT & PRESERVATION PRGM/LGC 118.0216		\$79,540.00	X; X2; X5
DIGITAL IMAGE FEES		\$4,371.84	X; X2; X5
CC RECORDS ARCHIVES FEE LGC 118.025		\$81,360.00	X; X2; X5
COURTHOUSE SECURITY FUND/LGC 291.008		8590.00 \$8,570.20	X; X2; X5
VITAL ARCHIVE FEE HSC 191.0045(h)		1,200.00 \$1,220.00	X; X2; X5
OVER/(SHORT)		\$0.00	
NEW COURTHOUSE FEE		\$72,060.00	X; X2; X5
INTEREST EARNED		\$0.00	
ADJUSTMENTS		\$0.00	
TOTAL CHARGES AND COLLECTIONS		\$655,698.63	X5; X2; X6; X6
LESS:			
CHARGES ON ACCOUNT		231,619.09	
		~~\$63,028.84~~	X3-60
TOTAL DEPOSITED IN BANK		\$603,669.70	
		~~\$424,079.54~~	
LESS:			
PRINTERS FEES/ABC 61.38		\$0.00	
BIRTH DSHS		0.00 \$97.56	
REFUNDS		0.00 \$269.75	
OVER/(SHORT)		\$0.00	
SUBTOTAL		~~\$367.91~~ 0.00	
DUE TO TREASURER		~~\$602,302.48~~	
		~~\$424,079.54~~	
DISTRIBUTION:			
COUNTY CLERK FEES	1100-341-10-180-002-0-000	163,559.83 X	X2; X5
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	\$942,121.08	
INTEREST EARNED DSHS	1100-207-20-000-075-0-000	\$15.00	X; X2
RCDs MGMT & PRESERVATION PRGM/LGC 118.0216	1237-341-10-180-000-0-000	62.22 \$60.00	X; X2
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	\$79,540.00	X; X2
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	\$4,371.84	X; X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	\$81,360.00	X; X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	8590.00 \$8,570.20	X; X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	\$12,180.00	X; X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	603.40 \$686.86	X; X2
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	\$262.50	X; X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	\$72,060.00	X; X2
Refunds	1100-202-00-000-022-0-000	1200.00 \$1,220.00	X; X2
DISTRIBUTION TOTAL:	overage 1100-340-00-000-000-0-000	264.75 X; X2	424,079.54
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I		~~\$602,302.48~~	
REVISED 2004			

PREPARED BY:

[Signature] 8/8/17
BERENICE ALVARADO DEPUTY CLERK DATE

APPROVAL:

[Signature]
ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 8/8/17

COUNTY CLERK MONTHLY FEE REPORT

AUGUST
2017

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....
MARRIAGE LICENSES/LGC118.018 (TOTAL).....
STATE COMPTROLLER
MARRIAGE LICENSE.....# Filed 444
BIRTH CERTIFICATES.....# Filed 338
BIRTH DSHS.....# Filed 31
DECLARATION OF INFORMAL MARRIAGE.....# Filed 17
UCC-FINANCING STATEMENTS/BCC9.403.....
EARLY CHILDHOOD DONATION.....
VITAL STATISTICS/LGC 118.015.....
CERTIFIED COPIES/LGC 118.014.....
RETURNED CHECK CHARGE/LGC 118.0215.....
REFUNDS.....
BEER & WINE PERMITS/ABC 61.31.....
PRINTER FEES/ABC 61.38.....
RECEIVED ON ACCOUNT.....
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....
DIGITAL IMAGE FEES.....
CC RECORDS ARCHIVES FEE LGC 118.025.....
COURTHOUSE SECURITY FUND/LGC 291.008.....
VITAL ARCHIVE FEE HSC 191.0045(h).....
OVER/(SHORT).....
NEW COURTHOUSE FEE.....
INTEREST EARNED.....
ADJUSTMENTS.....
TOTAL CHARGES AND COLLECTIONS.....

LESS:

CHARGES ON ACCOUNT.....

TOTAL DEPOSITED IN BANK.....

LESS:

PRINTERS FEES/ABC 61.38.....

BIRTH DSHS.....

REFUNDS.....

OVER/(SHORT).....

SUBTOTAL

DUE TO TREASURER.....

DISTRIBUTION:

COUNTY CLERK FEES.....1100-341-10-180-002-0-000

EARLY CHILDHOOD DONATION.....1100-207-20-000-074-0-000

INTEREST EARNED DSHS.....1100-207-20-000-015-0-000

RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....1237-341-10-180-000-0-000

DIGITAL IMAGE FEES.....1100-341-10-180-013-0-000

CC RECORDS ARCHIVE FEE LGC 118.025.....1100-341-10-180-005-0-000

COURTHOUSE SECURITY FUND/LGC 291.008.....1241-341-10-180-001-0-000

COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....1100-207-20-000-040-0-000

COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....1100-207-20-000-039-0-000

COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....1100-207-20-000-041-0-000

NEW COURTHOUSE FEE.....1100-341-10-180-019-0-000

PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....1100-341-10-180-010-0-000

Refunds.....1100-207-20-000-022-0-000

DISTRIBUTION TOTAL Overages.....1100-360-00-000-000-0-000

COUNTY AUDITOR'S FORM: ARS-CC-002, PART I

REVISED 2004

PREPARED BY:

Berenize Alvarado

BERENIZE ALVARADO DEPUTY CLERK

09/18/17

DATE

APPROVAL:

Arturo Guajardo
ARTURO GUAJARDO, JR. COUNTY CLERK

9-20-17

DATE

RECEIVED BY:
COUNTY AUDITOR

2017 SEP 21 AM 10 42

\$141,906.75 ✓ X2;XS

\$13,532.50 ✓ X2;XS

\$13,320.00 ✓ X;X2;XS

\$608.40 ✓ X;X2;XS

\$56.73 ✓ X;X2;XS

\$212.50 ✓ X;X2;XS

\$1,395.00 ✓ X2;XS

\$20.00 ✓ X;X2;XS

\$17,537.87 ✓ X2;XS

\$30.00 ✓ X2;XS

\$485.50 ✓ X;X2;XS

\$0.00

\$0.00

\$266,653.50 ✓ X2;XS;X3-S;X3-6a

\$90,340.00 ✓ X;X2;XS

\$4,295.76 ✓ X;X2;XS

\$93,170.00 ✓ X;X2;XS

\$9,726.00 ✓ X;X2;XS

\$1,192.00 ✓ X;X2;XS

\$1.50 ✓ X;X2;XS;X3-3a

\$83,210.00 ✓ X;X2;XS

\$0.00

\$0.00

\$737,694.01 X2;XS;X6;X6

265,587.51

\$62,643.26 X3-6a

\$675,000.75

472,106.50

\$0.00

0.00 \$98.73

0.00 \$486.50

0.00 \$1.90

0.00

\$543.73

\$874,597.02

472,106.50

175,468.11 ✓ X

\$878,442.06 ✓

\$20.00 ✓ X;X2

\$6.73 ✓ X;X2

\$90,340.00 ✓ X;X2

\$4,295.76 ✓ X;X2

\$93,170.00 ✓ X;X2

\$9,726.00 ✓ X;X2

\$13,320.00 ✓ X;X2

\$608.40 ✓ X;X2

\$212.50 ✓ X;X2

\$83,210.00 ✓ X;X2

\$1,192.00 ✓ X;X2

485.50 X2 472,106.50

1.50 X2 \$874,597.02

COUNTY CLERK MONTHLY FEE REPORT

SEPTEMBER
2017

COUNTY CLERK FEE ACCOUNT

PBC

RECEIVED BY
COUNTY CLERK

2017 OCT 19 AM 10 10

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC 36.10	130,144.50	\$120,999.50	X2, X5
MARRIAGE LICENSES/LGC 118.018 (TOTAL)		\$12,842.50	X2, X5
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed# Filed 421	\$12,630.00	X1, X2, X5
BIRTH CERTIFICATES	# Filed# Filed 213-214	\$685.28	X1, X2, X5
BIRTH DSHS	# Filed# Filed 16	\$29.28	X1, X2, X5
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed 17	\$212.50	X1, X2, X5
UCC-FINANCING STATEMENTS/BCC 9.403		\$960.00	X2, X5
EARLY CHILDHOOD DONATION		\$5.00	X1, X2, X5
VITAL STATISTICS/LGC 118.015			
CERTIFIED COPIES/LGC 118.014	13,539.32	\$13,557.62	X2, X5
RETURNED CHECK CHARGE/LGC 118.0215		\$0.00	
REFUNDS		\$644.00	X1, X2, X5, X3-5b
BEER & WINE PERMITS/ABC 61.31		\$0.00	
PRINTER FEES/ABC 61.38		\$0.00	
RECEIVED ON ACCOUNT		\$236,911.75	X2, X5, X3-6a
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216	80,000.00	\$80,040.00	X1, X2, X5
DIGITAL IMAGE FEES	4,111.00	\$4,264.00	X1, X2, X5
CC RECORDS ARCHIVES FEE LGC 118.025		\$81,910.00	X1, X2, X5
COURTHOUSE SECURITY FUND/LGC 291.008		\$8,563.00	X1, X2, X5
VITAL ARCHIVE FEE HSC 191.0045(h)	997.00	\$998.00	X1, X2, X5
OVER/(SHORT)	.50	\$46.58	X1, X2, X5
NEW COURTHOUSE FEE		\$73,140.00	X1, X2, X5
INTEREST EARNED		\$0.00	
ADJUSTMENTS	0.00	(\$13.00)	
TOTAL CHARGES AND COLLECTIONS		\$657,023.75	X2, X5
LESS:		\$657,092.75	
CHARGES ON ACCOUNT		\$31,552.50	X3-6a
TOTAL DEPOSITED IN BANK		\$699,749.25	
LESS:		419,471.25	
PRINTERS FEES/ABC 61.38		\$0.00	
BIRTH DSHS		\$29.28	
REFUNDS		\$0.00	
OVER/(SHORT)		\$0.00	
SUBTOTAL		\$749.78	

DUE TO TREASURER		\$600,029.47	
		419,471.25	
DISTRIBUTION:			
COUNTY CLERK FEES	1100-341-10-180-002-0-000	\$50,845.57	X2, X5
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	\$5.00	X1, X2
INTEREST EARNED DSHS	1100-207-20-000-075-0-000	\$29.28	X1, X2
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216	1237-341-10-180-000-0-000	\$80,040.00	X1, X2
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	\$4,264.00	X1, X2
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	\$81,910.00	X1, X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	\$8,563.00	X1, X2
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	\$12,630.00	X1, X2
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	\$212.50	X1, X2
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	\$73,140.00	X1, X2
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	\$73,140.00	X1, X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	\$998.00	X1, X2
Refunds	1100-207-20-000-022-0-000	\$644.00	X1, X2
DISTRIBUTION TOTAL: overage	1100-340-00-000-000-0-000	0.50	X1, X2
COUNTY AUDITOR'S FORM ARS-CC-002, PART I		\$699,029.47	
REVISED 2004		419,471.25	

PREPARED BY:

BERENICE ALVARADO DEPUTY CLERK

DATE

APPROVAL:

ARTURO GUJARDO, JR COUNTY CLERK

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 10/26/17

COUNTY CLERK MONTHLY FEE REPORT

OCTOBER
2017

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

PBC

RECEIVED BY
COUNTY AUDITOR

2017 NOV 6 AM 11 09

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10.....
MARRIAGE LICENSES/LGC118.018 (TOTAL).....
STATE COMPTROLLER
MARRIAGE LICENSE.....# Filed# Filed 428 XS ✓
BIRTH CERTIFICATES.....# Filed# Filed 232 XS ✓
BIRTH DSHS.....# Filed# Filed 10 XS ✓
DECLARATION OF INFORMAL MARRIAGE.....# Filed# Filed 19 XS ✓
UCC-FINANCING STATEMENTS/BCC9.403.....
EARLY CHILDHOOD DONATION.....
VITAL STATISTICS/LGC 118.015.....
CERTIFIED COPIES/LGC 118.014.....
RETURNED CHECK CHARGE/LGC 118.0215.....
REFUNDS.....
BEER & WINE PERMITS/ABC 61.31.....
PRINTER FEES/ABC 61.38.....
RECEIVED ON ACCOUNT.....
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....
DIGITAL IMAGE FEES.....
CC RECORDS ARCHIVES FEE LGC 118.025.....
COURTHOUSE SECURITY FUND/LGC 291.008.....
VITAL ARCHIVE FEE HSC 191.0045(h).....
OVER/(SHORT).....
NEW COURTHOUSE FEE.....
INTEREST EARNED.....
ADJUSTMENTS.....
TOTAL CHARGES AND COLLECTIONS.....

LESS:
CHARGES ON ACCOUNT.....

TOTAL DEPOSITED IN BANK.....

LESS:
PRINTERS FEES/ABC 61.38.....
BIRTH DSHS.....
REFUNDS.....
OVER/(SHORT).....
SUBTOTAL.....

DUE TO TREASURER.....

DISTRIBUTION:
COUNTY CLERK FEES.....1100-341-10-180-002-0-000
EARLY CHILDHOOD DONATION.....1100-207-20-000-074-0-000
INTEREST EARNED DSHS.....1100-207-20-000-075-0-000
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....1237-341-10-180-000-0-000
DIGITAL IMAGE FEES.....1100-341-10-180-013-0-000
CC RECORDS ARCHIVE FEE LGC 118.025.....1100-341-10-180-005-0-000
COURTHOUSE SECURITY FUND/LGC 291.008.....1241-341-10-180-001-0-000
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....1100-207-20-000-040-0-000
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....1100-207-20-000-039-0-000
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....1100-207-20-000-041-0-000
NEW COURTHOUSE FEE.....1100-341-10-180-019-0-000
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....1100-341-10-180-010-0-000
Refunds - — — — — 1100-202-00-000-022-0-000
DISTRIBUTION TOTAL: overage — — — — 1100-340-00-000-000-0-000
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

X \$133,555.00 X2,X5
X \$13,077.50 X2,X5
X \$12,840.00 X,X2,X5
X \$417.60 X,X2,X5
X \$18.30 X,X2,X5
X \$237.50 X,X2,X5
X \$780.00 X2,X5
X \$25.00 X,X2,X5
X \$14,140.10 X2,X5
X \$0.00
X \$3,425.50 X,X2,X5,X3-3a
X \$0.00
X \$0.00
X \$233,041.25 X2,X5,X3-6b
X \$84,350.00 X,X2,X5
X \$4,371.84 X,X2,X5
X \$87,230.00 X,X2,X5
X \$9,134.00 X,X2,X5
X \$1,057.00 X,X2,X5
X \$1.00 X,X2,X5,X3-3a
X \$78,060.00 X,X2,X5
X \$0.00
X \$0.00

\$675,761.59 X2,X5,X6,

\$236,858.59 X3-6b ✓
\$58,728.50

\$617,033.00
438,903.00 ✓
A

\$0.00
\$48.30
\$3,425.50
\$1.00

60,444.80

438,903.00
\$613,588.20

X
X2,X5

V 157,135.26 X ✓
\$395,365.26
\$25.00 X,X2 ✓
18.30 \$0.00 X,X2 ✓
\$84,350.00 X,X2 ✓
\$4,371.84 X,X2 ✓
\$87,230.00 X,X2 ✓
\$9,134.00 X,X2 ✓
\$12,840.00 X,X2 ✓
\$417.60 X,X2 ✓
\$237.50 X,X2 ✓
\$78,060.00 X,X2 ✓
\$1,057.00 X,X2 ✓
V 3,425.50 X2 438,903.00
V 1.00 X,X2 \$613,588.20

PREPARED BY:

Berenize Alvarado DEPUTY CLERK

11/3/17
DATE

APPROVAL:

Arturo Guajardo, JR COUNTY CLERK

11-3-17
DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 11/3/18 1/20/18 11/23/18

COUNTY CLERK MONTHLY FEE REPORT

NOVEMBER
2017

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

2017 DEC 20 AM 9:25 PBC

RECORDING FEES/LGC 118.013, 118.011, 212.004, BCC 36 10.....
MARRIAGE LICENSES/LGC 118.018 (TOTAL).....
STATE COMPTROLLER.....
MARRIAGE LICENSE..... # Filed# Filed ✓ 424 X3
BIRTH CERTIFICATES..... # Filed# Filed ✓ 231 X3
BIRTH DSHS..... # Filed# Filed ✓ 15 X3
DECLARATION OF INFORMAL MARRIAGE..... # Filed# Filed ✓ 17 X3
UCC-FINANCING STATEMENTS/BCC 9.403.....
EARLY CHILDHOOD DONATION.....
VITAL STATISTICS/LGC 118.015.....
CERTIFIED COPIES/LGC 118.014.....
RETURNED CHECK CHARGE/LGC 118.0215.....
REFUNDS.....
BEER & WINE PERMITS/ABC 61.31.....
PRINTER FEES/ABC 61.38.....
RECEIVED ON ACCOUNT.....
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....
DIGITAL IMAGE FEES.....
CC RECORDS ARCHIVES FEE LGC 118.025.....
COURTHOUSE SECURITY FUND/LGC 291.008.....
VITAL ARCHIVE FEE HSC 191.0045(h).....
OVER/(SHORT).....
NEW COURTHOUSE FEE.....
INTEREST EARNED.....
ADJUSTMENTS.....
TOTAL CHARGES AND COLLECTIONS.....

LESS:
CHARGES ON ACCOUNT.....

TOTAL DEPOSITED IN BANK.....

LESS:
PRINTERS FEES/ABC 61.38.....
BIRTH DSHS.....
REFUNDS.....
OVER/(SHORT).....
SUBTOTAL.....

DUE TO TREASURER.....

DISTRIBUTION: DSHS — — — — 1100-207-20-000-075-0-000
COUNTY CLERK FEES..... 1100-341-10-180-002-0-000
EARLY CHILDHOOD DONATION..... 1100-207-20-000-074-0-000
INTEREST EARNED..... 1100-361-11-000-006-0-000
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216... 1237-341-10-180-000-0-000
DIGITAL IMAGE FEES..... 1100-341-10-180-013-0-000
CC RECORDS ARCHIVE FEE LGC 118.025..... 1100-341-10-180-005-0-000
COURTHOUSE SECURITY FUND/LGC 291.008..... 1241-341-10-180-001-0-000
COMPT. OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)..... 1100-207-20-000-040-0-000
COMPT. OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)..... 1100-207-20-000-039-0-000
COMPT. OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)..... 1100-207-20-000-041-0-000
NEW COURTHOUSE FEE..... 1100-341-10-180-019-0-000
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)..... 1100-341-10-180-010-0-000
Refunds — — — — 1100-202-00-000-022-0-000
DISTRIBUTION TOTAL: overage — — — — 1100-360-00-000-000-0-000
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I
REVISED 2004

✓ \$125,058.25 X2; X5
✓ \$12,932.50 X2; X5
X \$12,720.00 X; X2; X5
X \$415.80 X; X2; X5
X \$27.45 X; X2; X5
X \$212.50 X; X2; X5
X \$780.00 X2; X5
X \$5.00 X; X2; X5
✓ \$13,072.75 X; X2; X5
✓ \$55.00 X; X2; X5
X \$329.75 X; X2; X5; X3-Sa
\$0.00
\$0.00
✓ \$226,884.25 X2; X5; X3-6b
X \$76,250.00 X; X2; X5
X \$4,371.92 X; X2; X5
X \$78,240.00 X; X2; X5
X \$8,178.00 X; X2; X5
X \$1,008.00 X; X2; X5
X \$5.00 X; X2; X5; X3-3a
X \$69,890.00 X; X2; X5
X \$76.64 X; X2; X5; X3-3a
\$0.00
\$630,512.81 X2; X5; X
218,792.67 X0-2
358,042.00 X3-6b
411,720.14 ✓
\$671,660.89

\$0.00
\$27.45
\$229.75
\$66.00
0.00
\$362.20
411,720.14 ✓
\$671,207.09
X2; X5
✓ 27.45 X; X2
\$340,899.89 159,990.08 X
✓ \$5.00 X; X2
✓ \$76.64 X; X2
✓ \$76,250.00 X; X2
✓ \$4,371.92 X; X2
✓ \$78,240.00 X; X2
✓ \$8,178.00 X; X2
✓ \$12,720.00 X; X2
✓ \$415.80 X; X2
✓ \$212.50 X; X2
✓ \$69,890.00 X; X2
✓ \$1,008.00 X; X2
✓ \$329.75 X; X2
✓ \$5.00 X; X2
\$671,207.09
411,720.14

PREPARED BY:

BERENICE ALVARADO DEPUTY CLERK

DATE

APPROVAL:

ARTURO GUAJARDO, JR. COUNTY CLERK

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/11/18

COUNTY CLERK MONTHLY FEE REPORT

DECEMBER

2017

COUNTY CLERK FEE ACCOUNT

PBC

RECORDING FEES/LGC118.013, 118.011, 212.004, BCC36.10.....		\$124,485.00	X2, X5
MARRIAGE LICENSES/LGC118.018 (TOTAL).....		\$10,845.00	X2, X5
STATE COMPTROLLER			
MARRIAGE LICENSE.....	# Filed# Filed	✓ 354	X5
BIRTH CERTIFICATES.....	# Filed# Filed	✓ 229	X5
BIRTH DSHS.....	# Filed# Filed	✓ 17	X5
DECLARATION OF INFORMAL MARRIAGE.....	# Filed# Filed	✓ 18	X5
UCC-FINANCING STATEMENTS/BCC9.403.....		\$225.00	X2, X5
EARLY CHILDHOOD DONATION.....		\$450.00	X2, X5
VITAL STATISTICS/LGC 118.015.....		\$5.00	X2, X5
CERTIFIED COPIES/LGC 118.014.....		\$0.00	X2, X5
RETURNED CHECK CHARGE/LGC 118.0215.....		\$363.75	X2, X5, X3-Sa
REFUNDS.....		\$0.00	
BEER & WINE PERMITS/ABC 61.31.....		\$0.00	
PRINTER FEES/ABC 61.38.....		\$0.00	
RECEIVED ON ACCOUNT.....		\$205,835.79	X2, X3-6b, X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....		✓ \$77,200.00	X2, X5
DIGITAL IMAGE FEES.....		✓ \$4,224.04	X2, X5
CC RECORDS ARCHIVES FEE LGC 118.025.....		✓ \$78,710.00	X2, X5
COURTHOUSE SECURITY FUND/LGC 291.008.....		✓ \$8,164.00	X2, X5
VITAL ARCHIVE FEE HSC 191.0045(h).....		✓ \$878.00	X2, X5
OVER/(SHORT).....		✓ \$7.00	X2, X5, X3-3a, X3-4
NEW COURTHOUSE FEE.....		✓ \$71,450.00	X2, X5
INTEREST EARNED.....		\$0.00	
ADJUSTMENTS.....		\$0.00	
TOTAL CHARGES AND COLLECTIONS.....		\$605,532.58	X2, X5, X6, X6
LESS:			
CHARGES ON ACCOUNT.....		217,081.54	X3-6b
		~~\$62,596.28~~	
TOTAL DEPOSITED IN BANK.....		\$552,937.28	
		388,446.04	
LESS:			
PRINTERS FEES/ABC 61.38.....		\$0.00	
BIRTH DSHS.....		~~\$29.28~~	
REFUNDS.....		~~\$363.75~~	
OVER/(SHORT).....		~~\$7.00~~	
SUBTOTAL.....		~~\$400.03~~	
DUE TO TREASURER.....		388,446.04	
		~~\$62,596.28~~	
DISTRIBUTION:			
COUNTY CLERK FEES.....	1100-341-10-180-002-0-000	136,155.94	X2, X5
EARLY CHILDHOOD DONATION.....	1100-207-20-000-074-0-000	\$5.00	X2, X5
INTEREST EARNED DSHS.....	1100-207-20-000-075-0-000	31.11	X2, X5
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216.....	1237-341-10-180-000-0-000	\$77,200.00	X2, X5
DIGITAL IMAGE FEES.....	1100-341-10-180-013-0-000	\$4,224.04	X2, X5
CC RECORDS ARCHIVE FEE LGC 118.025.....	1100-341-10-180-005-0-000	\$78,710.00	X2, X5
COURTHOUSE SECURITY FUND/LGC 291.008.....	1241-341-10-180-001-0-000	\$8,164.00	X2, X5
COMPTOR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a).....	1100-207-20-000-040-0-000	\$10,620.00	X2, X5
COMPTOR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b).....	1100-207-20-000-039-0-000	\$412.20	X2, X5
COMPTOR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a).....	1100-207-20-000-041-0-000	\$225.00	X2, X5
NEW COURTHOUSE FEE.....	1100-341-10-180-019-0-000	\$71,450.00	X2, X5
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h).....	1100-341-10-180-010-0-000	\$878.00	X2, X5
Refunds.....	1100-202-00-000-022-0-000	363.75	X2, X5
DISTRIBUTION TOTAL: Overage.....	1100-360-00-000-000-0-000	7.00	X2, X5
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I			
REVISED 2004			

PREPARED BY:

BERENICE ALVARADO DEPUTY CLERK

DATE

APPROVAL:

ARTURO GUJARDO, JR. COUNTY CLERK

DATE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 11/11/18

11/11/18

11/26/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Hidalgo County Clerk	
Filed Totals	Fee Totals
Total Receipts	174,990.40 X4-1 174,990.40
Total Adjustments Impacting Receipts	(1,143.00) X4-2 (1,143.00)
Final Fee Code Totals	173,847.40 X4-2; X8; X2-4; X3-1 173,847.40
Less Refunds:	\$ 260.00 X2-1
Total : Due To Treasurer:	\$ 173,587.40 X1; X5-3
Plus Revised Dailies: -E files remained in error-queue-until-later-date. -Transferred July 12th. (6/2, 6/20, 6/30)	\$ 6.00
-Total	\$ 173,593.40
Plus manual receipt for expunged cases:	\$ 12.00
-Due Treasurer:	\$ 173,623.40

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/28/17

9/28/17

07/31/17

For the Month of July 2017

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

[Signature]

County Clerk

August 8, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		173,847.40	173,847.40
1100-341-10-180-002-0-000 County Clerk		10,157.12	8,304.21 ✓ X; X2-4; X3
1100-342-10-180-001-0-000 Sheriff		6,623.32	6,033.64 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 Stenographer		4,176.41	4,176.41 ✓ X; X2-4; X3
1100-341-10-180-008-0-000 Jury - County Clerk		3.18	3.18 ✓ X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train		0.33	0.33 ✓ X; X2-4; X3; X6
207-20-000-010-0-000 General Fund-Misc Revenues		0.85	0.85 ✓ X; X2-4; X3; X6
1100-207-20-000-003-0-000 Criminal Justice Fees		3.35	3.35 ✓ X; X2-4; X3; X6
1100-207-20-000-005-0-000 Time Payment - State		2,241.31	2,382.91 ✓ X; X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee		1,950.00	1,950.00 ✓ X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor		275.53	275.53 ✓ X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC		260.00	260.00 ✓ X2; X2-4; X3
1100-207-20-000-011-0-000 Law Enforcement Education		0.50	0.50 ✓ X; X2-4; X3; X6
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)		0.67	0.67 ✓ X; X2-4; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs		17,331.30	17,327.95 ✓ X; X2-4; X3; X6
1100-341-10-180-006-0-000 Trial Fee		11.76	3.35 ✓ X; X2-4; X3-1
1100-207-20-000-017-0-000 Crime Victims Comp Fund		18.29	11.76 ✓ X; X2-4; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS		5.32	7.97 ✓ X; X2-4; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.		2,626.40	5.32 ✓ X; X2-4; X3-1
1100-207-20-000-035-0-000 State Traffic Fee		9,183.68	2,626.40 ✓ X; X2-4; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP		2,175.86	9,183.68 ✓ X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to		571.04	2,175.86 ✓ X; X2-4; X3
1100-207-20-000-053-0-000 Jury Service Fund		1,113.86	571.04 ✓ X; X2-4; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State			1,113.86 ✓ X; X2-4; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Sylh

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number

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

Criminal

Fund and GL Account Summary	Totals	Fee Totals
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	5,784.18	5,784.18 ✓ X ; X2-4 ; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	412.38	412.38 ✓ X ; X2-4 ; X3
1100-207-20-000-061-0-000 Moving Violation Fee	8.86	8.86 ✓ X ; X2-4 ; X3
1100-207-20-000-066-0-000 Failure to Appear-State	918.59	918.59 ✓ X ; X2-4 ; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	994.40	994.40 ✓ X ; X2-4 ; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,057.72	1,057.72 ✓ X ; X2-4 ; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	731.71	476.59 ✓ X ; X2-4 ; X3-1
1100-341-10-180-002-0-000 Time Payment 40%	1,908.00	1,908.00 ✓ X ; X2-4 ; X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	3,594.73	1,908.00 ✓ X ; X2-4 ; X3
1100-341-10-180-009-0-000 CC - DA Fees	123.76	3,594.73 ✓ X ; X2-4 ; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	183.73	123.76 ✓ X ; X2-4 ; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	12,880.56	183.73 ✓ X ; X2-4 ; X3
1100-351-20-180-001-0-000 CC - Public Defense	262.66	12,880.56 ✓ X ; X2-4 ; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	1,073.04	262.66 ✓ X ; X2-4 ; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	88,664.40	1,073.04 ✓ X ; X2-4 ; X3
1100 - General Fund	88,664.40	88,664.40
1238-341-20-180-001-0-000 County Records Management	4,691.59	4,691.59 ✓ X ; X1 ; X2-4 ; X3
1238 - County Records Management and Preservation	4,691.59	4,691.59
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	520.70	520.70 ✓ X ; X1 ; X2-4 ; X3
1237 - County Clerk Records Management and	520.70	520.70
1200-351-10-180-000-0-000 CC - Fines	63,274.25	63,274.25 ✓ X ; X1 ; X2-4 ; X3
1200 - Road and Bridge Countywide	63,274.25	63,274.25
1241-341-10-180-001-0-000 Courthouse Security Fund	627.41	627.41 ✓ X ; X1 ; X2-4 ; X3
1241 - Courthouse Security	627.41	627.41

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

Tillis: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee		817.05	817.05
1255 - County and District Court Technology Fund		817.05	817.05
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA		15,252.00	15,252.00
1225 - Pre-Trial Intervention Program		15,252.00	15,252.00

X;X1;X2-4;X3-1

X;X1;X2-4;X3

2017 AUG 10 PM 10 28

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 08/01/2017 - 08/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Syl

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

	Totals	Fee Totals
Total Receipts	197,740.13	197,740.13 X4-1
Total Adjustments Impacting Receipts	(741.00)	(741.00) X9-2
Final Fee Code Totals	196,999.13	196,999.13 X2-3; X3-1; X9-2; X8
Less Refunds	\$ 596.50	X2-2
Due Treasurer:	\$ 196,402.63	X; XS-2

Hidalgo County Clerk

2017 Criminal Court Cost

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 9/28/17

For the Month of August 2017

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

Arturo Guajardo
County Clerk

September 18, 2017

Date

RECEIVED BY
COUNTY AUDITOR

2017 SEP 21 AM 10 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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

Criminal

Fund and Fee Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		196,999.13	196,999.13
1100-341-10-180-002-0-000 County Clerk		10,466.53	8,743.48 ✓ X2-3; X; X3 40,466.53
1100-342-10-180-001-0-000 Sheriff		7,126.45	7,127.44 ✓ X2-3; X; X3 7,126.45
1100-341-10-180-006-0-000 Stenographer		4,371.95	4,371.95 ✓ X2-3; X; X3
1100-207-20-000-005-0-000 Time Payment - State		2,153.55	2,250.95 ✓ X2-3; X; X3-1 2,153.55
1100-341-10-180-017-0-000 County Clerk EFile Fee		2,230.00	2,230.00 ✓ X2-3; X; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor		276.14	276.14 ✓ X2-3; X; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC		96.50	96.50 ✓ X2-3
1100-207-20-000-015-0-000 Consolidated Court Costs		18,143.49	18,143.49 ✓ X2-3; X; X3; X6
1100-207-20-000-019-0-000 Arrest-DPS		3.17	2.15 ✓ X2-3; X; X3 3.17
1100-207-20-000-035-0-000 State Traffic Fee		2,860.12	2,860.12 ✓ X2-3; X; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP		9,672.52	9,672.52 ✓ X2-3; X; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to		2,384.27	2,384.27 ✓ X2-3; X; X3
1100-207-20-000-053-0-000 Jury Service Fund		631.75	631.75 ✓ X2-3; X; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State		1,174.94	1,174.94 ✓ X2-3; X; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP		5,916.08	5,916.08 ✓ X2-3; X; X3
1100-207-20-000-059-0-000 Indigent Defense Representation		434.95	434.95 ✓ X2-3; X; X3
1100-207-20-000-061-0-000 Moving Violation Fee		9.46	9.46 ✓ X2-3; X; X3
1100-207-20-000-066-0-000 Failure to Appear-State		920.57	920.57 ✓ X2-3; X; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State		1,062.81	1,062.81 ✓ X2-3; X; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC		808.88	808.88 ✓ X2-3; X; X3
1100-341-10-180-003-0-000 CC Time Payment 10%		625.29	450.18 ✓ X2-3; X; X3-1 625.29
1100-341-10-180-004-0-000 CC - Admin Transaction Fee		1,934.25	1,800.70 ✓ X2-3; X; X3-1 1,934.25 ✓ X2-3; X; X3

RECEIVED BY
COUNTY AUDITOR
2017 SEP 21 PM 10 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number

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

Criminal

Fund and CL Account Summary		Totals	Fee Totals
1100-341-10-180-009-0-000 CC - DA Fees	3,952.17	3,952.17	3,952.17
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	130.68	130.68	130.68
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	184.12	184.12	184.12
1100-351-20-180-001-0-000 CC - Public Defense	15,117.42	15,117.42	15,117.42
1100-341-10-180-006-0-000 County Clerk - Court Costs	285.98	285.98	285.98
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,345.57	1,345.57	1,345.57
1100 - General Fund	94,319.61	94,319.61	94,319.61
1238-341-20-180-001-0-000 County Records Management	4,866.88	4,866.88	4,866.88
1238 - County Records Management and Preservation	4,866.88	4,866.88	4,866.88
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	593.40	593.40	593.40
1237 - County Clerk Records Management and	593.40	593.40	593.40
1200-351-10-180-000-0-000 CC - Fines	63,097.13	63,097.13	63,097.13
1200 - Road and Bridge Countywide	63,097.13	63,097.13	63,097.13
1241-341-10-180-001-0-000 Courthouse Security Fund	655.69	655.69	655.69
1241 - Courthouse Security	655.69	655.69	655.69
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	866.42	866.42	866.42
1255 - County and District Court Technology Fund	866.42	866.42	866.42
9900-000-00-000-0-000 Refunds/Overpayments Due to	500.00	500.00	500.00
9999 - Due to Others	500.00	500.00	500.00
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	32,100.00	32,100.00	32,100.00
1225 - Pre-Trial Intervention Program	32,100.00	32,100.00	32,100.00

Total Refunds Σ = 5910.50

X21 X3

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COUNTY JUDGE
2017 SEP 21 AM 10 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2017 - 09/30/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Hidalgo County Clerk

Total Receipts 188,619.03 188,619.03 X9-1

Total Adjustments Impacting Receipts (2,307.10) (2,307.10) X9-2

Final Fee Code Totals 186,311.93 186,311.93 X2-3; X3; X8; X9-2

2017 Criminal Court Cost

Less Refunds \$ 15.08
 Total Due To Treasurer: \$ 186,296.85 X; XS-2

Less manual receipts
 Refer to daily 9/8/17 \$ 185.00

Total \$ 186,414.85

Less Manual Receipts
 Refer to daily 9/12/17 \$ 378.00

Due Treasurer: \$ 185,377.85

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 10/25/17

For the Month of September 2017

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


 County Clerk

October 11, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Sorted by: By receipt number

Transaction Date Range: 09/01/2017 - 09/30/2017

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

Criminal

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		186,311.93	186,311.93
1100-341-10-180-002-0-000 County Clerk		10,939.27	9,139.23 ✓ X; X2-3; X3
1100-342-10-180-001-0-000 Sheriff		7,270.43	7,270.43 ✓ X; X2-3; X3
1100-341-10-180-006-0-000 Stenographer		4,567.07	4,567.07 ✓ X; X2-3; X3
1100-207-20-000-005-0-000 Time Payment - State		2,250.04	2,351.88 ✓ X; X2-3; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee		2,400.00	2,400.00 ✓ X; X2-3; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor		364.44	364.44 ✓ X; X2-3; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC		15.08	15.08 ✓ X2; X2-3; X3
1100-207-20-000-015-0-000 Consolidated Court Costs		18,974.58	18,974.58 ✓ X; X2-3; X3; X4
1100-207-20-000-019-0-000 Arrest -DPS		1.58	1.58 ✓ X; X2-3; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.		3.99	3.99 ✓ X; X2-3; X3-1
1100-207-20-000-035-0-000 State Traffic Fee		3,172.39	3,172.39 ✓ X; X2-3; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP		10,085.32	10,085.32 ✓ X; X2-3; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to		2,124.90	2,124.90 ✓ X; X2-3; X3
1100-207-20-000-053-0-000 Jury Service Fund		558.64	558.64 ✓ X; X2-3; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State		1,221.46	1,221.46 ✓ X; X2-3; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP		5,620.46	5,620.46 ✓ X; X2-3; X3
1100-207-20-000-059-0-000 Indigent Defense Representation		452.03	452.03 ✓ X; X2-3; X3
1100-207-20-000-061-0-000 Moving Violation Fee		10.69	10.69 ✓ X; X2-3; X3
1100-207-20-000-066-0-000 Failure to Appear-State		1,214.95	1,214.95 ✓ X; X2-3; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State		1,118.70	1,118.70 ✓ X; X2-3; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC		1,090.03	1,090.03 ✓ X; X2-3; X3
1100-341-10-180-003-0-000 CC Time Payment 10%		653.68	410.38 ✓ X; X2-3; X3-1
1100-341-10-180-002-0-000 Time Payment 40%		1881.50	1881.50 ✓ X; X2-3; X3-1

Printed on 10/10/2017 at 10:31:31 AM

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COUNTY CLERK
2017 OCT 19 PM 10 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Sorted by: By receipt number

Transaction Date Range: 09/01/2017 - 09/30/2017

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

Criminal

Fund and Fee Summary	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,952.00	1,952.00 ✓ X ; X2-3 ; X3
1100-341-10-180-009-0-000 CC - DA Fees	3,588.02	3,588.02 ✓ X ; X2-3 ; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	135.84	135.84 ✓ X ; X2-3 ; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	242.98	242.98 ✓ X ; X2-3 ; X3
(Court order restitution)		
1100-351-20-180-001-0-000 CC - Public Defense	14,945.11	14,945.11 ✓ X ; X2-3 ; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	317.17	317.17 ✓ X ; X2-3 ; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,257.23	1,257.23 ✓ X ; X2-3 ; X3
1100 - General Fund	96,548.08	96,548.08
1238-341-20-180-001-0-000 County Records Management	5,110.51	5,110.51 ✓ X ; X1 ; X2-3 ; X3
1238 - County Records Management and Preservation	5,110.51	5,110.51
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv Fees	595.04	595.04 ✓ X ; X1 ; X2-3 ; X3
1237 - County Clerk Records Management and	595.04	595.04
1200-351-10-180-000-0-000 CC - Fines	61,117.60	61,117.60 ✓ X ; X1 ; X2-3 ; X3
1200 - Road and Bridge Countywide	61,117.60	61,117.60
1241-341-10-180-001-0-000 Courthouse Security Fund	685.87	685.87 ✓ X ; X1 ; X2-3 ; X3
1241 - Courthouse Security	685.87	685.87
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	899.83	899.83 ✓ X ; X1 ; X2-3 ; X3-1
1255 - County and District Court Technology Fund	899.83	899.83
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,355.00	21,355.00 ✓ X ; X1 ; X2-3 ; X3
1225 - Pre-Trial Intervention Program	21,355.00	21,355.00

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COUNTY CLERK
2017 OCT 19 AM 10 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Final Totals		Totals	Fee Totals
Total Receipts		198,955.47	198,955.47 X9-1 ✓
Total Adjustments Impacting Receipts		(702.10)	(702.10) X9-2 ✓
Final Fee Code Totals		198,253.37	198,253.37 X2-4a; X3-1; X9-2 X8
Less Refunds		\$ 37.00	X2-1 ✓
Total		\$ 198,216.37	
Less PTD Refund CR-17-03208-A Order signed		\$ 250.00	X2-3, X10-1
Due Treasurer:		\$ 197,966.37	X, X5-3 ✓

Hidalgo County Clerk

2017 Criminal Court Cost

For the Month of October 2017

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

Atun Rodriguez
 County Clerk

November 3, 2017

Date

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 1/5/18 1/20/18 1/22/18

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 COUNTY AUDITOR
 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	11.32	✓	11.32 ✓ X;X2-4;X3
1100-207-20-000-066-0-000 Failure to Appear-State	1,281.23	✓	1,281.23 ✓ X;X2-4;X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,215.47	✓	1,215.47 ✓ X;X2-4;X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,218.33	✓	1,218.33 ✓ X;X2-4;X3
1100-341-10-180-003-0-000 CC Time Payment 10%	652.60	✓	488.99 ✓ X;X2-4;X3-1
1100-341-10-180-003-0-000 TIME Payment 40%	1,916.34	✓	1,916.34 ✓ X;X2-4;X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	3,965.02	✓	1,916.34 ✓ X;X2-4;X3
1100-341-10-180-009-0-000 CC - DA Fees	151.19	✓	3,965.02 ✓ X;X2-4;X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	256.24	✓	151.19 ✓ X;X2-4;X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	11,657.28	✓	256.24 ✓ X;X2-4;X3
1100-351-20-180-001-0-000 CC - Public Defense	339.42	✓	11,657.28 ✓ X;X2-4;X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	1,047.76	✓	339.42 ✓ X;X2-4;X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	100,523.83	✓	1,047.76 ✓ X;X2-4;X3
1100 - General Fund	100,523.83		100,523.83
1238-341-20-180-001-0-000 County Records Management	5,670.94	✓	5,670.94 ✓ X;X1;X2-4;X3
1238 - County Records Management and Preservation	5,670.94		5,670.94
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	661.54	✓	661.54 ✓ X;X1;X2-4;X3
1237 - County Clerk Records Management and	661.54		661.54
1200-351-10-180-000-0-000 CC - Fines	63,284.00	✓	63,284.00 ✓ X;X1;X2-4;X3
1200 - Road and Bridge Countywide	63,284.00		63,284.00
1241-341-10-180-001-0-000 Courthouse Security Fund	760.26	✓	760.26 ✓ X;X1;X2-4a;X3
1241 - Courthouse Security	760.26		760.26
1255-341-10-180-000-0-000 CC/DC Crl Tech - CC Fee	1,002.80	✓	1,002.80 ✓ X;X1;X2-4a;X3-1

RECEIVED BY
COUNTY AUDITOR
2017 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number

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

Criminal

Fund and Fee Code	Totals	Fee Totals
Fee Code Totals for All Funds	198,253.37	198,253.37
1100-341-10-180-002-0-000 County Clerk	12,015.90	✓ 10,136.20 ✓ 12,015.90 X; X2-4; X3
1100-342-10-180-001-0-000 Sheriff	7,760.55	✓ 7,760.55 X; X2-4; X3
1100-341-10-180-006-0-000 Stenographer	5,068.25	✓ 5,068.25 X; X2-4; X3
1100-341-10-180-008-0-000 Jury - County Clerk	44.00	✓ 44.00 X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	1.19	✓ 1.19 X; X2-4; X3; X6
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.16	✓ 0.16 X; X2-4; X3; X6
1100-207-20-000-005-0-000 Time Payment - state	2,349.58	✓ 2,440.94 ✓ 2,349.58 X; X2-4; X3-1
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,490.00	✓ 2,490.00 X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	384.40	✓ 384.40 X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	37.00	✓ 37.00 X; X2-4; X3
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	3.01	✓ 3.01 X; X2-4; X3; X6
1100-207-20-000-015-0-000 Consolidated Court Costs	21,007.22	✓ 21,007.22 X; X2-4; X3; X6
1100-207-20-000-017-0-000 Crime Victims Comp Fund	21.03	✓ 21.03 X; X2-4; X3; X6
1100-207-20-000-019-0-000 Arrest -DPS	3.79	✓ 3.79 X; X2-4; X3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	0.03	✓ 0.03 X; X2-4; X3-1
1100-207-20-000-035-0-000 State Traffic Fee	3,394.50	✓ 3,394.50 X; X2-4; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	10,954.46	✓ 10,954.46 X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,412.20	✓ 2,412.20 X; X2-4; X3
1100-207-20-000-053-0-000 Jury Service Fund	640.90	✓ 640.90 X; X2-4; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,359.64	✓ 1,359.64 X; X2-4; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	6,360.55	✓ 6,360.55 X; X2-4; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	503.27	✓ 503.27 X; X2-4; X3

RECEIVED BY
COUNTY AUDITOR

2017 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1255 - County and District Court Technology Fund		1,002.80	1,002.80
9900-000-000-000 Refunds/Overpayments Due to		250.00	✓ 250.00 ✓ to X2; X2-4; X2-4a; X3
9999 - Due to Others		250.00	250.00
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA		26,100.00	X 26,100.00 ✓ X; X1; X2-4
1225 - Pre-Trial Intervention Program		26,100.00	26,100.00

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COUNTY AUDITOR
2017 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 11/01/2017 - 11/30/2017 Sorted by By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

	Totals	Fee Totals
Total Receipts	162,704.04	162,704.04
Total Adjustments Impacting Receipts	(158.30)	(158.30)
Final Fee Code Totals	162,545.74	162,545.74
Less Refunds	\$ 106.92	
Due Treasurer	\$ 162,438.82	

Hidalgo County Clerk

2017 Criminal Court Cost

2017 DEC 15 PM 1:43

For the Month of November 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: 11/15/18

11/22/18

[Signature]
 County Clerk

December 13, 2017

Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

2017 DEC 15 PM 1:43

Criminal

Und a n d G L A c o n t m m	Totals	Fee Totals
Fee Code Totals for All Funds	162,545.74	162,545.74
1100-341-10-180-002-0-000 County Clerk	10,500.86	✓ 8,117.20 ✓ 10,500.86
1100-342-10-180-001-0-000 Sheriff	6,475.14	✓ 6,475.14
1100-341-10-180-006-0-000 Stenographer	4,359.83	✓ 4,359.83
1100-207-20-000-027-0-000 Judicial & Court Person. Train	2.00	✓ 2.00
1100-207-20-000-007-0-000 Juvenile Crime & Delinquency	0.50	✓ 0.50
1100-207-20-000-005-0-000 Time Payment - state	2,229.52	✓ 2,320.37 ✓ 2,229.52
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,852.00	✓ 1,852.00
1100-202-00-000-019-0-000 Failure to Appear-Vendor	275.61	✓ 275.61
1100-202-00-000-022-0-000 Refund/Overpmt-CC	106.92	✓ 106.92
1100-207-20-000-009-0-000 Fugitive Apprehension Fund	5.00	✓ 5.00
1100-207-20-000-015-0-000 Consolidated Court Costs	18,045.74	✓ 18,045.74
1100-207-20-000-017-0-000 Crime Victims Comp Fund	35.00	✓ 35.00
1100-207-20-000-019-0-000 Arrest -DPS	6.31	✓ 6.31
1100-207-20-000-029-0-000 Correctional Mgmt Instl. of Tex	0.50	✓ 0.50
1100-207-20-000-030-0-000 DNA Testing Fee (CCD)	29.82	✓ 29.82
1100-207-20-000-035-0-000 State Traffic Fee	2,771.45	✓ 2,771.45
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP)	8,724.88	✓ 8,724.88
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	1,714.91	✓ 1,714.91
1100-207-20-000-053-0-000 Jury Service Fund	453.21	✓ 453.21
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,170.05	✓ 1,170.05
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP)	4,270.98	✓ 4,270.98
1100-207-20-000-059-0-000 Indigent Defense Representation	432.28	✓ 432.28

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at Law #8

2017 DEC 15 PM 1:43

Criminal

Fund and Fee Code	Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	9.27	✓ 9.27 ✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	918.80	✓ 918.80 ✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,061.53	✓ 1,061.53 ✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	939.10	✓ 939.10 ✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	627.55	✓ 627.55 ✓ X; X2-4; X3-1
1100-341-10-180-002-0-000 Time Payment 40%	1,671.49	✓ 1,671.49 ✓ X; X2-4; X3-1
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	2,935.62	✓ 2,935.62 ✓ X; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	130.31	✓ 130.31 ✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	183.75	✓ 183.75 ✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	9,599.61	✓ 9,599.61 ✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	277.09	✓ 277.09 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	586.94	✓ 586.94 ✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	82,403.57	✓ 82,403.57
1100 - General Fund	4,898.53	✓ 4,898.53 ✓ X; X1; X2-4; X3
1238-341-20-180-001-0-000 County Records Management	4,898.53	✓ 4,898.53
1238 - County Records Management and Preservation	546.05	✓ 546.05 ✓ X; X1; X2-4; X3
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	546.05	✓ 546.05
1237 - County Clerk Records Management and	49,683.05	✓ 49,683.05 ✓ X; X1; X2-4; X3
1200-351-10-180-000-0-000 CC - Fines	49,683.05	✓ 49,683.05
1200 - Road and Bridge Countywide	653.96	✓ 653.96 ✓ X; X1; X2-4; X3
1241-341-10-180-001-0-000 Courthouse Security Fund	653.96	✓ 653.96
1241 - Courthouse Security	860.58	✓ 860.58 ✓ X; X1; X2-4; X3-1
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee		

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1255 - County and District Court Technology Fund	860.58		860.58
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	23,500.00	✓	23,500.00
1225 - Pre-Trial Intervention Program	23,500.00		23,500.00

✓ X; X1; X2-4a; X3

2017 DEC 15 PM 1:43

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

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

Final Totals	Totals	Fee Totals
Total Receipts	156,359.83	156,359.83
Total Adjustments Impacting Receipts	(50.00)	(50.00)
Final Fee Code Totals	156,309.83	156,309.83

x9-1

x9-2

x2-4; x3-1; x8; x9-2 ✓

2017 Criminal Court Cost

x2-1

x; x5-1 ✓

\$ 34.60

\$ 156,275.23

Hidalgo County Clerk

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 1/17/18 1/25/18 1/26/18

For the Month of December 2017

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

[Signature]
County Clerk

January 12, 2018

Date

90 01 15 91 NUP 6192

RECEIVED

AD 0312321M

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl

Criminal

Fund in GL Account	Totals	Fee Totals
Fee Code Totals for All Funds	156,309.83	156,309.83
1100-341-10-180-002-0-000 County Clerk	9,826.66	✓ 8,144.91 ✓ X; X2-4; X3
1100-342-10-180-001-0-000 Sheriff	5,817.49	✓ 5,817.49 ✓ X; X2-4; X3
1100-341-10-180-006-0-000 Stenographer	4,051.01	✓ 4,051.01 ✓ X; X2-4; X3
1100-207-20-000-027-0-000 Judicial & Court Person. Train	1.00	✓ 1.00 ✓ X; X2-4; X3; X4
1100-201-20-000-010-0-000 General Fund Misc Revenues	2.50	✓ 2.50 ✓ X; X2-4; X3; X4
1100-207-20-000-003-0-000 Criminal Justice Fees	10.00	✓ 10.00 ✓ X; X2-4; X3; X4
1100-207-20-000-005-0-000 Time Payment - State	2,106.13	✓ 2,136.13 ✓ X; X2-4; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,636.00	✓ 1,636.00 ✓ X; X2-4; X3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	295.82	✓ 295.82 ✓ X; X2-4; X3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	34.60	✓ 34.60 ✓ X2; X2-4; X3
1100-207-20-000-011-0-000 Law Enforcement Education	1.50	✓ 1.50 ✓ X; X2-4; X3; X4
1100-207-20-000-014-0-000 Crime Stoppers (CCP 102.013)	2.00	✓ 2.00 ✓ X; X2-4; X3; X4
1100-207-20-000-015-0-000 Consolidated Court Costs	16,821.38	✓ 16,811.38 ✓ X; X2-4; X3; X4
1100-341-10-180-006-0-000 Trial Fees	35.00	✓ 35.00 ✓ X; X2-4; X3; X4
1100-207-20-000-017-0-000 Crime Victims Comp Fund	35.00	✓ 35.00 ✓ X; X2-4; X3; X4
1100-207-20-000-019-0-000 Arrest -DPS	10.62	✓ 10.62 ✓ X; X2-4; X3
1100-207-20-000-035-0-000 State Traffic Fee	2,329.30	✓ 2,329.30 ✓ X; X2-4; X3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	7,637.88	✓ 7,637.88 ✓ X; X2-4; X3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	1,567.69	✓ 1,567.69 ✓ X; X2-4; X3
1100-207-20-000-053-0-000 Jury Service Fund	415.37	✓ 415.37 ✓ X; X2-4; X3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,093.31	✓ 1,093.31 ✓ X; X2-4; X3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	4,230.01	✓ 4,230.01 ✓ X; X2-4; X3
1100-207-20-000-059-0-000 Indigent Defense Representation	404.69	✓ 404.69 ✓ X; X2-4; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: CC - Daniela Blanco, CC - Jason Rohr, CC - Juan Perez, CC - Julie Gomez, CC - Sylh

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

Criminal

Fund and Fee Code Summary		Totals	Fee Totals
1100-207-20-000-061-0-000 Moving Violation Fee	7.72	✓ 7.72	✓ X; X2-4; X3
1100-207-20-000-066-0-000 Failure to Appear-State	986.15	✓ 986.15	✓ X; X2-4; X3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	993.11	✓ 993.11	✓ X; X2-4; X3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,023.64	✓ 1,023.64	✓ X; X2-4; X3
1100-341-10-180-003-0-000 CC Time Payment 10%	481.38	✓ 481.38	✓ X; X2-4; X3
1100-341-10-180-002-0-000 CC Admin Transaction Fee	1,526.00	✓ 1,526.00	✓ X; X2-4; X3
1100-341-10-180-009-0-000 CC - DA Fees	2,607.40	✓ 2,607.40	✓ X; X2-4; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	121.59	✓ 121.59	✓ X; X2-4; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	197.22	✓ 197.22	✓ X; X2-4; X3
1100-351-20-180-001-0-000 CC - Public Defense	12,137.50	✓ 12,137.50	✓ X; X2-4; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	232.96	✓ 232.96	✓ X; X2-4; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	1,094.36	✓ 1,094.36	✓ X; X2-4; X3
1100 - General Fund	79,738.99	79,738.99	
1238-341-20-180-001-0-000 County Records Management	4,560.10	✓ 4,560.10	✓ X; X1; X2-4; X3
1238 - County Records Management and Preservation	4,560.10	4,560.10	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	513.57	✓ 513.57	✓ X; X1; X2-4; X3
1237 - County Clerk Records Management and	513.57	513.57	
1200-351-10-180-000-0-000 CC - Fines	48,230.76	✓ 48,230.76	✓ X; X1; X2-4; X3
1200 - Road and Bridge Countywide	48,230.76	48,230.76	
1241-341-10-180-001-0-000 Courthouse Security Fund	610.68	✓ 610.68	✓ X; X1; X2-4; X3
1241 - Courthouse Security	610.68	610.68	
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	805.73	✓ 805.73	✓ X; X1; X2-4; X3

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number Tills: CC - Daniela Blanco,CC - Jason Rohr,CC - Juan Perez,CC - Julie Gomez,CC - Syl
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Criminal

Fund and GL Account Summary		Totals	Fee Totals
1255 - County and District Court Technology Fund		805.73	805.73
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA		21,850.00	✓ 21,850.00
1225 - Pre-Trial Intervention Program		21,850.00	21,850.00

✓ X1X1; X2-4

2018 JAN 16 PM 10 06

RECEIVED BY
COUNTY CLERK

TXHIDALGOPROD

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

County Court at

Hidalgo County Clerk $x_3-1, x_6; x_7-2$

2017 Civil and Probate Court Cost

 x_i, x_{S-3}

For the Month of July 2017

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

August 8, 2017

County Clerk	Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 6/25/17

2017 1110 10 1117 10 28

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 07/01/2017 - 07/31/2017 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

Fund and Fee Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		137,114.02	137,114.02
1100-341-10-180-002-0-000 County Clerk		28,737.00	28,737.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff		3,575.00	3,575.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge		616.00	616.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer		7,100.00	7,100.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk		5,320.00	5,320.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education		105.00	105.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services		3,300.00	3,300.00 ✓ X; X3 330 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service		390.00	390.00 ✓ X; X3 39 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat		12,720.00	12,720.00 ✓ X; X3-1 318 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee		13,524.00	13,524.00 ✓ X; X3-1 322 X4-2
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat		1,560.00	1,560.00 ✓ X; X3-1 39 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund		1,785.00	1,785.00 ✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission		275.20	275.20 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee		3,945.64	3,945.64 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee		56.00	56.00 ✓ X; X3-1 2 X4-2
1100-361-11-000-006-0-000 Interest Earnings		7.98	7.98 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee		11,070.00	11,070.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee		6,334.00	6,334.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities		7,140.00	7,140.00 ✓ X; X3
1100 - General Fund		107,560.82	107,560.82
1238-341-20-180-001-0-000 County Records Management		3,690.00	3,690.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve		3,570.00	3,570.00 ✓ X; X1; X3

2017 AUG 10 PM 10 28
COLLECTOR ALMADO

Receipt Journal by Fund and Fee Code

Transaction Date Range 07/01/2017 - 07/31/2017 Sorted by: By receipt number Tills: Alejandra Zapata, Alma Navarro, Anna Smith, Bersy Sanchez, CC Adjustment, Clari
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and Fee Account Summary		Totals	Fee Totals
1238 - County Records Management and Preservation		7,260.00	7,260.00
1200-352-10-180-001-0-000 Bond Forfeitures		2,864.20	2,864.20 ✓ X; X1; X3
1200 - Road and Bridge Countywide		2,864.20	2,864.20
1239-341-10-180-001-0-000 Court Reporter Service Fee		4,830.00	4,830.00 ✓ X; X1; X3
1239 - Court Reporter Service		4,830.00	4,830.00
1241-341-10-180-001-0-000 Courthouse Security Fund		1,797.00	1,797.00 ✓ X; X1; X3
1241 - Courthouse Security		1,797.00	1,797.00
1247-341-10-180-001-0-000 Law Library		11,270.00	11,270.00 ✓ X; X1; X3-1
1247 - Law Library Fee		11,270.00	11,270.00 ✓ X; X1; X3-1
1250-341-10-180-001-0-000 SCIG Probate Filing Fee		700.00	700.00
1250 - Supplemental Court Guardianship		700.00	700.00
9900-000-00-000-000 Refunds/Overpayments Due to		832.00	832.00 ✓ X2; X3-1
9999 - Due to Others		832.00	832.00

02 01 18 01 500 / 102

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 08/01/2017 - 08/31/2017 Sorted by By receipt number

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

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

Hidalgo County Clerk

Total Receipts 206,333.96 206,333.96 X7-1

Total Adjustments Impacting Receipts (34.64) (34.64) X7-2

Final Fee Code Totals 206,299.32 206,299.32 X3-1; X10; X17-2

Less Refunds \$ 5.00 X2-2

Total Due to Treasurer: \$ 206,294.32 X; X5-2

Plus-City-of-Mission Escrow account deposit 2017-034808 \$ 240.00

Total \$ 206,534.32

Less-Duplicated-E-Files-- Under transferred in August \$2 P 38,163 2017-033161 \$2 CL 17 1219-B 2017-033162 \$2 CL 17 2157-D 2017-033179 \$2 CL 17 2462-E 2017-033181 \$ 8.00

Due Treasurer: \$ 206,526.32

RECEIVED BY
COUNTY AUDITOR
2017 SEP 21 AM 10 42

For the Month of August 2017

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

Alejo Sanchez Jr
County Clerk

September 18, 2017

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 9/28/17

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Civil Probate or Mental Health Family

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		206,299.32	206,299.32
1100-341-10-180-002-0-000 County Clerk		50,463.00	50,463.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff		4,655.00	4,655.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge		554.00	554.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer		11,420.00	11,420.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk		6,280.00	6,280.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education		150.00	150.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	532 X4-1	5,320.00	5,320.00 ✓ X; X3
1100-207-20-000-047-0-000 Probate Indigent Legal Service	50 X4-1	500.00	500.00 ✓ X; X3
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	526 X4-1	21,040.00	21,040.00 ✓ X; X3-1
1100-207-20-000-055-0-000 Judicial Support Fee	526 X4-1	22,092.00	22,092.00 ✓ X; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	50 X4-1	2,000.00	2,000.00 ✓ X; X3
1100-207-20-000-001-0-000 Appellate Judicial System Fund		2,880.00	2,880.00 ✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission		80.20	80.20 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee		1,512.84	1,512.84 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	1 X4-1	28.00	28.00 ✓ X; X3-1
1100-361-11-000-006-0-000 Interest Earnings		15.58	15.58 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee		17,460.00	17,460.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee		8,496.00	8,496.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities		11,520.00	11,520.00 ✓ X; X3
1100 - General Fund		166,466.62	166,466.62
1238-341-20-180-001-0-000 County Records Management		3,200.00	3,200.00 ✓ X; X1; X3-1
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve		5,760.00	5,760.00 ✓ X; X1; X3

RECEIVED BY
 COUNTY AUDITOR
 2017 SEP 21 AM 10 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 08/01/2017 - 08/31/2017 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

Account Summary	Totals	Fee Totals
1238 - County Records Management and Preservation	8,960.00	8,960.00
1200-352-10-180-001-0-000 Bond Forfeitures	681.70	681.70
1200 - Road and Bridge Countywide	681.70	681.70
1239-341-10-180-001-0-000 Court Reporter Service Fee	7,890.00	7,890.00
1239 - Court Reporter Service	7,890.00	7,890.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,886.00	2,886.00
1241 - Courthouse Security	2,886.00	2,886.00
1247-341-10-180-001-0-000 Law Library	18,410.00	18,410.00
1247 - Law Library Fee	18,410.00	18,410.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,000.00	1,000.00
1250 - Supplemental Court Guardianship	1,000.00	1,000.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	5.00	5.00
9999 - Due to Others	5.00	5.00

50 X4-2

X2, X3-1

RECEIVED BY
COUNTY AUDITOR
2017 SEP 21 AM 10 42

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 09/01/2017 - 09/30/2017 Sorted by: By receipt number

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

Hidalgo County Clerk

Total Receipts	164,164.04	164,164.04	X7-1
Total Adjustments Impacting Receipts	(1,217.00)	(1,217.00)	X7-Z
Final Fee Code Totals	162,947.04	162,947.04	X3-1; X6; X7-Z

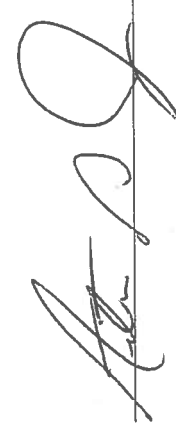
2017 Civil and Probate Court Cost

Less Refunds	\$ 704.00	X2-Z
Total Due to Treasurers	\$ 162,243.04	X; X5-Z
-Less under transfer 9/28/17		
-Report missing new cashier	\$ 448.10	
Total	\$ 161,794.94	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/25/17

For the Month of September 2017

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


County Clerk

October 11, 2017
Date

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2017 - 09/30/2017 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

	Totals	Fee Totals	
Fee Code Totals for All Funds	162,947.04	162,947.04	
1100-341-10-180-002-0-000 County Clerk	34,195.00	34,195.00	✓ X; X3
1100-342-10-180-001-0-000 Sheriff	3,860.00	3,860.00	✓ X; X3-1
1100-341-10-180-001-0-000 County Judge	514.00	514.00	✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer	8,500.00	8,500.00	✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	6,640.00	6,640.00	✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	159.00	159.00	✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	3,980.00	3,980.00	✓ X; X3 396 @ \$10.1 @ \$20 398 X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	550.00	550.00	55 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	15,280.00	15,280.00	382 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	16,128.00	16,128.00	384 X4-2
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat	2,200.00	2,200.00	55 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,185.00	2,185.00	✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	550.00	550.00	✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee	1,648.86	1,648.86	✓ X; X3-1 2 X4-2
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	56.00	56 X4-2
1100-361-11-000-006-0-000 Interest Earnings	11.18	11.18	✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	13,580.00	13,580.00	✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,010.00	7,010.00	✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	8,700.00	8,700.00	✓ X; X3-1 378 Cases
1100-207-20-000-076-0-000 Jud. & Court Personnel	1,890.00	1,890.00	✓ X; X3-1
1100 - General Fund	127,637.04	127,637.04	✓ X; X3-1
1238-341-20-180-001-0-000 County Records Management	2,275.00	2,275.00	✓ X; X1; X3-1

RECEIVED BY
COUNTY CLERK
2017 OCT 19 AM 10 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 09/01/2017 - 09/30/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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

Civil Probate or Mental Health Family

Fund and GL Account Summary	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	4,370.00	4,370.00 ✓ X; X1; X3
1238 - County Records Management and Preservation	6,645.00	6,645.00
1200-352-10-180-001-0-000 Bond Forfeitures	5,500.00	5,500.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide	5,500.00	5,500.00
1239-341-10-180-001-0-000 Court Reporter Service Fee	5,760.00	5,760.00 ✓ X; X1; X3
1239 - Court Reporter Service	5,760.00	5,760.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,201.00	2,201.00 ✓ X; X1; X3
1241 - Courthouse Security	2,201.00	2,201.00
1247-341-10-180-001-0-000 Law Library	13,440.00	13,440.00 ✓ X; X1; X3-1
1247 - Law Library Fee	13,440.00	13,440.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,060.00	1,060.00 ✓ X; X1; X3-1 53 X4-2
1250 - Supplemental Court Guardianship	1,060.00	1,060.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	704.00	704.00 ✓ X2; X3-1
9999 - Due to Others	704.00	704.00

RECEIVED BY
 COUNTY CLERK

2017 OCT 19 AM 10 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 10/01/2017 - 10/31/2017 Sorted by By receipt number

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

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

	Totals	Fee Totals
Total Receipts	180,652.92	180,652.92 X7-2
Total Adjustments Impacting Receipts	0.00	0.00 X7-2
Final Fee Code Totals	180,652.92	180,652.92 X3-1;X6;X7-2
Plus-under transfer for Daily-9/28/17 Missing cashier on report	~~\$ 448.10~~	
Due Treasurer	180,652.92	X; X5-4
	~~\$ 181,101.02~~	

Hidalgo County Clerk

2017 Civil and Probate Court Cost

RECEIVED BY
COUNTY AUDITOR

2017 NOV 6 AM 11 10

For the Month of October 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: 11/4/18

November 3, 2017

Date

County Clerk

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number

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

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

Civil Probate or Mental Health Family

Fee Code Summary		Totals	Fee Totals
Fee Code Totals for All Funds		180,652.92	180,652.92
1100-341-10-180-002-0-000 County Clerk		33,188.00	✓ 33,188.00 ✓ X, X3
1100-342-10-180-001-0-000 Sheriff		5,075.00	✓ 5,075.00 ✓ X, X3-1
1100-341-10-180-001-0-000 County Judge		582.00	✓ 582.00 ✓ X, X3-1
1100-341-10-180-006-0-000 Stenographer		10,080.00	✓ 10,080.00 ✓ X, X3-1
1100-341-10-180-008-0-000 Jury - County Clerk		5,280.00	✓ 5,280.00 ✓ X, X3
1100-341-10-180-007-0-000 Probate Judge Education		174.00	✓ 174.00 ✓ X, X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services		4,780.00	✓ 4,780.00 ✓ 476 @ \$10 = 1 @ \$20 Receipt # 2017-048986 x4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service		590.00	✓ 590.00 ✓ X, X3 59
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat		18,080.00	✓ 18,080.00 ✓ X, X3-1 452
1100-207-20-000-055-0-000 Judicial Support Fee		19,026.00	✓ 19,026.00 ✓ X, X3-1 453
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat		2,360.00	✓ 2,360.00 ✓ X, X3-1 59
1100-207-20-000-001-0-000 Appellate Judicial System Fund		2,555.00	✓ 2,555.00 ✓ X, X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission		487.50	✓ 487.50 ✓ X, X3
1100-341-10-180-002-0-000 Registry Administration Fee		2,304.30	✓ 2,304.30 ✓ X, X3
1100-207-20-000-037-0-000 Non Disclosure Fee		140.00	✓ 140.00 ✓ X, X3-1 5 cases ✓ X4-2
1100-361-11-000-006-0-000 Interest Earnings		15.37	✓ 15.37 ✓ X, X3
1100-207-20-000-069-0-000 State-Elec Filing Fee		16,110.00	✓ 16,110.00 ✓ X, X3
1100-341-10-180-017-0-000 County Clerk EFile Fee		7,616.00	✓ 7,616.00 ✓ X, X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities		10,180.00	✓ 10,180.00 ✓ X, X3
1100-207-20-000-076-0-000 Jud. & Court Personnel		2,650.00	✓ 2,650.00 ✓ X, X3-1 530 cases ✓ X4-1 ✓
1100 - General Fund		141,273.17	141,273.17
1238-341-20-180-001-0-000 County Records Management		2,685.00	✓ 2,685.00 ✓ X, X1; X3-1

RECEIVED BY
COUNTY AUDITOR

2017 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 10/01/2017 - 10/31/2017 Sorted by: By receipt number
County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

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

Civil Probate or Mental Health Family

Receipt Journal Summary		Totals	Fee Totals	
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,110.00	✓	5,110.00	✓ X, X1, X3
1238 - County Records Management and Preservation	7,795.00		7,795.00	
1200-352-10-180-001-0-000 Bond Forfeitures	5,193.75	✓	5,193.75	✓ X, X1, X3
1200 - Road and Bridge Countywide	5,193.75		5,193.75	
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,795.00	✓	6,795.00	✓ X, X1, X3
1239 - Court Reporter Service	6,795.00		6,795.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,581.00	✓	2,581.00	✓ X, X1, X3
1241 - Courthouse Security	2,581.00	✓	2,581.00	
1247-341-10-180-001-0-000 Law Library	15,855.00	✓	15,855.00	✓ X, X1, X3-1
1247 - Law Library Fee	15,855.00		15,855.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,160.00	✓	1,160.00	✓ X, X1, X3-1
1250 - Supplemental Court Guardianship	1,160.00		1,160.00	
				53 cases X4.2

RECEIVED BY
COUNTY AUDITOR

2017 NOV 6 AM 11 10

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number Tills: Bersy Sanchez, Iris McNamer, Otila Nava, EFile County Clerks Tili, Daniela Bianco, I County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Final Totals		Totals	Fee Totals
Total Receipts		164,065.53	164,065.53 X7-1 ✓
Total Adjustments Impacting Receipts		(308.00)	(308.00) X7-2 ✓
Final Fee Code Totals		163,757.53	163,757.53 X3-1; X4; X7-2 ✓
Refunds		\$ 294.00	X2-2 ✓
Total Due to Treasurer ✓		\$ 163,463.53	X; X5-2 ✓
Plus City of Mission Account Payment Rec: # 2017-052076		\$ 268.00	
Total		\$ 163,731.53	
Plus City of Meallen Account Payment Rec: # 2017-053521		\$ 1,000.00	
Due Treasurer		\$ 164,731.53	

Hidalgo County Clerk

2017 Civil and Probate Court Cost

2017 DEC 15 PM 1:43

For the Month of November 2017

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

[Signature]
County Clerk

December 13, 2017

Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

DATE: 1/4/18 1/24/18 1/26/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number

Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Tili,Daniela Blanco,I

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

Civil Probate or Mental Health

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		163,757.53	163,757.53
1100-341-10-180-002-0-000 County Clerk		29,797.00	✓ 29,797.00 ✓ X; X3
1100-342-10-180-001-0-000 Sheriff		4,725.00	✓ 4,725.00 ✓ X; X3-1
1100-341-10-180-001-0-000 County Judge		568.00	✓ 568.00 ✓ X; X3-1
1100-341-10-180-006-0-000 Stenographer		9,640.00	✓ 9,640.00 ✓ X; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk		3,600.00	✓ 3,600.00 ✓ X; X3-1
1100-341-10-180-007-0-000 Probate Judge Education		180.00	✓ 180.00 ✓ X; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services		4,430.00	✓ 4,430.00 ✓ X; X3-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service		610.00	✓ 610.00 ✓ X; X3-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat		17,400.00	✓ 17,400.00 ✓ X; X3-1
1100-207-20-000-055-0-000 Judicial Support Fee		18,312.00	✓ 18,312.00 ✓ X; X3-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat		2,440.00	✓ 2,440.00 ✓ X; X3-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund		2,480.00	✓ 2,480.00 ✓ X; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission		50.00	✓ 50.00 ✓ X; X3
1100-341-10-180-002-0-000 Registry Administration Fee		1,650.52	✓ 1,650.52 ✓ X; X3
1100-207-20-000-037-0-000 Non Disclosure Fee		28.00	✓ 28.00 ✓ X; X3-1
1100-361-11-000-006-0-000 Interest Earnings		7.01	✓ 7.01 ✓ X; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee		15,120.00	✓ 15,120.00 ✓ X; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee		6,598.00	✓ 6,598.00 ✓ X; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities		9,920.00	✓ 9,920.00 ✓ X; X3
1100-207-20-000-076-0-000 Jud. & Court Personnel		2,515.00	✓ 2,515.00 ✓ X; X3-1
1100 - General Fund		130,070.53	130,070.53
1238-341-20-180-001-0-000 County Records Management		2,520.00	✓ 2,520.00 ✓ X; X1; X3-1

503.00 cases ✓ X4-1

2017 DEC 15 PM 1:43

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 11/01/2017 - 11/30/2017 Sorted by: By receipt number
 County Clerk County Court at Law #1 County Court at Law #2 County Court at Law #4 County Court at Law #5 County Court at Law #6 County Court at Law #7 County Court at

Tills: Bersy Sanchez, Iris McNamer, Otila Nava, EFile County Clerks Till, Daniela Blanco, I

Civil Probate or Mental Health

Fund and BL Account Summary		Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve		4,960.00	✓ 4,960.00 ✓ X; X1; X3
1238 - County Records Management and Preservation		7,480.00	7,480.00
1200-352-10-180-001-0-000 Bond Forfeitures		425.00	✓ 425.00 ✓ X; X1; X3
1200 - Road and Bridge Countywide		425.00	425.00
1239-341-10-180-001-0-000 Court Reporter Service Fee		6,540.00	✓ 6,540.00 ✓ X; X1; X3
1239 - Court Reporter Service		6,540.00	6,540.00
1241-341-10-180-001-0-000 Courthouse Security Fund		2,488.00	✓ 2,488.00 ✓ X; X1; X3
1241 - Courthouse Security		2,488.00	2,488.00
1247-341-10-180-001-0-000 Law Library		15,260.00	✓ 15,260.00 ✓ X; X1; X3-1
1247 - Law Library Fee		15,260.00	15,260.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee		1,200.00	✓ 1,200.00 ✓ X; X1; X3-1
1250 - Supplemental Court Guardianship		1,200.00	1,200.00 60 X4-2
9900-000-00-000-000-0-000 Refunds/Overpayments Due to		294.00	✓ 294.00 ✓ X2-1; X3-1
9999 - Due to Others		294.00	294.00

2017 DEC 15 PM 1:43

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: Bersy Sanchez,Iris McNamer,Otila Nava,FFile County Clerks Till,Daniela Blanco,I

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

Final Totals	Totals	Fee Totals
Total Receipts	129,658.02	129,658.02 X7-1 ✓
Total Adjustments Impacting Receipts	(36.00)	(36.00) X7-1 ✓
Final Fee Code Totals	129,622.02	129,622.02 X3-1, X6, X7-1 ✓
-Refunds	~~2.00~~	
Due Treasurer	\$-429,620.02	

Hidalgo County Clerk

2017 Civil and Probate Court Cost

129,622.02 X; X5-1 ✓

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE

DATE: 1/22/18 1/25/18 1/26/18

For the Month of December 2017

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

[Signature]

County Clerk

January 12, 2018

Date

90 01 00 91 NUP 8192

RECEIVED
HIDALGO COUNTY
JAN 16 2018

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Tili,Daniela Blanco,I

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

Civil Probate or Mental Health

Fund and GL Account Summary		Totals	Fee Totals
Fee Code Totals for All Funds		129,622.02	129,622.02
1100-341-10-180-002-0-000 County Clerk		22,889.00	✓ 22,889.00 ✓ X,X3
1100-342-10-180-001-0-000 Sheriff		3,425.00	✓ 3,425.00 ✓ X,X3
1100-341-10-180-001-0-000 County Judge		446.00	✓ 446.00 ✓ X,X3-1
1100-341-10-180-006-0-000 Stenographer		7,240.00	✓ 7,240.00 ✓ X,X3-1
1100-341-10-180-008-0-000 Jury - County Clerk		3,920.00	✓ 3,920.00 ✓ X,X3-1
1100-341-10-180-007-0-000 Probate Judge Education		135.00	✓ 135.00 ✓ X,X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services		3,400.00	✓ 3,400.00 ✓ 340 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service		460.00	✓ 460.00 ✓ 46 ✓ X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat		13,120.00	✓ 13,120.00 ✓ 328 ✓ X4-1
1100-207-20-000-055-0-000 Judicial Support Fee		13,818.00	✓ 13,818.00 ✓ 329 ✓ X4-1
1100-207-20-000-042-0-000 Judicial Fund / Probate CC Stat		1,840.00	✓ 1,840.00 ✓ 46 ✓ X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund		1,870.00	✓ 1,870.00 ✓ X,X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission		214.10	✓ 214.10 ✓ X,X3
1100-341-10-180-002-0-000 Registry Administration Fee		2,957.23	✓ 2,957.23 ✓ X,X3
1100-207-20-000-037-0-000 Non Disclosure Fee		28.00	✓ 28.00 ✓ 1 ✓ X4-2
1100-361-11-000-006-0-000 Interest Earnings		16.84	✓ 16.84 ✓ X,X3
1100-207-20-000-069-0-000 State-Elec Filing Fee		11,580.00	✓ 11,580.00 ✓ X,X3
1100-341-10-180-017-0-000 County Clerk EFile Fee		6,156.00	✓ 6,156.00 ✓ X,X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities		7,480.00	✓ 7,480.00 ✓ X,X3
1100-207-20-000-076-0-000 Jud. & Court Personnel		1,925.00	✓ 1,925.00 ✓ 385 cases
1100 - General Fund		102,920.17	✓ 102,920.17
1238-341-20-180-001-0-000 County Records Management		1,930.00	✓ 1,930.00 ✓ X,X1,X3-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 12/01/2017 - 12/31/2017 Sorted by: By receipt number

Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFfile County Clerks Till,Daniela Blanco,I

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

Civil Probate or Mental Health

Fund and Fee Account Summary		Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	3,740.00	✓	3,740.00 ✓X;X1;X3
1238 - County Records Management and Preservation	5,670.00		5,670.00
1200-352-10-180-001-0-000 Bond Forfeitures	1,819.85	✓	1,819.85 ✓X;X1;X3
1200 - Road and Bridge Countywide	1,819.85		1,819.85
1239-341-10-180-001-0-000 Court Reporter Service Fee	4,935.00	✓	4,935.00 ✓X;X1;X3
1239 - Court Reporter Service	4,935.00		4,935.00
1241-341-10-180-001-0-000 Courthouse Security Fund	1,882.00	✓	1,882.00 ✓X;X1;X3
1241 - Courthouse Security	1,882.00		1,882.00
1247-341-10-180-001-0-000 Law Library	11,515.00	✓	11,515.00 ✓X;X1;X3-1
1247 - Law Library Fee	11,515.00		11,515.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	880.00	✓	880.00 ✓X;X1;X3-1 44 ✓X4-2
1250 - Supplemental Court Guardianship	880.00		880.00

90 01 JUL 91 NBP 9102

2018 JAN 19 PM 10 09

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, 2018

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

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

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.

NDE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$9,060.00, \$13,667.00, and \$7,890.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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.

Observation No.1:

We noted during our review that fees were not properly collected. On one occasion, the fire alarm system permit fee was under collected by \$5.00. According to staff, the fee was not properly collected, in error. Staff has made attempts to collect the amount under collected with no success.

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

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

Recommendation:

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

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 13, 2018

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

Re: Review of the Environmental Health Division *Monthly Fees Reports*
For the months of October 2017 through December 2017

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts were issued in sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittance/Close-out Reports (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Environmental Health Division; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

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, 385TH D.C.

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

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

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

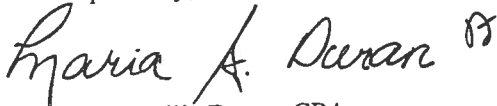
Mr. Eduardo Olivarez
February 13, 2018
Page 2 of 2

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$22,890.00, \$23,880.00, and \$37,775.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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JUDGE, 275TH D.C.

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JUDGE, 332ND D.C.

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LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY of HIDALGO

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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, 2018

Ms. Angie Chapa, Law Librarian
Hidalgo County Law Library
100 N. Closner
Edinburg, Texas 78539

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and applicable supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Daily Remittances/Close-out Forms* to determine whether fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Verified that the collections per the *Monthly Fees Reports* agreed to total receipts issued and the deposits made with the County Treasurer.
- Reviewed receipts issued, *Daily Remittance/Close-out Forms*, and *Monthly Fees Reports* to verify proper completion.

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.

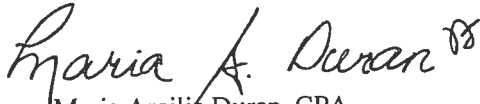
RENEE R. BETANCOUR
JUDGE, 448TH D.C.

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$1,341.75, \$998.75, and \$830.25, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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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. BETANCOL
JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 13, 2018

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

Re: Review of Anzalduas Park *Monthly Fees Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of the review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed tickets issued to determine if proper fee amounts were collected and reported.
- Verified tickets issued followed a sequential order.
- Verified that procedures for voided tickets were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on or before the fifth business day after the day on which the funds were received pursuant to Local Government Code §113.022.

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.

NDE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$2,032.00, \$600.00, and \$360.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported; however, the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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.

Observation No. 1:

A \$4.00 park entrance fee is collected from vehicles entering the Anzalduas Park on Saturdays and Sundays. Commissioners Court approved to increase the park entrance fee from \$2.00 to \$4.00 on March 23, 1993. A review of the County's financial records indicated that a park entrance fee has been collected since at least 1992. Commissioners Court may set and approve park entrance fees if approved by a majority of qualified voters through a referendum election; however, evidence that a referendum election was conducted was not provided. According to the Anzalduas Park staff, they were not aware if and when a referendum election was held to approve the collection of the park entrance fee.

In addition, according to staff, the park entrance fee is waived under certain circumstances. For example, the park entrance fee is only collected on weekends and waived on weekdays. The park entrance fee is also waived from vehicles entering the park after the *Daily Close-Out Report* and deposit cut-off time of 4:30 p.m. In addition, the park entrance fee is waived from County employees and law enforcement personnel upon presentment of a County or law enforcement identification card. Although Commissioners Court may waive the collection of the park entrance fee under certain circumstances, evidence of a Commissioners Court waiver policy was not provided. According to the Anzalduas Park staff, a waiver policy will be presented to Commissioners Court.

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

The County Auditor's Office requires that all departments continue to collect and receipt after the established cut-off time. Any collections receipted after the cut-off time can be safeguarded overnight until they are deposited the next business day with the next business day's collections.

Formal procedures have not been developed and implemented to ensure that park entrance fees are properly collected. Failure to properly collect the park entrance fees may result in the loss of County funds.

Recommendation:

Management should develop and implement formal procedures to ensure that park entrance fees are properly collected. Evidence that a referendum election was conducted and evidence authorizing the collection and

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

The Honorable Jose M. Flores
February 13, 2018
Page 3 of 3

waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures*.

Please provide a written management response to the observation noted above by February 23, 2018.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 312 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 14, 2018

The Honorable Celestino Avila, Constable
Hidalgo County Precinct No. 1
1902 Joe Stephens Blvd. Suite 303
Weslaco, TX 78596

Re: Review of the *Monthly Fees Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

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. BETANC
JUDGE, 448TH D.C.

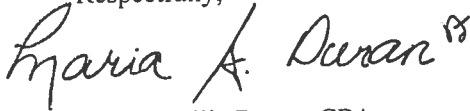
The Honorable Celestino Avila
February 14, 2018
Page 2 of 2

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$9,693.80, \$5,535.50, and \$1,475.00, respectively. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
ALBUQUERQUE

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

February 14, 2018

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

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified receipts issued followed a sequential order.
- Verified that procedures for voided receipts were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms* (Close-out Reports) to determine if fees collected were properly accounted and deposited with the financial institution in a timely manner.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the Constable; 2.) total deposits made with the financial institution; 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports*, and the *Monthly Fees Reports* to verify proper completion.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 53RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 370TH D.C.
OVERSEER

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

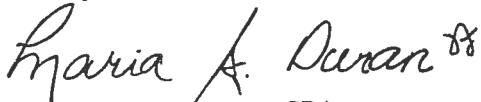
Honorable Lazaro Gallardo
February 14, 2018
Page 2 of 2

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$4,725.00, \$8,800.00, and \$3,390.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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COUNTY of HIDALGO



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January 31, 2018

Ms. Yvonne Ramon, Elections Administrator
Hidalgo County Elections Department
101 S. 10th Street
Edinburg, Texas 78539

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the Months of May 2017 through October 2017

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Reports (Monthly Reports)* and supporting documentation for the months of May 2017 through October 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of May 2017 through October 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal date of the *Monthly Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Report (Close-out Reports)* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.
- Reviewed receipts issued to verify proper completion and issuance in sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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

- Reviewed *Close-out Reports* to verify proper completion.

Conclusion:

Total collections for the months of May 2017 through October 2017 were \$1,642.90, \$9,336.11, \$49,038.66, \$43,185.82, \$2,118.42, and \$28,350.75, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvements as noted in the following observations.

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.

Observation No. 1:

We noted that 4 of 10 receipts in May, 5 of 10 receipts in August, 3 of 10 receipts in September, and 3 of 6 receipts in October were not properly completed. In some instances, the receipts were missing the type of service provided, the number of maps issued, the number of labor minutes/hours charged, and the invoice number for which the election service payment was received. According to the Accountant, the receipts were not properly completed, in error.

In addition, we noted that invoices are not numbered. Instead, the invoices are identified by the election type, election date, and the name of the entity hosting the election.

The County Auditor's Office requires that all receipts be properly completed. All the information required on the receipt must be provided; if applicable. In addition, the use of sequential pre-numbered invoices allows for easy identification of each invoice created and issued and provides a simple way to keep track of each payment due from a customer.

Failure to ensure that receipts are properly completed may increase the risk that receipting errors will not be identified, traced, or corrected in a timely manner. In addition, failure to ensure that invoices are sequentially pre-numbered increases the risk that receipts and receivables are not properly recorded in the County's accounting system resulting in incorrect records.

Recommendation:

Management should ensure that receipts are properly completed. In addition, management should ensure that invoices are sequentially pre-numbered and ordered in triplicate form. A copy of the invoice must be provided to the County Auditor's Office.

Observation No. 2:

We noted that the October mail log did not document if mail-in payments were received for 9 of 22 days. According to the Accountant, the mail log was not properly completed due to an oversight.

The County Auditor's Office requires that mail-in payments be listed on a 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. If no mail-in payments were received in any particular day, the log should state "no mail-in payments."

Failure to ensure that the mail log is properly completed may increase the risk that mail-in payments are received and not receipted.

Recommendation:

Management should ensure that the mail log is properly completed. At a minimum, the procedures listed above should be implemented.

Observation No. 3:

Three receipts issued in May contained errors in the amount assessed for public information requests. The labor cost was under-estimated by \$1.00. The labor cost should have been \$17.50 instead of \$16.50, the amount on the receipt. According to the Accountant II, the clerks are instructed to only accept payment in the amount noted on the *Public Information Cost Estimate Model Letter*, which is prepared by the Elections Analyst II, even if the labor cost is incorrect. The Elections Analyst II was made aware of this oversight and corrective action was taken.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Texas Administrative Code Title 1, Part 3, Chapter 70, Rule §70.3 dictates the fees that the Elections Department is to assess on all public information requests.

Failure to properly assess fees may result in the loss of County revenues.

Recommendation:

Management should ensure that fees are properly assessed. At a minimum, the following procedures should be implemented:

- Staff should review the assessment of fees before the official County receipt issued. If the actual labor cost is higher than the estimated amount, the constituent should be informed of the additional cost.
- Staff should be provided with training regarding the proper assessment of fees.

Observation No. 4:

The July 2017 *Monthly Report* was submitted to the County Auditor's Office two days after the fifth day following the end of the month. According to the Accountant II, the report was not signed in a timely manner since the Elections Administrator 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 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. 5:

Collections for one day in August were not deposited at the County Treasurer's Office on a timely basis. The deposit was made nine days after the collection was receipted. According to the Accounting Clerk, the deposit for the collection was not made and Close-out Report was not submitted in a timely manner due to her being out.

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

Failure to ensure that collections are deposited on a daily basis prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and increases the risk that loss or theft can occur.

Recommendation:

Management should ensure that collections are deposited with the County Treasurer's Office on a timely basis.

Please provide written management responses to the observations noted above by February 16, 2018.

If you have any questions, please contact Araceli A. Guillen at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 449TH D.C.

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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February 13, 2018

Ms. Yvonne Ramon, Elections Administrator
Hidalgo County Elections Department
101 S. 10th Street
Edinburg, Texas 78539

Re: Review of *Monthly Fees Reports* and Supporting Documentation
For the Months of November 2017 and December 2017

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Reports (Monthly Reports)* and supporting documentation for the months of November 2017 and December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of November 2017 and December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal date of the *Monthly Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to *Alio's* Undistributed Receipts general ledger account.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Reports (Close-out Reports)* and County Treasurer receipts to determine whether collections were properly accounted and deposited with the County Treasurer on a timely basis.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 430TH D.C.

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

- Reviewed receipts issued to verify proper completion and issuance in sequential order.
- Reviewed *Close-out Reports* to verify proper completion.

Conclusion:

Total collections for the months of November 2017 and December 2017 were \$143.50 and \$1,994.62, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvements as noted in the following observations.

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.

Observation No. 1:

We noted that 2 of 6 receipts in November and 1 of 9 receipts in December 2017 were not properly completed. The receipts were missing the type of service provided. According to the Accountant, the receipts were not properly completed in error.

In addition, we noted that invoices are not numbered. Instead, the invoices are identified by the election type, election date and the name of the entity hosting the election.

The County Auditor's Office requires that all receipts be properly completed. All the information required on the receipt must be provided, if applicable. In addition, the use of sequential pre-numbered invoices allows for easy identification of each invoice created and issued and provides a simple way to keep track of each payment due from a customer.

Failure to ensure that receipts are properly completed may increase the risk that receipting errors will not be identified, traced, or corrected in a timely manner. In addition, failure to ensure that invoices are sequentially pre-numbered increases the risk that receipts and receivables are not properly recorded in the County's accounting system resulting in incorrect records.

Recommendation:

Management should ensure that receipts are properly completed. In addition, management should ensure that invoices are sequentially pre-numbered and ordered in triplicate form. A copy of the invoice must be provided to the County Auditor's Office.

Observation No. 2:

We noted that 5 of 5 *Close-out Reports* reviewed for the month of December 2017 were not properly completed. The *Close-out Reports* did not contain the signature of the County official or her designee. According to the Accounting Clerk, the *Close-out Reports* were not signed since the County official and her designee were out of the office.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office the County official or his/her designee must sign and date the *Close-out Report* to document responsibility for reviewing and approving the *Close-out Report*.

Failure to ensure that *Close-out Reports* are properly completed may increase the risk that errors will not be identified, traced, or corrected in a timely manner.

Recommendation:

Management should ensure that the *Close-out Report* is properly completed and contains all the necessary signatures.

Observation No. 3:

Two receipts voided in November 2017 were not properly voided. The voided receipts did not contain the signature of the Supervisor approving the voids, the date, and the explanation for the void. In addition, the

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

white copies of the voided receipts were not submitted to the County Auditor's office. According to the Accounting Clerk, staff was not aware of the voiding procedures. The white copies of the voided receipts were destroyed.

The County Auditor's Office requires that if a cashier makes an error, the receipt must be voided. The cashier must obtain approval by his/her supervisor prior to voiding the receipt. The supervisor must sign and date the voided receipt to document responsibility for verifying that all copies of the receipt are marked "VOID" on the face of the receipt, contain an explanation for the void, and contain the date the receipt was voided. All copies of the voided receipt must be securely attached together and submitted to the County Auditor's Office.

Failure to ensure that receipts are properly voided may increase the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that receipts are properly voided.

Observation No. 4:

One receipt issued in November 2017 contained errors in the amount assessed for public information requests. The labor cost was under-estimated by \$1.00. The labor cost should have been \$17.50 instead of \$16.50. According to the Accountant II, the clerks are instructed to only accept payment in the amount noted on the *Public Information Cost Estimate Model Letter*, which is prepared by the Elections Analyst II, even if the labor cost is incorrect. The Elections Analyst II was made aware of this oversight and corrective action was taken.

Texas Administrative Code Title 1, Part 3, Chapter 70, Rule §70.3 dictates the fees that the Elections Department is to assess on all public information requests.

Failure to properly assess fees may result in the loss of County revenues.

Recommendation:

Management should ensure that fees are properly assessed. At a minimum, the following procedures should be implemented:

- Staff should review the assessment of fees before the official County receipt issued. If the actual labor cost is higher than the estimated amount, the constituent should be informed of the additional cost.
- Staff should be provided with training regarding the proper assessment of fees.

Please provide written management responses to the observations noted above by February 23, 2018.

If you have any questions, please contact Araceli A. Guillen at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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EDINBURG, TEXAS 78539

February 1, 2018

The Honorable Arturo Guajardo Jr., County Clerk
100 N. Clossner, 1st Floor
Edinburg, Texas 78539

Ref: Review of *Fee Monthly Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if fees collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. 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.

Methodology:

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

- Reviewed the submittal dates of the *Monthly Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Reports* agreed to: 1.) total receipts issued, 2.) total deposits made with the County Treasurer, and 3.) total deposits posted to *alio*'s Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Reports* agreed to receipts issued. In addition, verified that receipts followed sequential order.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts, *Revenue Remittance Reports*, *Company Accounts Summary Report*, and a sample of bank deposit slips to verify proper completion.

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$438,903.00, \$411,720.14, and \$388,446.04, respectively. Based on the results of our review, we have concluded that fees were generally

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.

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

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

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

properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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.

Observation No. 1:

The November 2017 and December 2017 *Monthly Reports* were submitted to the County Auditor's Office 15 and 16 days, respectively, after the fifth day following the end of the month. According to staff, attempts were made to submit the *Monthly Reports* in a timely manner; however, the monthly reports were submitted late due to errors found when generating the reports needed to prepare the monthly report. Assistance from *Kofile* representatives was requested to correct the errors.

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

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

Recommendation:

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

Observation No. 2:

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

Having a report that includes all types of activity recorded on *Kofile* (e.g., receipting, scanning, or searching) will help ensure that all financial transactions are accounted and recorded properly.

Failure to ensure that a report can be generated from *Kofile* that includes all activity recorded on *Kofile* may result in financial transactions not accounted and recorded properly and the loss or misuse of County funds.

Recommendation:

Management should continue working with *Kofile* representatives to create a report that will include every type of activity recorded during the month.

Observation No. 3:

As of December 2017, four company accounts (escrow accounts) reflected incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

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

The discrepancies are mainly attributed to entering incorrect amounts into *Kofile* when the accounts were opened or glitches in the receipting system. According to staff, *Kofile* representatives were informed of the discrepancies; however, they have not been resolved.

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

Failure to ensure that the company accounts reflect the proper balances will result in the companies receiving services that not paid for.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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

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

Recommendation:

Management should continue working with *Kofile* representatives to correct the errors in the escrow accounts listed above.

Observation No. 4:

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to staff, the receipt sequence is not noted on the deposit slips since they are able to generate a report that indicates the receipts that were issued for the day.

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 check 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." The information on the deposit slip creates an audit trail that assists in the review of the financial transactions.

Failure to ensure that the deposit slips contain the receipt sequence may increase the risk that discrepancies between receipts and deposits are not discovered on a timely manner.

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 February 16, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 9, 2018

The Honorable Laura Hinojosa
Hidalgo County District Clerk
100 N. Closner, 1st Floor
Edinburg, Texas 78540

Re: Review of the *Monthly Fees Reports* and Supporting Documentation
For the Months of October 2017 through December 2017

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Reports* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Fees Reports* for the months of October 2017 through December 2017. Our review was not intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Methodology:

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

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Verified that collections per the *Monthly Fees Reports* 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 the jail time ordered to be served by the defendant as stated on the Judgment Order agreed to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Fees Reports* agreed to *Odyssey's* Receipt Journal Reports for civil and criminal collections. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court costs were allocated and reported in the proper amounts.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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RENEE R. BETANCO
JUDGE, 449TH D.C.

- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Daily Revenue Remittance Reports*, *Monthly Fees Reports*, and mail logs to verify proper completion.
- Reviewed and verified randomly selected receipts per method of payment for 5 days to determine if money orders, checks, credit cards, E-files, and cash were properly receipted and deposited.
- Reviewed and verified that the number of cases and motions for civil filing fees were correctly reported on the *Monthly Fees Reports*.

Conclusion:

Total collections for the months of October 2017 through December 2017 were \$465,572.04, \$406,755.01, and \$306,079.41, respectively. Based on the results of our review, we have concluded that fines, fees, and court costs collected 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 observation.

The responsibility for sound internal controls 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.

Observation No. 1:

We noted that 66 receipts in October, 56 receipts in November, and 43 receipts in December contained errors in the allocation of fines, fees, and court costs. The District Clerk's Office was notified of the errors (See Exhibit A). Some of the errors were the result of programming errors in *Odyssey* while others were the result of human error. Staff was advised of the errors and various *Odyssey* programming errors were corrected; however, the adjustments resulting from human error have not been completed. In addition, adjustments for the months of December 2016 (4), January 2017 (3), March 2017 (4), April 2017 (7), June 2017 (2), July 2017 (1), August 2017 (4), and September 2017 (3) are still pending to be completed. According to the Accountant, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment, due to an oversight.

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

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

Recommendation:

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

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

Please provide a written management response to the observation noted above by February 23, 2018.

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 398TH D.C.

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

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

The Honorable Laura Hinojosa
February 9, 2018
Page 3 of 3

If you have any questions, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,

A handwritten signature in black ink that reads "Maria A. Duran" followed by a small flourish.

Maria Arcilia Duran, CPA
County Auditor

cc: Mr. 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
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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

COUNTY HIDALGO

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Hidalgo County Administration Building
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Edinburg, Texas 78539-6243
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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 13, 2018

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

Re: Review of the Hot Checks Fund Financial Statements
For the months ended August 31, 2017 through October 31, 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks Fund financial statements for the months ended August 31, 2017 through October 31, 2017 pursuant to Local Government Code §112.006 (b), §115.001, §115.002 (b), and §115.901. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

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

Based on our review, the financial statements did not contain any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvement as noted in the following observation.

Observation No. 1:

The Hot Checks Fund financial statements were not submitted to the County Auditor's Office within ten days after the last day of the month. The August through October financial statements were submitted 17 to 20 days late.

The County Auditor's Office requires that financial statements be submitted within ten days after the last day of the month.

Failure to ensure that financial statements are submitted to the County Auditor's Office within ten days after the last day of the month may result in the improper reporting of County funds.

Recommendation:

Management should ensure that financial statements along with supporting documentation are submitted to the County Auditor's Office within ten days after the last day of the month.

Please provide a management response to the observation noted above by February 23, 2018.

If you have any questions, please contact Rey Cantu, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Rosalinda Cantu, Human Resources Coordinator, District Attorney's Office

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 52nd D.C.

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

ROSE GUERRA REYNA
JUDGE, 206th D.C.

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JUDGE, 389th D.C.

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

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

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

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EDINBURG, TEXAS 78539

February 13, 2018

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

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

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Report* (*Processing Fees Report*) and supporting documentation for the month of October 2017 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if collections were properly accounted and reported. 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.

Scope:

The scope of the review was limited to collections reported by your office on the *Processing Fees Report* for the month of October 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

Methodology:

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

- Reviewed the submittal date of the *Processing Fees Report* to the County Auditor's Office to determine if the report was received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Processing Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Report* by footing and cross-footing the report.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Report* agreed to *Odyssey's DA Receipt Journal Report* and *Check Transaction Register Report*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Report* agreed to *Odyssey's Hot Checks Receipt Journal Report*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Report*.
- Verified that the collections per the *Processing Fees Report* agreed to total receipts issued and the deposits made to the Hot Check bank account.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93rd D.C.

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

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JUDGE, 398th D.C.

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JUDGE, 430th D.C.

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

- Verified that the processing fees per the *Processing Fees Report* were remitted to the County Treasurer's Office in a timely manner.
- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal Procedure §102.007 and Business and Commerce Code §3.506 (b).
- Reviewed a random sample of receipts to determine if court costs collected were remitted to the applicable Justice of the Peace courts and receipted.

Conclusion:

Total collections for the month of October 2017 were \$98,947.10, respectively. Based on the results of the review, we have concluded that collections were properly accounted and reported.

If you have any questions, please contact Ricardo Nunez, Internal Auditor II, at 318-2511 ext. 4644, Reynaldo Cantu III, Compliance Audit Supervisor, at ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 389TH D.C.

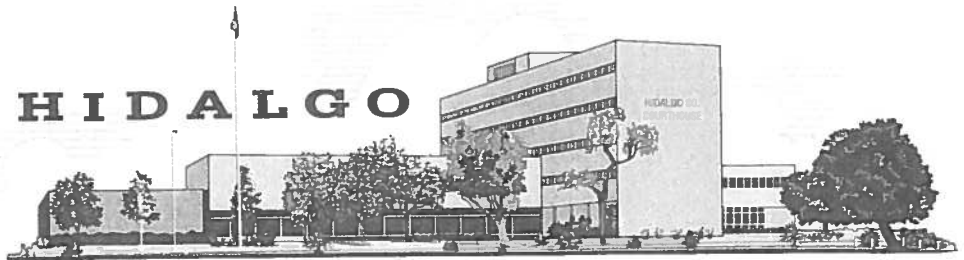
L. KENO VASQUEZ
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 24, 2018

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 October 2017 through December 2017

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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JUDGE, 430TH D.C.

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

- Verified the sequence of receipts per the *Monthly Reports* agreed to *Odyssey's* Receipt Journal Reports. 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 received 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 if 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 Reports*, 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 October 2017, November 2017, and December 2017 were \$58,091.90, \$44,964.20, and \$33,471.10, 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.

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.

Observation No. 1:

We reviewed a sample of receipts issued in October 2017, November 2017, and December 2017 (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 if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 12 receipts in October, 17 receipts in November, and 1 receipt in December 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 (4), March 2015 (114), April 2015 (51), May 2015 (1), July 2015 (47), August 2015 (14), September 2015 (18), October 2015 (4), November 2015 (4), December 2015 (1), February 2016 (2), May 2016 (2), June 2016 (2), July 2016 (1), September 2016 (4), October 2016 (3), December 2016 (3), March 2017 (1), April 2017 (9), May 2017 (2), June 2017 (9), July 2017 (8), August 2017 (8), and September 2017 (13) 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.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 385TH D.C.

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JUDGE, 449TH D.C.

- 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 2017 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 has been 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 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 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. In addition, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Observation No. 4:

The October 2017 and November 2017 *Monthly Reports* were submitted to the County Auditor's Office 2 and 6 days, respectively, after the fifth day following the end of the month. According to the Court Coordinator, the Judge was out of the office and was unable to sign the *Monthly Reports*.

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.

HIDALGO COUNTY DISTRICT JUDGES

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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 the Close-out Reports prepared in December 2017 were not properly completed. The Close-out Reports were missing the date, the witness signature, and/or the signature of the Justice of the Peace. According to Court Coordinator, the Close-out Reports were not properly completed, due to an oversight.

Pursuant to the "Cash Handling Guidelines and Procedures" prescribed by the County Auditor's Office, the reconciliation must be witnessed by another person, the County official and his/her designee must sign and date the Close-Out Report under *Part III Acknowledgement and Approval* to document responsibility for reviewing and approving the Close-Out Report.

Failure to ensure that the Close-Out Report is witnessed by another person, and/or reviewed and approved by the Justice of the Peace may increase the risk that discrepancies between receipts and deposits are not discovered in a timely manner.

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:

For the months of October 2017 and November 2017, 15 of 40 Close-out Reports were submitted to the County Treasurer's Office from 2 to 8 days after the bank deposit was made. According to the Court Coordinator, issues with their internet connection caused the delay in submitting the Close-out Reports to the County Treasurer's Office. The Information Technology Department was contacted to resolve the issue.

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 daily Close-out Report prevents the County Treasurer's Office from recording the receipts into the accounting system in a timely basis and may increase the risk that an employee could misappropriate funds.

Recommendation:

Management should ensure that the Close-out Reports are submitted to the County Treasurer's Office on a daily basis after the daily deposit has been made.

Observation No. 7:

We noted during our review that 16 of 49 online credit card transactions processed during the month of October 2017 and 5 of 34 online credit card transactions processed during the month of November 2017 were not promptly receipted in *Odyssey*. The transactions were receipted 2 to 7 days after payment was received. Consequently, the applicable case dispositions were not timely recorded in *Odyssey*. According to the Court Coordinator, the credit card transactions were not timely receipted since the transactions were appearing as pending on the Hamer Enterprise Credit Card Payment Reports. In addition, issues with their internet connection did not allow them to access the Hamer Enterprises Credit Card Payment website. The Information Technology Department was contacted to resolve the issue.

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.

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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 the Court Coordinator verifies that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 8:

We noted during our review that 4 of 21 deposit slips for the month of October and 3 of 19 deposit slips for the month of November did not contain the receipt sequence for which the deposit was being made on the face of the deposit slip. According to the Court Coordinator, the deposit slips were not properly prepared due to an oversight. Staff will be reminded to include the receipt sequence on the face of the deposit slips.

Pursuant to the County Auditor's Cash Handling Guidelines and Procedures, "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 check 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 increase the risk that receipt transactions will not be identified, traced, or corrected in a timely manner.

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 February 2, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at (956) 318-2511 at ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642. Letty Chavez, Director of Audit Division, at ext. 4651, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Reports* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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) JP11-2017-04473 THRU JP11-2017-04888 \$ 58,091.90 ✓
 LESS: COST ON DEPOSIT - X7
 ADD: COST ON DEPOSIT LIQUIDATED - X7
 AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 58,091.90 X3 ✓
 Less: Total amount of remittances to County Treasurer (From Part II) 58,503.90 (A)
 Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ (412.00) - X4-E ✓
 7 n

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 58,091.90 B1 ✓	
Add: Previous Month's Bond Overtransfer <u>Ma, 2016 + June 2016</u>	<u>412.00</u> ✓	
Add: HCSO Monthly "D" Collections Report		
	<u>58,503.90</u> (A)	
Total Remittances Made to County Treasurer	\$ <u>58,091.90</u>	

PREPARED BY:

Lina Ontiveros

DATE: 11/5/2017

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: 11/16/2017 *11/18/17* *12/1/17*

DATE: 11/16/2017

DS

JUSTICE OF THE PEACE

11/5/17
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 03/2016

RECEIVED

NOV 08 2017

Hidalgo County

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17**

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

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 13.23		1200-351-10-061-000-0-000	\$ 16,995.70
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,049.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	137.43 62.50
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	836.19
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	265.74
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,110.93
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	574.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insur. Card, Exp. Nv. Reg.)		TRC Sec 543.605, 521.026, 503.407		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				1100-341-10-061-000-0-000	1,129.90
Deferred Disposition		C.C.P. Art. 45.051	1,129.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)			
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	158.85
Traffic Fee (\$3)		TRC 542.403		1100-341-10-061-000-0-000	522.50
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	125.00 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 502.012(a)		1100-341-10-140-049-0-000	2,062.35
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	237.73
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	5.00
Breath Alcohol Testing Fund (\$30)		C.C.P. Art. 102.015		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. 413.042		1100-207-20-000-011-0-000	3.50
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	50.00
Juvenile Crime and Delinquency Fund (\$ 2.25, \$ 5.00)		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	35.00
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	10,931.21
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	105.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	14.00 394.00
Correctional Management Institute of Texas Fund (\$5.00)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.00
Indigent Legal Services Fee-JP (\$5)	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	5,165.09
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,062.94
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,417.60
Birth Certificate Fee (\$1.80)	14	HSC 191.032(a)		1100-207-20-000-039-0-000	25.20
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	517.46
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.023 GC		1100-207-20-000-061-0-000	19.55
Safety Seat Violation Fee (\$0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.00 124.95
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 101.141 GC 51.351		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	241.73
Texas Home Visiting Program Contribution (\$5)		HSC 191.00481 GC 118.013 (a)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)	764	C.C.P. Art. 102.021		1100-207-20-000-019-0-000	380.00 1,199.49
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
U.T.P.A. (\$3, \$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	90.00
Constable Fees:				1100-342-10-291-000-0-000	7142.24 2,672.24
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
Precinct #4				1100-342-10-295-000-0-000	-
Precinct #5				1100-341-10-060-007-0-000	50.00
District Attorney Fees				1100-342-10-060-002-0-000	5.00
Tax Assessor Fraud Investigators Fees				1100-342-10-060-003-0-000	10.00
School District Arrest Fee				1100-342-20-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-007-0-000	127.90
Warrant Fees Out of County Service Fees DYO- Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-007-0-000	-
Refund - Overpayments				1100-202-00-000-007-0-000	-
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)		1100-202-00-000-009-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	1444.50 1,986.50
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	1,875.00		
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)	85.00		
Autopsy Fees					
Writ Filing Fee (\$5 per page)		LGC 118.121/118.123 (d)	6.50		
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 addtl' pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)(4)		1100-341-10-060-001-0-000	282.80
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	149.00
Death Certificates (\$20 each, each addtl' \$3)		HSC 191.0045 (3)(d)		1100-341-10-060-008-0-000	24.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045(b)			
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:

\$ 58,091.90

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Hidalgo County
Auditor's Office

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

Handwritten notes and signatures on the right margin, including "X1", "X2", "X3-A", "X3", and various initials.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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) <u>JP11-2017-04889</u> ⁺ THRU <u>JP11-2017-05241</u> ⁺	\$ <u>44,964.20</u> [✓] X10 A1
LESS: COST ON DEPOSIT		- <u>X7</u>
ADD: COST ON DEPOSIT LIQUIDATED		- <u>X7</u>
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)		\$ <u>44,964.20</u> X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)		<u>45,376.20</u> (A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)		<u>\$ (412.00) -</u> X4-C
		<u>21</u>

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>44,964.20</u>	B1 ✓
Add: Previous Month's Bond Overtransfer <u>May 2016 + June 2016</u>	<u>412.00</u> ✓	
Add: HCSO Monthly "D" Collections Report		
	<u>45,376.20</u> (A)	
Total Remittances Made to County Treasurer	\$ <u>44,964.20</u>	

PREPARED BY: Karin [Signature]

DATE: 12/5/17

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

RECEIVED

DEC 11 2017

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 12/11/17

JUSTICE OF THE PEACE

DATE: 12/7/17

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 03/2016

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

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:					12,278.25
County Fines (Local Fine)		L C 113 4 1.23		1200-351-10-061-000-0-000	\$ 12,278.25
Texas Parks & Wildlife \$50 Fine (State Fine)		TPAC 12 107		1100-207-20-000-012-0-000	188.70
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (1)		1100-207-20-000-028-0-000	172.95
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 (3) 1 (A)		1100-207-30-000-004-0-000	16.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	687.52
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-061-000-0-000	220.19
Justice Court Technology Fund (\$4)		C C P Art. 102 017 (3)		1242-341-10-060-000-0-000	908.67
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	472.52 470.82
Motor Vehicle Adm. Fee (\$10-\$2) <i>Domestic Fee for Exp. Cl. Exp. Insp. Cert. Exp. Mv Reg.</i>		TRC Sec 543 505, 521 026, 502 407		1100-341-10-060-004-0-000	-
Ten Court Program Adm. Fee (Up to \$10.00)		C C P Art. 45 052 (a)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-061-000-0-000	1,419.40 1,419.40
Deferred Disposition		C C P Art. 45 051	1,409.40		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 351 (b)	10.00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	131.50
Traffic Fee (\$3)		TRC 542 403		1100-341-10-061-000-0-000	459.00
Child Safety (\$20-\$25)		C C P Art. 102 014 (a)		1100-341-10-060-011-0-000	113.42
Failure to Appear (\$4)		TRC "66 066 TRC "66 207" d 2		1100-341-10-060-012-0-000	8,178.00
Scowflaw Fee (\$20)		TRC 502 010(a)		1100-341-10-140-049-0-000	7,677.17
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 315		1100-341-10-060-013-0-000	185.77
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	-
Breath Alcohol Testing Fund (\$30)		C C P Art. 102 316		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C C P Art. 1 2 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec. 415 782		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)		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	40.00
Consolidated Court Costs Fund (\$40)		CCP 102 075 a 3 LGC 133 1 2		1100-207-20-000-015-0-000	8,943.01
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 55 2, & 3)		1100-207-20-000-017-0-000	120.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	16.00 276.00
Correctional Management Institute of Texas Fund (\$ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	3.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101 141 (2) (B)		1100-207-20-000-004-0-000	312.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,470.09
Jury Service Fee (\$4)		C C P Art. 102 064 (5)		1100-207-20-000-053-0-000	118.00
Support of Judiciary Fund (\$ 40)		LGC 133 103		1100-207-20-000-054-0-000	1,177.53
Birth Certificate Fee (\$1.8)		HSC 191 022, (f)		1100-207-20-000-039-0-000	27.00
Defensive Driving Record Fee (\$12)		C C P Art. 45 051 (a-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	432.35
Moving Violation Fee (\$ 1)		C C P Art. 102 022 GC		1100-207-20-000-061-0-000	16.77
Safety Seat Violation Fee (\$ 15) <i>in effect September 28, 2011</i>		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear (\$2)		TRC "66 066 TRC "66 207" J (2)		1100-207-20-000-066-0-000	40.00 520.00
Electronic Filing Fee - Civil \$ 0)		GC 121 141 GC 51 351		1100-207-20-000-070-0-000	-
Truancy Prevention and Diversion Fund (\$5)				1100-207-20-000-073-0-000	188.60
Texas Home Visiting Program Court Unit (\$5)				1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE				1100-207-20-000-019-0-000	947.94
D.P.S. \$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
T.A.B.C. \$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	30.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
U.T.P.A. (\$3, \$5, \$35, \$50)					-
ARREST/WARRANT SERVICE FEES: COUNTY				1100-342-10-060-001-0-000	75.00
Sheriff Fees:				1100-342-10-291-000-0-000	5,805.07 5,805.07
Constable Fees:				1100-342-10-292-000-0-000	-
Precinct #1				1100-342-10-293-000-0-000	-
Precinct #2				1100-342-10-294-000-0-000	-
Precinct #3				1100-342-10-295-000-0-000	-
Precinct #4				1100-341-10-060-007-0-000	-
Precinct #5				1100-342-10-060-002-0-000	-
District Attorney Fees				1100-342-10-060-003-0-000	10.00
Tax Assessor Fraud Investigators Fees				1100-342-20-060-001-0-000	-
School District Arrest Fee					-
Fire Marshal Fee					-
Due to Others				1100-207-30-000-003-0-000	-
Warrant Fees Out of Court				1100-202-00-000-007-0-000	17.98 22.90
Refund - Overpayment				1100-202-00-000-007-0-000	-
Due to Others				1100-202-00-000-007-0-000	-
Restitution				1100-202-00-000-019-0-000	12.00
Failure to Appear- OmniBase (\$		TRC 76 067 (b) (2)		1100-202-00-000-004-0-000	-
Delinquent Attorney Fee				1100-341-10-060-001-0-000	1,345.00 1,345.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee \$25		18 121 118 122	1,300.00		
Debt Claim Fee Justice Court Filing		18 121 118 122			
Landlord & Tenant Eviction Filing		18 121 118 122			
Transcript Fees \$ 0		121 118 123			
Abstract Fees (\$5		8 121 118 123			
Autopsy Fees					
Writ Filing Fee (\$5 per page		8 121 118 123 (4)	40.00		
Issuing other Document \$1 1st pg, 25 for each add'l pg)		118 121 118 123 (e)	5.00		
Certified Copies of Court Papers \$2 1st pg, 25 for each add'l pg		LGC 118 121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (3) 4			
Birth Certificates (\$22 each)		HSC 191 0645 (3) (4)		1100-341-10-060-001-0-000	303.00
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0645 (3) (4)		1100-341-10-060-001-0-000	689.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0045(h)		1100-341-10-060-008-0-000	52.00
Jury Fees (Civil \$22, Criminal \$3)		Civil Proc. Rule 504 C P 102 004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 44,964.20

THIS REPORT IS DUE ON THE FIRST DAY OF THE MONTH FOLLOWING THE MONTH FOR WHICH THE REPORT IS PREPARED.

RECEIVED

DEC 11 2017

Hidalgo County Auditor's Office

X3

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17**

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) JP11-2017-05242 ^{*} THRU JP11-2017-05525 ^{*} \$ 33,471.10 X10-A1

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)

\$ 33,471.10 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II)

33,883.10
33,471.10

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$ (412.00) - X4-A2
PA

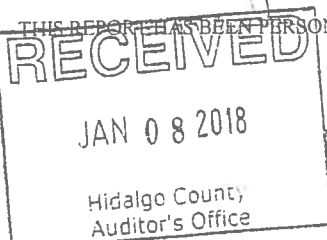
Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>33,471.10</u> B1 ✓	
Add: Previous Month's Bond Overtransfer <u>May 2016 + June 2016</u>	<u>412.00</u> X4-C	
Add: HCSO Monthly "D" Collections Report	\$0.00	
	<u>33,883.10</u>	
Total Remittances Made to County Treasurer	\$ <u>33,471.10</u>	

PREPARED BY: flcla

DATE: 02/15/18

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: [Signature]
DATE: 01/17/18

JUSTICE OF THE PEACE



DATE: 01/05/18

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

Judge: GILBERTO SAENZ
Precinct No. 1 Place No. 1

City: WESLACO, TEXAS
Hidalgo County, Texas

PBC

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 12.33		1200-351-10-061-000-0-000	\$ 7,393,302.861.80
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	521.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	137.45
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)		1100-207-30-000-004-0-000	88.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	589.14
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-061-000-0-000	194.39
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	785.51
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	408.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DLs, 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	641.30
Deferred Disposition		C.C.P. Art. 45.051	641.30		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051(f)	-		
Support of Judiciary Fund (\$6.00)		LGC 133.105		1100-341-10-060-009-0-000	116.60
Traffic Fee (\$3)		TRC 542.403		1100-341-10-061-000-0-000	354.62
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	243.42
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	1,020.34
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	179.39
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	(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	25.00
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	(5.00) -
Consolidated Court Costs Fund (\$40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	7,855.11
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	(2,000.00) -
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	(0.50) -
Indigent Legal Services Fee-JP (\$6)	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	3,546.24
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	781.51
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,041.54
Birth Certificate Fee (\$1.80)	14	HSC 191.022(f)		1100-207-20-000-039-0-000	25.20
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	380.75
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.032 GC		1100-207-20-000-061-0-000	13.55
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 101.141/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	179.39
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE	50	C.C.P. Art. 102.011		1100-207-20-000-076-0-000	250.00
D.P.S. (___\$3, ___\$5, ___\$35, ___\$50)				1100-207-20-000-019-0-000	841.04
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	35.00
Constable Fees:					2,901.96
Precinct #1				1100-342-10-291-000-0-000	2,601.96
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	-
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	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,250.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	1,250.00		
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 (\$10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees (\$5)		LGC 118.121/118.123 (c)	10.00		
Writ Filing Fee (\$5 per page)		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 addtl pg)		LGC 101.141 (a)	-		
Probable Cause Tow Hearing Fee (\$20)		HSC 191.0045 (3)(d)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3)(d)	-		
Death Certificates (\$20 each, each addtl \$3)		HSC Sec 191.0045(b)	-		
Preservation of Vital Statistics Fee (\$1 each)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004	-		
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 33,471.10

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 09/2015

RECEIVED
JAN 08 2018
Hidalgo County
Clerk's Office

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: *[Signature]*
DATE: 01/17/18

[Signature]
1/22/18

x1, x2, x3

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending October 31, 2017

Receipt Number	Case Number	Party	Offense Type	Off Date	Date	CCC	CHS	CHSIF	CJP	CMII	CO	CVC/	DD	DPS	DPSI	FA	IDRF	JCD	JCPT	ICTF	JSF	LEMI	LEOI	LEOC	LTF	MVF	SCOI	SJFC	SJFS	STF	TPDK	TPDI	TPWFI	TPW	UTFC	WAR	TOTL	
Based on offense date, CJP \$5, CMII \$0.50, CVCA \$15, FA \$5, JCD \$0.50, JCPT \$2, LEMI \$0.50, LEOA \$1 and LEOCE \$2 should not have been assessed.																																						
JP11-2017-04573	TR16-3190-J11	Trevino, Cruz Santana	Speeding	7/25/16	10/10/17	40	3	1	5	0.5	1.4	15	-	5	5	5	2	0.5	2	4	4	0.5	1	2	2	0.1	20	0.6	5.4	30	1	1	-	-	-	3	50	205.0
Based on disposition date, TP \$25 should have been assessed.																																						
JP11-2017-04684	T02-13921GS	QUINTERO, RENE	No DL (Unl)	1/12/02	10/16/17	17	3	-	-	0.5	136.0	15	-	5	5	5	0.5	2	4	-	-	-	-	2	2	20	-	-	-	-	-	-	-	-	-	50	260.0	
Based on disposition date, TP \$25 should have been assessed.																																						
JP11-2017-04568	T02-17205GS	CASTANO, JOSE PEGINA	No Safety Belt	7/27/02	10/10/17	17	3	-	-	0.5	12.0	15	-	5	5	5	0.5	2	4	-	-	-	-	2	2	20	-	-	-	-	-	-	-	-	3	-	89.0	
Fine should be split 85% TPWFr and 15% CO. Amounts should be TPWFr \$26.35 and CO \$4.65.																																						
JP11-2017-04689	CRN116-0390-J11	ALONSO, RENE	No Fishing Lic (Req)	8/28/16	10/16/17	40	3	1	-	-	15.5	-	-	-	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	-	1	1	15.5	5	-	-	120.0		
TPDS \$2 was split incorrectly, should be TPDC \$1 and TPDS \$1.																																						
JP11-2017-04564	T14-1064GS	MENDOZA, ELIZABETH	No DL (Unl)	1/18/14	10/10/17	40	3	1	-	-	140.9	-	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	-	2	-	-	-	50	280.0			
JP11-2017-04565	T14-1065GS	MENDOZA, ELIZABETH	Speeding	1/18/14	10/10/17	40	3	1	-	-	51.9	-	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	30	-	2	-	-	3	50	224.0		
Please enter disposition date.																																						
JP11-2017-04507	TR17-5002-J11	PLATAS, ROSALVA MAR	Cut Corner Left Turn	7/27/17	10/4/17	40	3	1	-	-	47.9	-	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	30	1	1	-	-	3	150.0			
JP11-2017-04748	TR17-5460-J11	FORTSON, LESLIE DENIS	Speeding	8/31/17	10/19/17	40	3	1	-	-	-	54	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	30	1	1	-	-	3	156.1			
JP11-2017-04638	TR17-5673-J11	DE LEON, JUAN ANTONI	Speeding	9/15/17	10/13/17	40	3	1	-	-	-	-	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	30	1	1	-	-	3	102.1			
JP11-2017-04743	TR17-6031-J11	COLUNGA, JUAN DIAZ	Speeding	10/8/17	10/19/17	40	3	1	-	-	-	54	-	5	-	-	2	-	4	4	-	-	-	2	2	20	0.6	5.4	30	1	1	-	-	3	156.1			
LTF \$2 should have been assessed. In addition, based on disposition date, TP \$25 should have been assessed.																																						
JP11-2017-04833	T10-3042GS	CASTRO, RENE PEREZ	Speeding	4/28/10	10/26/17	0.03	-	0.01	-	-	119.9	-	-	-	-	-	0.01	-	-	-	-	-	-	-	0.01	20	0.01	0.01	0.02	-	-	-	-	50	190.0			

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending October 31, 2017

Receipt Number	Case Number	Party	Date	JCPTC	WRIT FEE	WRIT	TOTAL
JP11-2017-04629	1117-0546-111	Hunter Kelsey of Texas, LLC	10/12/2017	5.00		200.00	205.00
Based on Writ of Possession, JCPTC \$5 should not have be assessed and Writ Filing Fee \$5 should have been assessed.							

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending November 30, 2017

Page 1 of 1

What happened to the following certificates: B4636, and B4637? If voided, please provide a copy of the voided certificate to the Auditor's Office.

Receipt No	Case Num	Party	Offense Type	Off Date	Date	ARRH	CCC	CHS	CHSIF	CMH	CO	CONS	CRF	CSS	CVC	DD	DPS	DPS1	FA	IDRF	JCD	JCTF	JSE	LTF	MVF	SCOI	SIFC	SIFS	STF	SVSU	TPDC	TPDS	TPWF	TPW	UTTC	WAR	WFC	TOTAL	
Please correct disposition date:																																							
JP11-2017	TR17-	GUERRA,	Pass School																																				
04954	5756	J11 ADRIAN	Bus	09/15/17	11/06/17		40.00	3.00	1.00								50.00		5.00	2.00		4.00	4.00	2.00	0.10		0.60	5.40	30.00		1.00	1.00			3.00				152.10
JP11 2017																																							
04614ADJ	TR17-	TRUJILLO,																																					
AB	5381	J11 DAMARIS	Speeding	08/24/17	11/28/17		28.39	2.13	0.71								31.94		3.55	1.42		2.84	2.84	2.00	0.07		0.43	3.83	21.30		0.71	0.71			2.13				105.00
TPDS \$2 should be split TPDC \$1 and TPDS \$1.																																							
MARTINEZ																																							
JP11 2017	T14-	SANDRA																																					
05124	T280GS	ELISABETH	Speeding	03/04/14	11/17/17		16.49	1.23	0.42		53.4	2.06								0.83		1.64	1.65	0.82	0.05	20	0.25	2.23	12.37			0.83		1.23	50				165.50

Justice of the Peace Gilberto Saenz

Schedule of Adjustments

For the Month Ending December 31, 2017

Please enter the birth certificate numbers on receipt number JP11-2017-05347.

Please enter the death certificate number on receipt number JP11-2017-05354.

What happened to the following certificates: B4641, B4642, and B4654? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What happened to the following certificates: D6607, D6608, and D6610? If Voided, please provide a copy of the voided certificate to the Auditor's Office.

Receipt No.	Case No.	Party	Offense Type	Off Date	Date	CCC	CHS	CHSJ	CRF	DD	DPSr	IDRF	JCTF	JSF	LTF	MVF	SJFC	SJFS	STF	TPD	TPD	UTFC	TOTAL
Based on appear by date, SCOF \$20 should have been assessed. In addition, CRF \$12.50 should not have been assessed due to it being a deferred disposition. Please scan Conditions of Deferred Disposition and enter disposition date.																							
JP11-2017-05295	TR17-5037-J11	GOMEZ, JORGE ALBERTO	Safety Seat Syst, Child <8	8/5/2017	12/5/2017	40	3	1	12.5	12.5	5	2	4	4	2	0.1	0.6	5.4	30	1	1	3	127.10

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of December 31, 2017

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		<u>412.00</u>

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, 2018

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 October 2017 through December 2017

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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 Reports* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 376TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

- 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 received 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 if 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 Reports*, 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 October 2017, November 2017, and December 2017 were \$41,274.90, \$40,945.35, and \$32,009.60, 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.

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.

Observation No. 1:

We reviewed a sample of receipts issued in October 2017 through December 2017 (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 if fines, fees, and court costs collected were properly allocated and reported.

The results of our review revealed that 1 receipt in October, 1 receipt in November, and 2 receipts in December 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 (167), March 2015 (1), June 2015 (1), July 2015 (20), August 2015 (19), September 2015 (39), October 2015 (37), November 2015 (21), December 2015 (19), January 2016 (25), February 2016 (45), March 2016 (30), April 2016 (1), and July 2016 (1) 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 the notification.

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 notification.

Observation No. 2:

Copies of the April 2014 through December 2017 Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. In addition, incorrect copies

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 13th D.C.

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JUDGE, 20th D.C.

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JUDGE, 43rd D.C.

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JUDGE, 44th D.C.

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 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 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 1 of 40 online credit card transactions processed during the month of December 2017 was not promptly receipted in *Odyssey*. The transaction was receipted 14 days after the date of transaction. In addition, one kiosk transaction had not been receipted. The transaction was receipted on January 18, 2018, 21 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not promptly receipted due to an oversight.

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 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA,
County Auditor

Enclosures: Copies of *Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. ENOLETEERRY
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JUDGE, 437TH D.C.

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JUDGE, 448TH D.C.

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: October-17

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 (Receipt #s) JP12-2017-04072 through JP12-2017-04467 ⁰⁴⁴⁶⁸ \$ 41,274.90 ^{X4-u}

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) \$ 41,274.90 ^{X3 ✓}

Less: Total amount of remittances to County Treasurer (From Part II) \$ (41,274.90) ^(A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ (0.00) ^{X4-a5}

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>41,274.90</u>	^{B1 ✓}
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	\$ <u>0.00 -</u>	
Total Remittances Made to County Treasurer	\$ <u>41,274.90</u> ^(A)	

PREPARED BY:

Jesus Morales

DATE:

11-6-17

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:

ea 11/28/2017
474/10/18
2.2/2018

JUSTICE OF THE PEACE

DATE

11-7-17

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED October-17**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, 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)		LOC 113 804, PC 12 23		1200-351-10-062-000-0-000	7,049.50
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	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 906 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Ednac. 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	686.29
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-062-000-0-000	219.59
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	899.05
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	510.71
Motor Vehicle Adm. Fee (\$10-\$20) (Maximum Fee for Exp. DC, Exp. Long Cert, Exp. Mv. Reg.)		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	40.00
Special Fees					
Deferred Disposition		C C P Art. 43 051	132.90	1100-341-10-062-000-0-000	302.90
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 43 051 (f)	170.00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	131.74
Traffic Fee (\$3)		TRC 542 403		1100-341-10-062-000-0-000	438.71
Child Safety (\$20-\$25)		C C P Art. 102 014		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TC 706 006/TC 706 007 (d)(2)		1100-341-10-060-012-0-000	180.68
Scotlaw Fee (\$20)		TRC 503 010 (c)		1100-341-10-140-049-0-000	1,943.31
Tuency Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	182.79
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C C P Art. 102 251		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C C P Art. 102 215		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$1.50, ____\$3.50)		Govt. Code Sec. 413 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	0.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	467.86
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	30.00
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3 / LGC 133 102		1100-207-20-000-015-0-000	9,012.38
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	90.00
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56 003 (b)		1100-207-20-000-027-0-000	11.00
Correctional Management 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)	93	Govt. Code Sec. 101 141(2)(B)		1100-207-20-000-004-0-000	558.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	4,326.90
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	878.21
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	1,170.45
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. 43 031 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107/GC 102 021		1100-207-20-000-059-0-000	424.02
Moving Violation Fee (\$0.10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	16.64
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/TC 706 007 (d)(2)		1100-207-20-000-066-0-000	903.42
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 851		1100-207-20-000-070-0-000	930.00
Tuency Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	182.79
Texas Home Visiting Program Contribution (\$5)		HSC 191 004/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE (Civil and Court Personnel)	93	C C P Art. 102 011	1100-207-20-000-076-0-000		465.00
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,005.35
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 118 111		1100-342-10-060-001-0-000	43.46
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	4,962.17
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees District Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	-
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/TC 706 007 (d)(2)		1100-202-00-000-019-0-000	271.03
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 12 /118 122		1100-341-10-060-001-0-000	2,390.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 12 /118 122	2,325.00		
Landlord & Tenant Eviction Filing Fee (Foreable Entry and Detainer Court) (\$25)		LGC 118 12 /118 122			
Transcript Fees (\$10)		LGC 118 121 /18 123 (b)			
Abstract Fees (\$5)		LGC 118 121 /18 123 (c)	15.00		
Writ Filing Fee (\$5)		LGC 118 121 /18 123 (d)	30.00		
Issuing other Document (\$1 1st pg. 25 for each add'l pg)		LGC 118 121 /18 123 (e)	30.00		
Certified Copies of Court Papers (\$2 1st pg. 25 for each add'l pg)		LGC 118 121			
Probable Cause Tow Hearing Fee (\$20)		LGC 101 41 344			
Birth Certificates (\$22 each)		HSC 191 0045 3 (d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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)(1) CCP 102 004		1100-341-10-060-006-0-000	-
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 41,274.90

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: November-17

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 (Receipt #s) JP12-2017-04469 through JP12-2017-04856 \$ 40,945.35 X1-a ✓
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) \$ 40,945.35 X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) \$ (40,945.35) A
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ -0.26
(0.00) X4-a3

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>40,945.35</u>	40945.35 B1
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	\$ <u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>40,945.35</u> A	

PREPARED BY:

[Signature]

DATE:

12-7-17

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

12-8-17
DATE

NOTED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE

E: er 12-14-17 *[Signature]*
47-416/10 *[Signature]*

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED November-17**

Judge: JESUS E. MORALES
Precinct No. 1 Place No. 2

City: WESLACO, 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		1100-341-10-062-000-0-000	\$ 8,300.15
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 345 412, 345 413 (g)		1100-207-20-000-028-0-000	37.95
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 (4) 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	629.19
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-062-000-0-000	203.76
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	833.65
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	246.15
Time Payment - @ 10% of \$25 00 (\$2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	61.53
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	469.39
Motor Vehicle Adm. Fee (\$10-\$20) (Channel Fee for Exp. Ct., Exp. Long Court, Exp. 1st Reg.)		TRC Sec 548 665, 521 026 502 407		1100-341-10-060-004-0-000	40.00
Special Fees				1100-341-10-062-000-0-000	447.96
Deferred Disposition		C C P Art. 45 051	277.96		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	170.00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	122.28
Traffic Fee (\$3)		TRC 342 403		1100-341-10-062-000-0-000	410.34
Child Safety (\$20 \$25)		C C P Art. 102 014		1100-341-10-060-011-0-000	122.00
Failure to Appear (\$4)		TC 706 006/TC 706 007 (X2)		1100-341-10-060-012-0-000	116.16
Scofflaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	1,376.17
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	175.33
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	-
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, ____\$1 50)		Govt. Code Sec. 415 082		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	307.69
Juvenile Crime and Delinquency Fund (____\$ 25, ____\$ 50)		C C P Art. 102 075 (m)		1100-207-20-000-007-0-000	1.15
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	14.76
Consolidated Court Costs Fund (\$17)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	8,321.35
Compensation Victims Of Crime Fund (____\$3, ____\$3, ____\$15, ____\$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	34.28
Judicial & Court Personnel Training Fund (____\$1, ____\$2)		Govt. Code Sec. 56 001 (b)		1100-207-20-000-027-0-000	5.90
Correctional Management Institute of Texas Fund (\$ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	0.82
Indigent Legal Services Fee-JP (\$6)		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	4,044.88
Jury Service Fee (\$4)		C C P Art. 102 0043		1100-207-20-000-053-0-000	815.69
Support of Judiciary Fund (\$5 40)		LGC 133 105		1100-207-20-000-054-0-000	1,090.28
Birth Certificate Fee (\$1 80)		HSC 191 022 (f)		1100-207-20-000-019-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art. 45 051 c		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107/GC 102 23		1100-207-20-000-059-0-000	397.41
Moving Violation Fee (\$0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	16.09
Safety Seat Violation Fee (\$0 15)		TRC 345 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/TRC 706 007 (X2)		1100-207-20-000-066-0-000	580.81
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 85		1100-207-20-000-070-0-000	1,030.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 15		1100-207-20-000-073-0-000	175.33
Texas Home Visiting Program Contribution (\$5)		HSC 191 004/GC 118 18 c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE Judicial and Court Personnel (Civil)		C C P Art. 102 11		1100-207-20-000-076-0-000	815.00
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	849.96
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					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	19.30
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5771.00
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	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	0.00
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 DTD 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	30.00
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 (X2)		1100-202-00-000-019-0-000	174.24
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25) J C P T C		LGC 118 120/118 122	0.00	1100-341-10-060-001-0-000	2,630.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 120/118 122	2,575.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) (\$25)		LGC 118 120/118 122	-		
Transcript Fees (\$10)		LGC 118 121/118 123 b	30.00		
Abstract Fees (\$5)		LGC 118 121/118 123 c	20.00		
Writ Filing Fee (\$5)		LGC 118 122/118 123 d	5.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118 121/118 123 e	-		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'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 add'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:					\$ 40,945.35

THIS REPORT IS OUT IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH DAY OF THE FOLLOWING MONTH LGC § 114 021
COUNTY AUDITOR'S FORM - RP-JP-001 REVISED 01 17

P1 1/2 X2; X1

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: December-17

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 (Receipt #s) JP12-2017-04857 through JP12-2017-05149 \$ 32,009.60 ✓
LESS: COST ON DEPOSIT 0.00 x7 ✓ x9-a₁
ADD: COST ON DEPOSIT LIQUIDATED 0.00 x7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) \$ 32,009.60 x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II) \$ (32,009.60)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ -
(0.00) x4-a₂

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>32,009.60</u>	B, ✓
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	\$ <u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>32,009.60</u>	

PREPARED BY:

Jesus E. Morales

DATE:

1-5-18

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: ea 1.10.18
up 1/17/18

Jesus E. Morales
JUSTICE OF THE PEACE

1-5-2018
DATE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED December-17

Judge: **JESUS E. MORALES** City: **WESLACO, TEXAS**
Precinct No. **1** Place No. **2** 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)		LOC 111 004, PC 12 23		1200-351-10-062-000-0-000	\$ 6,918.65
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	12.50
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 (4) 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	510.52
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-062-000-0-000	163.18
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	672.69
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	123.45
Time Payment - @ 10% of \$25 00 (\$2 50)		LGC 133 103 (e)		1100-341-10-060-002-0-000	30.86
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	385.33
Motor Vehicle Adm. Fee (\$10-\$20) (Personal 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	30.00
Special Fees				1100-341-10-062-000-0-000	220.00
Deferred Disposition		C C P Art. 45 051	120 00		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	100 00		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	97.92
Traffic Fee (\$1)		TRC 542 403		1100-341-10-062-000-0-000	337.34
Child Safety (\$20-\$25)		C C P Art. 102 014		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TC 706 006/TC 706 007 (4)(2)		1100-341-10-060-012-0-000	82.24
Scofflaw Fee (\$20)		TRC 502 01 (e)		1100-341-10-140-049-0-000	1,219.74
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	140.03
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	-
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	154.31
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art. 102 073 (e)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund (\$5)		C C P Art. 132 082		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 133 103		1100-207-20-000-015-0-000	6,737.83
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	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 Management Institute of Texas Fund (\$ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		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	3,313.34
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	652.69
Support of Judiciary Fund (\$3 40)		LGC 133 105		1100-207-20-000-054-0-000	864.32
Birth Certificate Fee (\$1 80)		ISC 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	309.54
Moving Violation Fee (\$0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	12.78
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 (4)(2)		1100-207-20-000-066-0-000	411.18
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	142.03
Texas Home Visiting Program Contribution (\$5)		JISC 191 00451/GC 118 018 (e)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C C P Art. 102 011	1100-207-20-000-075-0-000		\$ 25.00
D.P.S. (\$3, \$5, \$35, \$50)			1100-207-20-000-019-0-000		821.83
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					
Sheriff Fees:		LGC 118 131		1100-342-10-060-001-0-000	29.00
Constable Fees:				1100-342-10-291-000-0-000	3690.20
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	-
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 Investigations				1100-342-10-060-003-0-000	-
School District Arrest Fee				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTD: 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	155.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear - OmnitBase (\$6)		TRC 706 006/TRC 706 007 (4)(2)		1100-202-00-000-019-0-000	123.35
Delinquent Attorney Fee				1100-341-10-060-001-0-000	-
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	0.00	1100-341-10-060-001-0-000	1910.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118 121/118 122	1,875.00		2,385.00
Landlord & Tenant Eviction Filing Fee (Forensic 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)	15.00		-
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	10.00		-
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118 121/118 123 (e)	10.00		-
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118 121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a) 4	-		-
Birth Certificates (\$21 each)		ISC 191 0045 (1)(A)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		ISC 191 0045 (1)(A)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		ISC Sec 191 0045 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 1(b); C C P 102 064		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1-10-18
1/7 1/17/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 32,009.60

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended October 31, 2017

Receipt Number	Case Number	Party	Date	Offense	Off Date	Disposition Date	CCC	CHS	CHSJP	CO	CONST1	CRF	IDRF	JCTF	JSF	LTF	MVF	SIFC	SIFS	STF	TPDC	TPDS	UTFC	TOTAL
JP12-2017-TR17-04144	5042-J12	MORENO,	10/6/2017	unrestrained child<8	9/27/2017	10/6/2017	40	3	1	25	5	25	2	4	4	2	-	0.6	5.4	30	1	1	3	152

Based on offense, MVF should be assessed.

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Number	Cate Number	Date	Offense	Off Date	Disposition Date	CCC	CHS	CHSJP	CO	IDRF	JCTF	J5F	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SIFC	SIFS	SO	STF	TPDC	TPDS	UTEC	WARr	TOTAL
<u>Based on offense, MVF should NOT be assessed.</u>																											
JP12 2017 - T14 - 04703	2031112	11/17/2017	displayed expired MVI	5/10/2014	11/17/2017	40	3	1	52.9	2	3	4	2	0.1	4	20	6	20	0.6	5.4	5	30	1	1	3	50	255

Justice of the Peace Jesus Morales

Schedule of Adjustments

For the Month Ended December 31, 2017

Receipt Number	Case Number	Date	Offense	Off Date	Disposition Date	ARREST	CCC	CHS	CHSIP	CO	DPS	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	TOTAL
<u>Arrest fee should NOT be used. Please assess fee to the proper law enforcement agency.</u>																								
JP12-2017-04881	T05-0838J12	12/4/2017	speeding	2/17/2005	12/4/2017	5	40	3	-	85	-	-	4	-	2	-	20	-	-	30	-	-	3	192
<u>TPDC and TPDS should be split \$1.00 each.</u>																								
JP12-2017-04890	14-110876 TR	12/4/2017	speeding	1/28/2014	12/4/2017	-	40	3	1	39	5	2	4	4	2	0.1	20	0.6	5.4	30	-	2	3	161.1

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

January 29, 2018

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 October 2017 through December 2017

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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:

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

NOE GONZALEZ
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OVERSEER

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

- 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 Reports* 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 Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
 - Reviewed receipts 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 Reports*, 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 October 2017 through December 2017 were \$78,600.73, \$75,304.40, and \$64,508.64, 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.

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.

Observation No. 1:

We noted that 4 receipts in October, 6 receipts in November, and 24 receipts in December 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 (43), May 2015 (65), July 2015 (23), August 2015 (31), September 2015 (43), October 2015 (34), November 2015 (10), December 2015 (5), January 2016 (13), February 2016 (21), March 2016 (28), April 2016 (31), May 2016 (2), June 2016 (2), August 2016 (5), September 2016 (8), October 2016 (6), November 2016 (6), December 2016 (5), January 2017 (3), February 2017 (6), March 2017 (9), April 2017 (5), May 2017 (7), June 2017 (5), July 2017 (9), August 2017 (2), and September 2017 (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 notification.

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 notification.

HIDALGO COUNTY DISTRICT JUDGES

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Observation No. 2:

Copies of incorrect Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA 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 December 2017 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*. 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*, 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 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 the Court Coordinator, 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 mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

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 payments received through the mail.

Observation No. 4:

The October 2017 through December 2017 *Monthly Reports* were submitted to the County Auditor's Office 6 to 18 days after the fifth day following the end of the month. According to the Court Coordinator, the monthly reports were submitted late due to 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 February 16, 2018.

HIDALGO COUNTY DISTRICT JUDGES

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If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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) 7589 THRU 8161 \$ 78,600.73 ✓
Sheriff's "D" Report (Receipt #s) _____ THRU _____ X9-a,

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) \$ 78,600.73 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) (78,600.73) (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 - X4-aq
2 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>78,600.73</u> B	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>78,600.73</u> (A) 2 ✓	

PREPARED BY: OFELIA ORTIZ FLORES OFF

DATE: 11/9/2017

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: ea 12-1-2017
077V 11/15 2:12/18

Bobby Contreras
JUSTICE OF THE PEACE

11-16-17
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: 02/2014

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17**

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

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	\$ 32,331.30
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.1		1100-207-20-000-012-0-000	183.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.4		1100-207-20-000-028-0-000	150.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.5 6		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.3 d A)		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 12.17 b		1241-341-10-060-001-0-000	836.54
Courthouse Security Fund JP (\$1)		C.C.P. Art. 12.17		1245-341-10-063-000-0-000	275.85
Justice Court Technology Fund (\$4)		C.C.P. Art. 12.3		1242-341-10-060-000-0-000	1,111.39
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.1 d		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.1 e		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 12.72		1100-341-10-060-003-0-000	570.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp. DL, Exp. Insp. Cert, Exp. Mv Reg.)		TRC Sec 548.605, 521.2 2.107		1100-341-10-060-004-0-000	60.00
Ten Court Program Adm. Fee (Up to \$10.00)		C.C.P. Art. 45.52 e		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	68.46
Deferred Disposition		C.C.P. Art. 45.5	\$ -		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.5 n	\$ 68.46		
Support of Judiciary Fund (\$60)		LGC 133.1 f		1100-341-10-060-009-0-000	165.51
Traffic Fee (\$3)		TRC 542.4		1100-341-10-063-000-0-000	299.54
Child Safety (\$20-\$25)		C.C.P. Art. 12.14 e		1100-341-10-060-011-0-000	25.00
Failure to Appear (\$4)		TRC 706.06/TRC 7.6 7.1(2)		1100-341-10-060-012-0-000	40.00
Scofflaw Fee (\$20)		TRC 5.2 a		1100-341-10-140-049-0-000	1,520.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 12.15		1100-341-10-060-013-0-000	257.85
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C.C.P. Art. 1.2051		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	2.50
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt. Code Sec 515.082		1100-207-20-000-011-0-000	3.50
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	12.50
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. 102.19 a 2		1100-207-20-000-009-0-000	5.00
Consolidated Court Costs Fund (\$40)		CCP 102.073 a) 3 LGC 133.1 2		1100-207-20-000-015-0-000	11,130.85
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 56.301 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 1.2075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)		Govt. Code Sec 101.141 2) B		1100-207-20-000-004-0-000	1,613.47
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.031		1100-207-20-000-035-0-000	2,965.39
Jury Service Fee (\$4)		C.C.P. Art. 1.2.045		1100-207-20-000-053-0-000	1,103.39
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-034-0-000	1,485.57
Birth Certificate Fee (\$1.80)		HSC 191.022(n)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.2511 e-1		1100-207-20-000-057-0-000	0.00
Indigent Defense Representation Fund (\$2)		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	547.69
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022-GC		1100-207-20-000-061-0-000	16.96
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 706.06/TRC 706.007 d 2		1100-207-20-000-066-0-000	200.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411 GC 51.851		11 0-207-20-000-070-0 000	2,689.11
Truancy Prevention and Diversion Fund (\$1)		P Art. 1.5		1100-207-20-000-073-0-000	257.85
Texas Home Visiting Program Contribution (\$5)		HS 481.1 9 9 e)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE Judicial and Court Record		C.P. Art. 102.311	1100-207-20-000-076-0-000	1364.10	
D.P.S. (\$3, \$5, \$35, \$50)			1100-207-20-000-076-0-000	1399.23	
T.A.B.C. (\$3, \$5, \$35, \$50)			1100-207-20-000-020-0-000	0.00	
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					
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	235.00
Precinct #2				1100-342-10-291-000-0-000	75.00
Precinct #3				1100-342-10-292-000-0-000	52.75
Precinct #4				1100-342-10-293-000-0-000	-
Precinct #5				1100-342-10-294-000-0-000	375.00
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	-
Code Enforcement Precinct #2				1100-342-10-060-001-0-000	-
Due to Others Delinquent Fees				1100-342-10-060-004-0-000	2839.68
Warrant Fees: Out of County Service Fees DTO: Law Enforcement Agencies		Art. 2 a 2 A		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	67.83
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase (\$6				1100-202-00-000-019-0-000	60.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6777.32
Small Claims Court Filing Fee (\$25)			\$ 6,722.77		
Debt Claim Fee (Justice Court Filing Fee					
Landlord & Tenant Eviction Filing Fee F & tainer urt \$25					
Transcript Fees/Appeal Fee \$10)					
Abstract Fees (\$5)					
Writ Filing Fee (\$5)					
Issuing other Document (\$1 1st pg, 25 for each addtl pg)					
Certified Copies of Court Papers \$2 1st pg, 25 for each addt pg					
Probable Cause Tow Hearing Fee (\$20					
Birth Certificates (\$22 each)				1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)				1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)				1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	44.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: Feb 1-2017**

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17**

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) 8162 THRU 8679 \$ 75,304.40 ✓
 Sheriff's "D" Report (Receipt #s) _____ THRU _____ X9-a1

LESS: COST ON DEPOSIT 0.00 ✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$ 75,304.40 X3
~~(75,304.40)~~ (A)
75,304.40

\$ 0.00 X4-a7

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>75,304.40</u>	B1 ✓
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>75,304.40</u> (A)	

PREPARED BY: OFELIA ORTIZ FLORES

DATE: 11/7/2017

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: ea 12-14-17

Bobby Contreras

JUSTICE OF THE PEACE

DATE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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

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	\$ 28,724.47
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	304.30
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	993.16
Courthouse Security Fund JP (\$1)		C.C.P. Art. 1 2 017		1245-341-10-063-000-0-000	330.05
Justice Court Technology Fund (\$4)		C.C.P. Art. 102 0173		1242-341-10-060-000-0-000	1,324.21
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 1 3 (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	668.00
Motor Vehicle Adm. Fee (\$10-\$20) (Disposal Fee for Exp. DL, Exp. Insp. Cert, Exp. Mv. Reg.)		TRC Sec 548 605, 521 026 5 2 4 7		1100-341-10-060-004-0-000	60.00
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	393.34
Deferred Disposition		C.C.P. Art. 45 051	\$ 213.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45 051 f)	\$ 179.54		
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	198.03
Traffic Fee (\$3)		TRC 542 403		1100-341-10-063-000-0-000	456.16
Child Safety (\$20-\$25)		C.C.P. Art. 1 2 014 c		1100-341-10-060-011-0-000	75.00
Failure to Appear (\$4)		TRC 766 067 TRC 76 307 d 2		1100-341-10-060-012-0-000	44.00
Scofflaw Fee (\$20)		TRC 502 10(a)		1100-341-10-140-049-0-000	1,620.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 2 015		1100-341-10-060-013-0-000	316.05
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	-
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)		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	12.50
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. 1 2 019 a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$40)		C.C.P. 102 075 a) 3 LGC 133. 0		1100-207-20-000-015-0-000	13,242.16
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	6.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 1 2 075		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)		Govt. Code Sec. 101.141(2) ()		1100-207-20-000-004-0-000	978.53
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	4,561.61
Jury Service Fee (\$4)		C.C.P. Art. 102 0045		1100-207-20-000-053-0-000	1,320.21
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	1,774.29
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. 45 051 f-1)		1100-207-20-000-057-0-000	0.00
Indigent Defense Representation Fund (\$2)		LGC 133 107 GC 102 023		1100-207-20-000-059-0-000	654.11
Moving Violation Fee (\$0.10)		C.C.P. Art. 102 022 GC		1100-207-20-000-061-0-000	22.63
Safety Seat Violation Fee (\$0.15) on or before September 28, 2011)		TRC 545 412 b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 766 066/ TRC 76 067 d(2)		1100-207-20-000-066-0-000	220.00
Electronic Filing Fee - Civil (\$10)		GC 101 141 GC 51 351		1100-207-20-000-070-0-000	1,630.89
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 2 02 15		1100-207-20-000-073-0-000	316.05
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048 LGC 113 019 c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE		C.C.P. Art. 102. 11		1100-207-20-000-076-0-000	815.90
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,570.27
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	10.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST/WARRANT SERVICE FEES: COUNTY		LGC 113 131			
Sheriff Fees:				1100-342-10-060-001-0-000	30.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	5.00
Precinct #2				1100-342-10-292-000-0-000	4745.00
Precinct #3				1100-342-10-293-000-0-000	-
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	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				1100-342-10-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others				1100-342-10-060-004-0-000	-
Warrant Fees: Out of County Service Fees Due to Law Enforcement Agencies		C.C.P. Art. 132 311 a) 2 A		1100-207-30-000-003-0-000	3419.58
Refund - Overpayments				1100-202-00-000-009-0-000	(13.03)
Due to Others				11 - 202-00-000-009-0-000	-
Restitution				11 - 202-00-000-009-0-000	-
Failure to Appear- OmniBase (\$6)				11 - 2-2-00-000-019-0-000	606.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4131.43
Small Claims Court Filing Fee (\$25)		113 122			
Debt Claim Fee Justice Court Filing Fee 2		113 122			
Landlord & Tenant Eviction Filing Fee		113 122			
Transcript Fees: Appeal Fee \$10)		123			
Abstract Fees \$5)		123			
Writ Filing Fee \$1		123 1			
Issuing other Document \$1 1st pg, 25 for each addtl		123			
Certified Copies of Court Papers (\$2 1st pg, 25 for each addtl)		121			
Probable Cause Tow Hearing Fee \$2)		114			
Birth Certificates (\$22 each)		3 4			
Death Certificates (\$20 each, each addtl \$3)		3 4			
Preservation of Vital Statistics Fee (\$1 each)		015 h			
Jury Fees (Civil \$22, Criminal \$3)		164		1100-341-10-060-006-0-000	22.20

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12-14-17

Delinquent Fees

TOTAL AMOUNT DUE TO THE COUNTY TREASURER

\$ 75,304.40

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

Judge: **BOBBY CONTRERAS**
Precinct No. 2 Place No. 1

PBL

City: **PHARR, TX**
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #'s) 8680 THRU 9232 \$ 64,508.64 ✓

Sheriff's "D" Report (Receipt #'s) _____ THRU _____ X9-a, ✓

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) \$ 64,508.64 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) (64,508.64) (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) \$ 0.00 - X4-a4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>64,508.64</u> ✓	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>64,508.64</u> (A) ✓	

PREPARED BY: OFELIA ORTIZ FLORES (D)

DATE: 1/19/2018

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: en 1.23.18 1/26/18 1/26/18 1-19-18
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: December-17**

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

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 4 PL L		1200-351-10-063-000-0-000	\$ 22,503.17
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 7		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545 412 545 4 3		1100-207-20-000-028-0-000	75.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 6 g		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25 33 d		1100-207-30-000-006-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art 2 17		1241-341-10-060-001-0-000	832.81
Courthouse Security Fund JP (\$1)		C C P Art 2		1245-341-10-063-000-0-000	275.60
Justice Court Technology Fund (\$4)		C C P Art 2		1242-341-10-060-000-0-000	1,102.41
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133 3 d		1100-341-10-060-001-0-000	10.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133 3 e		1100-341-10-060-002-0-000	2.50
Administrative Local Transaction Fee (\$2)		C C P Art 1 2 7		1100-341-10-060-003-0-000	558.00
Motor Vehicle Adm. Fee (\$10-\$20) (Dismissal Fee for Exp C - E Mh Reg)		TRC Sec 548 603 52 2 407		1100-341-10-060-004-0-000	80.00
Teen Court Program Adm. Fee (Up to \$10.00)		C C P Art 45 52 e		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	186.93
Deferred Disposition		C C P Art 45 5	\$ 80.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art 45 5	\$ 108.03		
Support of Judiciary Fund (\$60)		LGC 133 5		1100-341-10-060-009-0-000	165.36
Traffic Fee (\$3)		TRC 424 3		1100-341-10-063-000-0-000	367.81
Child Safety (\$20-\$25)		C C P Art 1 2 4		1100-341-10-060-011-0-000	125.00
Failure to Appear (\$4)		TRC 7 6 46 TRC 7 6 7 3 2		1100-341-10-060-012-0-000	20.00
Scofflaw Fee (\$20)		TRC 5 2 1 a		1100-341-10-140-049-0-000	812.06
Truancy Prevention and Diversion Fund (\$1)		C C P Art 2		1100-341-10-060-013-0-000	270.60
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C C P Art 2 5		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund (\$30)		C C P Art 10 J16		1100-207-20-000-006-0-000	-
State General Revenue Fund (\$2.50)		C C P Art 1 2 3		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Govt Code Sec 4 5 82		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		RC 601 22		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		L C 133 1 3		1100-207-20-000-005-0-000	12.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C C Art 1 2 75 m		1100-207-20-000-007-0-000	0.50
Comprehensive Rehabilitation Fund (\$5)		C C P Art 1 2 82		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C C Art 1 2 19 a 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund (\$40)		CCP 102 75 a 3 LGC 133 2		1100-207-20-000-015-0-000	11,058.12
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$33)		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		1100-207-20-000-027-0-000	4.00
Correctional Management Institute of Texas Fund (\$5.00)		C C P Art 1 2 75		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee-JP (\$6)		Govt Code Sec 1 4 2 B		1100-207-20-000-004-0-000	1,494.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 4 3		1100-207-20-000-035-0-000	3,618.09
Jury Service Fee (\$4)		C C P Art 1 2 45		1100-207-20-000-053-0-000	1,102.41
Support of Judiciary Fund (\$5.40)		GL 137 5		1100-207-20-000-054-0-000	1,488.26
Birth Certificate Fee (\$1.80)		HSC 191 22 f		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C C P Art 45 5 e		1100-207-20-000-037-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 33 1 7 GC 1 2 2		1100-207-20-000-059-0-000	551.21
Moving Violation Fee (\$0.10)		C C Art 1 2 22 GC		1100-207-20-000-061-0-000	18.16
Safety Seat Violation Fee (\$0.15) on or before September 28, 2011)		TRC 545 412 1		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 06 / TRC 7 6 7 d 2		1100-207-20-000-066-0-000	100.00
Electronic Filing Fee - Civil (\$1)		GC 101 141 GC 55 351		1100-207-20-000-070-0-000	2,490.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art 102 015		1100-207-20-000-073-0-000	270.60
Texas Home Visiting Program Contribution (\$5)		HSC 191.0043/LGC 113 19 4		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE		C C P Art 102 011	1100-207-20-000-075-0-000	1310.00	
D P S (\$3, \$5, \$35, \$50)	262		1100-207-20-000-019-0-000	1375.00	
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 113 131			
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-060-001-0-000	18.01
Precinct #2				1100-342-10-291-000-0-000	-
Precinct #3				1100-342-10-292-000-0-000	4230.00
Precinct #4				1100-342-10-293-000-0-000	-
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	-
Fire Marshal Fee				1100-342-10-060-003-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-001-0-000	-
Due to Others: Delinquent Fees			1100-207-20-000-004-0-000	1384.63	
Warrant Fees: Out of County Service Fees DTD Law Enforcement Agencies		C C P Art 102 011 (a) 2 A		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-009-0-000	120.90
Due to Others				11 -202-009-0-000	-
Restitution				11 -202-009-0-000	-
Failure to Appear- OmniBase \$6				11 -202-019-0-000	30.00
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	6,405.00
Small Claims Court Filing Fee \$24			\$ -		
Debt Claim Fee Justice Court Filing Fee			6,225.00		
Landlord & Tenant Eviction Filing Fee			-		
Transcript Fees/Appeal Fee \$1			-		
Abstract Fees \$1			25.00		
Writ Filing Fee \$5			155.00		
Issuing other Document \$1 1st pg 24 f			-		
Certified Copies of Court Papers \$7 1st			-		
Probable Cause Tow. Hearing Fee \$.			-		
Birth Certificates (\$22 each)			-		
Death Certificates (\$20 each, each add'l \$3			-		
Preservation of Vital Statistics Fee (\$1 each)			-		
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-001-0-000	0.00
				1100-341-10-060-008-0-000	-
				1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: Jan 1-23-18**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER

\$ 64,508.64

Justice of the Peace Bobby Contreras

Schedule of Adjustments

For the Month Ended October 31, 2017

Receipt Number	Case Number	Date	Offense	Disposition Date	Off date	ABST	CJP	CO	CVCA	DEL	DPS	GR	JCPT	JCPTC	LEOSE	LTF	SCOF	WFDPS	WRFILFEE	WRIT	Total
Delinquent was over assessed \$11.35. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																					
JP21-2017-08114	CR-1570-95	10/27/2017	no driver's license	10/27/2017	11/7/1995	-	5	10.8	15	49.2	5	2.5	1	-	3.5	2	20	50	-	-	164
<u>JCPTC should NOT be assessed on Writs.</u>																					
JP21-2017-07610	LT17-1601-J21	10/3/2017	forcible entry and detainer			-	-	-	-	-	-	-	-	5	-	-	-	-	5	200	210
JP21-2017-07781	LT17-1745-J21	10/12/2017	forcible entry and detainer			-	-	-	-	-	-	-	-	5	-	-	-	-	5	200	210
JP21-2017-07659	SC17-0046-J21	10/5/2017	small claims			5	-	-	-	-	-	-	-	5	-	-	-	-	5	200	215

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Number	Case Num	Date	Offense	Off date	Disposition Date	CCC	CFF	CHS	CHSIP	CO	CONST2	DEL	DPSr	DSCr	EFF	IDRF	IND	ICPTC	ICTF	JSF	JURY	LTF	MVF	SCOF	SF	SIFC	SIFS	SOR	STF	TPDC	TPDS	TPWF	TPWF	UTFC	WRISFEE	WRIT	TOTAL
Delinquent was under assessed \$0.04.																																					
JP21 2017 TR16 08396	1824 J21	11/14/2017	speeding	3/25/2016	11/14/2017	40	-	3	1	57.17	5	53.73	-	-	-	2	-	-	4	4	-	2	0.1	20	-	0.6	5.4	-	30	1	1	-	-	3	-	-	233
Why was writ issuance fee assessed twice?																																					
JP21 2017 DC17 08528	1254 J21	11/20/2017	Debt-Contract	6/19/2017																															10	200	210
JP21 2017 LT17 1972 08296 J21		11/8/2017	and Detainer Forcible Entry	10/12/2017																															10	200	210
ICPTC should NOT be assessed twice.																																					
JP21 2017 SC17 08226	0143 J21	11/2/2017	Small claims	10/11/2017			2.23								0.89	-	0.53	0.9																0.45	-	5	
IDRF was over assessed.																																					
JP21 2017 CRN116 08181	0113 J21	11/2/2017	limit mourning dove daily	9/4/2016	11/2/2017	40	-	3	1	16.2	-	59.7	-	-	-	4	-	-	4	4	-	2	-	20	-	0.6	5.4	-	-	1	1	91.8	5	-	-	-	258.7
LTF was over assessed. Drivers Safety Course should be \$10.00.																																					
JP21 2017 TR17 08584	8827 J21	11/27/2017	speeding	10/14/2017		36.01	-	2.7	0.9	-	-	-	4.5	18	-	1.8	-	-	3.6	3.6	-	4	0.09	-	-	0.54	4.86	-	27	0.9	0.9	-	-	2.7	-	-	112.1

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended December 31, 2017

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CFF	CHS	CHSIP	CO	CRF	DEL	DPS	DPSr	DSCR	EFF	IDRF	IND	JCPIC	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SIFS	SOF	STF	TPDC	TPDS	UTFC	WARR	WRISFEE	WRIT	TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08694	SC17-0165-121	12/1/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08731	SC17-0166-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08735	SC17-0167-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08736	SC17-0168-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08737	SC17-0169-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08740	SC17-0170-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08744	SC17-0171-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08745	SC17-0172-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08747	SC17-0173-121	12/4/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08853	SC17-0176-121	12/8/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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JP21 2017-08855	SC17-0178-121	12/8/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
JP21 2017-08856	SC17-0179-121	12/8/2017				25										10		6	10																5		56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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COUNTY OF HIDALGO

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



EDINBURG, TEXAS 78539

January 26, 2018

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 months of October 2017 through December 2017

Dear Judge Muñoz:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 15th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

- Verified the sequence of receipts per the *Monthly Reports* 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 Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts 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 Reports*, 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 October 2017 through December 2017 were \$83,667.35, \$85,128.25, and \$91,029.61, 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.

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.

Observation No. 1:

We reviewed a sample of receipts issued in October 2017, November 2017, and December 2017 (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 in October, 6 receipts in November, and 6 receipts in December 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) and the adjustments were completed. However, the adjustments for the months of August 2015 (8), September 2015 (2), October 2015 (10), November 2015 (15), December 2015 (9), April 2016 (1), May 2016 (17), July 2016 (16), August 2016 (1), September 2016 (13), and October 2016 (10) 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 the notification.

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*.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERY
JUDGE, 82nd D.C.

RODOLFO DELGADO
JUDGE, 92nd D.C.

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

ROSE GUERRA REYNA
JUDGE, 204th D.C.

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

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

MOE GONZALEZ
JUDGE, 370th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389th D.C.

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

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

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

- Staff should ensure that adjustments are entered into *Odyssey* within three days of notification.

Observation No. 2:

Copies of the January 2015 through December 2017 Office of Court Administration "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, copies of the OCA Reports cannot be generated due to programming errors in *Odyssey*. The assistance of 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*, 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 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 collections for 19 of 21 days in October, 15 of 19 days in November, and 13 of 18 days in December were not deposited at the bank on a daily basis. The deposits were made 2 to 4 days after collections were receipted. According to the Court Coordinator, deposits are not made daily due to limited staff and heavy workload.

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 deposit collections on a daily basis increases the risk that loss or theft can occur.

Recommendation:

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

Please provide written management responses to the observations noted above by February 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copies of *Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERAY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 91ST D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 173RD D.C.

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

NOE GONZALEZ
JUDGE, 126TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349TH D.C.

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

ISRAEL RAMON, JR.
JUDGE, 130TH D.C.

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

City: PHARR, TX
Hidalgo County, Texas



**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: OCT. 2017**

Judge: JADIE J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 1 OF 2

Name of Fine, Fee, Court Cost	# Items/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 111.004, PC 12.23		1200-351-10-064-000-0-000	\$ 27,512.44
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	906.10
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (4)		1100-207-20-000-021-0-000	112.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edac. Code § 23.093 (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	916.84
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	300.62
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,318.45
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	612.00
Motor Vehicle Adm. Fee (\$10-\$20) (Optional Fee for Exp. Cl., Exp. Imp. Cont., Exp. Adv. Reg.)		TRC Sec 548.605, § 21.026, 502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	640.74
Deferred Disposition		C.C.P. Art. 45.051	531.90		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)	108.84		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	180.37
Traffic Fee (\$3)		TRC 542.403		1100-341-10-064-000-0-000	430.84
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 706.006/706.007(d)(2)		1100-341-10-060-012-0-000	40.00
Scowflow Fee (\$20)		TRC 502.012(a)		1100-341-10-140-049-0-000	1,420.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	278.62
Tuency Court Cost (\$30)		Fem. 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	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	-
Juvenile Crime and Delinquency Fund (\$2.5, \$5.0)		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	12,115.56
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	60.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	8.00 7,059.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,342.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,348.36
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,202.45
Support of Judiciary Fund (\$5.40)		LGC 133.103		1100-207-20-000-054-0-000	1,615.30
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-019-0-000	-
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	593.21
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	18.36
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	200.00
Electronic Filing Fee - Civil (\$10)		OC 101.141/GC 51.851		1100-207-20-000-070-0-000	2,070.00
Tuency Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	278.62
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	1100.207	1100-207-20-000-076-0-000	1045.00
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	1,343.05
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-029-0-000	5.00
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-021-0-000	35.00
U.T.P.A. (\$3, \$5, \$35, \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY		LGC 118.131		1100-342-10-060-001-0-000	35.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	900.00
Precinct #2				1100-342-10-291-000-0-000	10,565.00
Precinct #3				1100-342-10-291-000-0-000	2,775.00
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	100.00
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				1100-342-10-060-001-0-000	-
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	-
Doc to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.006/706.007(d)(2)		1100-202-00-000-019-0-000	60.00
Delinquent Fee				1100-202-00-000-004-0-000	2,929.36
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5,385.00
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	5,175.00		
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)	170.00		
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 addtl 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 add'l \$3)		HSC 191.0045 (7)(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)(7) CCP 102.004		1100-341-10-060-006-0-000	22.00

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE**

DATE: 12-5-18
12/22/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 83,667.35

X2; X1 X3

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

HIDALGO COUNTY AUDITOR'S OFFICE
City: PHARR, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED (Receipts #s) JP2-2 2017-06861 THRU JP2-2 2017-07510

85,128.25 ✓
S 83,796.25 X9-a,

LESS: COST ON DEPOSIT

0.00
-50.00 47 ✓

ADD: COST ON DEPOSIT LIQUIDATED

0.00 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

85,128.25
\$ 83,746.25 $\times 3 \checkmark$

Less: Total amount of remittances to County Treasurer (From Part II)

87,578.25
\$ ~~85,128.25~~ (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas)

$$\begin{array}{r} - (1,382.00) \\ (2,450.00) \\ \hline 1,068.00 \end{array} \quad \text{X4-a6}$$

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 85,128.25 B1	
Add: Previous Month's Bond Overtransfer Oct. 2016	50.00 ✓ X4-D	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00 ~~50.00~~ X4-D	
	87,578.25 (A)	
Total Remittances Made to the County Treasurer	\$ 85,128.25	

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

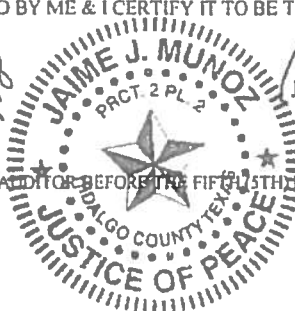
DATE:

JUSTICE OF THE PEACE

DATE _____

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH (LGC § 114.001).
COUNTY AUDITOR'S FORM RE-JP-004 REVISED 01/17

REVISÉ 01/17



JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: NOV. 2017

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

RECEIVED
DEC - 5 2017

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

HIDALGO COUNTY AUDITOR'S OFFICE

Name of Fine, Fee, Court Cost	# (month)/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					26229.74
County Fines (Local Fine)		LGC 113 004, PC 12.23		1100-351-10-061-000-0-000	3688.54
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-011-0-000	91.80
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-018-0-000	46.50
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:					1001.91
Courthouse Security Adm. Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	989.04
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-061-000-0-000	324.97
Justice Court Technology Fund (\$4)		C C P Art. 102 017		1242-341-10-060-000-0-000	1235.89
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. 102 372		1100-341-10-060-001-0-000	680.00
Motor Vehicle Adm. Fee (\$10-\$20) (Completed Fee for Exp. DL, Exp. Insp. Cert., Exp. Insp. 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	732.38
Deferred Disposition		C C P Art. 45 051	646.30		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	85.08		
Support of Judiciary Fund (\$60)		LGC 133 105		1100-341-10-060-009-0-000	194.99
Traffic Fee (\$3)		TRC 542 403		1100-341-10-061-000-0-000	505.91
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	44.00
Scofflaw Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	196.95
Traffic Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	519.97
Traffic Court Cost (\$50)		Fem. Code 65 107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					(5.00)
Criminal Justice Planning Fund C C P (\$3)		C C P Art. 102 051		1100-207-20-000-003-0-000	116.00
State General Revenue Fund (\$2.50)		C C P Art. 102 015		1100-207-20-000-010-0-000	0.50
Law Enforcement Education Fund (\$1, \$5, \$10, \$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	(2.50)
Operators and Chauffeurs License Fund (\$75)		TRC 601 192		1100-207-20-000-031-0-000	0.00
Time Payment - @50% OF \$25.00 (\$12.50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	11.50
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	20.00
Consolidated Court Costs Fund (\$17)		C C P Art. 102 075 (a) 3/LGC 133 102		1100-207-20-000-015-0-000	1324.30
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 35 (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 Management Institute of Texas Fund (\$50)		C C P Art. 102 075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101 141(2) (B)		1100-207-20-000-004-0-000	1,164.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	5009.08
Jury Service Fee (\$4)		C C P Art. 102 0645		1100-207-20-000-053-0-000	1288.83
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	1756.84
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. 45 051 (c-4)		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	644.44
Moving Violation Fee (\$0.10)		C C P Art. 102 022(GC)		1100-207-20-000-061-0-000	23.23
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (b-4)		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	220.00
Electronic Filing Fee - Civil (\$10)		GC 101 141(GC) §1.851		1100-207-20-000-070-0-000	1,940.00
Traffic Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	303.97
Texas Home Visiting Program Contribution (\$5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE Judicial and Court Personnel Use		C C P Art. 102 011	1100-207-20-000-036-0-000		470.00
DPS (\$3, \$5, \$35, \$50)	194		1100-207-20-000-019-0-000		155.30
T.A.B.C. (\$3, \$5, \$35, \$50)			1100-207-20-000-020-0-000		0.00
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		1100-342-10-060-001-0-000	30.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	230.00
Precinct #2				1100-342-10-292-000-0-000	1574.56
Precinct #3				1100-342-10-293-000-0-000	1,800.00
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	150.00
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-20-000-003-0-000	-
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	66.00
Delinquent Fee				1100-202-00-000-004-0-000	2,514.91
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	5200.00
Small Claims Court Filing Fee (\$25)		LGC 118 121/118 122	4,850.00		
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 (\$1)		LGC 118 121/118 123 (c)	275.00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	75.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'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 add'l \$3)		HSC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0043(b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 1(b)(1) C C P 102 004		1100-341-10-060-006-0-000	22.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:					\$ 85128.25

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1/3/2018

City: PHARR, TX
Hidalgo County, Texas

TOTAL CASH COLLECTED	(Receipts #s)	07511	¥	¥	91,029.61
		JP2-2 2017-0606	THRU	JP2-2 2017-08165	\$ 91,239.01

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

(2450.00) x 4-24

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: DEC. 2017**

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

City: PHARR, TEXAS
Hidalgo County, Texas

PBC

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 12.21		1100-351-10-064-000-0-000	\$ 35,003.48
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 (i)		1100-207-20-000-028-0-000	13.72
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edac. Code § 25 093 (d) 1 (A)		1100-207-30-000-007-0-000	83.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	1,096.92
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-064-000-0-000	364.64
Justice Court Technology Fund (\$4)		C C P Art. 102 017		1242-341-10-060-000-0-000	1,466.56
Time Payment - @40% OF \$25 00 (\$10 00)		LGC 131 103 (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	762.00
Motor Vehicle Adm. Fee (\$10-\$20) (Domestic Fee for Exp. Cl.; Exp. Imp. Cont.; 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	1,676.25
Deferred Disposition		C C P Art. 45 051	1,606.25		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	70.00		
Support of Judiciary Fund (\$ 60)		LGC 131 105		1100-341-10-060-009-0-000	218.80
Traffic Fee (\$3)		TRC 542 403		1100-341-10-064-000-0-000	529.92
Child Safety (\$20-\$25)		C C P Art. 102 014 (e)		1100-341-10-060-011-0-000	95.00
Failure to Appear (\$4)		TRC 706 006/TRC 706 007 (d)(2)		1100-341-10-060-012-0-000	16.00
Scowfall Fee (\$20)		TRC 502 010 (a)		1100-341-10-140-049-0-000	840.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 013		1100-341-10-060-013-0-000	379.64
Truancy Court Cost (\$50)		Fam. Code 63 107 (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)		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	12.50
Juvenile Crime and Delinquency Fund (\$ 25, \$ 50)		C C P Art. 102 073 (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 (\$17)		CCP 102 075 (a) 3/ LGC 131 102		1100-207-20-000-015-0-000	14,640.64
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	2.50
Correctional Management Institute of Texas Fund (\$ 50)		CCP Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101 141 (F) (B)		1100-207-20-000-004-0-000	1,099.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	5,389.33
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	1,458.56
Support of Judiciary Fund (\$5 40)		LGC 131 105		1100-207-20-000-054-0-000	1,969.06
Birth Certificate Fee (\$1 80)		HISC 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 131 107/GC 102 023		1100-207-20-000-059-0-000	731.28
Moving Violation Fee (\$0 10)		C C P Art. 102 022/GC		1100-207-20-000-061-0-000	24.86
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	80.00
Electronic Filing Fee - Civil (\$10)		GC 101 141/GC 51 851		1100-207-20-000-070-0-000	1,830.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	337.64
Texas Home Visiting Program Contribution (\$5)		HISC 191 004/LGC 118 18 (c)		1100-207-20-000-074-0-000	-
ARREST / WARRANT FEES: STATE		C C P Art. 102 011	400-007	1100-207-20-000-076-0-000	905.60
D P S (\$3, \$5, \$35, \$50)	181			1100-207-20-000-019-0-000	1328.20
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		1100-342-10-060-001-0-000	45.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	225.00
Precinct #2				1100-342-10-292-000-0-000	8005.00
Precinct #3				1100-342-10-293-000-0-000	2,850.00
Precinct #4				1100-342-10-294-000-0-000	1,375.00
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	15.00
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)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	10.00
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 706 307 (d)(2)		1100-202-00-000-019-0-000	24.00
Delinquent Fee				1100-202-00-000-004-0-000	1,084.21
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	4665.00
Small Claims Court Filing Fee (\$25)		LGC 118 121 118 122	4,575.00		
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)	70.00		
Writ Filing Fee (\$5)		LGC 118 121/118 123 (d)	70.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg.)		LGC 118 121/118 123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg.)		LGC 118 121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101 141 (a)(4)	-		
Birth Certificates (\$22 each \$9.20 local)		HISC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HISC 191 0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HISC Sec 191 0045(h) Rules of Civil Proc., Rule 504 1(b)(7) CCP 102 004		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)				1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 1.16.18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 91,029.61

91,029.61
x1, x2
x1/2

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended October 31, 2017

Receipt Number	Case Number	Date	Offense	Disposition Date	CCC	CHS	CHSP	CIP	CMIT	CO	CVCA	DIL	DPS	DPSJ	DSCJ	FA	IDRF	ICD	ICPT	ICPTC	ICTF	ISF	LEAD	LEOA	LEDC	LTY	MMF	SAF	SCDF	SHS	SDY	STP	TPOC	TPDS	UTFC	EC22	FEE	WPR	TOTAL	
WPR does not have two arrest fees?																																								
JP22 2017- 06604	CHN17- 0410122	10/10/2017	assault class c	9/11/2017	10/10/2017	40	3	1	-	300	-	-	-	-	-	-	2	-	-	-	4	4	-	-	-	2	-	5	-	0.6	5.4	5	-	1	1	-	-	-	-	214
Based on offense date, CIP, CMIT, CVCA, FA, ICD, ICPT, LEAD, LEOA and LEDC should NOT be assessed.																																								
JP22 2017- 06516	TR16- 2887122	10/13/2017	no safety belt	7/16/2016	10/13/2017	40	3	1	5	0.5	50	15	61.05	5	-	5	2	0.5	2	-	4	4	0.5	1	2	2	-	20	0.6	5.4	-	30	1	1	-	-	-	-	244.55	
Defendant was UNDER ARRESTED \$0.12.																																								
JP22 2017- 06679	C00066- 14.2	10/24/2017	license	11/17/2013	10/24/2017	40	3	1	-	66.53	-	45.93	5	-	-	-	7	-	-	-	4	4	-	-	-	2	0.1	70	0.6	5.4	-	-	-	-	-	-	-	-	139.17	
Based on offense, UTFC should NOT be assessed.																																								
JP22 2017- 06312	C01664- 01.2	10/27/2017	license	4/15/2003	8/31/2005	17	3	-	-	67.5	15	56.93	5	-	-	5	-	0.25	2	-	-	-	-	-	2	-	70	-	-	-	-	-	-	-	3	50	-	-	246.48	
WPR does Driver's safety course assessed several times?																																								
JP22 2017- 06606	TA17- 2588122	10/10/2017	speeding	5/4/2017	31.42	2	36	0.79	-	-	-	-	-	-	-	3.93	31.44	1.57	-	-	3.14	3.14	-	-	2	0.09	-	0.67	4.74	-	23.58	0.79	0.79	2	36	-	-	-	113.3	
UTFC should NOT be assessed on WPR.																																								
JP22 2017- 06344	LT17- 1015122	10/3/2017	forceful entry and driver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	200	210
JP22 2017- 06362	LT17- 1050122	10/4/2017	forceful entry and driver	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	200	210

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Nu Case Numb Date	Offense	Off date	Disposition Date	CCC	CHS	CHSP	CO	CRF	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	DMNIC	DMMS	OMNIV	SAF	SCOF	SIFC	SIFS	SOX	STF	TPDC	TPDS	UTFC	WPPREC22	TOTAL																													
Soilflaw should NOT have been assessed.																																																												
JP22-2017-TR17-2369-06989	J22	11/6/2017	11/6/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	20																													
Based on deferred disposition, CRF should not be assessed. Please move CRF into deferred disposition.																																																												
JP22-2017-TR17-6315-06907	J22	11/2/2017 safety seat	10/13/2017	40	3	1	-	12.5	12.5	-	-	5	2	4	4	2	0.1	-	-	-	-	-	-	-	0.6	5.4	-	30	1	1	3	-	127.1																											
Detainment was under assessed \$0.02.																																																												
JP22-2017-TR16-3452-07421	J22	11/29/2017 license plate display expired	9/29/2016	11/27/2017	40	3	1	53.3	-	-	42.57	-	-	2	4	4	2	-	-	-	-	-	20	0.6	5.4	5	-	1	1	-	-	184.87																												
TPDC and TPDS should be split \$1.00 each.																																																												
JP22-2017-CR0817-14-06894	2	11/2/2017 speeding	2/12/2014	11/2/2017	40	3	1	27	-	-	53.73	5	-	2	4	4	2	0.1	4	20	6	-	20	0.6	5.4	-	30	-	2	3	-	232.83																												
Based on disposition date, time payment should be assessed.																																																												
JP22-2017-CR3556-05-07273	2	11/20/2017 d NAV operate unregistere	6/29/2005	3/16/2007	40	3	-	66	-	-	57	5	-	-	4	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	50	247																												
Please enter disposition date.																																																												
JP22-2017-CR0117-07316	0042 J22	11/21/2017 la possession of drug paraphernal	12/16/2016	40	3	1	300	-	-	116.7	-	-	2	4	4	2	-	-	-	-	-	5	20	0.6	5.4	-	-	1	1	-	-	505.7																												

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended December 31, 2017

Receipt Number	Case Number	Date	Offense	Offense Date	Disposition Date	CCC	CHS	CHUP	CMH	CO	CRF	CSF	CSS	CYCA	DEL	DPS	FA	IDNF	KCD	KCTF	HSF	LTF	MAVE	OMHNC	OMNIS	OMNV	SCDF	SJFC	SJFS	STF	SVSO	TPDC	TPDS	UTC	WFDPS	WFPREC22	TOTAL	
Based on offense, CSS and MVE should not be assessed.																																						
JP22-2017-07949	CR1394-10	12/12/2017	no safety	6/14/2010	12/12/2017	40	3	1	12.5	-	-	-	0.15	-	54.94	5	-	3	-	-	4	4	2	0.1	-	-	20	0.6	5.4	30	12.5	-	-	3	-	-	50	253.83
Delinquent was over assessed \$12.22. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																						
JP22-2017-07517	CR1610-13	12/4/2017	changed line	2/1/2013	12/4/2017	40	3	1	-	-	-	-	-	-	60.83	5	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	1	-	-	211.03
CCC was over assessed \$50.00. Please refund that amount.																																						
JP22-2017-07621	CH0568-02	12/6/2017	no safety	1/22/2007	2/25/2016	67	3	-	0.5	50	-	-	-	15	-	5	5	-	0.5	2	4	2	-	-	-	-	20	-	-	-	-	-	3	50	-	227		
CCC was over assessed \$2.00. Please refund that amount.																																						
JP22-2017-07622	CR2091-01	12/6/2017	no safety	7/13/2001	2/26/2016	19	3	-	-	50	-	-	-	15	-	5	5	-	0.25	2	-	-	-	-	-	-	20	-	-	-	-	-	3	-	-	132.25		
Based on offense, CRF should NOT be assessed. Line should be split between county fine and school district fine.																																						
JP22-2017-07963	TRU16-0075-122	12/18/2017	contributing to non-parent	9/19/2015		40	3	1	8	8	20	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	8.6	5.4	-	-	1	1	-	-	-	100		
JP22-2017-07963	TRU16-0075-122	12/18/2017	contributing to non-parent	9/18/2015		40	3	1	8	8	20	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	8.6	5.4	-	-	1	1	-	-	-	100		

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 26, 2018

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 October 2017 through December 2017

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 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. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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 Reports* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 373RD D.C.

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

NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 348TH D.C.

L. KENO VASQUEZ
JUDGE, 384TH D.C.

ISRAEL RAMON JR.
JUDGE, 420TH D.C.

RENEE R. BETANCOURT
JUDGE, 443RD D.C.

- 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 Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts 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 Reports*, 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 October 2017 through December 2017 were \$192,275.08, \$170,868.12, and \$130,320.84, 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.

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.

Observation No. 1:

We reviewed a sample of receipts issued in October 2017, November 2017, and December 2017 (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 in October, 7 receipts in November, and 9 receipts in December contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was made aware of the required adjustments (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.

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 the notification.

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 notification.

Observation No. 2:

Copies of the January 2015 through December 2017 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13th D.C.

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

ROSE GUERRA REYNA
JUDGE, 20th D.C.

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

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

MOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

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

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

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

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 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*, 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 continued 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 February 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Reports* and Exhibit

cc: Valde Guerra, County Executive Officer



HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 306TH D.C.

JUAN R. PARTIDA
JUDGE, 373RD D.C.

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

HOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 345TH D.C.

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

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

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

2017 NOV 3 PM 4 00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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)	JP31-2017-11600 *	THRU	JP31-2017-12849 *	192,275.08 \$ 192,575.08	x9-a1
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)					192,275.08 \$ 192,575.08	x3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)					\$ (192,275.08) (A)	
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)					300.00	
					0.00	x4-a33

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 192,275.08	B1 ✓
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ 192,275.08 (A)	

PREPARED BY: Debra Gonzalez DATE PREPARED: 11/2/2017 13:48

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: 11-12-2017
11/12/17 11/22/18

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 1/17

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17**

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

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					64986.55
County Fines (Local Fine)		100-111-004 PC 12-23		1100-351-10-065-000-0-000	5
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 (1)		1100-207-20-000-028-0-000	912.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Lake Code § 25 (9) (d) 1 (A)		1100-207-20-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					3222.23
Courthouse Security Adm Fee (\$3)		C C P Art 102 (1) (b)		1241-341-10-060-001-0-000	222.23
Courthouse Security Fund JP (\$1)		C C P Art 102 (1) (b)		1245-341-10-065-000-0-000	1090.16
Justice Court Technology Fund (\$4)		C C P Art 102 (1) (b)		1242-341-10-060-000-0-000	4296.32
Time Payment - @40% OF \$25.00 (\$10.00)		100-131-103 (d)		1100-341-10-060-001-0-000	416.86
Time Payment - @ 10% of \$25.00 (\$2.50)		100-131-103 (d)		1100-341-10-060-002-0-000	104.22
Administrative Local Transaction Fee (\$2)		C C P Art 102 (1) (b)		1100-341-10-060-001-0-000	2181.10
Motor Vehicle Adm Fee (\$10-\$20)		TRC Sec 548 605 621 026 502 40		1100-341-10-060-004-0-000	30.00
Special Fees					2,054.65
Deferred Disposition		C C P Art 45C (1)	1,746.00	1100-341-10-065-000-0-000	-
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art 45C (1) (f)	308.65		-
Support of Judiciary Fund (\$ 60)		LGC 133 105		1100-341-10-060-009-0-000	642.10
Traffic Fee (\$3)		TRC 542 403		1100-341-10-065-000-0-000	1,824.79
Child Safety (\$20-\$25)		C C P Art 102 (1) (a)		1100-341-10-060-011-0-000	304.63
Failure to Appear (\$4)		TRC 706 006/706 007/402		1100-341-10-060-012-0-000	-
Scafflaw Fee (\$20)		TRC 502 (1) (a)		1100-341-10-140-049-0-000	5576.92
Traffic Prevention and Diversion Fund (\$1)		C C P Art 102 (1) (b)		1100-341-10-060-013-0-000	1044.74
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P (\$5)		C C P Art 112 (1) (b)		1100-207-20-000-003-0-000	-
State General Revenue Fund (\$2.50)		C C P Art 102 (1) (b)		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (\$1, \$1.50, \$3.50)		Cont Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund (\$75)		TRC 401 192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF \$25.00 (\$12.50)		100-131-103 (b)		1100-207-20-000-005-0-000	521.08
Juvenile Crime and Delinquency Fund (\$25, \$50)		C C P Art 102 (1) (b)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund (\$5)		C C P Art 102 (1) (b)		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund (\$5)		C C P Art 102 (1) (b)		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund (\$17)		C C P Art 102 (1) (b)		1100-207-20-000-015-0-000	2963.09
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art 56 55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (\$1, \$2)		Cont Code Sec 56 (1) (b)		1100-207-20-000-027-0-000	0.00
Correctional Management Institute of Texas Fund (\$50)		C C P Art 102 (1) (b)		1100-207-20-000-029-0-000	-
Indigent Legal Services Fee- JP (\$6)		Cont Code Sec 101 141 (2) (1)		1100-207-20-000-004-0-000	822.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 403		1100-207-20-000-035-0-000	18,247.02
Jury Service Fee (\$4)		C C P Art 102 (1) (b)		1100-207-20-000-053-0-000	4280.69
Support of Judiciary Fund (\$5.40)		LGC 133 105		1100-207-20-000-054-0-000	5776.94
Birth Certificate Fee (\$1.80)		ISC 191 022 (1)		1100-207-20-000-039-0-000	1.80
Defensive Driving Record Fee (\$12)		C C P Art 45 (1) (c) 1		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund (\$2)		LGC 133 107 (1) (c) 2		1100-207-20-000-059-0-000	2136.34
Moving Violation Fee (\$0.10)		C C P Art 102 (1) (b)		1100-207-20-000-061-0-000	83.45
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/706 007/402		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101 141 (1) (c) 1		1100-207-20-000-070-0-000	1,370.00
Traffic Prevention and Diversion Fund (\$1)		C C P Art 102 (1) (b)		1100-207-20-000-073-0-000	1044.74
Texas Home Visiting Program Contribution (\$5)		ISC 191 044 (1) (c) 1		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE JUDICIAL & COURT PERSONNEL					
D P S \$3, \$5, \$75, \$50)		137		1100-207-20-000-019-0-000	5016.30
T A B C \$3, \$5, \$75, \$50)				1100-207-20-000-020-0-000	-
P K W L \$3, \$5, \$75, \$50)				1100-207-20-000-021-0-000	5.00
Texas Compilers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 133 1		1100-342-10-060-001-0-000	265.00
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	3900.15
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	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art 1211 (a) 1		1100-207-20-000-003-0-000	-
Refund - payments				1100-202-00-000-011-0-000	45.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear - OmniBase (\$6)				1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		TR 706 006/706 007/402		1100-202-00-000-004-0-000	7438.44
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118 214 (1) 122		1100-341-10-060-001-0-000	3,425.00
Debt Claim Fee (Justice Court Filing Fee (\$25))		LGC 118 214 (1) 122			-
Landlord & Tenant Eviction Filing Fee (Justice Court Filing Fee (\$25))		LGC 118 214 (1) 122			-
Transcript Fees (\$10)		LGC 118 214 (1) 122 (b)			-
Abstract Fees (\$5)		LGC 118 214 (1) 122 (c)			-
Writ Filing Fee (\$3)		LGC 118 214 (1) 122 (d)			-
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 118 214 (1) 122 (e)			3.50
Certified Copies of Court Papers (\$2 1st pg, .25 for each add'l pg)		LGC 118 12			-
Probable Cause Twp Hearing Fee (\$20)		LGC 118 12 (a) 4			-
Birth Certificates (\$22 each \$9.20 local)		ISC 191 044 (1) (b)		1100-341-10-060-001-0-000	20.20
Death Certificates (\$20 each, each add'l \$3)		ISC 191 044 (1) (b)		1100-341-10-060-001-0-000	20.00
Preservation of Vint Statistics Fee (\$1 each)		ISC Sec 191 044 (1) (b)		1100-341-10-060-001-0-000	2.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Procedure Rule 504 (1) (b)		1100-341-10-060-006-0-000	-

**AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12-5-2017**

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ **192,275.08**

192,275.08

1/2 X1; X2 ✓

RECEIVED BY
COUNTY

2017 DEC 5 PM 1 53

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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) JP31-2017-12850 ^P THRU JP31-2017-13948 ^F \$ 170,868.12 ✓
x9-a1

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) \$ 170,868.12 x3

Less: Total amount of remittances to County Treasurer (Front Part II) \$ (170,868.12) (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas) 0.00 x4-a21
21

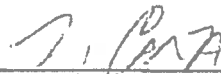
Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>170,868.12</u> B1	
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>\$0.00</u>	
Total Remittances Made to County Treasurer	\$ <u>170,868.12</u> (A)	

PREPARED BY: Debra Gonzalez 

DATE PREPARED: 12/4/2017 14:24

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

12-4-2017
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 RC-JP-004

REVISED 1/17

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 12-15-17 
1/15/18 

x2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
RECEIVED BY: November-17
COUNTY: PBC
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 2017 DEC 5 # of Copies 1 Status Reference Detail of Amt Collected GL Acct No Amt Collected
FINES:
County Fines (Local Fine) 100-113-14-PC-12-23 1200-351-10-065-000-0-000 \$ 60,415.68
Texas Parks & Wildlife 85% Fine (State Fine) TPW 12-10 1100-207-20-000-012-0-000 304.30
No Safety Belt 50% Fine (State Fine) TRC 545 1 2,545 4 3 (1) 1100-207-20-000-028-0-000 474.95
Gross Weight 50% Fine (State Fine) TRC Sec 21 50n (p) 1100-207-20-000-013-0-000 -
School District 50% Fines (Just Code 2 093 JST (N) 1100-207-38-000-088-0-000 -
LOCAL COURT COSTS AND FEES:
Court House Security Adm Fee (\$3) C P Art 102 017 (b) 1241-341-10-060-001-0-000 2,831.75
Court House Security Fund JP (\$1) C P Art 102 017 1245-341-10-065-000-0-000 943.92
Justice Court Technology Fund (\$4) C P Art 102 017 1242-341-10-060-000-0-000 3,775.67
Time Payment - @ 40% OF \$25.00 (\$10.00) CL 31 103 (d) 1100-341-10-060-001-0-000 -
Time Payment - @ 10% OF \$25.00 (\$2.50) TRC 13 103 (e) 1100-341-10-060-002-0-000 130.79
Administrative Local Transaction Fee (\$2) C P Art 102 017 1100-341-10-060-003-0-000 1,902.82
Motor Vehicle Adm Fee (\$10-\$20) (Domestic Fee for up to 18, 1 day long term, 1 day No Reg) RC Sec 548 1 521 026 502 417 1100-341-10-060-004-0-000 10.00
Special Fees 1100-341-10-065-000-0-000 1,777.66
Deferred Disposition C P Art 45 051 3
Administrative Fee - "Drivers Safety Course" (\$10) C P Art 45 051 (d)
Support of Judiciary Fund (\$ 60) CL 31 105 1100-341-10-060-009-0-000 566.95
Traffic Fee (\$31) TRC 342 403 1100-341-10-065-000-0-000 1,636.39
Child Safety (\$20-\$25) C P Art 02 034 (e) 1100-341-10-060-011-0-000 325.00
Failure to Appear (\$4) TRC 70n, MTRC 70n, MTRC 70n 1100-341-10-060-012-0-000 -
Scaffold Fee (\$20) TRC 240 (n) 1100-341-10-140-049-0-000 4,508.24
Truancy Prevention and Diversion Fund (\$1) C P Art 102 015 1100-341-10-060-013-0-000 912.51
STATE COURT COSTS AND FEES:
Criminal Justice Planning Fund C P P (\$5) C P Art 102 015 1100-207-20-000-003-0-000 -
State General Revenue Fund (\$2.50) C P Art 102 015 1100-207-20-000-010-0-000 -
Law Enforcement Education Fund (\$1 \$1.5 \$3.5) Govt Code Sec 415 062 1100-207-20-000-011-0-000 -
Operators and Chauffeurs License Fund (\$75) TRC 101 1 1100-207-20-000-031-0-000 -
Time Payment - @ 50% OF \$25.00 (\$12.50) CL 31 103 (b) 1100-207-20-000-005-0-000 653.96
Juvenile Crime and Delinquency Fund (\$25, \$50) C P Art 02 075 (m) 1100-207-20-000-007-0-000 -
Comprehensive Rehabilitation Fund (\$5) C P Art 102 012 1100-207-20-000-008-0-000 -
Fugitive Apprehension Fund (\$5) C P Art 102 012 (a) 1100-207-20-000-009-0-000 -
Consolidated Court Costs Fund (\$17) P 1 2 75 4 31 (CL 133 1 2 1100-207-20-000-015-0-000 37,755.52
Compensation Victims Of Crime Fund (\$3 \$5 \$15 \$35) C P Art 05 025 (c) 1100-207-20-000-017-0-000 -
Judicial & Court Personnel Training Fund (\$1, \$2) Just Code Sec 56 001 (b) 1100-207-20-000-027-0-000 0.00
Correctional Management Institute of Texas Fund (\$50) C P Art 02 075 1100-207-20-000-029-0-000 -
Indigent Legal Services Fee JP (\$6) Just Code Sec 01 141 2 (1) 1100-207-20-000-004-0-000 708.00
State Traffic Fee- Subtitle C (\$30) TRC Sec 42 4 (3) 1100-207-20-000-034-0-000 16,363.85
Jury Service Fee (\$41) C P Art 02 004 (5) 1100-207-20-000-053-0-000 3,775.67
Support of Judiciary Fund (\$1.40) CL 31 103 1100-207-20-000-054-0-000 5,084.53
Birth Certificate Fee (\$1.80) HSC 10 022 (b) 1100-207-20-000-039-0-000 -
Defensive Driving Record Fee (\$12) C P Art 4 0511 (c-1) 1100-207-20-000-057-0-000 -
Indigent Defense Representation Fund (\$2) TRC 131 103 (e) 102 023 1100-207-20-000-059-0-000 1,871.80
Moving Violation Fee (\$0.1) TRC 102 02 022 (TRC 102 042 (b-1) 1100-207-20-000-061-0-000 74.20
Safety Seat Violation Fee (\$ 15) TRC 102 042 (b-1) 1100-207-20-000-062-0-000 -
Failure to Appear (\$2) TRC 102 042 (b-1) 1100-207-20-000-066-0-000 -
Electronic Filing Fee - Civil (\$1) TRC 102 042 (b-1) 1100-207-20-000-070-0-000 1,180.00
Truancy Prevention and Diversion Fund (\$) TRC 102 042 (b-1) 1100-207-20-000-073-0-000 912.51
Texas Home Visiting Program Contribution (\$5) TRC 102 042 (b-1) 1100-207-20-000-074-0-000 -
ARREST WARRANT FEES: STATE (Just Code Sec 118 018 (1) 1100-207-20-000-076-0-000 590.00
DPS (\$3, \$5, \$35, \$50) 118
TABC (\$3, \$5, \$35, \$50)
PKWL (\$3, \$5, \$35, \$50)
Texas Comptroller's Criminal Investigators
ARREST WARRANT/SERVICE FEES: COUNTY (CL 181 (3)
Sheriff Fees:
Constable Fees:
Precinct #1
Precinct #2
Precinct #3
Precinct #4
Precinct #5
District Attorney Fees
Tax Assessor Fraud Investigators
School District Arrest Fee
Fire Marshal Fee
Due to Others:
Warrant Fees Due to Other Law Enforcement Agencies C P Art 102 015 2 (N) 1100-207-30-000-001-0-000 -
Refund - Overpayments 1100-202-00-000-011-0-000 868.70
Due to Others: 1100-202-00-000-011-0-000 -
Restitution 1100-202-00-000-011-0-000 -
Failure to Appear- Omni-Base (\$6) TRC 706 (n) TRC 706 (n) (JWC) 1100-202-00-000-019-0-000 -
Delinquent Attorney Fee 1100-202-00-000-004-0-000 6,942.46
Justice Fees (Local Fees) 1100-341-10-060-001-0-000 3,006.75
Small Claims Court Filing Fee (\$25) CL 118 121 118 122 2,950.00
Debt Claim Fee (Justice Court Filing Fee) (\$25) CL 118 121 118 122 -
Landlord & Tenant Eviction Filing Fee (Fireable Entry & Detainer Court) (\$25) CL 118 121 118 122 -
Transcript Fees (\$10) CL 118 121 118 123 (b) -
Abstract Fees (\$3) CL 118 121 118 123 (c) -
Writ Filing Fee (\$5) CL 118 121 118 123 (d) 50.00
Issuing other Document (\$1 1st pg, 25 for each add'l pg) CL 118 121 118 123 (e) 0.75
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg) CL 118 121 -
Probable Cause Twp Hearing Fee (\$20) CL 101 101 (a) 4 -
Birth Certificates (\$22 each, \$9.20 local) HSC 191 045 (b) 1100-341-10-060-001-0-000 -
Death Certificates (\$20 each, each add'l \$3) HSC 191 045 (b) 1100-341-10-060-001-0-000 20.00
Preservation of Vital Statistics Fee (\$1 each) HSC Sec 191 045 (b) 1100-341-10-060-008-0-000 1.00
Jury Fees (Civil \$22, Criminal \$3) Rules of Civil Proc. Rule 64.1 (b) C P Art 102 011 1100-341-10-060-006-0-000 -
TOTAL AMOUNT DUE TO THE COUNTY TREASURER \$ 170,868.12
DISCOUNTED BY THE OFFICE OF THE COUNTY AUDITOR TO THE FIVE DAY OF THE FOLLOWING MONTH \$12,979.
COUNTY AUDITOR'S FORM RE 10-2004 REVISED 11/17

1p 72,81

RECEIVED BY
JAN 4 4 20

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

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) <u>JP31-2017-13949</u>	THRU	<u>JP31-2017-14788</u>	\$	<u>130,320.84</u>	x4-a1
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)				\$	<u>130,320.84</u>	x3 ✓
Less Total amount of remittances to County Treasurer (From Part II)				(130,320.84)		
Total funds due to County Treasurer (Overtransfer Made to Co Treas)				\$	<u>130,500.84</u>	
				(180.00)		
				0.00		x4-a10

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>130,500.84</u>	130,320.84 B, V
Add: Previous Month's Bond Overtransfer	<u>0.00</u>	
Add: HCSO Monthly "D" Collections Report	<u>50.00</u>	
Total Remittances Made to County Treasurer	\$ <u>130,500.84</u>	

PREPARED BY: Debra Gonzalez

DATE PREPARED: 1/4/2018 11:21

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: 1.12.2018
1/18/18

[Signature]
JUSTICE OF THE PEACE

1-4-2018
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: <u>December-17</u> PBC					
Judge: <u>LUIS GARZA</u> Precinct No. <u>3</u> Place No. <u>1</u>		City: <u>MISSION, TX</u> Hidalgo County, Texas			
Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER				PAGE 2 OF 2	
Name of Fine, Fee, Court Cost	# Issues/ Fees	Statute Reference	Detail of Amt Collected	GL Acct No	Amt. Collected
FINES:					
County Fines (Local Fine)		LOC 113 004, PC 12 23		1200-351-10-065-000-0-000	\$ 46,420.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	438.60
No Safety Belt 50% Fine (State Fine)		TRC 545 412, 545 413 (j)		1100-207-20-000-028-0-000	300.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621 506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edac Code 1 25 093 (d) 1 (A)		1100-207-20-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C C P Art. 102 017 (b)		1241-341-10-060-001-0-000	2,100.50
Courthouse Security Fund JP (\$1)		C C P Art. 102 017		1245-341-10-065-000-0-000	699.16
Justice Court Technology Fund (\$4)		C C P Art. 102 0173		1242-341-10-060-000-0-000	2,800.66
Time Payment - @30% OF \$25.00 (\$10.00)		LOC 133 103 (d)		1100-341-10-060-001-0-000	329.00
Time Payment - @ 10% of \$25.00 (\$2.50)		LOC 133 103 (e)		1100-341-10-060-002-0-000	82.25
Administrative Local Transaction Fee (\$2)		C C P Art. 102 072		1100-341-10-060-003-0-000	1,410.19
Motor Vehicle Adm. Fee (\$10-\$20) (Commercial Fee for Exp. DL, Exp. Imp. Cert., Exp. 30% Reg.)		TRC Sec 548 605, 521 026 502 407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-065-000-0-000	905.74
Deferred Disposition		C C P Art. 45 051	692.42		
Administrative Fee - "Drivers Safety Course" (\$10)		C C P Art. 45 051 (f)	213.32		
Support of Judiciary Fund (\$ 60)		LOC 133 105		1100-341-10-060-009-0-000	418.30
Traffic Fee (\$3)		TRC 542 403		1100-341-10-065-000-0-000	1,188.50
Child Safety (\$20-\$25)		C C P Art. 102 014 (c)		1100-341-10-060-011-0-000	225.00
Failure to Appear (\$4)		TRC 706 006/706 007 (b)(2)		1100-341-10-060-012-0-000	-
Scotlaw Fee (\$20)		TRC 502 612 (a)		1100-341-10-140-049-0-000	4,300.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-341-10-060-013-0-000	678.16
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P. (\$3)		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. 411 032		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)		LOC 133 103 (b)		1100-207-20-000-005-0-000	411.25
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 (\$17)		C C P Art. 102 075 (a) 3/LOC 133 102		1100-207-20-000-015-0-000	27,943.66
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C C P Art. 56 55 (2) & (3)		1100-207-20-000-017-0-000	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 Management Institute of Texas Fund (\$ 50)		C C P Art. 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101 141 (2) (B)		1100-207-20-000-004-0-000	648.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	11,885.00
Jury Service Fee (\$4)		C C P Art. 102 0045		1100-207-20-000-053-0-000	2,792.66
Support of Judiciary Fund (\$5.40)		LOC 133 105		1100-207-20-000-054-0-000	3,752.70
Birth Certificate Fee (\$1.80)		HSC 191 022 (d)		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)		LOC 133 107/KC 102 023		1100-207-20-000-059-0-000	1,382.34
Moving Violation Fee (\$0.10)		C C P Art. 102 032 (d)		1100-207-20-000-061-0-000	54.52
Safety Seat Violation Fee (\$0.15)		TRC 545 412 (b) 1		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706 006/706 007 (b)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101 141/KC 51 851		1100-207-20-000-070-0-000	1,089.00
Truancy Prevention and Diversion Fund (\$1)		C C P Art. 102 015		1100-207-20-000-073-0-000	682.16
Texas Home Visiting Program Contribution (\$5)		HSC 191 004/KC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)		C C P Art. 102 011	1100-207-20-000-075-0-000	540.00	
T.A.D.C. (\$3, \$5, \$35, \$50)			1100-207-20-000-019-0-000	3,316.26	
P.K.W.L. (\$3, \$5, \$35, \$50)			1100-207-20-000-020-0-000	-	
Texas Comptrollers Criminal Investigators			1100-207-20-000-021-0-000	130.00	
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LOC 118 131		1100-342-10-060-001-0-000	125.00
County Jail 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	3,315.00
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	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					
Warrant Fees Due to Other Law Enforcement Agencies		C C P Art. 102 011 (a) 2 (A)		1100-207-20-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	35.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706 006/706 007 (b)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	6,702.23
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LOC 118 121/118 122		1100-341-10-060-001-0-000	2,770.50
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LOC 118 121 118 122	2,700.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LOC 118 121/118 122			
Transcript Fees (\$10)		LOC 118 121 118 123 (b)			
Abstract Fees (\$5)		LOC 118 121/118 123 (c)	25.00		
Writ Filing Fee (\$5)		LOC 118 121 118 123 (d)	40.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LOC 118 121 118 123 (e)	3.50		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg.)		LOC 118 121	2.00		
Probable Cause Tow. Hearing Fee (\$20)		LOC 101 141 (a) 4			
Birth Certificates (\$22 each \$9.20 local)		HSC 191 0145 (3) (J)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191 0145 (3) (J)		1100-341-10-060-001-0-000	92.00
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191 0145 (b)		1100-341-10-060-008-0-000	8.00
Jury Fees (Civil \$22, Criminal \$3)		C C P 102 004		1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: EA 1.2.2018
W/ 1/18/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 130,320.84

RECEIVED
COUNTY

X1; X2 X3

Justice of the Peace Luis Garza

Schedule of Adjustments

For the Month Ended October 31, 2017

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSIP	CO	DEL	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TPDC	TPDS	UTFC	TOTAL
<u>Delinquent was over assessed \$9.60. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.</u>																								
JP31-2017-12680	TR15-0210-J31	10/27/2017	speeding	7/17/2015	10/25/2017	40	3	1	0.4	49.23	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	171.73
<u>Delinquent was over assessed \$8.31. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.</u>																								
JP31-2017-11856	TR16-7631-J31	10/5/2017	speeding	7/6/2015		40	3	1	-	47.43	5	2	4	4	2	0.1	20	0.6	5.4	30	1	1	3	169.53

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSP	CO	DEL	DIS2r	DP5r	DSCr	IDRF	SIFC	SIFS	TP	TPDC	TPDS	WARr	WFDA	TOTAL
<u>LIF should be assessed.</u>																						
JP31-2017-18C16-12930	0034-J31	11/3/2017	Issuance of bad check	3/16/2015					179.00												50.00	229.00
<u>Please add the Motion to dismiss form.</u>																						
JP31-2017-TR17-13688	20715-J31	11/22/2017	no drivers license expired	10/24/2017	11/22/2017					10.00												10.00
JP31-2017-TR17-13526	21142 J31	11/17/2017	driver license	10/10/2017										2.00	0.60	5.40		1.00	1.00			10.00
<u>Based on disposition date, time payment should be assessed.</u>																						
JP31-2017-CH15-12895	1591-J31	11/2/2017	speeding	1/22/2015	3/16/2016				60.00	39.60										50.00		171.60
<u>Arrest fee should only be \$5.00, furthermore, time payment should be \$25.00.</u>																						
JP31-2017-TR17-13825	11582-J31	11/28/2017	Display wrong license plate	6/3/2017	11/29/2017	40.00	3.00	1.00	100.00			5.50		2.00	0.60	5.40	2.50	1.00	1.00			172.00
<u>Driver Safety Course should be \$10.00. Why was it assessed twice?</u>																						
JP31-2017-TR17-13733	20730-J31	11/27/2017	speeding	10/26/2017		36.67	2.75	0.92				4.57	18.34	1.83	0.55	4.95		0.92	0.92			112.10
JP31-2017-TR17-13758	21070-J31	11/27/2017	speeding	10/28/2017		36.67	2.75	0.92				4.57	18.34	1.83	0.55	4.95		0.92	0.92			112.10

Justice of the Peace Luis Garza

Schedule of Adjustments

For the Month Ended December 31, 2017

Receipt Nur Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	CRF	DD	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	TOTAL	
LTF was over assessed.																														
JP31-2017-14451	TR17-21169-J31	12/14/2017 speeding	11/11/2017	11/15/2017	40	3	1	84	-	-	-	-	5	2	4	4	2	11	0.1	-	0.6	5.4	30	-	-	1	1	-	3	186.21
Based on deferred disposition, CRF should NOT be assessed.																														
JP31-2017-14427	TR17-22520-J31	12/13/2017 safety seat	11/15/2017	11/15/2017	40	3	1	-	12.5	12.5	-	-	5	2	4	4	2	0.1	-	0.6	5.4	30	-	-	1	1	-	3	127.1	
LTF was over assessed. Please adjust it to CO and CRF or refund it.																														
JP31-2017-14788	TR17-23056-J31	12/28/2017 TC 545 412	11/24/2017	12/28/2017	-	-	-	-	-	-	-	-	-	-	-	-	0.08	-	-	-	-	-	-	-	-	-	-	-	-	0.08
Delinquent was under assessed \$5.72.																														
JP31-2017-14676	CR14-0198-J31	12/12/2017 speeding fail to provide proof of financial responsibility	12/16/2013	7/17/2017	40	3	1	33	-	-	45.93	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	2.5	10	-	-	12.5	3	224.03
JP31-2017-14677	CR14-0199-J31	12/22/2017 ly	12/16/2013	7/17/2017	40	3	1	175	-	-	78.6	5	-	2	4	4	2	-	-	20	0.6	5.4	-	2.5	10	-	-	12.5	-	365.6
Delinquent was over assessed \$0.05. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																														
JP31-2017-14238	CRNT17-0058-J31	12/8/2017		12/8/2017	40	3	1	199.8	-	-	86.7	-	5	2	4	4	2	-	-	20	0.6	5.4	-	-	-	1	1	-	-	375.5
TPDC and TPDS should be split \$1.00 each.																														
JP31-2017-14610	CR14-0679-J31	12/20/2017 disregard red light	2/1/2014	12/20/2017	40	3	1	52.9	-	-	52.5	5	-	2	4	4	2	0.1	-	20	0.6	5.4	30	-	-	-	2	-	3	227.5
JP31-2017-14611	CR14-0680-J31	12/20/2017 no driver's license	2/1/2014	12/20/2017	40	3	1	66	-	-	46.53	5	-	2	4	4	2	0.1	-	20	0.6	5.4	-	-	-	-	2	-	-	201.63
DPS Arrest fee was over assessed.																														
JP31-2017-13963	TR17-20633-J31	12/12/2017 by minor driving under the influence	10/22/2017	10/22/2017	40	3	1	300	-	-	-	-	5.9	2	4	4	2	0.1	-	0.6	5.4	-	-	-	1	1	-	-	370	

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 26, 2018

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 Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports* (*Monthly Reports*) and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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

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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 Reports* 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 received 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 if 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 October 2017 through December 2017 were \$103,896.77, \$88,638.22, and \$85,647.21, 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.

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.

Observation No. 1:

We noted that 18 receipts in October, 31 receipts in November, and 16 receipts in December 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 (13); June 2015 (70); August 2015 (81); September 2015 (69); October 2015 (126); November 2015 (40); December 2015 (26); January 2016 (32); February 2016 (68); March 2016 (65); April 2016 (31); May 2016 (23); June 2016 (16); July 2016 (23); August 2016 (33); September 2016 (17); October 2016 (21); November 2016 (12); December 2016 (6); January 2017 (6); February 2017 (24); March 2017 (30); April 2017 (31); May 2017 (38); June 2017 (38); July 2017 (37); August 2017 (26); and September 2017 (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 notification.

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.

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- 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 notification.

Observation No. 2:

Copies of the Office of Court Administration “Official Justice of the Peace Monthly Reports” (OCA Reports) for the months of January 2014 through June 2014 and September 2014 through December 2017 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*. 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* form, copy of the OCA Report, 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 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 (see Exhibit B) 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 Court Coordinator, the bonds have not been forfeited since they were receipted incorrectly. The Information Technology Department has been contacted for assistance on correcting and forfeiting the bonds; however, the problem has not been resolved.

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, the continued assistance of the Information Technology Department should be requested until the bonds have been corrected and forfeited.

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Observation No. 4:

We noted during our review that the November 2017 *Monthly Report* was submitted to the County Auditor's Office 8 days after the fifth day following the end of the month. As per the Court Coordinator, the *Monthly Report* was prepared on time but they had issues obtaining an individual to deliver the report to the County Auditor's 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.

Observation No. 5:

We noted during our review that collections for 7 of 21 days in October, 9 of 19 days in November, and 9 of 18 days in December were not deposited at the bank on a daily basis. Deposits were made 2 to 10 days after collections were receipted. According to the Court Coordinator, she was not aware that bank deposits were not made daily; however, she will take corrective action.

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 deposit collections on a daily basis increases the risk that loss or theft can occur.

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 24 of 124 online credit card transactions processed during the month of October 2017 were not promptly receipted in *Odyssey*. The transactions were receipted 2 to 5 days after payment was received. Consequently, the applicable case dispositions were not timely recorded in *Odyssey*. According to the Court Coordinator, the credit card transactions were not timely receipted due to an oversight.

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 Court Coordinator verifies that all credit card transactions are promptly receipted and case dispositions are entered in a timely manner.

Observation No. 7:

For the months of October 2017 and December 2017, 16 of 39 Close-out Reports were submitted to the County Treasurer's Office 2 to 15 days after the bank deposit was made. According to Court Coordinator, the Close-out Reports were not submitted to the County Treasurer's Office on a daily basis due to an oversight and 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

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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 daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

Please provide written management responses to the observations noted above by February 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I, at 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Reports* and Exhibits

cc: Valde Guerra, County Executive Officer
Daisy Zarate, Justice of the Peace Ochoa-Court Coordinator

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City: MISSION, TX
Hidalgo County, Texas

Hidalgo County
Auditor's Office

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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

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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	\$ 34,312.55
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12 107		1100-207-20-000-012-0-000	58.65
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	400.00
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	1,608.89
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	526.30
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,125.19
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	19.00
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	1,070.00
Motor Vehicle Adm. Fee (\$10-\$20) (Usual Fee for Exp. Cl., Exp. Corp. Cert., Exp. Mtr Reg.)		TRC Sec 548.605, 521.026, 502.497		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-066-000-0-000	621.50
Deferred Disposition		C.C.P. Art. 45.051	591.80		591.80
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	39.62		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	315.78
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	933.00
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 706.006/706.007(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	3,920.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	480.30
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	1.25
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	21,336.88
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.35 (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	6.50
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)	62	Govt. Code Sec. 191.141(2) (B)		1100-207-20-000-004-0-000	372.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	9,240.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	2,105.19
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,830.00
Birth Certificate Fee (\$1.80)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)	0	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	1,040.58
Moving Violation Fee (\$9.10)		C.C.P. Art. 102.022, GC		1100-207-20-000-061-0-000	41.00
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(d)(2)		1100-207-20-000-066-0-000	411.00
Electronic Filing Fee - Civil (\$10)		GC 191.1411, GC 51.851		1100-207-20-000-070-0-000	620.00
Tuancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	482.30
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048, LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE	123	C.C.P. Art. 102.011		1100-207-20-000-076-0-000	315.00
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	2,651.49
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					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	85.00
Constable Fees:				1100-342-10-291-000-0-000	75.00
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	5,365.00
Precinct #3				1100-342-10-294-000-0-000	-
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				1100-207-30-000-003-0-000	7,944.75
Due to Others		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-012-0-000	46.34
Warrant Fees Out of County Service Fees DIO- Law Enforcement Agencies				1100-202-00-000-012-0-000	7,494.78
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	-
Due to Others				1100-202-00-000-019-0-000	173.00
Restitution				1100-341-10-060-001-0-000	1,773.00
Failure to Appear- OmniBase (\$6)		TRC 706.006/706.007(d)(2)			
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	1,550.00		
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)	60.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	30.00		
Issuing other Document (\$1 1st pg., .25 for each add'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a) 4	132.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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	660.00
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:					103,876.77

RECEIVED

NOV 03 2017

Hidalgo County
Auditor's Office

X3

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2017-89265 THRU JP32-2017-09344 \$ 88,638.22 X10-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)

\$ 88,638.22 X3

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas)

\$ 92,440.57 (A)
(3,802.35) X4-H
88,638.22
#1

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>88,638.22</u> B1 ✓	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u> <u>2015-2016</u>	<u>3,802.35</u>	
Add: HCSO Monthly "D" Collections Report	\$0.00	
Total Remittances Made to County Treasurer	\$ <u>92,440.57</u> (A) #1	

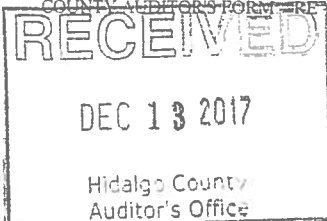
PREPARED BY: [Signature]

DATE PREPARED: 12/07/17

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

Marcos Ochoa 12/07/17
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 JP-004 REVISED: 9/15



HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [Signature]
DATE: 12/14/17 V. J. J. 12/21/18

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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

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		1200-351-10-066-000-0-000	\$ 29,168.52
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	198.05
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	305.00 292.50
Gross Weight 50% Fine (State Fine)		TRC Sec 621.566 (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	0.00 -80.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,418.75
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	470.92
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,837.67
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	2.00 -
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) (Customal Fee for Exp. CL, Exp. Sup. Cert, Exp. Mv. Reg.)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	50.00 -
Special Fees				1100-341-10-066-000-0-000	1,038.50 1,038.50
Deferred Disposition		C.C.P. Art. 45.051	1,038.50		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.0511(f)	69.34		
Support of Judiciary Fund (\$60)		LGC 133.105		1100-341-10-060-009-0-000	282.55
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	845.75
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	250.00
Failure to Appear (\$4)		TRC 706.006, TRC 706.007(d)(2)		1100-341-10-060-012-0-000	122.00 -
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,630.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	447.92
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. 415.382		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	18,993.67
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	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 Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP (\$6)		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	8,457.50
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,883.67
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,538.95
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	937.83
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022, GC		1100-207-20-000-061-0-000	37.29
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	650.00 -
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	451.92
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048, LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$35, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	375.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	2,279.57
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	90.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	3,995.00
Precinct #3				1100-342-10-294-000-0-000	-
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				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others: Delinquent Fees				1100-207-20-000-034-0-000	4,513.07
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	7.53 299.87
Due to Others				1100-202-00-000-012-0-000	11,500 4,513.07
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	178,411 375.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	1,905.00 2,027.00
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	1,875.00		
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)	15.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg, 25 for each add'l pg)		LGC 118.121/118.123 (e)			
Certified Copies of Court Papers (\$2 1st pg, 25 for each add'l pg)		LGC 118.121			
Probable Cause Tow Hearing Fee (\$20)		LGC 191.141 (a) 4	10 123.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (2)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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	10.00 600.00
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:

\$8,588.22

DEC 13 2017

Hidalgo County
Auditor's Office

X3

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

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

City: MISSION, TX
Hidalgo County, Texas

PBC

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP32-2016-09845 THRU JP32-2016-10453 \$ 55,647.21 X10-A ✓
\$ 85,637.21

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) \$ 55,647.21 x3 ✓

\$ 85,637.21

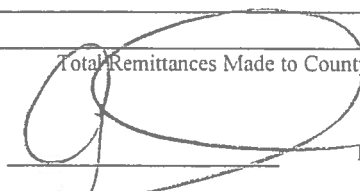
Less: Total amount of remittances to County Treasurer (From Part II) \$ 99,449.56 - (4) X4-A ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (3802.35) 85,637.21 X4-A ✓

PA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$55,647.21 - 81	
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	3,199.25 EXB	
Add: HCSO Monthly "D" Collections Report <i>Aug. 2015</i>	6,131.50-00 EXB	
Total Remittances Made to County Treasurer	\$99,449.56 - (4) PA	

PREPARED BY: 

DATE PREPARED: 1/4/18

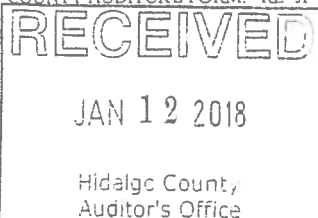
THIS REPORT HAS BEEN PERSONALLY REVIEWED BY ME & I CERTIFY IT TO BE TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE.

Marcos Ochoa 1/10/18
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



6/15/2018 *LC* 1/10/18 1/21/18

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17**

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

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		1200-351-10-066-000-0-000	\$ 25,864.37
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	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)		1100-207-30-000-009-0-000	100.40
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,305.00
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	429.00
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,736.00
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	25.00
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	870.00
Motor Vehicle Adm. Fee (\$10-\$20)		TRC Sec 548.605, 521.026, 502.407		1100-341-10-060-004-0-000	46.00
Special Fees				1100-341-10-066-000-0-000	558.80
Deferred Disposition		C.C.P. Art. 45.051	858.80		
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	257.40
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-066-000-0-000	789.00
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	15.00
Failure to Appear (\$4)		TRC 706.006, TRC 706.007(d)(2)		1100-341-10-060-012-0-000	19.00
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-060-031-0-000	2,620.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	415.00
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		1100-207-20-000-010-0-000	-
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	2.25
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	17,285.00
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	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 Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	2.00
Indigent legal Services Fee-JP (\$6)	139	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	834.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,860.00
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,720.00
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,316.60
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 (e-1)		1100-207-20-000-057-0-000	0.00
Indigent Defense Representation Fund (\$2)		LGC 133.107, GC 102.023		1100-207-20-000-059-0-000	858.00
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022-GC		1100-207-20-000-061-0-000	33.50
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	349.00
Electronic Filing Fee - Civil (\$10)		GC 101.1411, GC 51.851		1100-207-20-000-070-0-000	1,390.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	415.00
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048, LGC 118.013 (c)		1100-207-20-000-074-0-000	0.00
ARREST WARRANT FEES: STATE					
D.P.S. (\$3, \$5, \$35, \$50)	134	C.C.P. Art. 102.011		1100-207-20-000-019-0-000	2,175.00
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	10.00
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	46.00
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	4,256.00
Precinct #3				1100-342-10-294-000-0-000	-
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				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-342-10-060-001-0-000	-
Due to Others				1100-207-30-000-003-0-000	5,599.50
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-202-00-000-012-0-000	77.35
Due to Others- Refund-Overpayments				1100-202-00-000-012-0-000	0.00
Due to Others				1100-202-00-000-012-0-000	5,598.56
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	10.00
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	3,685.75
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 118.121/118.122	3,475.00		
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)	90.00		
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	15.00		
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 118.121/118.123 (e)	150.00		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LGC 118.121	10.25		
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141 (a)	70.00		
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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	0.00
Jury Fees (Civil \$22, Criminal \$3)		504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$85,647.21

JAN 12 2018
Hidalgo County
Auditor's Office

X3

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended October 31, 2017

Receipt No	Case No	Party	Offense Type	Off Date	Date	CCC	CHS	CHS	CO	CNT	CVG	DD	DEL	DPS	DPS	FA	EDRE	KD	ICPI	ICIT	ISF	LTF	MVF	SCOI	SJFC	SIFS	SO	STF	TPD	TPD	TWWT	UTTC	WFC	WFD	WFS	TOTAL	
LTF \$2 should have been assessed.																																					
JP32-2017-08828	198-06-630	FLORES, NORBERTO BARRIENTOS	No Safety Belt	5/21/98	10/11/17	17	3	25.00	15	15				5	5	5	0.25	1					20								3	35					129.25
JP32-2017-08965	199-1666MO	DELIMA, IRMA ALICIA	No Safety Belt	2/18/99	10/17/17	17	3	25.00	15	15				5	5	5	0.25	1					20								3	35					129.25
Based on disposition date, TP \$25 should have been assessed. Please call Auditor's office for instructions																																					
JP32-2017-08815	199-3453MO	ACEVEDO, FERNANDO	No DL (Unl)	3/13/99	10/11/17	17	3	60.00	15	15				53.08	5	5	0.25	1				2	2	20								50					231.73
JP32-2017-08814	199-3454MO	ACEVEDO, FERNANDO	Fail to Yield ROW	3/13/99	10/11/17	17	3	52.00	15	15				51.98	5	5	0.25	1				2	2	20								3	50				225.23
JP32-2017-09047	101-0671MO	ESCOVEDO, VIDAL SAUCEDO	No Valid TX DL	1/24/01	10/20/17	37	3	131	15	15				75.08		5		0.25	2				2	20		5									50	325.33	
JP32-2017-09146	106-3931MO	TRIVINO, MIGUEL ANGEL	No Safety Belt	7/11/06	10/25/17	40	3	50.00						64.80	5							4	4	2	20	0.6	3.4	30				3	50				280.80
Based on the Judgment signed and entered 10/30/2017, Defendant should have paid court costs.																																					
JP32-2017-09229	CNN117-0270-132	VASQUEZ, FRANCISCO EDUARDO GAMBAY	No Hunter Education Cert	9/24/17	10/30/17			10.35																												69.00	
CUE \$12.50 should not have been assessed due to it being a deferred disposition. In addition, the Conditions of Deferred Disposition needs to be signed by the Judge																																					
JP32-2017-08855	1117-10447-132	LUENTIS, MARIO ALBERTO	Safety Seat Syst, Child Pass -8	8/11/17	10/12/17	40	3	1	12.5	25					5	2						4	2	0.1	0.6	5.4	30	1	1			3				139.60	
Please enter disposition date:																																					
JP32-2017-08994	1117-10628-132	ALANIS, MELISA GUTIERREZ	Safety Seat Syst, Child Pass -8	9/14/17	10/16/17	40	3	1	12.50	12.5					5	2						4	2	0.1	0.6	5.4	30	1	1			3				127.10	
JP32-2017-09126	1117-10959-132	MARTINEZ DE LA MOYA, LOURDIZ NONE	Safety Seat Syst, Child Pass -8	9/20/17	10/25/17	40	3	1	12.50	12.5					5	2						4	2	0.1	0.6	5.4	30	1	1			3				127.10	
JP32-2017-09100	1117-11077-132	SALAZAR, MARIA	Safety Seat Syst, Child Pass -8	9/17/17	10/23/17	40	3	1	12.50	12.5					5	2						4	2	0.1	0.6	5.4	30	1	1			3				204.00	
JP32-2017-09133	1117-10513-132	BE CERRA, ELIUD VARGAS	CMM Violation	1/3/17	10/25/17	40	3	1	102						5	2						4	2	0.1	0.6	5.4	30	1	1			3				102.10	
JP32-2017-09251	1117-10243-132	GUTIERREZ, DENNIS ALEXIS	Speeding	9/16/17	10/31/17	40	3	1							5	2						4	2	0.1	0.6	5.4	30	1	1			3					
JP32-2017-09213	1117-6688-132	PENA, RAFAEL III	Driver No Safety Belt	6/9/17	10/30/17	40	3	1	50.00						5	2						4	2	0.1	0.6	5.4	30	1	1			3					
TPDC \$1 and TPDS \$1 were split incorrectly.																																					
JP32-2017-08904	114-0980MO	LAZANO, MOSLES ALPHONSO	Disregard Stop Sign	1/25/14	10/16/17	40	3	1	52.90					52.50	5							4	2	0.1	0.6	5.4	30	2				3				227.50	
Based on offense type, STF \$30 and UTTC \$3 should not have been assessed. In addition, DEL was over assessed, should be \$72.90. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions																																					
JP32-2017-09074	108-4429MO	CORTINA, AHRAM	Expired Inspection	8/3/08	10/23/17	40	3	1	106					82.80	5							4	2		20	0.6	5.4	30				3	50				358.80
Based on offense type, MVF \$0.10 should not have been assessed. In addition, DEL was over assessed, should be \$45.90. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions																																					
JP32-2017-08886	113-7013MO	ROVALCANIA, JOSE GUADALUPE, JR.	No DL (Unl)	10/31/13	10/13/17	40	3	1	66.80					45.93	5							4	2	0.1	0.6	5.4											199.03

Justice of the Peace Marcos Ochoa

Schedule of Adjustments

For the Month Ended October 31, 2017

Page 1 of 1

Receipt Number	Case Number	Party	Date	JCPTC	WRFILFEE	WRIT	TOTAL
JP32-2017-08728	LT17-0658-J32	GONZALEZ, MARIN	10/4/2017	5.00	5.00	200.00	210.00

Based on Writ of Possession, JCPTC \$5 should not have been assessed.

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended November 30, 2017

[illegible]

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended November 30, 2017

[illegible]

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended December 31, 2017

Receipt Number	Case Number	Party	Offense Type	Off Date	Date	ARREST	CUS	CMIT	CHSP	CO	CRFEEVER	DIL	DPLT	FA	ICD	JCT	ITF	MVI	OMNIS	OMNIC	OMR	SCOI	SJC	SIFS	STP	TPX	TPD	UTIC	WAR	WFT	TOTAL	
An ARREST should not be assessed. Const3 \$5 should have been assessed. Please correct appear by date. Based on the disposition date, TP \$25 should not have been assessed. In addition, DEL was over assessed, should be \$78.00. If approved by the Justice of the Peace, amount should be refunded.																																
If not call Auditor's office for instructions.																																
JP32-2017-10355	T03 4078MO	VILLARREAL, DOUG CARPIO	No DL (Unit)	9/26/03	12/27/17	5	1	3	0.5	136	15	85.50	5	0.50	2	4	2	2	20	20	20	20	20	20	20	25	25	25	25	25	25	370.50
An ARREST should not be assessed. Const3 \$5 should have been assessed. Please correct appear by date. Based on the disposition date, TP \$25 should not have been assessed. In addition, DEL was over assessed, should be \$108.90. If approved by the Justice of the Peace, amount should be refunded.																																
JP32-2017-10020	T03 4080MO	VILLARREAL, DOUG CARPIO	Speeding	9/26/03	12/27/17	5	17	3	0.5	206	15	116.4	5	0.50	2	4	2	2	20	20	20	20	20	20	20	25	25	25	25	25	25	504.40
Based on disposition date, TP \$25 should have been assessed. In addition, DEL was under assessed, should have been \$42.92.																																
JP32-2017-10301	CH99 0236MO	FLORI'S, JOSE ARMANDO	Minor in Poss of Alc bev	4/17/99	12/31/17	5	17	3			15	35.48	5	0.25	1	2	2	2	20	20	20	20	20	20	20	25	25	25	25	25	25	153.73
Please enter the disposition date.																																
JP32-2017-10034	TR16-10248-132	RIOS, ANGEL ERNESTO	No DL (Unit)	9/5/16	12/7/17	40	3	1			20.0	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	141.83	
JP32-2017-10057	TR17-8573-132	MENA GUTIERREZ, JORGE A	No DL (Unit)	8/5/17	12/8/17	40	3	1				5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	89.10	
JP32-2017-10175	TR17-9703-132	LOERA, JUAN MANUEL	No DL (Unit)	8/23/17	12/14/17	40	3	1	65.9				5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	135.00
JP32-2017-10321	TR17-11375-132	GARZA, GERARDO CAR TU	Speeding	10/29/17	12/21/17	40	3	1			36.0	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	138.10	
JP32-2017-10321	TR17-12295-132	GONZALEZ MONFORTE, IDAHIA OF	Speeding	11/27/17	12/20/17	40	3	1			45.0	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	147.10	
JP32-2017-10322	TR17 12566-132	BRIONES, JAIRO AARON	Speeding	11/21/17	12/31/17	40	3	1			51.0	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	153.10	
JP32-2017-09971	TR17-12240-132	ZAMORA, JORGE ALBERTO	Change Lane Unsafe	11/10/17	12/5/17	40	3	1			52.9	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	102.10	
JP32-2017-10222	TR16-5331-132	GUZMAN, ARACHTI GARZA	Disregard Red Traffic Sign	6/19/16	12/18/17	40	3	1			52.9	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	227.50	
JP32-2017-09849	TR16-11246-132	VALDEZ, YAZMIRE	No DL (Unit)	11/20/16	12/11/17	40	3	1	65.9			46.50	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	201.50
JP32-2017-10387	TR17-2094-132	REYES-MACIAS, LITONAHIO JESUS	No DL (Unit)	1/24/17	12/27/17	40	3	1			26.73	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	115.83	
JP32-2017-10001	TR17 4752-132	SANCHEZ, JOSE GUADALUP	No DL (Unit)	3/25/17	12/6/17	40	3	1	65.9			46.50	5	2	2	4	4	2	0.1	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	201.50
Case number should not have a negative balance.																																
JP32-2017-09511	TR16-10682-132	OSVALDO, AMADOR	Fail to Maintain Fin'l Resp	10/3/16	12/4/17	40	3	1	175	2		79.20	5	2	2	4	4	2	2	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	20	0.6	5.4	345.20
OMNIC \$4 was over assessed and OMNIV \$6 was under assessed.																																
JP32-2017-10393	TR14 5397MO	RODRIGUEZ, MOISES			12/27/17														6	20	4										30.00	

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of December 31, 2017

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2015				
	9/10/2015	JP32-2015-00790	T10-5062MO	49.00
	9/10/2015	JP32-2015-00791	CR12-0118MO	417.00
	9/10/2015	JP32-2015-00792	T12-0778MO	49.00
	9/10/2015	JP32-2015-00794	T12-0719MO	49.00
	9/10/2015	JP32-2015-00795	T12-3863MO	15.90
	9/10/2015	JP32-2015-00796	T12-3889MO	20.00
	9/10/2015	JP32-2015-00797	T12-3864MO	49.00
	9/10/2015	JP32-2015-00798	T05-4273MO	58.00
	9/10/2015	JP32-2015-00799	—	135.10
	9/10/2015	JP32-2015-00800	—	244.00
	9/10/2015	JP32-2015-00801	—	202.15
	9/10/2015	JP32-2015-00802	—	155.10
	9/10/2015	JP32-2015-00803	T08-4691MO	167.00
	9/10/2015	JP32-2015-00804	MAG15-0087-J31	200.00
	9/10/2015	JP32-2015-00805	MAG15-0004-J32	167.00
	9/10/2015	JP32-2015-00806	MAG15-0020-J32	100.00
	9/10/2015	JP32-2015-00807	—	167.00
	12/11/2015	JP32-2015-02357	CRNT15-0077-J32	169.00
	12/11/2015	JP32-2015-02359	CRNT15-0078-J32	169.00
	12/11/2015	JP32-2015-02360	CRNT15-0079-J32	169.00
	12/11/2015	JP32-2015-02362	CRNT15-0080-J32	269.00
	12/11/2015	JP32-2015-02356	TR15-2485-J32	5.10
	12/11/2015	JP32-2015-02364	TR15-2488-J32	44.00
2016				
	10/20/2016	JP32-2016-07529	TR16-9466-J32	0.90
	11/8/2016	JP32-2016-07914	CRNT16-0204-J32	129.00
		Sub-total		<u>3,199.25</u>
August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees (\$603.10)				603.10
Total				<u><u>3,802.35</u></u>

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 26, 2018

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 Reports* and Supporting Documentation
For the months of October 2017 through December 2017

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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 Reports* 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:

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 12TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

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

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

HOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38TH D.C.

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

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

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

- 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 Reports* 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 Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
- Reviewed receipts 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 months of October 2017 through December 2017 were \$123,836.73, \$123,842.03, and \$87,251.27, 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.

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.

Observation No. 1:

We noted that 4 receipts in the month of October, 4 receipts in the month of November, and 5 receipts in the month of December 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 October 2015 (1), August 2016 (1), September 2016 (2), October 2016 (5), November 2016 (5), December 2016 (2), April 2017 (4), May 2017 (4), June 2017 (3), July 2017 (8), August 2017 (3), and September 2017 (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 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 notification.

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 notification.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SMOLETERNY
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JUDGE, 43rd D.C.

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Observation No. 2:

A mail log was not utilized to record payments received through the mail. 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 payments received through the mail to staff for receipting purposes.

The County Auditor's Office requires that mail be opened and 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 mail-in payments are recorded on a mail log increases the risk that payments could be lost or misappropriated without detection.

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 payments received through the mail.

Observation No. 3:

Copies of the Office of Court Administration "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through December 2017 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*. 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*, 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 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. 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

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE OLIVERA REYNA
JUDGE, 208TH D.C.

JUAN R. PARTIDA
JUDGE, 271ST D.C.

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

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 5 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; however, the problem has not been resolved.

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, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

Please provide written management responses to the observations noted above by February 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copies of *Monthly Reports* and Exhibits

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. BHALETTERRY
JUDGE, 87th D.C.

RODOLFO DELGADO
JUDGE, 87th D.C.

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

ROSE GUERRA REYNA
JUDGE, 208th D.C.

JUAN R. PARTIDA
JUDGE, 173th D.C.

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

NOE GONZALEZ
JUDGE, 177th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 349th D.C.

L. KENO VASQUEZ
JUDGE, 344th D.C.

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

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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) JP41-2017-09363 ^X THRU JP41-2017-09416 ¹⁰³³¹ \$ 123,836.73 ✓
X9-a₁

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) \$ 123,836.73 X3
(126,178.73) (A)
\$ 123,836.73

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (0.00)
(2342.00) X4-a_{1,2} ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 123,836.73	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	
Add: HCSO Monthly "D" Collections Report (July 2015)	1274.00	
	126,178.73 (A)	
Total Remittances Made to County Treasurer	\$ 123,836.73	

PREPARED BY:

Alvin Dwy

DATE:

11/2/17

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:

12-7-17

47 11/3/18

12/2/18

Charlie Espinoza
JUSTICE OF THE PEACE
DATE: 11-2-17

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: <u>October-17</u>					
Judge: CHARLIE ESPINOZA Precinct No. <u>4</u> Place No. <u>1</u>		City: EDINBURG, TX Hidalgo County, Texas			
Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER					PAGE 2 OF 2
Name of Fine, Fee, Court Cost	# Items/ 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	\$ 36,373.00
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	285.60
No Safety Belt 50% Fine (State Fine)		TRC 343.412, 343.413 (j)		1100-207-20-000-028-0-000	325.00
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)		1100-207-30-000-018-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee (\$3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,499.32
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	493.81
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,999.10
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	182.80
Time Payment - @10% OF \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	45.70
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,252.55
Motor Vehicle Adm. Fee (\$10-\$20) (Classified Fee for Exp. DL, Exp. Corp. Exp. Mtr. Reg.)		TRC Sec 348.603, 321.026, 302.407		1100-341-10-060-004-0-000	140.00
Special Fees				1100-341-10-067-000-0-000	1,985.10
Deferred Disposition		C.C.P. Art. 43.034	1,965.10		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.031(f)	120.00		
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	296.26
Traffic Fee (\$3)		T.R.C. 342.403		1100-341-10-067-000-0-000	707.06
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	65.41
Failure to Appear (\$4)		TRC 706.006/TRC 706.007 (4)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,840.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	437.75
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	224.50
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.074(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 (\$17)		CCP 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	19,967.69
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$3)		C.C.P. Art. 36.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 36.001 (b)		1100-207-20-000-027-0-000	2.00
Correctional Management Institute of Texas Fund (\$50)		CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2)(B)		1100-207-20-000-004-0-000	1,878.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 342.4031		1100-207-20-000-035-0-000	7,040.36
Jury Service Fee (\$4)		C.C.P. Art. 102.0043		1100-207-20-000-033-0-000	1,953.06
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-034-0-000	2,660.35
Birth Certificate Fee (\$1.90)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0311 (e-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	981.60
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	36.39
Safety Seat Violation Fee (\$0.15)		TRC 343.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/TRC 706.007 (4)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.1411/GC 51.531		1100-207-20-000-070-0-000	3,130.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	437.78
Texas Home Visiting Program Contribution (\$5)		HSC 191.004/LGC 113.018 (c)		1100-207-20-000-074-0-000	-
ARREST/WARRANT FEES: STATE - Judicial & Court Personnel					
D.P.S. (\$3, \$5, \$35, \$50)	316	C.C.P. Art. 102.011		1100-207-20-000-076-0-000	1580.00
T.A.B.C. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	2205.65
P.K.W.L. (\$3, \$5, \$35, \$50)				1100-207-20-000-020-0-000	-
Texas Comprollers Criminal Investigators				1100-207-20-000-021-0-000	30.00
ARREST/WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-207-20-000-060-0-000	-
Constable Fees:				1100-342-10-060-001-0-000	140.98
Precinct #1				1100-342-10-291-000-0-000	525.00
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	300.00
Precinct #4				1100-342-10-294-000-0-000	5712.40
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fee/70: 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	40.90
Due to Others				1100-202-00-000-013-0-000	-
Restoration				1100-202-00-000-013-0-000	-
Failure to Appear - OmniBase (\$6)		TRC 706.006/TRC 706.007 (4)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	9,290.73
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	7,938.00
Debt Claims Fee/Justice Court Filing Fee (\$25)		LGC 118.121/118.122	7,935.00		
Landlord & Tenant Eviction Filing Fee/Forfeitable Entry & Detainer Court (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.123 (b)	-		
Abstract Fee (\$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 add'l pg)		LGC 118.121/118.123 (e)	1.00		
Certified Copies of Court Papers \$2 1st pg, 25 for each add'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 add'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 (b)		1100-341-10-060-008-0-000	3.00
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civ. Proc., Rule 504 (b)(CCP 102.004)		1100-341-10-060-006-0-000	22.00

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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

City: **EDINBURG, TX**
Hidalgo County, Texas

PB

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP41-2017-10332 ^X THRU JP41-2017-11465 ^P

123,842.03 ✓
\$ 123,765.03
x4-a,

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)

123,842.03
\$ 123,765.03 x3

Less: Total amount of remittances to County Treasurer (From Part II)

(126,184.03)
\$ 123,842.03 A

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

(77.00)
(2342.00) x4-a8 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ 123,842.03 B1	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00 x4-b	
Add: HCSO Monthly "D" Collections Report (July 2015)	1274.00 x4-b	
Total Remittances Made to County Treasurer	\$ 126,184.03 A	
	\$ 123,842.03	

PREPARED BY:

Ally

DATE:

12/7/17

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: 12-15-17 *PC*

Charlie Espinoza
JUSTICE OF THE PEACE

12-7-17
DATE

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17**

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

City: EDINBURG, TX
Hidalgo County, Texas

PBC

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

PAGE 2 OF 2

Name of Fine, Fee, Court Cost	# Issues/ Filed	Statute Reference	Detail of Accr Collected	GL Acct No	Am't. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	\$ 32,076.94
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	631.55
No Safety Belt 50% Fine (State Fine)		TRC 543.412, 543.413 (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 § 23.093 (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	1,691.43
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	561.82
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,255.22
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	147.20
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 c		1100-341-10-060-002-0-000	26.80
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,326.00
Motor Vehicle Adm. Fee (\$10-\$20) (Amount Fee for Exp. DL, Exp. Insp. Cert, Exp. Mtr. Reg.)		TRC Sec 348.603, 321.026, 502.407		1100-341-10-060-004-0-000	280.00
Special Fees					
Deferred Disposition		C.C.P. Art. 45.051	2,485.10	1100-341-10-067-000-0-000	2,675.10
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 45.051 (f)	190.00		
Support of Judiciary Fund (\$ \$0)		LGC 133.103		1100-341-10-060-009-0-000	336.47
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	829.93
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 706.006/706.007 dx2		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.210(a)		1100-341-10-140-049-0-000	2,040.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.013		1100-341-10-060-013-0-000	519.84
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. (\$5)		C.C.P. Art. 102.031		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. 415.082		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	184.00
Juvenile Crime and Delinquency Fund (\$25, \$50)		C.C.P. Art. 102.073(a)		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 (\$17)		C.C.P. Art. 102.073 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	22,489.31
Compensation Victims Of Crime Fund (\$3, \$5, \$15, \$3)		C.C.P. Art. 36.55 (2) & (3)		1100-207-20-000-017-0-000	15.00
Judicial & Court Personnel Training Fund (\$1, \$2)		Govt. Code Sec. 36.001 (b)		1100-207-20-000-017-0-000	2.00
Correctional Management Institute of Texas Fund (\$50)		C.C.P. Art. 102.073		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-064-0-000	2,418.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	8,289.52
Jury Service Fee (\$4)		C.C.P. Art. 102.004		1100-207-20-000-053-0-000	2,243.22
Support of Judiciary Fund (\$5 \$0)		LGC 133.103		1100-207-20-000-054-0-000	3,018.32
Birth Certificate Fee (\$1 \$0)		HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0311 (c) 1		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.073		1100-207-20-000-059-0-000	1,111.51
Moving Violation Fee (\$0 10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	41.55
Safety Seat Violation Fee (\$0 15)		TRC 543.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006/706.007(dx)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.551		1100-207-20-000-070-0-000	4,030.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.013		1100-207-20-000-073-0-000	519.84
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. 102.11		1100-207-20-000-076-0-000	205.00
D.P.S. (\$3, \$5, \$35, \$50)				1100-207-20-000-019-0-000	2,407.35
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	35.00
Texas Comprollers 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	139.07
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	400.00
Precinct #2				1100-342-10-292-000-0-000	550.00
Precinct #3				1100-342-10-293-000-0-000	650.00
Precinct #4				1100-342-10-294-000-0-000	11,992.60
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees Out of County Service Fee(DT)- Law Enforcement Agencies		C.C.P. Art. 102.11 a) 2 (A)		1100-207-30-000-003-0-000	-
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 - OmniBase (\$6)				1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	5,235.69
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122	10,075.00	1100-341-10-060-001-0-000	10,241.35
Debt Claim Fee/Justice Court Filing Fee(\$25)		LGC 118.121/118.122	-		-
Landlord & Tenant Eviction Filing Fee/Forfeiture 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)	85.00		-
Writ Filing Fee (\$5)		LGC 118.121/118.123 (d)	70.00		-
Issuing other Document (\$1 1st pg., .25 for each add'l pg.)		LGC 118.121/118.123 (e)	9.25		-
Certified Copies of Court Papers (\$2 1st pg., .25 for each add'l pg.)		LGC 118.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 101.141(a)	-		-
Birth Certificates (\$22 each \$9.20 local)		HSC 191.0045 (3)(d)	-	1100-341-10-060-001-0-000	67.00
Death Certificates (\$20 each, each add'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 (b)	-	1100-341-10-060-004-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 304.1(b)/CCP 102.004	-	1100-341-10-060-006-0-000	-

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 01/12/15/2017

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 123,842.05

123,842.05 X1; X2

RECEIVED
JAN - 5 2018

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

HIDALGO COUNTY AUDITOR'S 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) JP41-2017-11466 ^{*} THRU JP41-2017-12221 ⁴ \$ 87,251.27 X9-a1 ✓

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) \$ 87,251.27 X3 ✓
(89,593.27) (A)
Less: Total amount of remittances to County Treasurer (From Part II) \$ (87,251.27) (0.00)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) (2,342.00) X4-a4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	\$ <u>87,251.27</u> <u>B1</u> ✓	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	<u>1068.00</u> <u>EX B</u>	
Add: HCSO Monthly "D" Collections Report (July 2015)	<u>1274.00</u> <u>X4-B</u>	
Total Remittances Made to County Treasurer	\$ <u>89,593.27</u> <u>(A)</u> <u>87,251.27</u> <u>2A</u>	

PREPARED BY: Alan Lopez

DATE: 1-3-18

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: 01-11-2018 12/21/18

CE 3 1-4-18
JUSTICE OF THE PEACE DATE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

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 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		1200-351-10-067-000-0-000	\$ 25,458.98
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	481.35
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-025-0-000	109.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 23.093 (J) 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	1,200.97
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	396.33
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,601.26
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	82.80
Time Payment - @ 10% of \$25.00 (\$2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	20.70
Administrative Local Transaction Fee (\$2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	999.00
Motor Vehicle Adm. Fee (\$10-\$20) (Minimum Fee for Exp. DL, Exp. Imp. Court, Exp. M+ Tag)		TRC Sec 544.605, 521.026, 502.407		1100-341-10-060-004-0-000	180.00
Special Fees				1100-341-10-067-000-0-000	1,607.90
Deferred Disposition		C.C.P. Art. 43.031	1,397.80		
Administrative Fee - "Drivers Safety Course" (\$10)		C.C.P. Art. 43.051 (f)	210.00		
Support of Judiciary Fund (\$50)		LGC 133.105		1100-341-10-060-009-0-000	237.79
Traffic Fee (\$3)		T.R.C. 542.403		1100-341-10-067-000-0-000	564.57
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 (X)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010(a)		1100-341-10-140-049-0-000	1,480.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	371.33
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	-
State General Revenue Fund (\$2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____\$1, ____\$5, ____\$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	0.00
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	103.50
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	10.00
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.075 (a) 1/ LGC 133.102		1100-207-20-000-015-0-000	15,966.70
Compensation Victims Of Crime Fund (____\$3, ____\$5, ____\$15, ____\$30)		C.C.P. Art. 56.53 (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 Management Institute of Texas Fund (\$5.50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee-JP (\$6)		Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,392.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-033-0-000	5,645.69
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,585.26
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,136.09
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. 43.051 (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	787.68
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	29.49
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 (X)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141/GC 51.351		1100-207-20-000-070-0-000	2,320.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	371.33
Texas Home Visiting Program Contribution (\$5)		HSC 191.0048/GC 118.015 (c)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE					
D.P.S. (____\$3, ____\$5, ____\$15, ____\$50)		C.C.P. Art. 102.011		1100-207-20-000-076-0-000	1160.00
T.A.B.C. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-019-0-000	1,721.13
P.K.W.L. (____\$3, ____\$5, ____\$35, ____\$50)				1100-207-20-000-020-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-021-0-000	43.96
				1100-207-20-000-060-0-000	-
ARREST WARRANT/SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 118.131		1100-342-10-060-001-0-000	125.93
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	8,350.30
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				1100-342-10-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees TO: 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	97.00
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 (X)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee				1100-202-00-000-004-0-000	4,328.08
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 118.121/118.122		1100-341-10-060-001-0-000	5,388.25
Debt Claim Fee/Justice Court Filing Fee (\$25)		LGC 118.121/118.122	5,900.00		
Landlord & Tenant Eviction Filing Fee/Forfeiture Entry & Deceiver Court (\$25)		LGC 118.121/118.122	-		
Transcript Fees (\$10)		LGC 118.121/118.122 (b)	-		
Abstract Fees (\$5)		LGC 118.121/118.122 (c)	40.00		
Writ Filing Fee (\$5)		LGC 118.121/118.122 (d)	40.00		
Issuing other Document \$1 1st pg., 25 for each addtl pg)		LGC 118.121/118.122 (e)	6.25		
Certified Copies of Court Papers \$2 1st pg., 25 for each addtl 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 addtl \$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 (b)		1100-341-10-060-005-0-000	4.00
Jury Fees (Civil \$22, Criminal \$3)		504.11(b) CCF 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 87,251.27

AUDITED BY: THE HIDALGO
 COUNTY AUDITOR'S OFFICE
 DATE: 01/11/2018
 1/11/18

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended October 31, 2017

Receipt Number	Case Number	Date	Offense	Disposition Date	Off date	ABST	CCC	CHS	CHSIP	CO	DEL	DPS	IDRF	JCPTC	JCTF	JSF	LTF	SCOF	SJFC	SJFS	WARr	WRIFLFE	WRIT	TOTAL
JP41-2017-10197	E12-11-141	10/2/2017	violate CDL Restriction	10/27/2017	10/3/2012	-	40	3	1	225	63.6	5	2	-	4	4	2	20	0.6	5.4	50	-	-	425.6
<u>JCPTC should NOT be assessed on Writ.</u>																								
JP41-2017-09428	LT17-1778-141	10/3/2017	entry and detainer forcible			-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	5	200	210
JP41-2017-09458	LT17-1926-141	10/4/2017	entry and detainer forcible			5	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	5	200	215
JP41-2017-09465	LT17-1936-141	10/4/2017	entry and detainer forcible			-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-	5	200	210

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Case Number	Disposition Date	Offense Date	ABC	CCC	CHS	CHSP	CMIT	CO	CVCA	DD	DEATH	DIL	DPS	FA	IONF	KCD	KCTF	JSF	LTF	PVS	SCOF	SHC	SIFS	STF	SUSO	TPDC	TPDS	TPST	TPWfr	TPWfr	UTFC	UTFC	WFFR	TOTAL	
TPWfr and County Line should be split 85% and 15% respectively.																																			
IP41-2017-10159	CRN116-0303-J41	no hunters education	11/11/2017	11/11/2017	40	3	1	70							2		4	4	2		20	0.6	9.4			1	1		255	5				414	
white tailed deer																																			
IP41-2017-11305	CRN117-0073-J41	improperly tagged	11/27/2017	11/27/2017	40	3	1	41.2				66.6			2		4	4	2		20	0.6	5.4			1	1		91.8	5				288.6	
Based on disposition date, time statement should be entered.																																			
consume alcoholic beverage during prohibited hours																																			
IP41-2017-11108	EO3 08-301	child<18 not restrained on seat belt	11/21/2017	8/4/2003	5	17	3	0.5	95.7	15			65.91		5		0.5	2	4	2		20												50	285.61
IP41-2017-11146	EO5 02-644	child<18 not restrained on seat belt	11/21/2017	2/10/2005			40	3	50				62.1	5				4	2		20				30	50							3	269.1	
Please enter DC number on vessel comments																																			
IP41-2017-10511			11/6/2017								20									1														21.00	
IP41-2017-10349			11/15/2017								20									1														21.00	

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended December 31, 2017

Receipt Number	Case Numt Date	Offense	Off date	Disposition Date	COC	CHS	CHSIP	CMIT	CO	CRF	CVCA	DD	OEL	DPSr	FA	IDRF	JCD	JCTF	JSF	LTF	MNF	SCOF	SJFC	SIFS	STF	TPDC	TPDS	TPW	TPWF	TPWF7	TPW6	UTFC	TOTAL
<u>Country fine and TPWF should be 20% 15% country fine and 85% TPWF.</u>																																	
JP41-2017-12017	CRNT17-0195-J41	12/18/2017 methods	5/14/2017	12/18/2017	40	3	1	41.2								2		4	4	2		20	0.6	5.4		1	1			91.8	5		222
fish: other																																	
illegal means or																																	
exceeding the																																	
JP41-2017-11786	E03-09-151	12/11/2017 daily bag	9/6/2003	12/11/2017	17	3		0.5	51.25		15		02.2		5		0.5	2	4	2		20							5	148.75			358.2
mourning dove																																	
Based on deferred disposition, CRF should NOT be assessed.																																	
JP41-2017-11735	TR17-8195-J41	12/8/2017 safety seat	10/5/2017		40	3	1			12.5		12.5		5		2		4	4	2	0.1		0.6	5.4	90	1	1					3	127.1
Based on offense, CRF and country fine should be 50% each.																																	
JP41-2017-11468	TR17-9887-J41	12/1/2017 child	11/19/2017	12/1/2017	40	3	1			25				5		2		4	4	2			0.6	5.4	30	1	1					3	127
no safety belt,																																	
JP41-2017-11769	TR17-9918-J41	12/11/2017 child	11/19/2017	12/11/2017	40	3	1			8				5		2		4	4	2			0.6	5.4	30	1	1					3	110
no safety belt,																																	

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 26, 2018

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 October 2017 through December 2017

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Reports (Monthly Reports)* and supporting documentation for the months of October 2017 through December 2017 pursuant to Local Government Code §115.002 (a) and (b) and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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.

Scope:

The scope of our review was limited to collections reported by your office on the *Monthly Reports* for the months of October 2017 through December 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

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 Reports* to the County Auditor's Office to determine if the reports 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 Reports* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Reports* by footing and cross-footing the reports.
- 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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 13TH D.C.

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JUDGE, 206TH D.C.

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

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JUDGE, 332ND D.C.

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OVERSEER

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- 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 Reports* 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 Reports) and County Treasurer receipts to determine if fees collected were properly accounted and deposited with the County Treasurer on a daily basis.
 - Reviewed receipts 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 Reports*, 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 October 2017 through December 2017 were \$48,649.96, \$35,301.68, and \$33,399.53, 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.

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.

Observation No. 1:

We noted during our review that 41 receipts in October, 22 receipts in November, and 34 receipts in December 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 (37), June 2015 (1), September 2015 (34), October 2015 (5), November 2015 (6), December 2015 (2), January 2016 (6), February 2016 (26), March 2016 (25), April 2016 (16), May 2016 (54), June 2016 (37), July 2016 (34), August 2016 (37), September 2016 (16), October 2016 (23), November 2016 (26), December 2016 (6), January 2017 (29), February 2017 (33), March 2017 (51), April 2017 (29), May 2017 (22), June 2017 (33), July 2017 (50), August 2017 (42), and September 2017 (45) 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. In addition, the County Auditor's Office requires that adjustments be made within three days of the notification.

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.

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- 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 notification.

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 2017 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. Furthermore, 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*. 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 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*, 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 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 47 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; however, the problem has not been resolved.

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, the continued assistance from the Information Technology Department should be requested until the problem has been resolved.

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Observation No. 4:

We noted during our review that collections for 4 of 18 days in December 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, the collections were not deposited on a daily basis since they were understaffed.

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 deposit collections on a daily basis increases the risk that loss or theft can occur.

Recommendation:

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

Observation No. 5:

We noted during our review that 17 of 19 deposit slips in November and 8 out 18 deposit slips in December did not contain the receipt sequence for which the deposit was being made on the face of the deposit slip. According to the Court Coordinator, staff is being trained on preparing deposit slips and will be reminded of this procedure.

Pursuant to the County Auditor's Cash Handling Guidelines and Procedures, "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 increase the risk that receipt transactions will not be identified, traced, or corrected in a timely manner.

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. 6:

We noted during our review that 8 of 32 online credit card transactions in October, 4 of 37 online credit card transactions in November, and 8 of 45 online credit card transactions in December were not promptly receipted in *Odyssey*. The transactions were receipted 2 to 50 days after the date of transaction. Consequently, the applicable case dispositions were not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the credit card transactions were not promptly receipted since staff was being crossed- training. The Court Coordinator will remind staff to receipt online credit card transactions daily.

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 November 2017 *Monthly Report* was submitted 3 days after the fifth day following the end of the month. According to the Court Coordinator, the Justice of the Peace was out of the office; therefore, he was unable to sign the *Monthly Report*.

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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 the 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:

We noted during our review that 13 of 21 Close-out Reports in October were missing the date on *Part III Acknowledgment and Approval*. In addition, 9 of 19 Close-out Reports in November and 5 of 18 Close-out Reports in December had the wrong deposit slip number noted on *Part IV Summary of Deposits*. According to the Court Coordinator, the Assistant Court Coordinator is being trained on preparing the Close-out Reports.

The “Cash Handling Guidelines and Procedures” prescribed by the County Auditor’s Office prescribes the procedures that must be performed when preparing the Close-out Report. The witness must enter the deposit slip number on *Part IV Summary of Deposits*. The County official and his/her designee must sign and date the Close-out Report under *Part III Acknowledgment and Approval* to document responsibility for reviewing and approving the Close-out Report.

Failure to ensure that the Close-out Report is properly prepared may increase the risk that discrepancies between actual cash collected and recorded amounts are not discovered on a timely basis.

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” for the procedures that must be performed when preparing the Close-out Report.

Observation No. 9:

A mail log was utilized to record payments received through the mail; however, the mail log did not contain the signature of the individual who is responsible for verifying that an official County receipt was issued for each mail-in payment. According to the Court Coordinator, she was not aware of this procedure; however, staff will be instructed to provide their signature when conducting this verification.

Pursuant to the “Cash Handling Guidelines and Procedures” prescribed by the County Auditor’s Office, it is required 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. An employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the signature of the employee who verified that an official County receipt was issued for each mail-in payment may increase the risk that payments could be lost or misappropriated without detection.

Recommendation:

Management should ensure that the signature of the employee who verifies that an official County receipt is issued for each mail-in payment is provided on the mail log. 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. 10:

We noted during our review that 8 of 18 Close-out Reports in December were submitted to the County Treasurer’s Office 2 to 12 days after the bank deposit was made. According to Court Coordinator, the Close-out Reports were not submitted to the County Treasurer’s Office on a daily basis since they were understaffed.

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The County Auditor's Office requires that the Close-out Report along with the bank validated deposit slip 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 daily Close-out Report along with the bank validated deposit slip prevents the County Treasurer's Office from recording the receipts into the accounting system on a timely basis and may increase the risk that an employee could misappropriate funds.

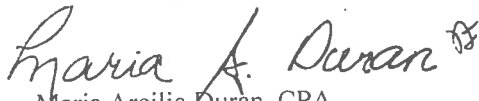
Recommendation:

Management should ensure that the Close-out Report along with the bank validated deposit slip is submitted to the County Treasurer's Office on a daily basis.

Please provide written management responses to the observations noted above by February 15, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observations, please contact Araceli A. Guillen, Internal Auditor I at (956) 318-2511 ext. 4649, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

Enclosures: *Monthly Reports* and Exhibits

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

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JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17

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) JP-2017-04416 0 THRU JP-2017-04805 \$48,649.96 - X16-

LESS: COST ON DEPOSIT - X7.

ADD: COST ON DEPOSIT LIQUIDATED - X7.

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$48,649.96 - X3 A
56,424.91
\$ -64,058.23
(7,774.95)
(64,058.23)
X4-F

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$48,649.96</u> <u>64,058.23</u> <u>B1</u>	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bonds</u>	<u>7,288.95</u> <u>\$0.00</u> <u>X4-G</u>	
<u>Dec '13, May '14 thru Aug. '14, Oct. '16</u>		
Add: HCSO Monthly "D" Collections Report <u>April '15 "D" Coll</u>	<u>219.00</u> <u>\$0.00</u> <u>X4-G</u>	
<u>June '15 "D" Coll</u>	<u>267.00</u> <u>X4-G</u>	
Total Remittances Made to County Treasurer	<u>56,424.91</u> <u>\$</u> <u>64,058.23</u>	

PREPARED BY: [Signature]

DATE PREPARED: 11/3/2017

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: [Signature]
DATE: 11/16/17 11/3/17 11/22/18

RECEIVED

JUSTICE OF THE PEACE

DATE

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

REVISED: 01/17

Hidalgo County
Auditor's Office

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: October-17**

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

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 115.004, PC 12.23		1200-351-10-068-000-0-000	\$ 18,295.51
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.167		1100-207-20-000-012-0-000	130.90
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (1)		1100-207-20-000-023-0-000	269.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edus Code § 25.063 (4) (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	767.38
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	243.84
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	1,011.20
Time Payment - @40% OF \$25.00 (\$10.00)		LGC 133.103 (3)		1100-341-10-060-001-0-000	-
Time Payment - @10% OF \$25.00 (\$2.50)		LGC 133.103 (4)		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	697.90
Motor Vehicle Adm. Fee (\$12.50) Transact. Fee for Exp. Cl. Exp. Sup. Ser. Exp. Sub. Reg.		TRC Sec 543.503, 521.025, 502.407		1100-341-10-060-004-0-000	100.00
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. 45.051 (2)			-
Support of Judiciary Fund (\$ 50)		LGC 133.105		1100-341-10-060-009-0-000	145.21
Traffic Fee (\$3)		TRC 542.403		1100-341-10-068-000-0-000	356.54
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (4)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006, TRC 706.007 (4) (2)		1100-341-10-060-012-0-000	-
Scofflaw Fee (\$20)		TRC 502.010 (4)		1100-341-10-149-049-0-000	1,645.97
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	225.61
Traffic Court Cost (\$50)		Fam. Code 65.117 (a) (3)		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	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. 415.052		1100-207-20-000-011-0-000	0.50
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)		C.C.P. Art. 102.075 (a)		1100-207-20-000-007-0-000	1.75
Comprehensive Rehabilitation Fund (\$5)		C.C.P. Art. 102.081		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	10,075.16
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 Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent Legal Services Fee-JP (\$6)	23	Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	133.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	3,335.76
Jury Service Fee (\$4)		C.C.P. Art. 102.045		1100-207-20-000-033-0-000	975.20
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-034-0-000	1,309.74
Birth Certificate Fee (\$1.80)		HSC 191.022 (C)		1100-207-20-000-059-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (4) (2)		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	480.70
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	19.69
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (3) (1)		1100-207-20-000-062-0-000	-
Failure to Appear (\$20)		TRC 706.006, TRC 706.007 (4) (3)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 101.141 GC 51.851		1100-207-20-000-070-0-000	230.00
Traffic Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	225.61
Texas Home Visiting Program Contribution (\$5)		HSC 191.004 GC 115.015 (4)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE	23	C.C.P. Art. 102.011		1100-207-20-000-075-0-000	115.00
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-019-0-000	1,098.87
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	6.00
U.T.P.A. (____ \$5, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY		LGC 115.131			
Sheriff Fees:				1100-342-10-060-001-0-000	93.33
Constable Fees:				1100-342-10-291-000-0-000	-
Precinct #1				1100-342-10-292-000-0-000	-
Precinct #2				1100-342-10-293-000-0-000	-
Precinct #3				1100-342-10-294-000-0-000	2,526.98
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				1100-342-10-060-001-0-000	-
Fire Marshal Fee				1100-207-30-000-003-0-000	-
Due to Others				1100-202-00-000-014-0-000	25.13
Warrant Fees Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (2) (A)		1100-202-00-000-014-0-000	-
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 (4) (2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	3,213.58
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	600.00
Small Claims Court Filing Fee (\$25)		LGC 115.120, 115.122	575.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 115.120, 115.122	-		
Landlord & Tenant Eviction Filing Fee (Per. Probate Entry & Detainer Court) (\$25)		LGC 115.120, 115.122	-		
Transcript Fees (\$10)		LGC 115.120, 115.123 (b)	-		
Appeal Fees (\$10)		LGC 115.121, 115.123 (4)	25.00		
Abstract Fees (\$5)		LGC 115.121, 115.123 (4)	-		
Writ Filing Fee (\$5)		LGC 115.121, 115.123 (4)	-		
Issuing other Document (\$1 1st pg., 25 for each add'l pg)		LGC 115.121, 115.123 (4)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each add'l pg)		LGC 115.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 115.121, 115.124	-		
Birth Certificates (\$22 each)		HSC 191.0045 (3) (4)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'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 (b)		1100-341-10-060-008-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		504 (b) C.C.P. 102.004		1100-341-10-060-006-0-000	0.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 48,649.96

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE 15TH DAY OF THE FOLLOWING MONTH: LGC § 114.001
COUNTY AUDITOR'S FORM: RE-JP-C-4 REVISED 01/17

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Hidalgo County

Clerk's Office

X1, X2

X

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17**

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) JP42-2017-04806 -0- THRU JP42-2017-05121 \$35,301.68 *X1*

LESS: COST ON DEPOSIT - *X7*

ADD: COST ON DEPOSIT LIQUIDATED - *X7*

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

\$35,301.68 *X3*
43,076.63 *(A)*
S 48,885.96
(7,774.95) *X4-E*
(48,885.96)
PA

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$35,301.68</u> <u>48,885.96</u> <i>B1</i> ✓	
Add: Previous Month's Bond Overtransfer <i>Unliquidated Bonds</i>	<u>7,288.95</u> <u>\$0.00</u> <i>X4-F</i> ✓	
<i>Dec '13, Mar '16 through Aug '16, Oct '16</i>		
Add: HCSO Monthly "D" Collections Report <i>April '15 "D" Coll</i>	<u>219.00</u> <u>\$0.00</u> <i>X4-F</i> ✓	
<i>June '15 "D" Coll</i>	<u>26,700</u> <i>X4-F</i> ✓	
	<u>43,076.63</u> <i>(A)</i>	
Total Remittances Made to County Treasurer	<u>S 48,885.96</u>	

PREPARED BY: *[Signature]*

DATE PREPARED: 12/05/2017

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Hidalgo County

Auditor's Office

THIS REPORT IS FILED 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

HIDALGO COUNTY JUDGE'S OFFICE

APPROVED BY: *[Signature]*

DATE: 12/11/17

[Signature]
JUSTICE OF THE PEACE

12/8/2017
DATE

REVISED: 01/17

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: November-17

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

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		1200-351-10-068-000-0-000	12,680.75
Texas Parks & Wildlife 35% 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 (g)		1100-207-20-000-023-0-000	75.05
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Edac Code § 25.091 (2) (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	599.68
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	197.35
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	798.82
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 (d)		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	511.60
Motor Vehicle Adm. Fee (\$10-\$20) - Commercial Fee for Exp. DL, Exp. Insp. Cert, Exp. Veh. Reg		TRC Sec 549.045, 521.026, 502.497		1100-341-10-060-004-0-000	200.00
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. 45.051 (b)		-	-
Support of Judiciary Fund (\$ 60)		LGC 133.103		1100-341-10-060-009-0-000	118.45
Traffic Fee (\$3)		TRC 542.403		1100-341-10-068-000-0-000	260.62
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (a)		1100-341-10-060-011-0-000	-
Failure to Appear (\$4)		TRC 706.006/TRC 706.007 (d)		1100-341-10-060-012-0-000	-
Scotlaw Fee (\$20)		TRC 502.103 (a)		1100-341-10-140-049-0-000	965.30
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	192.01
Truancy Court Cost (\$50)		Pen. Code 55.107 (a) (3)		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. 102.051		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt. Code Sec. 415.182		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)		1100-207-20-000-095-0-000	-
Juvenile Crime and Delinquency Fund (____ \$25, ____ \$50)		C.C.P. Art. 102.075 (a)		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	5.60
Consolidated Court Costs Fund (\$17)		C.C.P. Art. 102.075 (a) (3), LGC 133.102		1100-207-20-000-015-0-000	7,965.19
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55 (1) (a) (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	2.00 123.00
Correctional Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$5)	24	Govt. Code Sec. 101.141 (2) (B)		1100-207-20-000-004-0-000	144.00
State Traffic Fee- Subtitle C (\$30)		TRC Sec 542.4731		1100-207-20-000-035-0-000	2,600.06
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	793.45
Support of Judiciary Fund (\$5.40)		LGC 133.103		1100-207-20-000-054-0-000	1,065.03
Birth Certificate Fee (\$1.80)		HSC 191.002 (5)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.051 (a) (4)		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	394.01
Moving Violation Fee (\$0.10)		C.C.P. Art. 102.022 GC		1100-207-20-000-061-0-000	15.00
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)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 121.141 GC 51.351		1100-207-20-000-070-0-000	240.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	194.01
Texas Home Visiting Program Contribution (\$5)		HSC 191.0043 GC 119.013 (2)		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	931.04
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	1.74
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	24	LGC 113.131		1100-341-10-060-001-0-000	120.00 114.00
Sheriff Fees:					
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	9.33
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	2,095.67 1,602.67
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees					
Tax Assessor Fraud Investigators					
School District Arrest Fee					
Fire Marshal Fee					
Due to Others					
Warrant Fees: Out of County, Service Fees D.T.O. 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	218.16
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)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	1,183.74
Justice Fees (Local Fees)					
Small Claims Court Filing Fee (\$25)		LGC 113.121 113.122	600.00	1100-341-10-060-001-0-000	650.62 1,930.62
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 113.121 113.122	-		-
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) (\$25)		LGC 113.121 113.122	-		-
Transcript Fees (\$10)		LGC 113.121 113.123 (a)	-		-
Appeal Fees (\$10)		LGC 113.121 113.123 (a)	-		-
Abstract Fees (\$5)		LGC 113.121 113.123 (a)	70.62		-
Writ Filing Fee (\$5)		LGC 113.121 113.123 (a)	10 410.00		-
Issuing other Document (\$1 1st pg, .25 for each add'l pg)		LGC 113.121 113.123 (a)	-		-
Certified Copies of Court Papers (\$3 1st pg, .25 for each add'l pg)		LGC 113.121	-		-
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141 (a) (4)	-		-
Birth Certificates (\$22 each)		HSC 191.0045 3 (a)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each add'l \$3)		HSC 191.0045 3 (a)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee (\$1 each)		HSC Sec 191.0045 (b)		1100-341-10-060-003-0-000	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc., Rule 504 18VC CCP 102.004		1100-341-10-060-006-0-000	22.00

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: \$ 35,301.68

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH: LGC § 114.01
COUNTY AUDITOR'S FORM RE-2000 REVISED 11/17

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Hidalgo County
Auditor's Office

78

MX1, X2 X3

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17

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) JP42-2017-05177 - 0 THRU JP42-2017-05393 \$33,399.53 X11

LESS: COST ON DEPOSIT - X7

ADD: COST ON DEPOSIT LIQUIDATED - X7

AMOUNT OWED TO COUNTY (Should Match Amt in Part III)

Less: Total amount of remittances to County Treasurer (From Part II)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.)

33,399.53
41,174.48 X3
41,174.48 X4-A3
35,301.58
35,301.58
21

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	<u>\$33,399.53</u> <u>35,301.58</u> B1	
Add: Previous Month's Bond Overtransfer <u>Unliquidated Bond</u>	<u>7,238.95</u> \$0.00 EX-B	
<u>Dec. '13, May '16, through Aug. '16, Oct. '16</u>		
Add: HCSO Monthly "D" Collections Report <u>April '15 "D" Coll.</u>	<u>219.00</u> \$0.00 X4-F	
<u>June '15 "D" Coll.</u>	<u>267.00</u> X4-F	
Total Remittances Made to County Treasurer	<u>41,174.48</u> X <u>35,301.58</u>	

PREPARED BY: [Signature]

DATE PREPARED: 01/4/2018

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JAN 05 2018

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: 01/17

JUSTICE OF THE PEACE

DATE

01/05/18

X2

**JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: December-17**

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

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		1200-351-10-068-000-0-000	\$11,338.50
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	133.60
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (a)		1100-207-20-000-028-0-000	87.50
Gross Weight 50% Fine (State Fine)		TRC 521.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ Code § 25.095 (3) (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	535.16
Courthouse Security Fund JP (\$1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	193.02
Justice Court Technology Fund (\$4)		C.C.P. Art. 102.017		1242-341-10-060-000-0-000	776.15
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	472.10
Motor Vehicle Adm. Fee (\$10-\$20) (National Fee for Exp. DL, Exp. Insp. Cert, Exp. Mtr. Reg.)		TRC Sec 545.605, 521.026, 502.407		1100-341-10-060-004-0-000	80.00
Special Fees				1100-341-10-068-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051		-	-
Administrative Fee - "Drivers Safety Course" (\$19)		C.C.P. Art. 45.051 (b)		-	-
Support of Judiciary Fund (\$ 60)		LGC 133.105		1100-341-10-060-009-0-000	115.87
Traffic Fee (\$3)		TRC 542.403		1100-341-10-068-000-0-000	237.04
Child Safety (\$20-\$25)		C.C.P. Art. 102.014 (a)		1100-341-10-060-011-0-000	75.00
Failure to Appear (\$4)		TRC 706.006/TRC 706.007 (a)(2)		1100-341-10-060-012-0-000	-
Scotlaw Fee (\$20)		TRC 502.012 (a)		1100-341-10-140-040-0-000	1,076.97
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	137.21
Truancy Court Cost (\$50)		Firm Code 52.107 (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. 102.031		1100-207-20-000-003-0-000	(5.00)
State General Revenue Fund (\$2.50)		C.C.P. Art. 56.55 (1) & (3)		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____ \$1, ____ \$1.50, ____ \$3.50)		Govt. Code Sec. 415.452		1100-207-20-000-011-0-000	(10.50)
Operators and Chauffeurs License Fund (\$75)		TRC 501.192		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)		C.C.P. Art. 102.075 (a) (3) LGC 133.102		1100-207-20-000-015-0-000	7,755.50
Compensation Victims Of Crime Fund (____ \$3, ____ \$5, ____ \$15, ____ \$35)		C.C.P. Art. 56.55 (1) & (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 Management Institute of Texas Fund (\$ 50)		C.C.P. Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP (\$6)	13	Govt. Code Sec. 101.141-21 (B)		1100-207-20-000-004-0-000	78.00
State Traffic Fee-Subtitle C (\$30)		TRC Sec 542.403		1100-207-20-000-035-0-000	2,840.37
Jury Service Fee (\$4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	772.12
Support of Judiciary Fund (\$5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,038.42
Birth Certificate Fee (\$1.30)		HSC 191.022 (f)		1100-207-20-000-059-0-000	-
Defensive Driving Record Fee (\$12)		C.C.P. Art. 45.0511 (a) (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	331.68
Moving Violation Fee (\$0.10)		GC 131.141 GC 51.551		1100-207-20-000-061-0-000	14.80
Safety Seat Violation Fee (\$0.15)		TRC 545.412 (b) (1)		1100-207-20-000-062-0-000	1.15
Failure to Appear (\$20)		TRC 706.006/TRC 706.007 (a)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil (\$10)		GC 131.141 GC 51.551		1100-207-20-000-070-0-000	130.00
Truancy Prevention and Diversion Fund (\$1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	197.66
Texas Home Visiting Program Contribution (\$5)		HSC 191.0019 GC 119.015 (a)		1100-207-20-000-074-0-000	-
ARREST WARRANT FEES: STATE DEPT-Civil					
D.P.S. (____ \$3, ____ \$5, ____ \$35, ____ \$50)		C.C.P. Art. 102.011		1100-207-20-000-019-0-000	6.50
T.A.B.C. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-019-0-000	308.81
P.K.W.L. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-020-0-000	-
U.T.P.A. (____ \$3, ____ \$5, ____ \$35, ____ \$50)				1100-207-20-000-021-0-000	5.00
				1100-207-20-000-022-0-000	-
ARREST WARRANT SERVICE FEES: COUNTY					
Sheriff Fees:		LGC 113.131		1100-342-10-060-001-0-000	112.54
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	1,105.69
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 DIO-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	11.70
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase (\$5)		TRC 706.006/TRC 706.007 (a)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	2,177.15
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,500.00
Small Claims Court Filing Fee (\$25)		LGC 113.121, 113.122	325.00		
Debt Claim Fee (Justice Court Filing Fee) (\$25)		LGC 113.121, 113.122	-		
Landlord & Tenant Eviction Filing Fee, (Forfeiture Entry, & Detainer Court) (\$25)		LGC 113.121, 113.122	-		
Transcript Fees (\$10)		LGC 113.121, 113.123 (b)	-		
Appeal Fees (\$10)			-		
Abstract Fees (\$5)		LGC 113.121, 113.123 (c)	35.00		
Writ Filing Fee (\$5)		LGC 113.121, 113.123 (d)	5.00		
Issuing other Document (\$1 1st pg., 25 for each addtl pg)		LGC 113.121, 113.123 (e)	-		
Certified Copies of Court Papers (\$2 1st pg., 25 for each addtl pg)		LGC 113.121	-		
Probable Cause Tow Hearing Fee (\$20)		LGC 11.141 (4)	-		
Birth Certificates (\$22 each)		HSC 191.0045 (4) (1)		1100-341-10-060-001-0-000	-
Death Certificates (\$20 each, each addtl \$3)		HSC 191.0045 (4) (1)		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	-
Jury Fees (Civil \$22, Criminal \$3)		Rules of Civil Proc. Rule 504.1 by CCP 102.004		1100-341-10-060-006-0-000	-

TOTAL AMOUNT DUE TO THE COUNTY TREASURER:

\$ 33,399.53

JAN 05 2018

Hidalgo County
Auditor's Office

XE

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended October 31, 2017

Receipt Number	Case Number	Party	Offense Type	Offense Code	CCG	CMS	CUSP	CIP	CAIT	CU	CRF	CVC	DEL	DPN	DPSC	FA	IDRF	ICD	DEPT	ATE	JSE	USX	LTF	MW	SAVF	SJC	SFS	SO	SM	SIF	SVSO	TPAC	TPDS	TPMR	TOTAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
DEL was over assessed, should be \$29.40. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
JP42-2017-04636	JP04 06 838	NAVA, JAI 1010	Spending	5/24/07	10/18/17	15.00	1.11	0.30						36.18	1.87																						1.11	18.85	100.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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JP42-2017-04481	JP07 07 164	GARCIA, JPE	Spending	6/29/07	10/5/17	40.00	3.00	1.00						80.70	5.00																							3.00	205.70																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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JP42-2017-04553	JP08 03 137	HOSANES, MARIA	Spending	1/23/08	10/11/17	40.00	3.00	1.00						92.70	5.00																							3.00	351.70																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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JP42-2017-04553	JP08 08 495	HOSANES, MARIA	Spending	8/1/08	10/11/17	40.00	1.40	1.60						111.00	5.00																							3.00	481.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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JP42-2017-04428	JP09 07 090	WING, LITS	Spending	6/28/09	10/27/17	40.00	3.00	1.00						50.90	5.00																							1.71	28.57	150.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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JP42-2017-04526	JP10 09 197	DEANSE	Spending	9/17/15	10/23/17	40.00	3.00	1.00						124.70	5.00																									1.71	28.57	150.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
DEL was over assessed, should be \$109.20. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
JP42-2017-04649	JP15 04 042	MACDONALD, LONARD	Spending	3/25/15	10/17/17	10.75	0.81	0.77						27.16																												1.71	28.57	150.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
DEL was over assessed, should be \$83.70. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
JP42-2017-04608	JP15 05 052	PRIMA, MARILU	Spending	5/21/15	10/10/17	17.47	1.31	0.84						33.38																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											</

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended November 30, 2017

Receipt Number	Case Number	Party	Offense Type	Off Date	Date	AUC	CCC	CMS	CMSF	CO	CONV	CHIF	DEL	DPM	DPY	IMPT	KCTF	ISF	LII	MAVE	SCOH	SHIC	SHFS	SO	SOF	SIF	TPDC	TPDS	U11C	WARr	WFPRE	TOTAL	
Based on offense type, MVE \$5.10 should have been assessed.																																	
JP42-2017-04828	TR17 4779-J42	SOCORRO	Safety Seat <8	08/12/17	11/02/17	-	-	-	-	-	0.05	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10
TPDS was split incorrectly, should be TPDC \$1 and TPDS \$1.																																	
JP42-2017-05084	JP14 02 095	VASIE, GILBERT	No Safety Belt	07/15/14	11/08/17	-	40.00	3.00	1.00	50.00	-	-	51.60	5.00	-	2.00	4.00	4.00	2	-	20.00	0.60	0.60	5.40	-	30.00	-	2.00	3.00	-	-	-	223.60
Please enter disposition date:																																	
Drive on Improved Shoulder when Prohibited																																	
JP42-2017-04997	TR17 1427 J42	JASON	CASTRUITA, JULIO OMAR	03/22/17	11/17/17	-	40.00	3.00	1.00	52.90	-	-	-	5.00	2.00	4.00	4.00	2	0.10	20.00	0.60	0.60	5.40	-	30.00	1.00	1.00	3.00	-	-	-	175.00	
JP42-2017-05055	TR17 5785-J42	EMARIEL	Fail to Yield ROW	10/13/17	11/27/17	-	19.96	1.50	0.50	-	-	-	-	2.50	1.00	2.00	2.00	2	0.05	-	0.30	2.70	-	14.99	0.50	0.50	1.50	-	-	-	-	52.00	
JP42-2017-05108	TR17 5944-J42	HERNANDEZ, ELIPE	Fail to Yield ROW	10/16/17	11/30/17	-	23.18	1.74	0.58	-	-	-	-	2.90	1.16	2.32	2.32	2	0.06	-	0.35	3.13	-	12.36	0.58	0.58	1.74	-	-	-	-	60.00	
JP42-2017-05016	TR17 6447-J42	ZURITA, NICOLE ANSIA	Speeding	11/09/17	11/21/17	-	19.16	1.44	0.48	-	2.40	-	-	-	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	0.48	0.48	1.44	-	-	-	-	50.00	
Unsafe Start from Parked/Stopped Position																																	
JP42-2017-04803	TR17 5146-J42	TAPPA, MATCO, Jr.	CASTRUITA, JULIO OMAR	08/17/17	11/08/17	-	19.16	1.44	0.48	-	-	-	-	-	0.96	1.92	1.92	2	0.05	-	0.29	2.59	-	14.39	0.48	0.48	1.44	-	-	-	-	50.00	
JP42-2017-04922	TR17 5946-J42	GONZALEZ, BECKY LLE	Driving while lic	10/12/17	11/13/17	-	28.60	2.15	0.72	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	0.72	0.72	-	-	-	-	-	50.00	
JP42-2017-04874	TR17 5704 J42	ANTONIO	No DL (Unit)	10/06/17	11/06/17	-	28.60	2.15	0.72	-	-	-	-	3.58	1.43	2.86	2.86	2	0.07	-	0.43	3.86	-	-	0.72	0.72	-	-	-	-	-	50.00	
JP42-2017-04925	JP04-11-234	ROGERS, STEPHEN RENE	Open Container	10/29/04	11/13/17	1.74	13.91	1.04	-	-	-	-	22.96	-	-	1.39	-	2	-	-	6.96	-	-	-	-	-	-	-	-	-	-	50.00	
JP42-2017-05096	JP14-06-087	COMPEAN, ADRIAN	Display Exp LP	06/08/17	11/29/17	-	10.76	0.81	0.27	-	-	-	24.61	-	-	0.54	1.08	1.08	2	-	5.38	0.16	1.45	1.32	-	-	0.27	0.27	-	-	-	50.00	
Based on number of payments, LTF \$2 was over assessed.																																	
JP42-2017-04896	TR17 5149 J42	PFNA, DIANA GARCIA	Safety Seat <8	09/09/17	11/08/17	-	20.84	1.56	0.52	-	-	-	-	2.60	1.04	2.08	2.08	4	0.05	-	0.31	2.81	-	15.61	0.52	0.52	1.56	-	-	-	-	56.10	
Based on number of payments, LTF \$2 should have been assessed. TP \$25 should have been assessed. In addition, please enter disposition date.																																	
JP42-2017-05030	TR17 5351 J42	JUAREZ, NOE, Jr.	DL >90 days	08/21/17	11/22/17	-	11.40	0.85	0.28	5.90	1.42	-	-	0.57	1.34	1.34	1.34	-	0.01	-	0.17	1.54	-	-	0.28	0.28	-	-	-	-	-	25.00	
Based on number of payments, LTF \$2 should have been assessed. In addition, please enter disposition date:																																	
JP42-2017-04914	TR17 5828 J42	GUERRERO, SAUL AII	IV of Drug Paraphernalia	09/22/17	11/09/17	-	28.66	2.15	0.72	-	-	-	-	3.58	1.41	2.87	2.87	2	-	-	-	0.43	3.87	-	-	0.72	0.72	-	-	-	-	50.00	
DEL was over assessed, should be \$33.30. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions. In addition, please enter disposition date																																	
JP42-2017-05111	JP05 12 482	JULSIUD	Speeding	11/27/05	11/30/17	-	40.00	3.00	-	-	-	-	94.50	5.00	-	4.00	4.00	2	-	20.00	-	-	-	-	30.00	-	-	-	-	-	-	205.50	
Based on the number of payments LTF \$2 should have been assessed. TP \$25 should have been assessed. DEL was over assessed, should be \$57.90. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions. In addition, please enter disposition date																																	
JP42-2017-05080	JP07 06 838	NAVA, JACINTO	Speeding	05/28/07	11/28/17	-	12.46	0.94	0.31	-	-	-	29.91	1.57	-	1.24	1.24	-	-	-	6.23	0.18	1.06	-	9.34	-	-	-	-	-	-	15.58	
DEL was over assessed, should be \$69.90. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions. In addition, please enter disposition date																																	
JP42-2017-05089	JP10 01 613	MANUELA M.	Display Exp LP	01/10/10	11/29/17	-	23.07	1.73	0.58	-	-	-	48.97	2.88	-	1.15	2.31	2	0.04	8.57	0.35	3.11	-	-	-	-	-	-	-	-	-	100.00	
TP \$25 should have been assessed, DEL was under assessed, should be \$92.10. Please call Auditor's office for instructions. In addition, please enter disposition date																																	
JP42-2017-05078	JP10 09 097	DEWSE	Speeding	08/12/10	11/28/17	-	17.14	1.29	0.43	37.00	-	-	38.96	2.14	-	0.86	1.71	1.71	2	0.04	8.57	0.26	2.31	-	12.86	-	-	1.29	21.43	-	-	150.00	
DEL was over assessed, should be \$27.33. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions. In addition, please enter disposition date																																	
JP42-2017-05062	JP14 06 184	ANTHONY, AMIT HAJ	Driving while lic	05/21/14	11/27/17	-	38.70	2.90	0.97	-	-	-	82.73	4.84	-	1.94	3.87	3.87	2	0.10	19.35	0.58	5.21	-	-	-	0.97	0.97	-	-	-	169.00	
DEL was over assessed, should be \$51.60. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.																																	
JP42-2017-04964	TR15 0349 J42	ESCALERA, STEPHANIE	Scarbutt Passenger	04/25/15	11/15/17	-	40.00	3.00	1.00	-	-	-	66.60	-	5.00	2.00	4.00	4.00	2	-	20.00	0.60	5.40	-	30.00	1.00	1.00	3.00	50.00	-	-	238.60	
TP \$25 should have been assessed.																																	
JP42-2017-04898	TR16 2959 J42	MARTINEZ, JULIO CESAR	Fail to Maintain Financial Resp	08/14/16	11/08/17	-	7.36	0.55	0.18	175.00	-	-	57.90	-	0.92	0.37	0.74	0.74	2	-	3.68	0.11	0.99	-	-	0.18	0.18	-	-	-	-	250.90	
LTF \$2 was over assessed. In addition, please enter disposition date																																	
JP42-2017-05057	TR16 1227 J42	EDUARDO	Speeding	04/11/16	11/27/17	-	40.00	3.00	1.00	97.90	-	-	66.60	-	5.00	2.00	4.00	4.00	4	0.10	20.00	0.60	5.40	-	30.00	1.00	1.00	3.00	-	-	-	288.60	

Justice of the Peace Homer Jasso Schedule of Adjustments For the Month Ended December 31, 2017

Receipt No.	Case No.	Party	Offense Type	Off Date	Date	CCC	CHS	CHSHP	CNI	CO	CDMS	CRF	CSIS	CS5	UPS	UPSF	FA	HRHF	ICD	ICPT	JCTF	JSE	ITF	MAVF	SCOF	SIFC	SIFS	SO	SIF	SVSD	TPDC	TPDS	TPWFI	TPW	UTC	WARF	WFP	TOTAL		
JCTPT \$1 was over assessed. In addition, LTF \$2 should have been assessed.																																								
IP42-2017-05134	2	ROSIA MARIA	No DL (Unl)	08/27/99	12/01/17	17.00	3.00	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	185.00
Based on offense type, LTF \$3 should not have been assessed.																																								
IP42-2017-05351	557	PHABO	Thelt	11/25/01	12/21/17	17.00	3.00	-	0.5	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77.00	
Based on number of payments, LTF \$2 should have been assessed. Line should be \$106.00; therefore, TPWFI and CO were over assessed, should be TPWFI \$90.10 and CO \$15.90.																																								
IP42-2017-05127	142	GALANIZ, RAUL	No Hunting license	09/09/17	12/01/17	40.00	3.00	1	-	15.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170.00		
IP42-2017-05128	142	GALANIZ, RAUL	No Hunting license	09/09/17	12/01/17	-	-	-	-	1.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.00		
Based on offense date, CS5 \$0.15 should not have been assessed. DEL was over assessed, should be \$44.13. If approved by the Justice of the Peace, amount should be refunded, if not call Auditor's office for instructions.																																								
IP42-2017-05201	298	M.	Child Seat Unrestrained Child	05/18/15	12/07/17	40.00	3.00	1	-	12.50	-	-	-	-	0.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	206.43		
Based on appear by date, SCOFF \$20 should have been assessed.																																								
IP42-2017-05206	142	PAULO	Safety Seat Spn4, Child-8	06/02/17	12/08/17	40	3	1	-	12.50	-	-	-	-	59.18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
DEL has been over assessed, should be \$27.36. If approved by the Justice of the Peace, amount should be refunded, if not call Auditor's office for instructions. Please enter disposition date.																																								
IP42-2017-05358	624	J.	No LP	05/20/15	12/21/17	10.74	0.81	0.27	-	-	-	-	-	-	11.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00		
LTF \$2 and TPDC \$1 should be assessed. In addition based on the date of the first payment, TP \$25 should have been assessed. Please enter disposition date.																																								
IP42-2017-05319	257	ANNA	Expired Motor Vehicle Inspection	05/26/15	12/18/17	16.95	1.27	0.42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00		
LTF \$2 should have been assessed. In addition based on the date of the first payment, TP \$25 should have been assessed. Please enter disposition date.																																								
IP42-2017-05305	142	Guerra, Andres Marco	Vaccinate Dog/Cat	11/04/17	12/15/17	11.34	0.85	0.28	-	31.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.00		
Please enter disposition date.																																								
IP42-2017-05276	142	LEMAA, JENNA TAMAR	Fail to Maintain Fin'l Resp	01/01/17	12/14/17	40.00	3.00	1	-	175	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264.00		
IP42-2017-05139	142	GARCIA, MARSA LEONOR	Fail to Resp	11/11/17	12/04/17	40.00	3.00	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69.00		
IP42-2017-05149	142	ZAMARRON, JOSE	No DL (Unl)	08/05/17	12/04/17	11.94	0.90	0.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28.00		
IP42-2017-05172	142	SAENZ, ABRAHAM GUERRERO	No DL (Unl)	09/28/17	12/05/17	29.15	2.19	0.73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50.90		
IP42-2017-05315	142	SALINAS, KARLA CASTILLO	Speeding	11/07/17	12/18/17	40.00	3.00	1	-	60.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162.10		
IP42-2017-05368	142	SALINAS, HUGO ANDRES	Turn when Unsale not Intersection	12/06/17	12/27/17	40.00	3.00	1	-	52.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155.00		
IP42-2017-05348	142	GOMEZ, PIACIDO	Speeding	10/18/17	12/21/17	18.02	1.35	0.45	-	9.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57.00		
IP42-2017-05333	142	Ugao, Iveslir Urrutia	No DL (Unl)	11/09/16	12/19/17	29.64	2.22	0.74	-	-	-	-	-	-	34.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101.00		

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of December 31, 2017

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	3/1/2016	JP42-2016-00846	-	179.00
	28	3/7/2016	JP42-2016-00965	JP15-07-111	172.00
	29	3/14/2016	JP42-2016-01071	-	179.00
	30	4/18/2016	JP42-2016-01618	TR16-1348-J42	32.10
	31	5/4/2016	JP42-2016-01860	TR16-1492-J42	450.00
	32	5/5/2016	JP42-2016-01883	CRNT16-0030-J42	78.00
	33	6/24/2016	JP42-2016-02498	JP15-04-226	5.10
	34	6/30/2016	JP42-2016-02567		50.00
	35	6/30/2016	JP42-2016-02568	TR16-2308-J42	50.00
	36	6/30/2016	JP42-2016-02570	TR16-2278-J42	50.00
	37	7/6/2016	JP42-2016-02643	JP15-07-399	138.10
	38	7/6/2016	JP42-2016-02644	JP15-07-398	105.10

EXHIBIT B

39	7/6/2016	JP42-2016-02647	JP15-03-440	5.00
40	7/11/2016	JP42-2016-02697	JP14-08-283	100.00
41	7/19/2016	JP42-2016-02779	JP09-10-723	93.90
42	7/19/2016	JP42-2016-02781	JP09-10-724	119.90
43	7/29/2016	JP42-2016-02900		299.00
44	8/26/2016	JP42-2016-03191	CRNT16-0166-J42	129.00
45	10/20/2016	JP42-2016-03603	JP08-12-833	283.00
46	10/21/2016	JP42-2016-03609	CRNT16-0181-J42	129.00
2017				
47	6/20/2017	JP42-2017-02537	CRNT17-0109-J42	167.00
Sub-Total				<u>\$ 7,288.95</u>
April 2015 jail payments				219.00
June 2015 jail payments				<u>267.00</u>
Total				<u><u>\$ 7,774.95</u></u>

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 31, 2018

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

Ref: Review of Delinquent Tax Attorney Payment Request - December 2017
Report No. 2018-18

Dear Mr. Villarreal:

We have completed a limited scope review of the December 2017 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15 (RD15), State of Texas (TEX); and the payment request prepared by your office for the month ended December 31, 2017. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of December 2017."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of December 2017."

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 91ST 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.

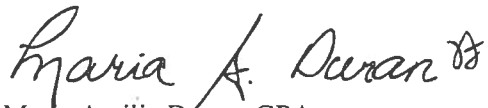
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

- Although DTA fees for 169 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals (166 tax accounts) and small amounts collected (3 tax accounts) (see Exhibit A). The small amounts collected on tax accounts resulted in a net overage of \$0.01.

We will proceed to process the December 2017 DTA payment request in the amount of \$116,308.66 to LGBS.

If you have any questions, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511 ext. 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 93RD D.C.

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

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

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	L595002002002300	0.24	0.06	0.3	0.04
2	1	2015	L335600000083A00	144.08	45.63	189.71	27.01
3	1	2015	E800000123000800	107.63	31.93	139.56	19.21
4	1	2015	H195000000004800	37.9	11.24	49.14	6.77
5	1	2015	M054200000007600	28.87	9.23	38.1	5.46
6	1	2015	W380000088000000	26.29	8.23	34.52	4.89
7	1	2015	A180000052000911	16.57	3.48	20.05	2.81
8	1	2014	A267000000002500	75.49	28.93	104.42	13.7
9	1	2014	V088000000002700	32.29	13.68	45.97	6.44
10	1	2014	G880000011000400	29.29	11.03	40.32	5.32
11	1	2014	S300000000008810	5.63	2.31	7.94	1.09
12	1	2014	B158504000007600	0.63	0.24	0.87	0.12
13	1	2014	T667097000007603	0.29	0.14	0.43	0.07
14	1	2013	J570000005000806	336.67	158.24	494.91	63.13
15	1	2013	H195000000004800	88.84	47.68	136.52	19.06
16	1	2013	S447004000000900	61.37	28.03	89.4	10.95
17	1	2013	C036000000002500	56.11	25.81	81.92	10.1
18	1	2013	E810000010000600	26.08	12.61	38.69	4.97
19	1	2013	E330000380000400	11.66	5.91	17.57	2.38
20	1	2013	S359302000005300	8.51	4.31	12.82	1.74
21	1	2013	B158504000007600	0.46	0.25	0.71	0.1
22	1	2013	L110099003012100	0.27	0.16	0.43	0.07
23	1	2012	J570000005000806	336.67	198.64	535.31	69.19
24	1	2012	T260000000000402	22.72	12.13	34.85	4.02
25	1	2012	W515003000003200	16.17	9.81	25.98	3.39
26	1	2012	E850000002000500	4.38	2.94	7.32	1.05
27	1	2011	J570000005000806	336.67	239.04	575.71	75.25
28	1	2011	V056500000002400	152.74	108.45	261.19	33.68
29	1	2011	E330000376001200	135	90.9	225.9	27.54
30	1	2011	A180000029000525	96.63	67.64	164.27	20.87
31	1	2011	R270000004000900	68.8	44.27	113.07	13.11
32	1	2011	C875000007000500	50.49	31.97	82.46	9.39
33	1	2011	C211000000002900	42.82	29.54	72.36	9.05
34	1	2011	E431000000006500	18.77	12.01	30.78	3.55
35	1	2011	V089000000002700	3.75	3.01	6.76	0.98
36	1	2011	E850000005001400	0.16	0.13	0.29	0.04
37	1	2011	P407097000014005	0.05	0.04	0.09	0.01
38	1	2010	J570000005000806	336.67	279.44	616.11	81.31
39	1	2010	V056500000002400	154.67	128.38	283.05	36.89
40	1	2010	E330000376001200	135	107.1	242.1	29.97
41	1	2010	I210000000000800	76.45	63.45	139.9	18.23
42	1	2010	M111000000004300	63.54	52.73	116.27	15.15
43	1	2010	L605000000005005	71.31	51.11	122.42	13.37
44	1	2010	O210000005000035	50.91	41.58	92.49	11.84
45	1	2010	S477000000041500	18.45	16.06	34.51	4.73
46	1	2010	L605000000005005	23.86	17.09	40.95	4.47
47	1	2010	G590098004000101	17.38	13.68	31.06	3.81

48	1	2010	G590098004000101	17.38	13.68	31.06	3.81
49	1	2010	M555097000002003	1.42	1.13	2.55	0.32
50	1	2010	S477000000041500	-18.45	-16.06	-34.51	-4.73
51	1	2009	J570000005000806	336.67	319.84	656.51	87.37
52	1	2009	V056500000002400	153	145.35	298.35	39.24
53	1	2009	E330000376001200	135	123.3	258.3	32.4
54	1	2009	O210000005000035	54.1	50.68	104.78	13.55
55	1	2009	T550004000003300	50.02	39.85	89.87	9.38
56	1	2009	F675005000002100	21.12	21.56	42.68	6.09
57	1	2009	N340000000303513	21.89	19.99	41.88	5.25
58	1	2009	P200000019001800	22.02	18.65	40.67	4.62
59	1	2009	K240000000007305	17.14	14.91	32.05	3.78
60	1	2009	H302000000000700	7.59	6.3	13.89	1.54
61	1	2008	J570000005000806	171.97	184	355.97	47.72
62	1	2008	F675005000002100	102.71	117.09	219.8	31.43
63	1	2008	E330000168000700	167.76	145.95	313.71	30.95
64	1	2008	V056500000002400	80.44	86.08	166.52	22.08
65	1	2008	G080000003001500	49.38	55.64	105.02	14.82
66	1	2008	C140000041001500	9.34	10.7	20.04	2.88
67	1	2008	N580000004001500	3.13	2.99	6.12	0.69
68	1	2008	N480000004000203	1.42	1.54	2.96	0.4
69	1	2007	F600000000004800	248.65	240.36	489.01	47.74
70	1	2007	B190037000003000	258.46	245.54	504	47.69
71	1	2007	E330000376001200	135	155.7	290.7	37.26
72	1	2007	S477000000040600	41.9	47.9	89.8	11.37
73	1	2007	B505000015001100	6.88	6.94	13.82	1.47
74	1	2006	B190037000003000	258.32	276.4	534.72	52.31
75	1	2006	E330000376001200	135	171.9	306.9	39.69
76	1	2006	V063002000000900	34.33	38.1	72.43	7.57
77	1	2006	L672500000014000	15.41	19.72	35.13	4.62
78	1	2006	P927701000001600	10.65	13.89	24.54	3.27
79	1	2006	A555000000000300	10.3	12.79	23.09	2.88
80	1	2006	C211000000002600	15.07	15.52	30.59	2.78
81	1	2006	B262901000001000	12.13	12.99	25.12	2.46
82	1	2006	B156007000004400	9.42	10.42	19.84	2.06
83	1	2006	O270004000003500	4.84	5.48	10.32	1.12
84	1	2005	C211000000002600	73.45	84.45	157.9	14.87
85	1	2005	S170002030000702	30.9	39.03	69.93	7.83
86	1	2005	E431000000000200	23.74	31.11	54.85	6.52
87	1	2005	M475000002001600	6.05	7.61	13.66	1.52
88	1	2004	C902500000001600	159.44	215.77	375.21	41.13
89	1	2004	M015000062000401	15.27	23.98	39.25	5.43
90	1	2004	O540000004000500	27.86	33.15	61.01	5.14
91	1	2004	L110001003006505	23.48	28.88	52.36	4.75
92	1	2004	S110000002002400	13.72	20.18	33.9	4.26
93	1	2004	R065000003000100	9.86	14.71	24.57	3.16
94	1	2004	M520000049001100	8.38	12.84	21.22	2.84
95	1	2004	E431000000000200	9.23	13.2	22.43	2.7
96	1	2004	I200001000009800	8.9	11.25	20.15	1.96
97	1	2004	S004001000000400	0.14	0.19	0.33	0.03
98	1	2004	S004001000000400	0.05	0.08	0.13	0.01

99	1	2003	B050000001001600	178.69	248.39	427.08	42.62
100	1	2003	L080000002000700	132.51	173.59	306.1	26.83
101	1	2003	E405002016000400	38.36	66.73	105.09	15.18
102	1	2003	H2825000000002000	45	68.99	113.99	13.64
103	1	2003	S395000002000401	45.38	63.06	108.44	10.82
104	1	2003	W230000052000300	14.49	23.78	38.27	5.09
105	1	2003	W230000052000300	8.2	13.44	21.64	2.88
106	1	2003	V382000000000100	9.76	12.79	22.55	1.98
107	1	2003	V3820000000006900	5.25	8.6	13.85	1.84
108	1	2003	1003800000024422	5.14	7.15	12.29	1.23
109	1	2003	B203500000004700	1.15	1.5	2.65	0.23
110	1	2003	W230000052000300	-14.49	-23.78	-38.27	-5.09
111	1	2002	1003800000024422	139.16	210.13	349.29	35.69
112	1	2002	L080000002000700	133.58	191.02	324.6	29.45
113	1	2002	A180000036000408	60.87	88.26	149.13	13.97
114	1	2002	L115000000005000	19.98	33.83	53.81	6.77
115	1	2002	M515000000004700	17.26	27.42	44.68	5.05
116	1	2002	A705000000002600	25.85	35.49	61.34	5.04
117	1	2002	E405002013002000	20.33	29.08	49.41	4.49
118	1	2002	V382000000007000	14.76	20.51	35.27	2.99
119	1	2002	W230000050001101	13.12	18.24	31.36	2.66
120	1	2002	V382000000006900	7.12	12.5	19.62	2.62
121	1	2002	C690000001000700	2.66	4.03	6.69	0.68
122	1	2002	W010000044001052	1.84	2.63	4.47	0.41
123	1	2001	L080000002000700	117.84	182.66	300.5	28.11
124	1	2001	G570000003000200	40.45	66.47	106.92	11.35
125	1	2001	1003800000024422	40.9	66.67	107.57	11.23
126	1	2001	G880000010000300	35.09	50.06	85.15	6.42
127	1	2001	W010000044001052	10.18	15.78	25.96	2.43
128	1	2001	M520000085000300	12.39	17.53	29.92	2.2
129	1	2001	A180000036000408	7.91	12.42	20.33	1.96
130	1	2001	E405002013002000	7.05	10.93	17.98	1.68
131	1	2001	T706000000000200	4.73	7.07	11.8	1.01
132	1	2000	L080000002000700	99.26	165.76	265.02	25.46
133	1	2000	S436000000000500	39.8	66.45	106.25	10.21
134	1	2000	G590001004002100	14.3	21.64	35.94	2.66
135	1	2000	G040000006000100	4.87	9.67	14.54	1.95
136	1	2000	M687000000002600	2.37	4.09	6.46	0.66
137	1	1999	R055003000002000	6.44	12.04	18.48	2
138	1	1999	H419500000006600	6.75	12.08	18.83	1.85
139	1	1999	C700000006000500	2.05	3.47	5.52	0.47
140	1	1998	R026300000001100	13.95	30.32	44.27	5.73
141	1	1998	A530000002000300	6.61	13.14	19.75	2.17
142	1	1997	S250000000003800	86.63	169.22	255.85	23.91
143	1	1997	H345003000002000	45.48	92.34	137.82	14.12
144	1	1997	M490000000009302	12.45	27.91	40.36	5.06
145	1	1996	B225000000002000	22.29	44.34	66.63	5.72
146	1	1996	B010000003000300	12.74	28.49	41.23	4.68
147	1	1996	M368000000004100	5.49	14.05	19.54	2.81
148	1	1996	H345003000002000	4.35	9.36	13.71	1.43
149	1	1995	A210000051001900	25.34	57.53	82.87	8.78

150	1	1995	A210000051001900	25.35	57.53	82.88	8.78
151	1	1994	E810000007000800	11.21	27.65	38.86	4.48
152	1	1994	C655000004001500	4.3	11.78	16.08	2.24
153	1	1990	L255001005001900	4.27	13.61	17.88	2.48
154	1	1983	B505000007000100	2.58	9.59	12.17	1.45
155	12	1999	R055003000002000	0.16	0.3	0.46	0.05
156	12	1997	S250000000003800	4.19	8.18	12.37	1.16
157	12	1997	H345003000002000	2.21	4.48	6.69	0.68
158	12	1997	M490000000009302	0.61	1.35	1.96	0.24
159	12	1996	H345003000002000	0.23	0.49	0.72	0.08
160	17	1983	B505000007000100	0.25	0.92	1.17	0.14
161	1	1999	W010000023000416	5.88	12.8	18.68	2.63
162	1	1998	W010000023000416	13.11	30.06	43.17	6.1
163	12	1999	W010000023000416	0.15	0.31	0.46	0.06
164	12	1998	W010000023000416	0.57	1.31	1.88	0.27
165	1	2014	L195895002001500	29.84	11.24	41.08	5.33
166	1	2012	R235000001000100	179.89	116.33	296.22	41.01
167	1	2009	L250000000000300	16.71	14.63	31.34	3.78
168	1	2008	L250000000000300	11.58	11.55	23.13	2.83
169	1	2004	E540000045000300	3.85	6.02	9.87	1.36

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 29, 2018

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Cash Count - Report No. 2017-73

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Bond "B" Trust account on December 21, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$420.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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.

Observation No. 1:

The "Cash Handling Guidelines and Procedures" acknowledgement receipts were not maintained on file for all employees responsible for handling cash. According to staff, employees responsible for receipting "B" collections consistently change; therefore, not all employees responsible for handling cash read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures.

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Failure to ensure that employees responsible for handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure all employees responsible for handling cash read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of the guidelines and procedures. The acknowledgment receipt should be maintained on file for all employees responsible for handling cash.

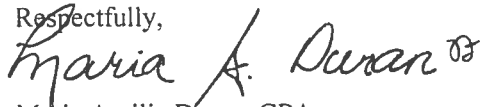
Please provide a written management response to the observation noted above by February 16, 2018.

In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions and provide a copy to the County Auditor's Office by February 16, 2018. These procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Reynaldo Cantu III, Compliance Audit Supervisor, at (956) 318-2511, ext.4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext.4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Roy Quintanilha, Chief, Adult Detention Division

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 139TH D.C.

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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.
OVFRSFFR

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 29, 2018

The Honorable J.E. "Eddie" Guerra, Sheriff
Hidalgo County Sheriff's Office
711 El Cibolo Rd.
Edinburg, Texas 78541

Re: Cash Count
Report No. 2017-74

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Inmate Trust account on December 21, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$10,664.22. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

The "Cash Handling Guidelines and Procedures" acknowledgement receipts were not maintained on file for all employees responsible for handling cash. According to staff, jail staff is not required to read and sign the "Cash Handling Guidelines and Procedures."

The County Auditor's Office requires that departments train all employees responsible for handling cash regarding proper cash handling procedures. The employees handling cash must read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of these guidelines and procedures. The acknowledgment receipt should be kept on file by the department.

Failure to ensure that employees responsible for handling cash are required to read and sign a receipt acknowledging their understanding of the guidelines and procedures increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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JUDGE, 398TH D.C.

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

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

Recommendation:

Management should ensure all employees responsible for handling cash read the "Cash Handling Guidelines and Procedures" and sign a receipt acknowledging their understanding of the guidelines and procedures. The acknowledgment receipt should be maintained on file for all employees responsible for handling cash.

Observation No. 2:

A sample receipt by the notice stating "Make sure you receive an official county receipt when making payments at this office" was not posted in a conspicuous location for the public's view. According to the staff, the sample receipt was posted, but might have been inadvertently removed. The staff will ensure a sample receipt is posted by the notice.

The County Auditor's Office requires that a sample receipt be posted by the notice stating "Make sure you receive an official county receipt when making payments at this office."

Failure to post a sample receipt by the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a sample receipt by the notice stating "Make sure you receive an official county receipt when making payments at this office" is posted in a conspicuous location for the public's view.

Observation No. 3:

We noted during our review that several money orders were not restrictively endorsed "For deposit only." According to staff, detention officers did not restrictively endorse money orders, in error.

The County Auditor's Office requires that all checks, money orders, and/or cashier's checks be stamped with the restrictive endorsement "For Deposit Only" upon receipt.

Immediately limiting the negotiability of checks, money orders, and cashier's checks ensures that they can only be deposited in the County's bank account. Failure to ensure that checks, money orders, and cashier's checks are immediately restrictive endorsed increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all checks, money orders, and cashier's checks are stamped with the restrictive endorsement "For Deposit Only" upon receipt.

Please provide written management responses to the observations noted above by February 16, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by February 16, 2018. The written procedures manual should include, at a minimum, the following:

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 92ND D.C.

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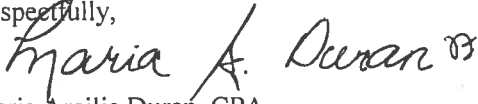
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

The Honorable J.E. "Eddie" Guerra
January 29, 2018
3 of 3

If you have any questions, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511, ext 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Roy Quintanilha, Chief, Adult Detention Division

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

January 29, 2018

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

Ref: Cash Count
Report No. 2017-75

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Alamo CRC Sanitation Office on December 13, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$475.00. Based on the results of our review, we have determined that total cash on hand reconciled to the total receipts issued up to the time of the cash count and approved change fund of \$200.00.

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.

Please provide us with copies of written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by February 16, 2018. The procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;

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.

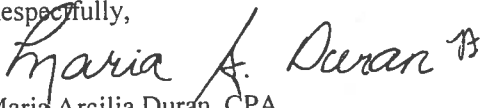
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

- e. A complete start to finish description of the following:
 - 1. Process for accounting and safeguarding of the change fund, if any;
 - 2. Process for safeguarding cash until it is deposited;
 - 3. Process for accounting and safeguarding mail-in payments;
 - 4. Process for reconciling collections, including frequency of reconciliation;
 - 5. Bookkeeping system used, and how it is maintained; and
 - 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Corina Martinez, Internal Auditor I, at 318-2511 ext. 4624, Reynaldo Cantu III, Compliance Audit Supervisor, at 318-2511, ext 4654, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

COUNTY *of* HIDALGO

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



EDINBURG, TEXAS 78539

February 9, 2018

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count Report No. 2017-526

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Pharr Motor Vehicle Substation on November 27, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

Scope:

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

Conclusion:

Total cash on hand at the time of the cash count was \$371,992.36. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$8,100.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$118,369.55 due to 119 dealer drop off checks that had not been receipted and an unidentified overage of \$.26. Of the 119 checks, 108 checks were subsequently receipted and 11 checks were returned due to various reasons (i.e., incorrect payment amounts, missing signatures, wrong title, etc.).

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. If a payment discrepancy occurs (i.e., vehicle requiring

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JUDGE, 430TH D.C.

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

current inspection, incorrect payment amount, etc.), a pre-numbered manual official County receipt should be issued. Once the discrepancy is resolved, an official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. Management must also monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds. In addition, failure to monitor all overages and shortages increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. In addition, management should monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted that security cameras were not installed in the areas where cash is safeguarded. According to staff, the purchase of additional video equipment would be considered; however, the purchase would not be made in the near future due to budgetary constraints.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed in areas where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase security cameras.

Observation No. 3:

Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password.

The Information Technology (IT) Securities Policy requires that usernames passwords not be shared and passwords be changed at least every 90 days.

Failure to change passwords at least every 90 days may increase the risk of unauthorized access to EZ Justice.

Recommendation:

Management should contact the IT Department to ensure that passwords are changed at least every 90 days.

Observation No. 4:

One check was not restrictively endorsed "For Deposit Only."

The County Auditor's Office requires that all checks received must be immediately restrictively endorsed "For Deposit Only."

Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account. Failure to ensure all checks received are endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that checks accepted as payment are immediately endorsed "For Deposit Only" upon receipt.

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Observation No. 5:

Three checks received over the counter did not include a date and one check was post-dated.

The County Auditor's Office requires that prior to accepting an over the counter check as payment, the cashier must verify that the date on the check is the date payment is presented and that the check is not stale-dated or post-dated. Stale-dated or post-dated checks may not be accepted.

Failure to ensure that the date on the check is the date of payment and that checks are not stale-dated or post dated may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers verify that the date on the check is the date payment is presented and that the check is not stale-dated or post-dated

Observation No. 6:

We noted that the department receives dealer walk-in checks that are made payable to the order of the Tax Assessor/Collector; however, the lines for the numeric and written amounts are left blank. In addition, we noted some checks included the numeric amount; however, the made payable to the order of and the written amounts were left blank. According to staff, fees for the department's services cannot always be readily determined; therefore, the dealers opt to submit a blank check along with the recording documents. According to management, once the amount is determined, the cashier writes the numeric and written dollar amounts on the check, the documents are recorded, and a receipt is issued.

The County Auditor's Office requires that prior to accepting a check as payment, the cashier must verify that the numerical and written dollar amounts agree and are for the exact amount due. Checks that are not properly completed should not be accepted.

Failure to ensure that cashiers do not accept checks that are not properly completed may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers do not accept checks that are not properly completed. In addition, management should ensure that a fee schedule is provided to the dealers. The fee schedule should be utilized by the dealers to determine the amount due.

Observation No. 7:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide written management responses to the observations noted above by February 23, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by February 23, 2018. The written procedures manual should include, at the minimum, the following:

- a. An office organizational chart;

HIDALGO COUNTY DISTRICT JUDGES

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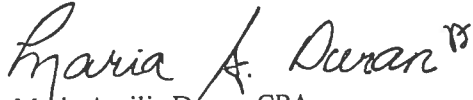
ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

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

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4661, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Joel Valdez, Pharr Motor Vehicle Substation Supervisor
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 15, 2018

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count Report No. 2017-531

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the Mission Motor Vehicle Substation on November 1, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$94,792.28. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count, change order form (request for change from financial institution via armored company), web dealer reports, web agent reports, and the approved change fund of \$7,200.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$4,581.81 due to 4 dealer drop off checks that had not been receipted and an unidentified overage of \$6.00. The 4 checks were subsequently receipted and the \$6.00 were deposited.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. If a payment discrepancy occurs (i.e., vehicle requiring current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. Management must also monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds. In addition, failure to monitor all overages and shortages increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. In addition, management should monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

We noted that cashiers do not verify that funds collected by web agents and web dealers have been deposited to the Motor Vehicle General bank account prior to receipting the collections in RTS. According to staff, employees at the main office are responsible for this verification. The funds are received from the web agents and web dealers approximately one week after the receipts are prepared in RTS.

The County Auditor's Office requires that a receipt be issued once funds have been deposited in the Motor Vehicle General bank account. The document used to verify that the funds have been received should be attached to the receipts.

Failure to ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account may result in incorrect accounting of receipts and deposits and the loss of County funds.

Recommendation:

Management should ensure that receipts are issued only after funds have been deposited in the Motor Vehicle General bank account. In addition, the documentation used to verify that the funds were received should be attached to the receipts.

Observation No. 3:

We noted that security cameras were installed; however, cameras were not installed in the areas where cash is collected and safeguarded. According to staff, the purchase of additional video equipment would be considered; however, the purchase would not be made in the near future due to budgetary constraints. In addition, although a notice stating that an area is being monitored by a security camera was posted, the notice was not posted in a in a conspicuous location for the public's view.

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

Failure to utilize security cameras and ensure that a notice is posted at the entrance to the area being monitored increases the risk of loss or misuse of County funds.

Recommendation:

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

Management should ensure that security cameras are installed in areas where cash is receipted and safeguarded and a notice is posted at the entrance to the area being monitored. Management should contact the Department of Budget and Management to request funding to purchase the cameras.

Observation No. 4:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view in the "Renewals Only" section; however, a sample of the official County receipt was not posted by the notice. We informed the Substation Supervisor to place a sample receipt next to or on the poster.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department must be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office" increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office."

Observation No. 5:

Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password.

The Information Technology (IT) Securities Policy requires that usernames passwords not be shared and passwords be changed at least every 90 days.

Failure to change passwords at least every 90 days may increase the risk of unauthorized access to EZ Justice.

Recommendation:

Management should contact the IT Department to ensure that passwords are changed at least every 90 days.

Observation No. 6:

We noted that a check received over the counter did not include a date. In addition, a check was not restrictively endorsed "For Deposit Only."

The County Auditor's Office requires that prior to accepting an over the counter check as payment, the cashier must verify that the date on the check is the date payment is presented. In addition, all checks received must be immediately restrictively endorsed "For Deposit Only."

Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account. Failure to ensure that the date on the check is the date of payment and all checks received are endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that cashiers verify that the date on the check is the date payment is presented and checks accepted as payment are immediately endorsed "For Deposit Only" upon receipt.

Observation No. 7:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector."

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 448TH D.C.

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

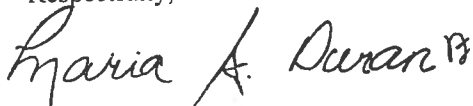
Please provide written management responses to the observations noted above by March 2, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by March 2, 2018. The written procedures manual should include, at the minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Norma Ochoa, Mission Motor Vehicle Substation Supervisor
Renan Ramirez, Chief Information 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.

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 12, 2018

The Honorable Arturo Guajardo, Jr.
Hidalgo County Clerk
100 N. Closner, 1st Floor
Edinburg, TX 78539

Ref: Cash Count Report No. 2017-535

Dear Mr. Guajardo:

We conducted a surprise cash count of the cash held at the Hidalgo County Clerk's McAllen Substation on December 15, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$9,977.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted that daily cash reconciliations are not documented on the *Cashier's Daily Close-Out Report* (Close-out Report). Instead, collections are reconciled by counting the collections for the day and signing the *Kofile's* cash drawer summary report as a confirmation that cash on hand reconciled to cash and checks reported on the cash drawer summary report.

The County Auditor's Office requires that cash on hand be reconciled to receipts issued and the change fund on a daily basis utilizing the *Cashier's Daily Close-Out Report* (Close-out Report). The following procedures should be implemented consistently when preparing the Close-out Report:

1. The Cashier must count the money and record the appropriate amounts on the Close-out Report.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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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.

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JUDGE, 370TH D.C.
OVERSEER

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JUDGE, 389TH D.C.

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

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

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

2. The Witness must generate a daily recap of collections report issued for the day and record the total amount collected and beginning and ending receipt numbers on the Close-out Report.
3. The Witness must confirm that the amount recorded by the Cashier agrees to the daily recap of collections report and the change fund, if any. Any variances must be noted with a detailed explanation.
4. Both the Cashier and the Witness must verify that the Close-out Report is completed in its entirety. Both the Cashier and Witness must sign the Close-out Report to document their responsibility for this verification.
5. Copies of the Close-out Report and checks/money orders/cashier's checks etc., shall be maintained by the department. This documentation shall be made available to the County Auditor's Office for review upon request.

Daily close-out procedures documented on the Close-out Report help to uncover discrepancies between actual cash collected and recorded amounts in a timely manner.

Recommendation:

Management should ensure that the daily cash reconciliation is documented by the cashiers on the Close-out Report.

Observation No. 2:

We noted that cashiers accept over the phone credit card payments. According to staff, only one over the phone credit card payment was accepted. Staff requested the approval of management from the County Clerk's Main Office.

The County Auditor's Office requires that the cashier request identification from the payer when a debit or credit card is presented as payment. The identification is required to verify that the card belongs to the payer. After the card is swiped or processed and the transaction has been authorized, the cashier must obtain the payer's signature on the credit card receipt. Over the phone credit card payments should not be accepted due to the inability to verify the identity of the card user which is necessary to ensure proper credit card authorization.

Failure to ensure that cashiers request a valid form of identification to verify that the payer's name agrees to the card being presented for payment may result in credit card fraud. In addition, taking over the phone credit card payments increases the risk of credit card disputes which may result in the loss of County funds.

Recommendation:

Management should refrain from processing over the phone credit card transactions. Individuals calling and requesting to pay fines should be notified that payments can be made online.

Observation No. 3:

We noted that the clerk responsible for opening the mail, records the mail-in payment on the mail log and receipts the mail-in payment in *Kofile*. According to staff, they were not aware of the proper procedures for mail receipts.

The County Auditor's Office requires that the mail be opened by an employee who is not responsible for receipting or maintaining account records. Mail-in payments must be listed on a mail log. The employee responsible for opening the mail and listing the mail-in payments must sign and date the mail log to document responsibility for verifying the cash received and preparing the listing. Mail-in payments must then be transferred to the cashier. After issuing a receipt for the mail-in payment, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log. The cashier must also sign and date the mail log to document responsibility for issuing the receipts. In addition, an employee other than the cashier should verify that an official County receipt was issued for each mail-in payment. The employee conducting this verification must sign and date the mail log to document responsibility for the verification.

Failure to ensure that the mail log is properly prepared may increase the risk that checks will be removed from the County and deposited into a person's own checking account.

Recommendation:

Management should ensure that the mail log is properly prepared. At a minimum, the procedures listed above should be implemented.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

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

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

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

Observation No. 4:

We noted that segregation of duties over the handling of collections requires improvement. The cashiers perform the following incompatible duties:

- o Custody: Receive money, issue receipts, open and lists mail receipts, balance copies of receipts against the cash drawer, maintain a cash drawer, prepare bank deposits, and have access to inventory of unused cash receipts
- o Recording: Account for numerical sequence of receipts, have the ability to write off fees, and prepare reports of cash received
- o Authorization: Compare listed mail receipts to recorded cash receipts and verify that voided original receipts are kept and reviewed.

According to staff, due to limited staff, it is difficult to properly segregate the duties over the handling of collections.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, opening and listing mail receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to inventory of unused cash receipts should be different from the individual responsible for the accounting for the numerical sequence of receipts, having the ability to write off fees, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for comparing listed mail receipts to recorded cash receipts and verifying that void original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 5:

We noted that when a cash overage is discovered and staff is able to determine who the customer is that failed to take their change, staff contacts the customer and provides them with the change instead of depositing the funds with all other collections.

The County Auditor's Office requires that all overages be deposited with all other collections. All refund requests should be submitted to the County Auditor's Office to process.

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

Recommendation:

Management should ensure that proper refund procedures are followed.

Please provide written management responses to the observations noted above by February 23, 2018.

In addition, please provide us with copies of the written procedures and internal controls established by your department for the handling of cash and cash equivalent transactions. The written procedures should include, at a minimum, the following:

- a. An office organizational chart;

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
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JUDGE, 275TH D.C.

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NOE GONZALEZ
JUDGE, 378TH D.C.
OVERSEER

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JUDGE, 430TH D.C.

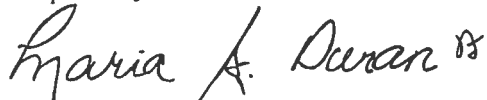
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

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

Please provide our office with copies of the procedures by February 23, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count, please contact Gricelda Quintero, Internal Auditor II, at 318-2511 ext. 4643, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 13, 2018

Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: Cash Count Report No. 2017-536

Dear Judge Saenz:

We conducted a surprise cash count of the cash held at your office on December 7, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued up to the time of the cash count. In addition, we evaluated the procedures in place related to 1.) the collections process; 2.) accounting of citations and civil cases filed with the court; and 3.) documenting the authorization of dismissed criminal cases for the period of November 1, 2017 through November 30, 2017.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash bags, proper authorization of voided transactions, segregation of duties, filing of citations and civil cases, and documenting the authorization of dismissed cases. In addition, we evaluated the procedures in place related to 1.) the collections process; 2.) accounting of citations and civil cases filed with the court; and 3.) documenting the authorization of dismissed criminal cases for the period of November 1, 2017 through November 30, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$155.10. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted that segregation of duties over the handling of cash requires improvement. The Court Clerk and the Court Coordinator perform the following incompatible duties:

- o Custody: Receive money, issue receipts, balance copies of receipts issued against the cash bag, maintain cash bag, open and list mail receipts, and prepare deposits

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 398TH D.C.

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

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

- Recording: Account for the numerical sequence of cash receipts, have the ability to dismiss cases, and prepare reports of cash received
- Authorization: Verify that voided original receipts are kept and reviewed and compare listed mail receipts to recorded cash receipts

According to staff, segregation of duties is difficult to implement due to the Justice of the Peace wanting all staff cross trained in case an employee is out.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts issued against the cash bag, maintaining a cash bag, opening and listing mail receipts, and preparing deposits should be different from the individual responsible for accounting for the numerical sequence of cash receipts, having the ability to dismiss cases, and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed and comparing listed mail receipts to recorded cash receipts.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk of loss or misuse of County revenues.

Recommendation:

Management should implement formal procedures to ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:

Procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies, except for Department of Public Safety (DPS), and civil cases were not recorded on a log. DPS automatically uploads the citations into *Odyssey*.
2. A reconciliation of citations and civil cases filed at the court to those recorded in *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

According to the Court Coordinator, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *Odyssey*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *Odyssey*. Since the person responsible for entering the citations/civil cases into *Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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

- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations into *Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations into *Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.
- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Odyssey*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted above should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 3:

We randomly selected 25 of 240 (10%) dismissed criminal cases for the month ended November 30, 2017 to determine if authorization for dismissal of the cases was properly documented. The results of the review revealed the following:

- 16 (64%) dismissals were properly documented. The dismissals contained a "Motion to Dismiss" submitted by the District Attorney's Office, "Order to Dismiss" signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket book.
- 9 (36%) dismissals were not properly documented.
 - 1 dismissal lacked the reason for dismissal on the "Motion to Dismiss" submitted by the District Attorney's Office and signed by the Justice of the Peace.
 - 8 dismissals did not have the required documentation for proper dismissal of case.

According to staff, the "Motion to Dismiss" that lacked a reason for dismissal had the required documentation for proper dismissal attached. In addition, the dismissals that did not have the required documentation for proper dismissal of case were due to an oversight.

Pursuant to the Justices of the Peace Manual, Justices of the Peace may dismiss cases in criminal proceedings only when specifically authorized to do so by statute or when directed to do so by the prosecution (i.e. district attorney) in accordance with Code of Criminal Procedure Art. 32.02. All dismissals should be noted in the applicable docket book along with the reason(s) for dismissal.

A properly authorized dismissed criminal case should include in the case files and/or the docket book the following:

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 204TH D.C.

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JUDGE, 398TH D.C.

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JUDGE, 430TH D.C.

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

- “Motion to Dismiss” submitted by the District Attorney’s Office, an “Order to Dismiss” signed by the Justice of the Peace, and reason(s) for the dismissal noted in the applicable docket; or
- “Order to Dismiss” and/or judgment signed by the Justice of the Peace, copies of documents as proof of dismissal based on the judge’s discretion in accordance with state statutes (i.e. copies of a commercial vehicle service logs, motor vehicle registration, valid driver’s license, etc.), and reason(s) for the dismissal noted in the applicable docket.

Failure to properly document dismissals may result in sanctions from the State Commission on Judicial Conduct and/or loss or misuse of County funds.

Recommendation:

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

Observation No. 4:

A listing of the names of customers whose checks have been returned by the bank (“hot checks”) due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been requested from the County Treasurer’s Office. According to the court staff, they use Odyssey to check if they have issued hot checks in other JP locations.

The County Auditor’s Office requires that a listing of the names of customers whose checks have been returned by the bank (“hot checks”) due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain and reference the hot check list increases the risk of accepting checks that will not clear the bank.

Recommendation:

Management should request the “hot check” listing from the County Treasurer’s Office. The “hot check” list maintained by the County Treasurer includes all hot checks presented for payment in other County departments.

Observation No. 5:

Passwords to gain access to *Hamer*, the County’s credit card system, are not changed at least every 90 days. According to staff, *Hamer* is not programmed to require users to change passwords at least every 90 days.

The Information Technology (IT) Securities Policy requires that passwords be changed at least every 90 days.

Failure to change passwords may increase the risk of unauthorized access to *Hamer* online.

Recommendation:

Management should contact the Information Technology Department to request their assistance regarding this recommendation. If this is not feasible, management should monitor that employees change their passwords at least every 90 days.

Observation No. 6:

We noted that when employees leave to lunch and/or on breaks the cash bags are left unlocked in their desks. According to staff, the bags are not locked since the keys were lost; however, the bags are safeguarded in a vault overnight.

The County Auditor’s Office requires that cash be secured in a locked cash bag when employees are away from their work station.

Failure to ensure that the employees lock their cash bags when they are away from their workstation may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that the employees lock their cash bags when away from their workstation.

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.

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OVERSEER

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JUDGE, 449TH D.C.

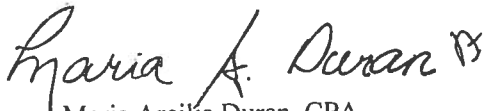
Please provide written management responses to the observations noted above by February 23, 2018. In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

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

Please provide a copy of the written procedures by February 23, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions, do not hesitate to contact Araceli A. Guillen, Internal Auditor I, at 318-2511 ext. 4649, Yvonne Torres, Revenue Internal Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or myself at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-3587
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 13, 2018

The Honorable Jesus E. Morales
Justice of the Peace, Pct. 1, Pl. 2
1902 Joe Stephens, Suite 302
Weslaco, Texas 78596

Re: Cash Count Report No. 2017-537

Dear Judge Morales:

We conducted a surprise cash count of the cash held at your office on October 5, 2017, as required by Local Government Code § 115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued up to the time of the cash count.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, segregation of duties, filing of citations and civil cases, and documenting the authorization of dismissed cases. In addition, we evaluated the procedures in place related to the 1.) collections process; 2.) accounting of citations and civil cases filed with the court; and 3.) documenting the authorization of dismissed criminal cases for the period of September 1, 2017 through September 30, 2017. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total collections at the time of the cash count were \$339.10. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted that the mail log is not properly completed. The receipt date and receipt number is not documented on the mail log. According to the Court Coordinator, the receipt date and the receipt number is not documented due to time constraints.

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., money order or check), and the check number. After issuing a receipt, the cashier must enter the receipt date and receipt number issued for the mail-in payment on the mail log.

Failure to ensure that a daily mail log is properly prepared may increase the risk that payments could be lost or misappropriated without detection.

Recommendation:

Management should ensure that a mail log is properly completed. At a minimum, the procedures listed above should be implemented.

Observation No. 2:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Court Coordinator performs the following incompatible duties:

- Custody: Receives money, issues receipts, balances copies of receipts against cash drawer, maintains a cash drawer, and has access to inventory of unused cash receipts
- Recording: Has access to dismiss cases in *Odyssey* and prepares the monthly report
- Authorization: Verifies that voided original receipts are kept and reviewed

In addition, the Assistant Court Coordinators and Clerks perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts against cash drawer, maintain a cash drawer, and have access to inventory of unused cash receipts
- Recording: Account for the numerical sequence of receipts, have access to dismiss cases in *Odyssey* and prepare reports of cash received

According to the Court Coordinator, all staff has been cross trained in the event that they are limited in staff one day.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, and having access to inventory of unused cash receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, dismissing cases in *Odyssey*, preparing reports of cash received, and preparing the monthly report. In addition, the individuals previously noted should not be responsible for verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by February 23, 2018.

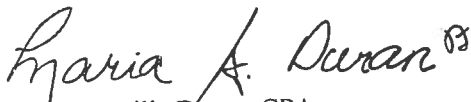
In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions. These procedures should include, at a minimum, the following:

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

Please provide a copy of the written procedures by February 23, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

February 2, 2018

The Honorable Charlie Espinoza
Justice of the Peace, Pct.4, Pl. 1
212 N. 12th Avenue
Edinburg, TX 78539

Re: Cash Count- Report No. 2017-542

Dear Judge Espinoza:

We conducted a surprise cash count of the cash held at your office on December 12, 2017, as required by Local Government Code § 115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope

The scope of our review was limited to a count of cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, segregation of duties, filing of citations and civil cases, and documenting the authorization of dismissed cases. In addition, we evaluated the procedures in place related to 1.) the collections process, 2.) accounting of citations and civil cases filed with the court, and 3.) documenting the authorization of dismissed criminal cases for the period of November 1, 2017 through November 30, 2017.

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

Conclusion:

Total cash on hand at the time of the cash count was \$1,433.10. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$554.00 due to 20 mail-in payments that were not receipted. The date on the checks ranged from October 25, 2017 to December 8, 2017. Of the 20 checks:

- 18 were subsequently receipted; and
- 2 were not receipted. According to staff, the checks were returned to the sender; however, we were unable to verify since a log to document returned checks was not used.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 32ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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JUDGE, 449TH D.C.

The County Auditor's Office requires that all payments, including mail-in payments, be promptly recorded and controlled using pre-numbered official County receipts. If a payment discrepancy occurs (i.e. check made out to the incorrect person, check made out for the incorrect amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. In the alternative, the department may return the payment to the sender. If the department returns the payment, a log should be utilized to document the return of checks that includes: the name of the person/entity to whom the check is returned; return address; check date; check amount; date returned; and reason for return. A copy of all checks returned should be maintained on file.

Failure to ensure that all payments are promptly receipted and that a log is used to document returned checks may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and that a log is used to document returned checks. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

Procedures for the accounting of citations received from law enforcement agencies and civil cases filed with the court require improvement as follows:

1. Citations received from law enforcement agencies, except for Department of Public Safety (DPS), and civil cases were not recorded on a log. DPS automatically uploads the citations into *Odyssey*.
2. A reconciliation of citations and civil cases filed at the court to those recorded on *Odyssey*, the case management system, was not conducted and formally documented; and
3. Duties related to citations and civil cases are not properly segregated. Individuals responsible for issuing receipts (custody responsibility) are also responsible for entering citations into *Odyssey* (recording responsibility).

According to the Court Coordinator, due to a heavy case load and limited staff, procedures for the accounting of citations and civil case filings have not been improved.

The County Auditor's Office requires that a reconciliation of citations and civil cases filed at the court be conducted and formally documented. This reconciliation may be conducted and formally documented by completing a citation/civil cases filed log (log). Citations/civil cases should be entered into *Odyssey*, the case management system, the same day they are received. Any exceptions should be brought to the attention of the Supervisor, placed in a locked area, and processed on the next business day. The following procedures should be followed when processing citations:

- a. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should immediately list citations/civil cases on the log before distribution to the person responsible for entering them into *Odyssey*. Since the person responsible for entering the citations/civil cases into *Odyssey* has recording responsibilities, he/she should not be responsible for accepting payments.
- b. The person responsible for opening the mail and/or accepting the delivery of citations/civil cases should note, at a minimum, the following on the log: date received, citation number, name of violator/plaintiff, and name of officer who issued the citation, as applicable. The person responsible for noting this information should provide his/her signature on the "Prepared by" line of the log.
- c. The person responsible for entering the citations into *Odyssey* should enter the date of entry and docket number assigned to the citation/civil case on the log and provide his/her signature on the "Entered by" line of the log.
- d. The "New Cases" and "Cases Filed" reports for the specified date should be generated from *Odyssey* and reconciled to the log by a person other than the person responsible for entering the citations into *Odyssey*. Any variances should be noted on the log, with a detailed explanation, and immediately brought up to the attention of the Justice of the Peace. In addition, the person conducting this reconciliation should provide his/her signature on the log as acknowledgment of the reconciliation.

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- e. Citations should be placed in the applicable file.
- f. The Justice of the Peace should request periodic reports regarding the citations filed with the courts from law enforcement agencies and reconcile the reports to the citations recorded in *Odyssey*.
- g. Copies of the citation logs and periodic reports received from law enforcement agencies shall be maintained by the Justice of the Peace Office. This documentation shall be made available to the County Auditor's Office for review upon request.

Maintaining adequate internal controls over citations is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations.

Failure to ensure that citations and civil cases are properly accounted and reconciled or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that citations and civil cases are properly accounted and reconciled. The procedures noted above should be implemented. If the procedures cannot be implemented, management should ensure that compensating controls are implemented.

Observation No. 3:

Although security cameras are utilized, the security cameras are not utilized in all offices where cash is received and safeguarded. According to the Court Coordinator, the Justice of the Peace does not want cameras in the Court Coordinator and Assistant Court Coordinator offices. In addition, a notice stating that an area is being monitored by a security camera was not posted in a conspicuous location for the public's view.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that the security cameras are installed in areas where cash collections are received and safeguarded. In addition, management should ensure that a notice stating that an area is being monitored by a security camera is posted at the entrance to the area being monitored.

Observation No. 4:

According to staff, a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds has not been provided by the County Treasurer's Office.

The County Auditor's Office requires that a listing of the names of customers whose checks have been returned by the bank ("hot checks") due to insufficient funds, closed accounts, unauthorized signatures, or drawn on uncollected funds be maintained. The hot check list should be referenced when receiving checks from customers.

Failure to maintain and reference the hot check list increases the risk of accepting checks that will not clear the bank.

Recommendation:

Management should request the "hot check" listing from the County Treasurer's Office.

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JUDGE, 449TH D.C.

Observation No. 5:

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 mail-in payments are recorded on a daily mail log increases the risk that payments could be lost or misappropriated without detection.

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.

Observation No. 6:

We noted that deposit slips did not include the receipt sequence for which the deposit was being made on the face of the deposit slip. According to the Court Coordinator, the receipt sequence is not added to the deposit slips because of time constraints.

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. The information on the deposit slip creates an audit trail that assists in the review of financial transactions.

Failure to ensure that deposit slips contain the receipt sequence may increase the risk that discrepancies between receipts and deposits are not discovered on a timely manner.

Recommendation:

Management should ensure that deposits slips are properly prepared. At a minimum, the deposit slip should contain the information listed above.

Observation No. 7:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Court Coordinator performs the following incompatible duties:

- o Custody: Prepares bank deposits
- o Recording: Prepares daily and monthly reports of cash received

In addition, the Assistant Court Coordinators and Clerks perform the following incompatible duties:

- o Custody: Receive money, issue receipts, balance copies of receipts against cash drawer, and maintain a cash drawer
- o Recording: Have access to dismiss cases in *Odyssey*

According to staff, proper segregation of duties over the handling of collections has not been implemented due to a heavy case load and limited number of staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against cash drawer, maintaining a cash drawer, and preparing bank deposits should be different from the

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individual responsible for preparing daily and monthly reports of cash received and having access to dismiss cases in *Odyssey*.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties are adequately segregated such as those noted above. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by February 20, 2018. In addition, management should develop and implement procedures for the handling of cash and cash equivalent transactions.

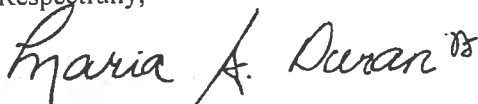
These procedures should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by February 20, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions or would like to schedule a meeting to discuss this cash count, please do not hesitate to contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 208TH D.C.

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

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

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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.

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



January 31, 2018

The Honorable Laura Hinojosa, District Clerk
Hidalgo County District Clerk's Office
100 N. Closner
Edinburg, TX 78539

Re: Cash Count
Report No. 2017-544

Dear Ms. Hinojosa:

We conducted a surprise cash count of the cash held at your office on November 6, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$22,323.12. Based on the results of the review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$450.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observation.

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.

Observation No. 1:

The notices listed below were not posted for the public's view. According to staff, the notices are on the television monitor located in the waiting area and near the collection counters outside of the office; however, at the time of the cash count, the televisions near the collection counters were not working. The assistance of the IT Department was requested.

- "Make sure you receive an official county receipt when making payments at this office" along with a sample of each official County receipt issued by the department;
- Schedule of fees and fines collected by the department;

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 2 ND D.C.	RODOLFO DELGADO JUDGE, 9 TH D.C.	J. R. "BOBBY" FLORES JUDGE, 13 TH D.C.	ROSE GUERRA REYNA JUDGE, 20 TH D.C.	JUAN R. PARTIDA JUDGE, 27 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 32 ND D.C.	NOE GONZALEZ JUDGE, 37 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 38 TH D.C.	L. KENO VASQUEZ JUDGE, 39 TH D.C.	ISRAEL RAMON, JR. JUDGE, 43 RD D.C.	RENEE R. BETANCOURT JUDGE, 44 TH D.C.

- "A \$ ____ fee will be collected on all returned checks;"
- "Gifts, gratuities, and/or tips will not be accepted;" and
- Notice stating that an area is being monitored by a security camera posted at the entrance to the area being monitored.

The County Auditor's Office requires that departments post the notices listed above in a conspicuous location for the public's view.

Failure to ensure that the notices are posted in a conspicuous location for the public's view increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all notices required by the County Auditor's Office are always posted in a conspicuous location for the public's view.

Please provide a written management response to the observation noted above by February 16, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions. The written procedures manual should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by February 16, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, please contact Marissa Castillo, Internal Auditor II, at ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria A. Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 13, 2018

Mr. Eduardo Olivarez, Chief Administrative Officer
Hidalgo County Health and Human Services Department
1304 S. 25th Street
Edinburg, Texas 78542

Ref: Cash Count Report No. 2017-545

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Elsa Health Clinic on November 2, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$60.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 93RD D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
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OVERSEER

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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.

Recommendation:

Management should ensure that security cameras are installed in areas where cash is safeguarded. Management should contact the Department of Budget and Management to request assistance to purchase security cameras.

Observation No. 2:

We noted that when a substation supervisor is not available, approval to void the receipt is obtained over the phone from a supervisor at the Central Office; however, the receipt is not signed by the substation supervisor, once available, to document the approval. According to staff, they have not been instructed to follow other procedures for voiding receipts.

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

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

Recommendation:

Management should ensure that receipts are properly voided. In instances when a substation supervisor is not available, approval to void a receipt should be documented by obtaining approval via fax or e-mail from a supervisor at the Central Office. The voided receipt should be signed by the substation supervisor once they are available.

Observation No. 3:

We noted during our review that segregation of duties over the handling of cash requires improvement. The Clerk Manager performs the following incompatible duties:

- o Custody: Receives money, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to inventory of unused receipts
- o Recording: Accounts for the numerical sequence of receipts, maintains an inventory log of unused receipts, and prepares reports of cash received

According to staff, proper segregation of duties has not been implemented due to limited staff.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of receipts, maintaining an inventory log of unused receipts, and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 206TH D.C.

JUAN R. PARTIDA
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L. KENO VASQUEZ
JUDGE, 398TH D.C.

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

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

Recommendation:

Management should ensure that incompatible duties are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

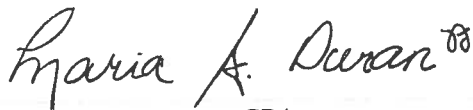
Please provide written management responses to the observations noted above by February 23, 2018. In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by February 23, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Marissa Castillo, Internal Auditor II, at (956) 318-2511, ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4651, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcila Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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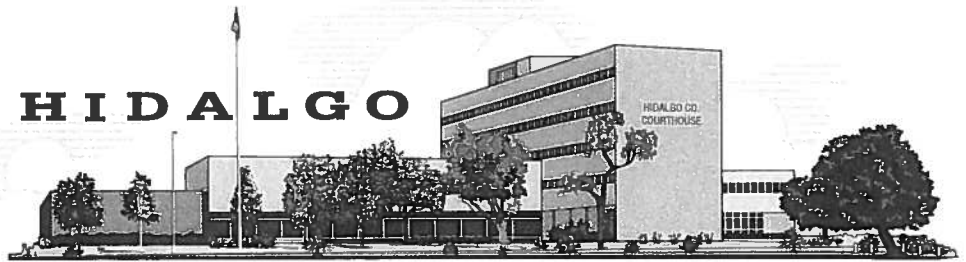
L. KENO VASQUEZ
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COUNTY of HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 2, 2018

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

Re: Cash Count
Report No. 2017-547

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Weslaco Health Clinic on December 5, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count.

Scope:

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

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

Conclusion:

Total cash on hand at the time of the cash count was \$265.00. Based on the results of our review, we have concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed and utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Observation No. 2:

We noted during our review that when transporting the cash deposit to the bank, the key to the cash bag is taken by the employee responsible for making the deposit. According to staff, the key is taken by the employee to verify that the validated deposit slip that is placed in the locked cash bag by the bank teller corresponds to the amount being deposited.

The County Auditor's Office requires that cash be secured in a locked cash bag when transporting deposits to the bank or County Treasurer's Office, as applicable. The courier should exercise caution when transporting deposits by not taking the key to the cash bag with them and by varying the time and the route taken. In addition, the bank maintains the key needed to open the cash bag.

Failure to ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the bank may increase the risk of unauthorized access before the collections can be deposited in the bank.

Recommendation:

Management should ensure that the employee making the deposit does not take the key to the cash bag when transporting the cash deposit to the bank. In addition, the employee should confirm the amount on the validated deposit slip prior to the bank teller placing the validated deposit slip in the cash bag and locking it.

Observation No. 3:

We noted during our review that segregation of duties over the handling of collections requires improvement. The Clerks perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts against the cash drawer, maintain a cash drawer, prepare bank deposits, and have access to the inventory of unused receipts
- Recording: Account for numerical sequence of receipts and prepare reports of cash received
- Authorization: Verify that voided original receipts are kept and reviewed

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts and preparing reports of cash received. In addition, the individuals previously noted should be different from the individual responsible for verifying that voided original receipts are kept and reviewed.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 398TH D.C.

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

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

Recommendation:

Management should ensure that incompatible duties such as those noted above are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by February 16, 2018.

In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

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

Please provide our office with copies of the procedures by February 16, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions or would like to schedule a meeting to discuss this cash count, contact Marissa Castillo, Internal Auditor II, at 318-2511 ext. 4650, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext.4604.

Respectfully,


Marja Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

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JUDGE, 448TH D.C.

COUNTY of HIDALGO

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



EDINBURG, TEXAS 78539

February 2, 2018

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

Ref: Cash Count
Report No. 2017-549

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the McAllen Health Clinic on December 6, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$105.00. Based on the results of our review, we have concluded that total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$50.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted during our review that segregation of duties over the collection and recording of cash requires improvement. The Clerks and Clerk Manager perform the following incompatible duties:

- Custody: Receive money, issue receipts, balance copies of receipts against the cash drawer, maintain a cash drawer, prepare bank deposits, and have access to the inventory of unused receipts
- Recording: Account for the numerical sequence of cash receipts, maintain the inventory log of unused receipts, and prepare reports of cash received

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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RODOLFO DELGADO
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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, 312ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

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

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JUDGE, 430TH D.C.

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

According to staff, proper segregation of duties has not been implemented due to limited staff.

The responsibility for sound internal controls rests with management. Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving money, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, maintaining the inventory log of unused receipts, and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with a limited number of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to ensure that incompatible duties are adequately segregated or that compensating controls are implemented increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Observation No. 2:

We noted that security cameras were not utilized where cash is receipted and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed and utilized where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase the security cameras.

Please provide written management responses to the observations noted above by February 16, 2018.

In addition, management should develop and implement procedures for the handling of cash transactions. These procedures should include, at a minimum, the following:

- a. An office organizational chart;
- b. Location of cash collection points;
- c. Types of collections made by each cash collection point;
- d. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained;
- e. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 275TH D.C.

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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.

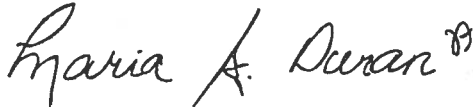
RENEE R. BETANCOURT
JUDGE, 449TH D.C.

2. Process for safeguarding cash until it is deposited;
 3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- f. List of the reports prepared/generated for the collection and the reporting of funds, including procedures for preparing the reports, who the reports should be submitted to, and when the reports are due;
- g. A schedule of how often deposits will be made; and
- h. Copies of any related forms/reports.

Please provide our office with copies of the procedures by February 16, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Edgar Alan Escobedo, Internal Auditor, at (956) 318-2511, ext. 4655, Yvonne Torres, Revenue Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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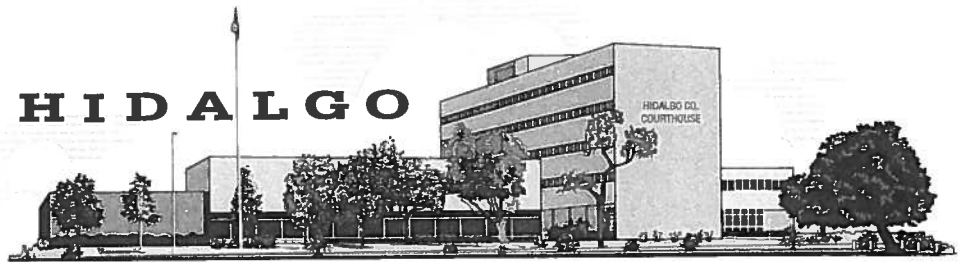
L. KENO VASQUEZ
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JUDGE, 430TH D.C.

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

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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Edinburg, Texas 78539-3587
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EDINBURG, TEXAS 78539

February 13, 2018

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

Re: Cash Count
Report No. 2017-552

Dear Mr. Olivarez:

We conducted a surprise cash count of the cash held at the Pulmonary Health Clinic on September 6, 2017 as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included, but were not limited to, the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

At the time of the cash count, receipts had not been issued and collections had not been made. Based on the results of our review, we have concluded that total cash on hand did reconcile to the approved change fund of \$25.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

We noted during our review that receipts had not been issued and collections had not been made since July 2014. According to staff, a fee scale is used to determine the amount an individual is required to pay. They are not required to charge if the individual falls under a certain income and family size. The individual is not required to present any documentation to demonstrate their inability to pay. In addition, a form is not used to document the individual's income and family size.

On June 13, 2017, the Hidalgo County Commissioners Court approved an "Income Guidelines and Schedule of Charges-Sliding Fee Schedule" to be used to determine if a client is eligible to pay pursuant to Health and Safety Code §121.006. Pursuant to Health and Safety Code 121.006 (b), a county may not deny public health

HIDALGO COUNTY DISTRICT JUDGES

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services. A county shall provide for the reduction or waiver of a fee for an individual who cannot pay for services in whole or part. In order to establish an audit trail, the individual's inability to pay for services in whole or part should be documented on a form. The form should include the individual's name and signature, the employee's name and signature, income, number of family members, and the amount of fee, if any.

Failure to ensure that the individual's inability to pay for a service, in whole or part, is documented may increase the risk that the fee is not collected when the individual is eligible to pay.

Recommendation:

We recommend that management develop a form to document the individual's inability to pay for a service, in whole or part. A copy of the form should be provided to the County Auditor's Office.

Observation No. 2:

We noted that security cameras were not utilized where cash is received and safeguarded. According to management, security cameras have not been installed due to budgetary constraints.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed in areas where cash is receipted and safeguarded. Management should contact the Department of Budget and Management to request funding to purchase the security cameras.

Observation No. 3:

We noted during our review that segregation of duties over the handling of cash requires improvement. The Clerk Manager performs the following incompatible duties:

- o Custody: Receives collections, issues receipts, balances copies of receipts against the cash drawer, maintains a cash drawer, prepares bank deposits, and has access to the inventory of unused cash receipts
- o Recording: Accounts for numerical sequence of cash receipts, has the ability to wave the collection of fees, and prepares reports of cash received

According to management, segregation of duties is difficult to implement due to limited staff.

Segregation of duties is a basic, key internal control in any organization. Segregation of duties prevents one individual from performing a transaction from beginning to end. In addition, it provides an individual with the opportunity to catch an error before a transaction is fully executed. Duties that should be segregated include: custody of assets, recording transactions, and authorization. The individual responsible for receiving collections, issuing receipts, balancing copies of receipts against the cash drawer, maintaining a cash drawer, preparing bank deposits, and having access to the inventory of unused cash receipts should be different from the individual responsible for accounting for the numerical sequence of cash receipts, having the ability to wave the collection of fees, and preparing reports of cash received.

Maintaining segregation of duties is especially challenging for units with a small number of employees. In these cases, it is important that management institute compensating controls to cover for the lack of a basic control. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing, and approving transactions, reports, and reconciliations. Adequate and timely supervision is especially important in small departments, where limited personnel may inhibit a thorough segregation of duties.

Failure to have adequate segregation of duties or implementing compensating controls increases the risk of loss or misuse of County funds.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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JUDGE, 398TH D.C.

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

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

Recommendation:

Management should ensure that incompatible duties, such as those noted above, are adequately segregated. If incompatible duties cannot be adequately segregated, management should ensure that compensating controls are implemented.

Please provide written management responses to the observations noted above by February 23, 2018.

In addition, please provide us with copies of updated written procedures and internal controls, if any, established by your department for the handling of cash and cash equivalent transactions by February 23, 2018. The written procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you should have any questions, do not hesitate to contact Edgar Alan Escobedo, Internal Auditor I, at 318-2511 ext. 4655, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668 or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office
Ms. Jeanne Salinas, Supervisor, Edinburg Pulmonary Clinic

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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JUDGE, 436TH D.C.

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

COUNTY of HIDALGO

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WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 2, 2018

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count
Report No. 2017-560

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the San Juan Tax Office on December 11, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$60,854.73. Based on the results of our review, we have concluded that generally total cash on hand did reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$300.00. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

According to staff, when accepting checks as payment, cashiers are not required to ensure that the payer's name, address, driver's license number, date of birth, and phone number are pre-printed or recorded on the face of the check. Staff is only required to verify that a Hidalgo County Appraisal District (HCAD) number, phone number, name, and address are included on the check. In addition, identification is not requested by the cashier to verify the information on the check.

The County Auditor's Office requires that prior to accepting a check for 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. If some of this information is not pre-printed on the face of the check, the cashier must request this

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	RODOLFO DELGADO JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 208 TH D.C.	JUAN R. PARTIDA JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 438 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.

information and record it in on the face of the check. Identification must be requested by the cashier to verify the information on the check.

Failure to ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verifying the information by requesting identification may increase the risk of accepting a forged or stolen check.

Recommendation:

Management should ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verified against the payers' identification.

Observation No. 2:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was posted for the public's view. However, the sample receipt was outdated and contained Armando Barrera's name (the previous Tax Assessor/Collector). We informed the Substation Supervisor to update it with a current version. According to the Substation Supervisor, the substation previously requested a new sample from the main office but would be requesting a new sample of the tax receipt again.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to post a sample receipt by the required notice increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that a copy of the official County receipt is posted by the notice stating "Make sure you receive an official County receipt when making payments at this office".

Observation No. 3:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks received are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide a written management response to the observations noted above by February 20, 2018.

In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

- a. Location of cash collection points;
- b. Types of collections made by each cash collection point;
- c. The training that will be provided at the collection point and description of how segregation of duties will be maintained;
- d. A complete start to finish description of the following:
 1. Process for accounting and safeguarding of the change fund, if any;
 2. Process for safeguarding cash until it is deposited;

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
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JUDGE, 396TH D.C.

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JUDGE, 430TH D.C.

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

3. Process for accounting and safeguarding mail-in payments;
 4. Process for reconciling collections, including frequency of reconciliation;
 5. Bookkeeping system used, and how it is maintained; and
 6. Computer hardware and software used;
- e. A schedule of how often deposits will be made;
 - f. An office organizational chart; and
 - g. A list of those positions involved with the handling of cash, a description of their duties, and description of how segregation of duties will be maintained.

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by February 20, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Eva Mireles, Chief of Operations
Herlinda Lara, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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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.

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 7, 2018

The Honorable Pablo (Paul) Villarreal Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count Report No. 2017-565

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the McAllen Motor Vehicle Substation on December 13, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$72,737.98. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$6,700.00 (see Observation No. 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

Total cash on hand at the time of the cash count exceeded receipts issued by \$17,656.47 due to 37 dealer drop off checks and mail-in checks that had not been receipted and an unidentified shortage of \$.26. Of the 37 checks, 29 were subsequently receipted and 8 were returned due to various reasons (i.e., incorrect payment amounts, etc.).

The County Auditor's Office requires that all payments, including dealer drop-off checks, be promptly recorded and controlled using pre-numbered official County receipts. Collections must be deposited on a daily basis, unless the amount collected is less than \$100.00. If a payment discrepancy occurs (i.e., vehicle requiring

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 13TH D.C.

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

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

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

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

NOE GONZALEZ
JUDGE, 374TH 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.

current inspection, incorrect payment amount, etc.), a pre-numbered manual Official County receipt should be issued. Once the discrepancy is resolved, an Official County receipt from the electronic receipting system should be issued and refund check issued, if applicable. Management must also monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action.

Failure to ensure that all payments are promptly receipted and deposited may result in the loss or misuse of County funds. In addition, failure to monitor all overages and shortages increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that all payments are promptly receipted and deposited. In addition, management should monitor all overages and shortages to determine if there is a pattern meriting further investigation, modification of collection procedures, retraining of personnel, or disciplinary action. At a minimum, the procedures noted above should be implemented.

Observation No. 2:

A "Dealer and Fleet Log" is used by the Motor Vehicle Department to document the checks dropped-off by a dealer. The log includes the date, dealership name, name and phone number of the person that dropped-off the checks, applicant name, check number, date processed, clerks name, and reason for rejection, if applicable. We noted that the checks listed on the "Dealer and Fleet Log" were distributed to various cashiers to process. The "Dealer and Fleet Log" did not document the names of the clerks that took the checks to process. The clerk's name on the "Dealer and Fleet Log" is documented after the check has been processed by the clerk. According to the Assistant Supervisor, the work is typically split amongst cashiers to complete in a more efficient manner.

In order to establish individual responsibility for cash and to establish an audit trail, the County Auditor's Office requires that the names of the cashiers that took the checks to process are documented on the "Dealer and Fleet Log" when assigned to the cashier.

Failure to document the name of the cashier on the "Dealer and Fleet Log" when assigned to the cashier may result in a check being misplaced and not being able to identify the individual responsible for misplacing the check.

Recommendation:

Management should ensure that the name of the cashier that took the check to process is documented on the "Dealer and Fleet Log" when assigned to the cashier.

Observation No. 3:

We noticed that the Substation Supervisor processed an \$84.00 cash transaction, using her own username and password, from a workstation that belonged to an employee that was out for lunch. After the transaction was completed, the Substation Supervisor handed the collections to the Head Cashier who stored the money in an envelope inside a desk drawer located in the Head Cashier's office. In addition, we noted that the customer paid with a \$100 bill; therefore, the Substation Supervisor used another employee's collection to produce change since she did not have a cash box assigned to her at the time.

To establish individual responsibility for cash receipts, the County Auditor's Office requires each cashier to be assigned to a separate cash drawer which only the cashier may access while on duty. If cash is transferred from one cashier to another, the cash must be counted in the presence of both parties. The amount of cash must be recorded on a transfer form. The transfer form must be signed by the cashier accepting custody in order to establish responsibility in case of a shortage.

Failure to ensure that each cashier is assigned a separate cash drawer which only the cashier may access while on duty may result in the loss or misuse of County funds.

Recommendation:

Management should ensure that each cashier is assigned a separate cash drawer which only the cashier may access. In addition, management should ensure that employees do not accept payments if they are not assigned a cash drawer.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
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RODOLFO DELGADO
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JUDGE, 139TH D.C.

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JUDGE, 206TH D.C.

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JUDGE, 430TH D.C.

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

Observation No. 4:

We noted that security cameras were not installed in the areas where cash is safeguarded. According to staff, the purchase of additional video equipment would be considered; however, the purchase would not be made in the near future due to budgetary constraints.

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

Failure to utilize security cameras increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that security cameras are installed in areas where cash is safeguarded. Management should contact the Department of Budget and Management to request funding assistance to purchase security cameras.

Observation No. 5:

A notice stating, "Make sure you receive an official County receipt when making payments at this office" was not posted for the public's view.

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department must be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to post the required notice increases the risk that the employee collecting the cash may not record all receipts or record the receipt for a lesser amount.

Recommendation:

Management should ensure that the notice stating "Make sure you receive an official County receipt when making payments at this office" is posted for the public's view.

Observation No. 6:

Passwords to gain access to EZ Justice are not changed at least every 90 days. According to staff, the site does not prompt them to change their password.

The Information Technology (IT) Securities Policy requires that usernames passwords not be shared and passwords be changed at least every 90 days.

Failure to change passwords at least every 90 days may increase the risk of unauthorized access to EZ Justice.

Recommendation:

Management should contact the IT Department to ensure that passwords are changed at least every 90 days.

Observation No. 7:

Two checks were not restrictively endorsed "For Deposit Only."

The County Auditor's Office requires that all checks received be immediately restrictively endorsed "For Deposit Only."

Immediately limiting the negotiability of checks ensures that checks received can only be deposited into the County's bank account. Failure to ensure all checks received are endorsed "For Deposit Only" may result in the loss or misuse of County funds.

Recommendation:

Management should instruct staff to ensure that checks accepted as payment are immediately endorsed "For Deposit Only" upon receipt.

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

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

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JUDGE, 398TH D.C.

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

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

Observation No. 8:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector.

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

Management should ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide written management responses to the observations noted above by February 23, 2018.

In addition, please provide our office with copies of the procedures listed below by February 23, 2018. The procedures should include, at a minimum, the following:

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

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Osvaldo Escamilla, Internal Auditor I, at (956) 318-2511, ext. 4647, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,



Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
Santos Castilleja, Motor Vehicle Division Manager
Kristi Torres, McAllen Motor Vehicle Substation Supervisor
Renan Ramirez, Chief Information Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 91ST D.C.

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

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JUDGE, 208TH D.C.

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

COUNTY of HIDALGO

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FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

February 8, 2018

The Honorable Pablo (Paul) Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Cash Count Report No. 2017-566

Dear Mr. Villarreal:

We conducted a surprise cash count of the cash held at the McAllen Tax Office on December 13, 2017, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

Scope:

The scope of our review was limited to a count of the cash on hand as of the time of the cash count. We also reviewed the internal control structure in order to verify that cash on hand was safeguarded against loss from unauthorized use and that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our walkthrough included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

Conclusion:

Total cash on hand at the time of the cash count was \$28,428.04. Based on the results of our review, we have concluded that total cash on hand did not reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$700.00 (see Observation 1). In addition, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following observations.

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.

Observation No. 1:

Total cash on hand at the time of the cash count was short \$300.00 due to a clerk preparing a receipt for the written (legal) amount on the check which did not agree to the numeric amount on the check. According to the Substation Supervisor, employees are required to ensure the numeric and written dollar amounts agree and are for the exact amount due. If an employee makes the error of receipting a check for the incorrect amount and it is caught, the procedure is to contact the payer and request a new check to be issued. The receipt was void and a new receipt was issued for the numeric amount of the check.

The County Auditor's Office requires that, prior to accepting a check for payment; the cashier must verify that the numeric and written dollar amounts agree.

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

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

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

Failure to ensure that cashiers verify that the numeric and written dollar amounts agree may result in the loss of County funds.

Recommendation:

Management should ensure that cashiers verify that the numeric and written dollar amounts agree.

Observation No. 2:

According to staff, when accepting checks as payment, cashiers are not required to ensure that the payer's name, address, driver's license number, date of birth, and phone number are pre-printed or recorded on the face of the check. Staff is only required to verify that a Hidalgo County Appraisal District (HCAD) number, phone number, name, and address are included on the check. In addition, identification is not requested by the cashier to verify the information on the check.

The County Auditor's Office requires that prior to accepting a check for 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. If some of this information is not pre-printed on the face of the check, the cashier must request this information and record it in on the face of the check. Identification must be requested by the cashier to verify the information on the check.

Failure to ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verifying the information by requesting identification may increase the risk of accepting a forged or stolen check.

Recommendation:

Management should ensure that cashiers verify that the payer's name, address, driver's license number, date of birth, and phone is pre-printed or recorded on the face of the check and verified against the payers' identification.

Observation No. 3:

We noticed that a sample receipt was posted for the public's view but not the notice stating "Make sure you receive an official County receipt when making payments at this office."

The County Auditor's Office requires departments to post a notice visible to the public stating "Make sure you receive an official County receipt when making payments at this office." A sample of each official County receipt issued by the department should be posted by the notice in order to indicate to the payee what he/she should expect to receive.

Failure to post the required notice increases the risk that the employee collecting the cash may not record all receipts or record the receipt for a lesser amount.

Recommendation:

Management should ensure that the notice stating "Make sure you receive an official County receipt when making payments at this office" is posted for the public's view.

Observation No. 4:

We noted that checks received for payment were made payable to either Hidalgo County Tax Assessor Pablo "Paul" Villarreal Jr.; Pablo (Paul) Villarreal Jr. Assessor & Collector; or Pablo (Paul) Villarreal Jr. PCC. In addition, signs were posted for the public's view instructing them to make checks payable to "Pablo (Paul) Villarreal Jr. Tax Assessor & Collector." Furthermore, tax statements sent out to tax payers instruct payers to make checks payable to "Pablo (Paul) Villarreal Jr., PCC."

On March 7, 2016, the County Auditor issued a letter to the Tax Assessor requiring cashiers to verify that checks are made payable to the Elected or Public Official's title (i.e. Hidalgo County Tax Assessor/Collector) prior to accepting a check as payment. Pursuant to Local Government Code Sections 112.002 and 112.006, the county auditor has financial oversight for all county offices and may dictate the accounting procedures and internal controls to be implemented by each county office.

Failure to ensure that checks are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector) increases the risk of loss or misuse of County funds.

Recommendation:

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
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ROSE GUERRA REYNA
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JUDGE, 312ND D.C.

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JUDGE, 398TH D.C.

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

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

Management should ensure that checks received are made out to the Elected Official's title (i.e., Hidalgo County Tax Assessor/Collector).

Please provide a written management response to the observations noted above by February 23, 2018.

In addition, procedures established by your department for the handling of cash were previously provided to the Auditor's Office; however, the procedures did not address the following:

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

Please provide our office with copies of the procedures listed above and any updated procedures, if applicable, by February 23, 2018.

We would like to express our sincere appreciation to you and your staff for the courtesy, cooperation, and assistance provided to us during the cash count. If you have any questions regarding this cash count or would like to schedule a meeting to discuss this cash count, please contact Abigail Guajardo, MSA, Internal Auditor II, at (956) 318-2511, ext. 4652, Yvonne Torres, Revenue Audit Supervisor, at ext. 4642, Letty Chavez, Director of Audit Division, at ext. 4651, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,


Maria Arcilia Duran, CPA, MBA
County Auditor

cc: Eva Mireles, Chief of Operations
Kristi Torres, Substation Supervisor
Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

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

RODOLFO DELGADO
JUDGE, 83RD D.C.

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

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