COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 17, 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. T.J. Arredondo, Director of Planning	$ 20,702.45	October 2017 Monthly Report
Mr. T.J. Arredondo, Director of Planning	$ 23,936.30	November 2017 Monthly Report
Mr. T.J. Arredondo, Director of Planning	$ 10,980.00	December 2017 Monthly Report
The Hon. David L. Fuentes, Commissioner Precinct No. 1	$ 22,875.00	September 2017 Monthly Report Sanitation Program
The Hon. David L. Fuentes, Commissioner Precinct No. 1	$ 22,500.00	October 2017 Monthly Report Sanitation Program
The Hon. David L. Fuentes, Commissioner Precinct No. 1	$ 21,675.00	November 2017 Monthly Report Sanitation Program
The Hon. David L. Fuentes, Commissioner Precinct No. 1	$ 17,300.00	December 2017 Monthly Report Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 28,625.00	September 2017 Monthly Report Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 31,250.00	October 2017 Monthly Report Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 30,550.00	November 2017 Monthly Report Sanitation Program
The Hon. Joseph Palacios, Commissioner Precinct No. 4	$ 29,325.00	December 2017 Monthly Report Sanitation Program
Mr. Homero Garza, Fire Marshal	$ 12,609.30	January 2018 Monthly Report
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	$ 30,480.00	January 2018 Monthly Report
Ms. Angie Chapa, Law Librarian	$ 1,073.25	January 2018 Monthly Report
The Hon. Celestino Avila Jr. Constable Precinct No. 1	$ 1,375.00	January 2018 Monthly Report
The Hon. Martin Cantu, Constable Precinct No. 2	$ 10,000.00	January 2018 Monthly Report
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	$ 19,057.00	January 2018 Monthly Report
The Hon. Atanacio Gaitan, Constable Precinct No. 4	$ 230.00	January 2018 Monthly Report
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	$ 8,525.00	January 2018 Monthly Report Sanitation Program

The Hon. Joe M. Flores, Commissioner Precinct No. 3	$	916.00	January 2018 Monthly Report Anzalduas Park
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	$	55,909.89	January 2018 Fee Monthly Report
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	$	33,268.20	February 2018 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	423,085.70	January 2018 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	417,791.00	February 2018 Fee Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	183,075.02	January 2018 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	173,159.16	February 2018 Civil and Probate Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	175,376.92	January 2018 Criminal Monthly Report
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	$	221,197.54	February 2018 Criminal Monthly Report
Ms. Yvonne Ramon, Elections Administrator	$	51,638.61	February 2018 Monthly Report

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

Department	Description
Mr. T.J. Arredondo, Director of Planning	Review of Planning Department Monthly Fees Reports for the months of October 2017 through December 2017
The Hon. David L. Fuentes, Commissioner Precinct No. 1	Review of the Precinct 1 Sanitation Program Monthly Fees Reports and Supporting Documentation for the months of September 2017 through December 2017
The Hon. Joseph Palacios, Commissioner Precinct No. 4	Precinct 4 Sanitation Program Monthly Fees Reports for September 2017 through December 2017
Mr. Homero Garza, Fire Marshal	Monthly Fees Report for January 2018
Mr. Eduardo Olivarez, Chief Administrator Officer Hidalgo County Health and Human Services Department	Environmental Health Division Monthly Fees Report for January 2018
Ms. Angie Chapa, Law Librarian	Monthly Fees Report for January 2018
The Hon. Celestino Avila Jr. Constable Precinct No. 1	Monthly Fees Report for January 2018
The Hon. Martin Cantu, Constable Precinct No. 2	Monthly Fees Report for January 2018
The Hon. Lazaro Gallardo Jr, Constable Precinct No. 3	Monthly Fees Report for January 2018
The Hon. Atanacio Gaitan, Constable Precinct No. 4	Monthly Fees Report for January 2018
The Hon. Eduardo Cantu, Commissioner Precinct No. 2	Monthly Fees Report for January 2018
The Hon. Joe M. Flores, Commissioner Precinct No. 3	Anzalduas Park Monthly Fees Report for January 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Sheriff's Fee Monthly Fees Reports for January 2018 and February 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Fee Monthly Reports for January 2018 and February 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Civil and Probate Fees and Court Costs Monthly Reports for January 2018 and February 2018
The Hon. Arturo Guajardo, Jr. Hidalgo County Clerk	Criminal Fees Monthly Reports for January 2018 and February 2018
Ms. Yvonne Ramon, Elections Administrator	Monthly Fees Report for February 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Review of Sheriff's Inmate Trust Financial Statements for the months ended September 30, 2017 through December 31, 2017
The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Hot Checks Processing Fees Reports for November 2017 and December 2017

The Hon. Ricardo Rodriguez, Jr., Criminal District Attorney	Hot Checks Fund Financial Statements for November 2017 and December 2017
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Review of the Monthly Fees Report and Supporting Documentation for the month of January 2018
The Hon. Laura Hinojosa, Hidalgo County District Clerk	Monthly Fees Report for February 2018
The Hon. Gilberto Saenz, Justice of the Peace Pct. 1 Pl. 1	Monthly Fines and Fees Report for February 2018
The Hon. Jesus E. Morales, Justice of the Peace Pct. 1 Pl. 2	Monthly Fines and Fees Report for February 2018
The Hon. Bobby Contreras, Justice of the Peace Pct. 2 Pl. 1	Monthly Fines and Fees Report for February 2018
The Hon. Jaime J. Munoz, Justice of the Peace Pct. 2 Pl. 2	Monthly Fines and Fees Report for February 2018
The Hon. Luis Garza, Justice of the Peace Pct. 3 Pl. 1	Monthly Fines and Fees Report for February 2018
The Hon. Marcos Ochoa, Justice of the Peace Pct. 3 Pl. 2	Monthly Fines and Fees Report for February 2018
The Hon. Charlie Espinoza, Justice of the Peace Pct. 4 Pl. 1	Monthly Fines and Fees Report for February 2018
The Hon. Homero A. Jasso, Justice of the Peace Pct. 4 Pl. 2	Monthly Fines and Fees Report for February 2018
The Hon. Jason Pena, Justice of the Peace Pct. 5 Pl. 1	Monthly Fines and Fees Report for February 2018
The Hon. J.E. "Eddie" Guerra, Hidalgo County Sheriff	Regular Trust Fund Financial Statements for September 2017 through December 2017
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the January 2018 Delinquent Tax Attorney Payment Request Report No. 2018-21
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of the February 2018 Delinquent Tax Attorney Payment Request Report No. 2018-37

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Attachments

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: OCTOBER 2017

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED — $ 20,702.45

1 HELD IN ESCROW

a. EDINBURG	$ 3,000.00	
b. MISSION	$ -	
c. WESLACO	$ -	$ 3,000.00

2 UTILITY CERTIFICATE FEE

a. EDINBURG	$ 3,810.00	
b. MISSION	$ 2,010.00	
c. WESLACO	$ 2,940.00	$ 8,760.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/20/17

3 SUBDIVISION FEES

a. EDINBURG	$ 8,942.45	
b. MISSION	$ -	
c. WESLACO	$ -	$ 8,942.45

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 20,702.45

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	$ -
Septic Tank-Held in Escrow	LGC § 232.027	$1500/septic	1100-211-00-000-018-0-000	$ 3,000.00
Other-Held in Escrow			1100-211-00-000-026-0-000	$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	$30	1100-341-30-210-003-0-000	$ 8,760.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	$ 8,942.45

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 20,702.45

variance should => "0" -

PREPARED BY: [signature] DATE PREPARED: November 8, 2017

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

RECEIVED
NOV 13 2017

[signature] 11-13-17
DIRECTOR OF PLANNING DATE

Hidalgo County
AUDITORS OFFICE

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

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: NOVEMBER 2017

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			$ 23,936.30
1 HELD IN ESCROW			
a. EDINBURG	$ -		
b. MISSION	$ -		
c. WESLACO	$ -	$ -	
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	$ 3,450.00 X3		
b. MISSION	$ 2,610.00 X4		
c. WESLACO	$ 3,390.00 X5	$ 9,450.00	
3 SUBDIVISION FEES			
a. EDINBURG	$ 14,486.30 X3		
b. MISSION	$ -		
c. WESLACO	$ -	$ 14,486.30	

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 01/03/18
2-25-18
3/14/18

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 23,936.30

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	$ -
Septic Tank-Held in Escrow	LGC § 232.027	$1500/septic	1100-211-00-000-018-0-000	$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	$30	1100-341-30-210-003-0-000	$ X2 9,450.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	$ X2 14,486.30

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: $ 23,936.30

variance should => "0" -

PREPARED BY: Noel. Soria DATE PREPARED: December 12, 2017

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

RECEIVED
DEC 13 2017

DIRECTOR OF PLANNING 12-13-17
DATE

Hidalgo County
AUDITORS OFFICE

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

HIDALGO COUNTY PLANNING DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH OF: DECEMBER 2017

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED			$ 10,980.00
1 HELD IN ESCROW			
a. EDINBURG	$ -		
b. MISSION	$ -		
c. WESLACO	$ -	$ -	
2 UTILITY CERTIFICATE FEE			
a. EDINBURG	$ 2,670.00		
b. MISSION	$ 2,490.00		
c. WESLACO	$ 3,360.00	$ 8,520.00	
3 SUBDIVISION FEES			
a. EDINBURG	$ 2,460.00		
b. MISSION	$ -		
c. WESLACO	$ -	$ 2,460.00	
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:			**$ 10,980.00**

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/9/18

2-25-18
3/14/18

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

Name of Fee Collected	Statutory Reference	Fee Amt.	GL Account Number	Amount Collected
1/3 Paving Escrow			Account is Determined per Project	$ -
Septic Tank-Held in Escrow	LGC § 232.027	$1500/septic	1100-211-00-000-018-0-000	$ -
Other-Held in Escrow			1100-211-00-000-026-0-000	$ -
Utility Subdivision Fees	LGC § 232.028(g) 8/7/07 CT Approval	$30	1100-341-30-210-003-0-000	$ 8,520.00
Subdivision Fees	LGC § 232.0021 11/29/2011 CT	Varies per acreage	1100-341-30-210-001-0-000	$ 2,460.00
TOTAL AMOUNT DUE TO THE COUNTY TREASURER:				**$ 10,980.00**

variance should => "0" -

PREPARED BY: _____ DATE PREPARED: January 9, 2018

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

RECEIVED
JAN 10 2018

1-9-18
DIRECTOR OF PLANNING DATE

Hidalgo County
AUDITOR'S OFFICE

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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 10/27/17

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF: September, 2017
PRECINCT 1, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Sep	212-26934	212-27004	$ 2,400.00	$ 500.00	$ 1,900.00	9/1/17	212	00676	$ 2,400.00	9/18/2017	214957	-17	$ -
2	2-Sep							212		$ -			0	$ -
3	3-Sep			$ -				212		$ -			0	$ -
4	4-Sep							212					0	$ -
5	5-Sep	212-26005	212-27061	$ 2,050.00	$ 300.00	$ 1,750.00	9/5/17	212	00677	$ 2,050.00	9/18/2017	214958	-13	$ -
6	6-Sep	212-27062	212-27107	$ 1,275.00	$ 75.00	$ 1,200.00	9/6/17	212	00678	$ 1,275.00	9/18/2017	214959	-12	$ -
7	7-Sep	212-27108	212-27155	$ 1,525.00	$ 150.00	$ 1,375.00	9/8/17	212	00679	$ 1,525.00	9/18/2017	214960	-10	$ -
8	8-Sep	212-27156	212-27204	$ 1,500.00	$ 175.00	$ 1,325.00	9/8/17	212	00680	$ 1,500.00	9/18/2017	214961	-10	$ -
9	9-Sep			$ -	$ -	$ -		212		$ -			0	$ -
10	10-Sep			$ -	$ -	$ -		212		$ -			0	$ -
11	11-Sep	212-27205	212-27266	$ 1,875.00	$ 550.00	$ 1,325.00	9/11/17	212	00681	$ 1,875.00	9/18/2017	214962	-7	$ -
12	12-Sep	212-27267	212-27288	$ 625.00	$ 175.00	$ 450.00	9/12/17	212	00682	$ 625.00	9/18/2017	214963	-6	$ -
13	13-Sep	212-27289	212-27321	$ 1,075.00	$ 250.00	$ 825.00	9/13/17	212	00683	$ 1,075.00	9/19/2017	214968	-6	$ -
14	14-Sep	212-27322	212-27355	$ 950.00	$ 25.00	$ 925.00	9/14/17	212	00684	$ 950.00	9/19/2017	214969	-5	$ -
15	15-Sep	212-27356	212-27396	$ 1,650.00	$ 425.00	$ 1,225.00	9/15/17	212	00685	$ 1,650.00	9/20/2017	215032	-5	$ -
16	16-Sep			$ -	$ -	$ -		212		$ -			0	$ -
17	17-Sep			$ -	$ -	$ -		212		$ -			0	$ -
18	18-Sep	212-27397	212-27455	$ 2,125.00	$ 275.00	$ 1,850.00	9/19/17	212	0686	$ 2,125.00	9/26/2017	215207	-7	$ -
19	19-Sep	212-27456	212-27489	$ 1,100.00	$ 300.00	$ 800.00	9/19/17	212	0687	$ 1,100.00	9/26/2017	215210	-7	$ -
20	20-Sep	212-27490	212-27519	$ 875.00	$ 200.00	$ 675.00	9/20/17	212	0688	$ 875.00	9/26/2017	215212	-6	$ -
21	21-Sep	212-27520	212-27557	$ 1,425.00	$ 175.00	$ 1,250.00	9/21/17	212	0689	$ 1,425.00	9/26/2017	215214	-5	$ -
22	22-Sep	212-27558	212-27616	$ 1,850.00	$ 350.00	$ 1,500.00	9/22/17	212	0690	$ 1,850.00	9/26/2017	215224	-4	$ -
23	23-Sep			$ -	$ -	$ -		212		$ -			0	$ -
24	24-Sep			$ -	$ -	$ -		212		$ -			0	$ -
25	25-Sep	212-27617	212-27658	$ 1,400.00	$ 175.00	$ 1,225.00	9/25/17	212	0691	$ 1,400.00	9/27/2017	215261	-2	$ -
26	26-Sep	212-27659	212-27687	$ 875.00	$ 250.00	$ 625.00	9/26/17	212	0692	$ 875.00	9/28/2017	215375	-2	$ -
27	27-Sep	212-27688	212-27715	$ 875.00	$ 75.00	$ 800.00	9/27/17	212	0693	$ 875.00	10/3/2017	215539	-6	$ -
28	28-Sep	212-27716	212-27739	$ 950.00	$ 250.00	$ 700.00	9/28/17	212	0694	$ 950.00	10/3/2017	215505	-5	$ -
29	29-Sep	212-27740	212-27786	$ 1,400.00	$ 250.00	$ 1,150.00	10/2/17	212	0695	$ 1,400.00	10/3/2017	215507	-1	$ -
30	30-Sep							212					0	$ -
31	1-Oct							212					0	$ -
		TOTALS		$ 27,800.00	$ 4,925.00	$ 22,875.00								$ -

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-121-000-0-000----------	$ 27,800.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----------	$ 4,925.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ 22,875.00

PREPARED BY: [signature]

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

Amy Smith
APPROVED BY

10/12/17
DATE

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

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

RECEIVED BY
COUNTY AUDITOR
2017 OCT 13 PM 1 37

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 11/29/17 C 3/14/18

RC 3-13-18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF: October 2017
PRECINCT 1, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Oct			$ -	$ -	$ -		212		$ -			0	$ -
2	2-Oct	212-27787	212-27846	$ 2,050.00	$ 200.00	$ 1,850.00	10/2/17	212	00696	$ 2,050.00	10/6/2017	215794	-4	$ -
3	3-Oct	212-27847	212-27886	$ 1,075.00	$ 125.00	$ 950.00	10/3/17	212	00697	$ 1,075.00	10/18/2017	216158	-15	$ -
4	4-Oct	212-27887	212-27904	$ 700.00	$ 100.00	$ 600.00	10/4/17	212	00698	$ 700.00	10/18/2017	216159	-14	$ -
5	5-Oct	212-27905	212-27954	$ 1,625.00	$ 400.00	$ 1,225.00	10/5/17	212	00699	$ 1,625.00	10/18/2017	216160	-13	$ -
6	6-Oct	212-27955	212-28011	$ 1,925.00	$ 650.00	$ 1,275.00	10/6/17	212	00700	$ 1,925.00	11/3/2017	216767	-28	$ -
7	7-Oct			$ -	$ -	$ -		212		$ -			0	$ -
8	8-Oct			$ -	$ -	$ -		212		$ -			0	$ -
9	9-Oct			$ -	$ -	$ -		212		$ -			0	$ -
10	10-Oct	212-28012	212-28060	$ 1,450.00	$ 225.00	$ 1,225.00	10/10/17	212	00701	$ 1,450.00	10/19/2017	216168	-9	$ -
11	11-Oct	212-28061	212-28087	$ 850.00	$ 75.00	$ 775.00	10/11/17	212	00702	$ 850.00	10/19/2017	216174	-8	$ -
12	12-Oct	212-28088	212-28106	$ 500.00	$ 50.00	$ 450.00	10/12/17	212	00703	$ 500.00	10/19/2017	216175	-7	$ -
13	13-Oct	212-28107	212-28168	$ 1,725.00	$ 275.00	$ 1,450.00	10/16/17	212	00704	$ 1,725.00	10/19/2017	216176	-3	$ -
14	14-Oct	212-28169	212-28211	$ 1,525.00	$ 150.00	$ 1,375.00	10/16/17	212	00705	$ 1,525.00	10/19/2017	216177	-3	$ -
15	15-Oct			$ -	$ -	$ -		212		$ -			0	$ -
16	16-Oct			$ -	$ -	$ -		212		$ -			0	$ -
17	17-Oct	212-28212	212-28260	$ 1,375.00	$ 175.00	$ 1,200.00	10/17/17	212	00706	$ 1,375.00	10/19/2017	216179	-2	$ -
18	18-Oct	212-28261	212-28293	$ 1,150.00	$ 275.00	$ 875.00	10/18/17	212	00707	$ 1,150.00	10/26/2017	216428	-8	$ -
19	19-Oct	212-28294	212-28327	$ 1,300.00	$ 475.00	$ 825.00	10/19/17	212	00708	$ 1,300.00	10/26/2017	216429	-7	$ -
20	20-Oct	212-28328	212-28372	$ 1,575.00	$ 325.00	$ 1,250.00	10/20/17	212	00709	$ 1,575.00	10/26/2017	216430	-6	$ -
21	21-Oct			$ -	$ -	$ -		212		$ -			0	$ -
22	22-Oct			$ -	$ -	$ -		212		$ -			0	$ -
23	23-Oct	212-28373	212-28425	$ 1,725.00	$ 200.00	$ 1,525.00	10/24/17	212	00710	$ 1,725.00	10/26/2017	216435	-2	$ -
24	24-Oct	212-28426	212-28457	$ 1,100.00	$ 325.00	$ 775.00	10/24/17	212	00711	$ 1,100.00	10/27/2017	216476	-3	$ -
25	25-Oct	212-28458	212-28482	$ 775.00	$ 100.00	$ 675.00	10/25/17	212	00712	$ 775.00	10/27/2017	216479	-2	$ -
26	26-Oct	212-28483	212-28508	$ 950.00	$ 75.00	$ 875.00	10/26/17	212	00713	$ 950.00	10/30/2017	216510	-4	$ -
27	27-Oct	212-28509	212-28553	$ 1,500.00	$ 350.00	$ 1,150.00	10/30/17	212	00714	$ 1,500.00	10/30/2017	216511	0	$ -
27	28-Oct							212					0	$ -
29	29-Oct							212					0	$ -
30	30-Oct	212-28554	212-28604	$ 1,725.00	$ 325.00	$ 1,400.00	10/31/17	212	00715	$ 1,725.00	11/3/2017	216768	-3	$ -
31	31-Oct	212-28605	212-28635	$ 950.00	$ 175.00	$ 775.00	10/31/17	212	00716	$ 950.00	11/3/2017	216769	-3	$ -
		TOTALS		$ 27,550.00	$ 5,050.00	$ 22,500.00								$ -

TOTAL AMOUNT DUE TO GENERAL FUND-------1100-322-70-121-000-0-000----------	$ 27,550.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----------	$ 5,050.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ 22,500.00

4

PREPARED BY: Jaime Soto

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

Amy Smith
APPROVED BY

11/12/17
DATE

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

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

RECEIVED
NOV 13 2017
Hidalgo County
AUDITORS OFFICE

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF: **November, 2017**
PRECINCT 1, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Nov	212-28636	212-28672	$ 1,100.00	$ 300.00	$ 800.00	11/1/17	212	00717	$ 1,100.00	11/13/2017	216971	-12	$ -
2	2-Nov	212-28673	212-28699	$ 900.00	$ 325.00	$ 575.00	11/2/17	212	00718	$ 900.00	11/13/2017	216974	-11	$ -
3	3-Nov	212-28700	212-28758	$ 1,825.00	$ 225.00	$ 1,600.00	11/3/17	212	00719	$ 1,825.00	11/13/2017	216975	-10	$ -
4	4-Nov							212					0	$ -
5	5-Nov							212					0	$ -
6	6-Nov	212-28759	212-28815	$ 1,575.00	$ 100.00	$ 1,475.00	11/6/17	212	00720	$ 1,575.00	11/13/2017	216976	-7	$ -
7	7-Nov	212-28816	212-28846	$ 925.00	$ 100.00	$ 825.00	11/7/17	212	00721	$ 925.00	11/13/2017	216977	-6	$ -
8	8-Nov	212-28847	212-28874	$ 825.00	$ 75.00	$ 875.00	11/8/17	212	00722	$ 950.00	11/30/2017	217466	-22	$ 125.00
9	9-Nov	212-28875	212-28912	$ 1,350.00	$ 300.00	$ 1,050.00	11/9/17	212	00723	$ 1,350.00	11/13/2017	216978	-4	$ -
10	10-Nov	holiday		$ -	$ -	$ -		212		$ -			0	$ -
11	11-Nov							212					0	$ -
12	12-Nov							212					0	$ -
13	13-Nov	212-28913	212-28985	$ 2,175.00	$ 175.00	$ 1,875.00	11/13/17	212	00724	$ 2,050.00	11/27/2017	217294	-14	$ (125.00)
14	14-Nov	212-28986	212-29024	$ 1,250.00	$ 275.00	$ 975.00	11/14/17	212	00725	$ 1,250.00	11/22/2017	217253	-8	$ -
15	15-Nov	212-29025	212-29056	$ 1,125.00	$ 150.00	$ 975.00	11/15/17	212	00726	$ 1,125.00	11/22/2017	217254	-7	$ -
16	16-Nov	212-29057	212-29093	$ 1,250.00	$ 225.00	$ 1,025.00	11/16/17	212	00727	$ 1,250.00	11/30/2017	217468	-14	$ -
17	17-Nov	212-29094	212-29151	$ 1,525.00	$ 350.00	$ 1,175.00	11/17/17	212	00728	$ 1,525.00	11/22/2017	217256	-5	$ -
18	18-Nov							212					0	$ -
19	19-Nov							212					0	$ -
20	20-Nov	212-29152	212-29217	$ 2,200.00	$ 400.00	$ 1,800.00	11/20/17	212	00729	$ 2,200.00	11/30/2017	217469	-10	$ -
21	21-Nov	212-29218	212-29276	$ 1,800.00	$ 275.00	$ 1,525.00	11/21/17	212	00730	$ 1,800.00	12/4/2017	217517	-13	$ -
22	22-Nov	212-29277	212-29309	$ 1,000.00	$ 375.00	$ 625.00	11/22/17	212	00731	$ 1,000.00	12/4/2017	217519	-12	$ -
23	23-Nov	holiday						212		$ -			0	$ -
24	24-Nov	holiday		$ -	$ -	$ -		212		$ -			0	$ -
25	25-Nov				$ -			212					0	$ -
26	26-Nov							212					0	$ -
27	27-Nov	212-29310	212-29384	$ 2,300.00	$ 250.00	$ 2,050.00	11/27/17	212	00732	$ 2,300.00	12/4/2017	217521	-7	$ -
28	28-Nov	212-29385	212-29423	$ 1,050.00	$ 125.00	$ 925.00	11/29/17	212	00733	$ 1,050.00	12/5/2017	217589	-6	$ -
29	29-Nov	212-29424	212-29450	$ 700.00	$ 125.00	$ 575.00	11/29/17	212	00734	$ 700.00	12/5/2017	217591	-6	$ -
30	30-Nov	212-29451	212-29495	$ 1,200.00	$ 250.00	$ 950.00	11/30/17	212	00735	$ 1,200.00	12/4/2017	217533	-4	$ -
31	1-Dec							212					0	$ -
		TOTALS		$ 26,075.00	$ 4,400.00	$ 21,675.00								$ -

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-121-000-0-000----------	$ 26,075.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)----------	$ 4,400.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER----------	$ 21,675.00

PREPARED BY:

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

APPROVED BY

12/20/17
DATE

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

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

RECEIVED
JAN 03 2018

Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 01/08/18

3-13-18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECEIPTS AND DEPOSITS FOR THE MONTH OF: Dec-17
PRECINCT 1, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Dec	212-29496	212-29553	$ 1,950.00	$ 375.00	$ 1,575.00	12/1/17	212	00736	$ 1,950.00	12/13/2017	217897	-12	$ -
2	2-Dec							212					0	$ -
3	3-Dec							212					0	$ -
4	4-Dec	212-29554	212-29623	$ 1,850.00	$ 225.00	$ 1,625.00	12/4/17	212	00737	$ 1,850.00	12/13/2017	217898	-9	$ -
5	5-Dec	212-29624	212-29660	$ 975.00	$ 75.00	$ 900.00	12/5/17	212	00738	$ 975.00	12/13/2017	217899	-8	$ -
6	6-Dec	212-29661	212-29678	$ 725.00	$ 125.00	$ 600.00	12/6/17	212	00739	$ 725.00	12/13/2017	217901	-7	$ -
7	7-Dec	212-29679	212-29690	$ 300.00	$ 100.00	$ 200.00	12/7/17	212	00740	$ 300.00	12/13/2017	217902	-6	$ -
8	8-Dec	212-29691	212-29702	$ 400.00	$ 50.00	$ 350.00	12/8/17	212	00741	$ 400.00	~~1/6/2018~~	218513	-28	$ -
9	9-Dec			$ -	$ -	$ -		212		$ -			0	$ -
10	10-Dec			$ -	$ -	$ -		212		$ -			0	$ -
11	11-Dec	212-29703	212-29754	$ 1,725.00	$ 250.00	$ 1,475.00	12/11/17	212	00742	$ 1,725.00	12/13/2017	217904	-2	$ -
12	12-Dec	212-29755	212-29787	$ 1,200.00	$ 300.00	$ 900.00	12/12/17	212	00743	$ 1,200.00	12/13/2017	217905	-1	$ -
13	13-Dec	212-29788	212-29811	$ 600.00	$ 100.00	$ 500.00	12/13/17	212	00744	$ 600.00	12/18/2017	217989	-5	$ -
14	14-Dec	212-29812	212-29839	$ 750.00	$ 75.00	$ 675.00	12/14/17	212	00745	$ 750.00	12/18/2017	218028	-4	$ -
15	15-Dec	212-29840	212-29873	$ 1,000.00	$ 100.00	$ 900.00	12/15/17	212	00746	$ 1,000.00	12/18/2017	218029	-3	$ -
16	16-Dec			$ -	$ -	$ -		212		$ -			0	$ -
17	17-Dec			$ -	$ -	$ -		212		$ -			0	$ -
18	18-Dec	212-29874	212-29915	$ 1,375.00	$ 475.00	$ 900.00	12/18/17	212	00747	$ 1,375.00	1/5/2018	218521	-21	$ -
19	19-Dec	212-29916	212-29957	$ 1,375.00	$ 175.00	$ 1,200.00	12/19/17	212	00748	$ 1,375.00	1/5/2018	218523	-17	$ -
20	20-Dec	212-29958	212-29989	$ 1,000.00	$ 325.00	$ 675.00	12/20/17	212	00749	$ 1,000.00	1/5/2018	218525	-16	$ -
21	21-Dec	212-29990	212-30028	$ 1,400.00	$ 375.00	$ 1,025.00	12/22/17	212	00750	$ 1,400.00	1/5/2018	218530	-14	$ -
22	22-Dec	212-30029	212-30079	$ 1,400.00	$ 275.00	$ 1,125.00	12/27/17	212	00751	$ 1,400.00	1/5/2018	218532	-9	$ -
23	23-Dec	holiday		$ -	$ -	$ -		212		$ -			0	$ -
24	24-Dec			$ -	$ -			212		$ -			0	$ -
25	25-Dec							212					0	$ -
26	26-Dec	holiday						212					0	$ -
27	27-Dec	212-30080	212-30157	$ 2,275.00	$ 625.00	$ 1,650.00	12/27/17	212	00752	$ 2,275.00	12/28/2017	218330	-1	$ -
28	28-Dec	212-30158	212-30200	$ 1,300.00	$ 275.00	$ 1,025.00	12/28/17	212	00754	$ 1,300.00	1/5/2018	218548	-8	$ -
29	29-Dec	holiday						212					0	$ -
30	30-Dec							212					0	$ -
31	31-Dec							212					0	$ -
		TOTALS		$ 21,600.00	$ 4,300.00	$ 17,300.00								$ -

TOTAL AMOUNT DUE TO GENERAL FUND——1100-322-70-121-000-0-000	$ 21,600.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (DIRECT DEPOSIT)	$ 4,300.00
TOTAL FUNDS DUE TO THE COUNTY TREASURER	$ 17,300.00

PREPARED BY:

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

APPROVED BY

1/5/18
DATE

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

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

RECEIVED
JAN 08 2018

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 02/12/18 CM
3-13-18

Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 12/19/17

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Sep-17
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Sep	242-36369	242-36432	$ 1,950.00	$ 350.00	$ 1,600.00	9/5/2017	242 00762	$ 1,950.00	9/8/2017	214643	#REF!	#REF!
2	2-Sep	242-36433	242-36444	$ 450.00	$ 150.00	$ 300.00	9/5/2017	242 00763	$ 450.00	9/8/2017	214644	-3	$ -
3	3-Sep	SUNDAY						242				0	$ -
4	4-Sep	242-36445	242-36471	$ 925.00	$ 100.00	$ 825.00	9/5/2017	242 00764	$ 925.00	9/8/2017	214645	-3	$ -
5	5-Sep	242-36472	242-36537	$ 1,950.00	$ 275.00	$ 1,675.00	9/6/2017	242 00765	$ 1,950.00	9/14/2017	214853	-8	$ -
6	6-Sep	242-36538	242-36579	$ 1,500.00	$ 250.00	$ 1,250.00	9/7/2017	242 00766	$ 1,500.00	9/14/2017	214854	-7	$ -
7	7-Sep	242-36580	242-36608	$ 800.00	$ 175.00	$ 625.00	9/8/2017	242 00767	$ 800.00	9/21/2017	215090	-13	$ -
8	8-Sep	242-36609	242-36649	$ 1,525.00	$ 300.00	$ 1,225.00	9/11/2017	242 00768	$ 1,525.00	9/18/2017	214956	-7	$ -
9	9-Sep	242-36650	242-36667	$ 475.00	$ 100.00	$ 375.00	9/11/2017	242 00769	$ 475.00	9/21/2017	215091	-10	$ -
10	10-Sep	SUNDAY						242				0	$ -
11	11-Sep	242-36668	242-36720	$ 1,775.00	$ 225.00	$ 1,550.00	9/12/2017	242 00770	$ 1,775.00	9/21/2017	215092	-9	$ -
12	12-Sep	242-36721	242-36764	$ 1,500.00	$ 250.00	$ 1,250.00	9/13/2017	242 00771	$ 1,500.00	9/21/2017	215093	-8	$ -
13	13-Sep	242-36765	242-36805	$ 1,075.00	$ 100.00	$ 975.00	9/14/2017	242 00772	$ 1,075.00	9/21/2017	215094	-7	$ -
14	14-Sep	242-36806	242-36831	$ 825.00	$ 150.00	$ 675.00	9/18/2017	242 00773	$ 825.00	9/29/2017	215410	-11	$ -
15	15-Sep	242-36832	242-36893	$ 1,900.00	$ 300.00	$ 1,600.00	9/18/2017	242 00774	$ 1,900.00	9/29/2017	215411	-11	$ -
16	16-Sep	242-36894	242-36907	$ 450.00	$ 50.00	$ 400.00	9/18/2017	242 00775	$ 450.00	9/29/2017	215413	-11	$ -
17	17-Sep	SUNDAY						242				0	$ -
18	18-Sep	242-36908	242-36952	$ 1,225.00	$ 100.00	$ 1,125.00	9/19/2017	242 00776	$ 1,225.00	9/29/2017	215414	-10	$ -
19	19-Sep	242-36953	242-36982	$ 800.00	$ 175.00	$ 625.00	9/20/2017	242 00777	$ 800.00	9/29/2017	215416	-9	$ -
20	20-Sep	242-36983	242-37013	$ 1,275.00	$ 225.00	$ 1,050.00	9/21/2017	242 00778	$ 1,275.00	9/29/2017	215417	-8	$ -
21	21-Sep	242-37014	242-37052	$ 1,075.00	$ 125.00	$ 950.00	9/22/2017	242 00779	$ 1,075.00	9/29/2017	215418	-7	$ -
22	22-Sep	242-37053	242-37106	$ 1,500.00	$ 250.00	$ 1,250.00	9/25/2017	242 00780	$ 1,500.00	10/2/2017	215420	-7	$ -
23	23-Sep	242-37107	242-37120	$ 350.00	$ 100.00	$ 250.00	9/25/2017	242 00781	$ 350.00	10/2/2017	215421	-7	$ -
24	24-Sep	SUNDAY						242				0	$ -
25	25-Sep	242-37121	242-37161	$ 1,325.00	$ 275.00	$ 1,050.00	9/26/2017	242 00782	$ 1,325.00	10/2/2017	215422	-6	$ -
26	26-Sep	242-37162	242-37191	$ 775.00	$ 100.00	$ 675.00	9/27/2017	242 00783	$ 775.00	10/2/2017	215423	-5	$ -
26	27-Sep	242-37192	242-37215	$ 750.00	$ 225.00	$ 525.00	9/28/2017	242 00784	$ 750.00	10/5/2017	215685	-7	$ -
27	28-Sep	242-37216	242-37244	$ 800.00	$ 150.00	$ 650.00	9/29/2017	242 00785	$ 800.00	10/5/2017	215687	-6	$ -
29	29-Sep	242-37245	242-37289	$ 1,300.00	$ 200.00	$ 1,100.00	10/2/2017	242 00786	$ 1,300.00	10/5/2017	215688	-3	$ -
30	30-Sep	242-37290	242-37302	$ 350.00	$ 75.00	$ 275.00	10/2/2017	242 00787	$ 350.00	10/5/2017	215689	-3	$ -
31	1-Oct							242				0	$ -
		TOTALS		$ 28,625.00	$ 4,775.00	$ 23,850.00			$ 28,625.00				

TOTAL AMOUNT DUE TO GENERAL FUND---------1100-322-70-124-000-0-000	$ 28,625.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)	$ 28,625.00
OVER/(SHORT)	$ -

PREPARED BY:

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

APPROVED BY

10-12-17
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.4-002 REVISED: 5/2016

RECEIVED
OCT 13 2017
Hidalgo County
AUDITORS OFFICE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: RD 2/16/18 RE 3-24-18 R.C. 3/24/18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Oct-17
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number		COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Oct	SUNDAY						242					#REF!	#REF!
2	2-Oct	242-37303	242-37344	$ 1,450.00	$ 250.00	$ 1,200.00	10/3/2017	242	00788	$ 1,450.00	10/16/2017	215996	-13	$ -
3	3-Oct	242-37345	242-37367	$ 850.00	$ 150.00	$ 700.00	10/04/2017	242	00789	$ 850.00	10/16/2017	215997	-12	$ -
4	4-Oct	242-37368	242-37393	$ 750.00	$ 250.00	$ 500.00	10/5/2017	242	00790	$ 750.00	10/16/2017	216020	-11	$ -
5	5-Oct	242-37394	242-37431	$ 1,125.00	$ 150.00	$ 975.00	10/6/2017	242	00791	$ 1,125.00	10/16/2017	216021	-10	$ -
6	6-Oct	242-37432	242-37478	$ 1,275.00	$ 325.00	$ 950.00	10/10/2017	242	00792	$ 1,275.00	10/16/2017	216022	-6	$ -
7	7-Oct	242-37479	242-37501	$ 650.00	$ 200.00	$ 450.00	10/10/2017	242	00793	$ 650.00	10/16/2017	216023	-6	$ -
8	8-Oct	SUNDAY						242					0	$ -
9	9-Oct	242-37502	242-37556	$ 1,525.00	$ 175.00	$ 1,350.00	10/10/2017	242	00794	$ 1,525.00	10/16/2017	216025	-6	$ -
10	10-Oct	242-37557	242-37596	$ 1,175.00	$ 300.00	$ 875.00	10/11/2017	242	00795	$ 1,175.00	10/16/2017	216026	-5	$ -
11	11-Oct	242-37597	242-37626	$ 1,050.00	$ 250.00	$ 800.00	10/12/2017	242	00796	$ 1,050.00	10/17/2017	216088	-5	$ -
12	12-Oct	242-37627	242-37660	$ 1,050.00	$ 200.00	$ 850.00	10/16/2017	242	00797	$ 1,050.00	10/17/2017	216090	-1	$ -
13	13-Oct	242-37661	242-37710	$ 1,500.00	$ 200.00	$ 1,300.00	10/16/2017	242	00798	$ 1,500.00	10/17/2017	216087	-1	$ -
14	14-Oct	242-37711	242-37726	$ 425.00	$ 75.00	$ 350.00	10/16/2017	242	00799	$ 425.00	10/17/2017	216089	-1	$ -
15	15-Oct	SUNDAY						242					0	$ -
16	16-Oct	242-37727	242-37784	$ 1,550.00	$ 75.00	$ 1,475.00	10/17/2017	242	00800	$ 1,550.00	10/24/2017	216328	-7	$ -
17	17-Oct	242-37785	242-37827	$ 1,250.00	$ 125.00	$ 1,125.00	10/18/2017	242	00801	$ 1,250.00	10/24/2017	216330	-6	$ -
18	18-Oct	242-37828	242-37870	$ 1,100.00	$ 75.00	$ 1,025.00	10/19/2017	242	00802	$ 1,100.00	10/26/2017	216441	-7	$ -
19	19-Oct	242-37871	242-37906	$ 950.00	$ 100.00	$ 850.00	10/23/2017	242	00803	$ 950.00	10/26/2017	216449	-3	$ -
20	20-Oct	242-37907	242-37961	$ 1,550.00	$ 275.00	$ 1,275.00	10/23/2017	242	00804	$ 1,550.00	10/26/2017	216450	-3	$ -
21	21-Oct	242-37962	242-37969	$ 200.00	$ -	$ 200.00	10/23/2017	242	00805	$ 200.00	10/26/2017	216451	-3	$ -
22	22-Oct	SUNDAY						242					0	$ -
23	23-Oct	242-37970	242-38024	$ 1,675.00	$ 350.00	$ 1,325.00	10/24/2017	242	00806	$ 1,675.00	11/2/2017	216699	-9	$ -
24	24-Oct	242-38025	242-38069	$ 1,450.00	$ 275.00	$ 1,175.00	10/25/2017	242	00807	$ 1,450.00	11/2/2017	216700	-8	$ -
25	25-Oct	242-38070	242-38111	$ 1,225.00	$ 350.00	$ 875.00	10/26/2017	242	00808	$ 1,225.00	11/2/2017	216702	-7	$ -
26	26-Oct	242-38112	242-38157	$ 1,575.00	$ 425.00	$ 1,150.00	10/27/2017	242	00809	$ 1,575.00	11/2/2017	216706	-6	$ -
26	27-Oct	242-38158	242-38219	$ 2,075.00	$ 475.00	$ 1,600.00	10/30/2017	242	00810	$ 2,075.00	11/2/2017	216709	-3	$ -
27	28-Oct	242-38220	242-38236	$ 625.00	$ 200.00	$ 425.00	10/30/2017	242	00811	$ 625.00	11/3/2017	216725	-4	$ -
29	29-Oct	SUNDAY						242				15	0	$ -
30	30-Oct	242-38237	242-38286	$ 1,525.00	$ 150.00	$ 1,375.00	10/31/2017	242	00812	$ 1,525.00	11/2/2017	216775	-2	$ -
31	31-Oct	242-38287	242-38336	$ 1,675.00	$ 375.00	$ 1,300.00	11/1/2017	242	00813	$ 1,675.00	11/3/2017	216727	-2	$ -
	TOTALS			$ 31,250.00	$ 5,775.00	$ 25,475.00				$ 31,250.00				

TOTAL AMOUNT DUE TO GENERAL FUND---------1100-322-70-124-000-0-000---------- $ 31,250.00

LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)---------- $ 31,250.00

OVER/(SHORT)---------- $ -

PREPARED BY:_____

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

Maria D. Mayorga
APPROVED BY

11-9-17
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.4-002 REVISED: 5/2016

PBC

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Nov-17
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	Receipt # Sequence END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Nov	242-38337	242-38365	$ 725.00	$ 150.00	$ 575.00	11/2/2017	242 00814	$ 725.00	11/14/2017	216987	#REF!	#REF!
2	2-Nov	242-38366	242--38405	$ 1,175.00	$ 125.00	$ 1,050.00	11/3/2017	242 00815	$ 1,175.00	11/14/2017	216988	-11	$ -
3	3-Nov	242-38406	242-38463	$ 1,750.00	$ 475.00	$ 1,275.00	11/6/2017	242 00816	$ 1,750.00	11/14/2017	216989	-8	$ -
4	4-Nov	242-38464	242-38475	$ 475.00	$ 125.00	$ 350.00	11/6/2017	242 00817	$ 475.00	11/14/2017	216990	-8	$ -
5	5-Nov	SUNDAY						242				0	$ -
6	6-Nov	242-38476	242-38533	$ 1,750.00	$ 250.00	$ 1,500.00	11/7/2017	242 00818	$ 1,750.00	11/14/2017	216991	-7	$ -
7	7-Nov	242-38534	242-38570	$ 1,025.00	$ 200.00	$ 825.00	11/8/2017	242 00819	$ 1,025.00	11/14/2017	216993	-6	$ -
8	8-Nov	242-38571	242-38620	$ 1,275.00	$ 200.00	$ 1,075.00	11/9/2017	242 00820	$ 1,275.00	11/16/2017	217083	-7	$ -
9	9-Nov	242-38621	242-38648	$ 775.00	$ 175.00	$ 600.00	11/13/2017	242 00821	$ 775.00	11/16/2017	217085	-3	$ -
10	10-Nov	242-38649	242-38680	$ 850.00	$ 150.00	$ 700.00	11/13/2017	242 00822	$ 850.00	11/16/2017	217088	-3	$ -
11	11-Nov	242-38681	242-38684	$ 100.00	$ -	$ 100.00	11/13/2017	242 00823	$ 100.00	11/16/2017	217089	-3	$ -
12	12-Nov	SUNDAY						242				0	$ -
13	13-Nov	242-38685	242-38717	$ 875.00	$ 50.00	$ 825.00	11/14/2017	242 00824	$ 875.00	11/27/2017	217306	-13	$ -
14	14-Nov	242-38718	242-38775	$ 1,825.00	$ 325.00	$ 1,500.00	11/15/2017	242 00825	$ 1,825.00	11/27/2017	217307	-12	$ -
15	15-Nov	242-38776	242-38815	$ 1,125.00	$ 200.00	$ 925.00	11/16/2017	242 00826	$ 1,125.00	11/27/2017	217308	-11	$ -
16	16-Nov	242-38816	242-38856	$ 1,225.00	$ 100.00	$ 1,125.00	11/17/2017	242 00827	$ 1,225.00	11/27/2017	217315	-10	$ -
17	17-Nov	242-38857	242-38921	$ 1,800.00	$ 350.00	$ 1,450.00	11/20/2017	242 00828	$ 1,800.00	11/28/2017	217372	-8	$ -
18	18-Nov	242-38922	242-38949	$ 750.00	$ 300.00	$ 450.00	11/20/2017	242 00829	$ 750.00	11/29/2017	217376	-9	$ -
19	19-Nov	SUNDAY						242				0	$ -
20	20-Nov	242-38950	242-39003	$ 1,675.00	$ 225.00	$ 1,450.00	11/21/2017	242 00830	$ 1,675.00	11/29/2017	217377	-8	$ -
21	21-Nov	242-39004	242-39059	$ 1,800.00	$ 325.00	$ 1,475.00	11/22/2017	242 00831	$ 1,800.00	11/29/2017	217378	-7	$ -
22	22-Nov	242-39060	242-39114	$ 1,525.00	$ 375.00	$ 1,150.00	11/27/2017	242 00832	$ 1,525.00	11/29/2017	217379	-2	$ -
23	23-Nov	HOLIDAY						242				0	$ -
24	24-Nov	242-39115	242-39148	$ 1,125.00	$ 500.00	$ 625.00	11/27/2017	242 00833	$ 1,125.00	11/29/2017	217380	-2	$ -
25	25-Nov	242-39149	242-39165	$ 475.00	$ 75.00	$ 400.00	11/27/2017	242 00834	$ 475.00	11/29/2017	217382	-2	$ -
26	26-Nov	SUNDAY						242				0	$ -
26	27-Nov	242-39166	242-39265	$ 2,975.00	$ 600.00	$ 2,375.00	11/28/2017	242 00835	$ 2,975.00	12/12/2017	217832	-14	$ -
27	28-Nov	242-39266	242-39318	$ 1,450.00	$ 250.00	$ 1,200.00	11/29/2017	242 00836	$ 1,450.00	12/12/2017	217834	-13	$ -
29	29-Nov	242-39319	242-39346	$ 875.00	$ 275.00	$ 600.00	11/30/2017	242 00837	$ 875.00	12/12/2017	217835	-12	$ -
30	30-Nov	242-39347	242-39385	$ 1,150.00	$ 225.00	$ 925.00	12/4/2017	242 00838	$ 1,150.00	12/12/2017	217836	-8	$ -
31	1-Dec							242				0	$ -
	TOTALS			$ 30,550.00	$ 6,025.00	$ 24,525.00			$ 30,550.00				

X27

TOTAL AMOUNT DUE TO GENERAL FUND---------1100-322-70-124-000-0-000----------	$ 30,550.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----------	$ 30,550.00
OVER/(SHORT)----------	$ -

PREPARED BY:

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

APPROVED BY

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Bmo 2/20/18

12/13/17
DATE

3-24-18
3/24/17

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

COUNTY AUDITOR'S FORM: RE-PCT.4-002 REVISED: 5/2016

2017 DEC 13 PM 3 03
COUNTY
RECEIVED BY

N

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: RO 3/1/18 & 3-24-18

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: Dec-17
PRECINCT 4, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
1	1-Dec	212-39386	242-39436	$ 1,425.00	$ 350.00	$ 1,075.00	12/4/2017	242 008394	$ 1,425.00	12/12/2017	217838	#REF!	#REF!
2	2-Dec	242-39437	242-39462	$ 650.00	$ 75.00	$ 575.00	12/4/2017	242 008402	$ 650.00	12/12/2017	217841	-8	$ -
3	3-Dec	Sunday						242				0	$ -
4	4-Dec	242-39463	242-39530	$ 2,125.00	$ 475.00	$ 1,650.00	12/5/2017	242 008411	$ 2,125.00	12/12/2017	217842	-7	$ -
5	5-Dec	242-39531	242-39571	$ 1,150.00	$ 200.00	$ 950.00	12/6/2017	242 008422	$ 1,150.00	12/12/2017	217843	-6	$ -
6	6-Dec	242-39572	242-39587	$ 425.00	$ 25.00	$ 400.00	12/7/2017	242 008434	$ 425.00	12/12/2017	217846	-5	$ -
7	7-Dec	242-39588	242-39600	$ 350.00	$ 50.00	$ 300.00	12/8/2017	242 008444	$ 350.00	12/12/2017	217849	-4	$ -
8	8-Dec	242-39601	242-39613	$ 500.00	$ 50.00	$ 450.00	12/11/2017	242 008454	$ 500.00	12/12/2017	217853	-1	$ -
9	9-Dec	242-39614	242-39634	$ 700.00	$ 350.00	$ 350.00	12/11/2017	242 008464	$ 700.00	12/12/2017	217854	-1	$ -
10	10-Dec	Sunday						242				0	$ -
11	11-Dec	242-39635	242-39693	$ 1,750.00	$ 350.00	$ 1,400.00	12/12/2017	242 008474	$ 1,750.00	12/19/2017	218043	-7	$ -
12	12-Dec	242-39694	242-39738	$ 1,200.00	$ 150.00	$ 1,050.00	12/13/2017	242 008484	$ 1,200.00	12/19/2017	218044	-6	$ -
13	13-Dec	242-39739	242-39770	$ 1,000.00	$ 150.00	$ 850.00	12/14/2017	242 008494	$ 1,000.00	12/19/2017	218046	-5	$ -
14	14-Dec	242-39771	242-39804	$ 1,225.00	$ 250.00	$ 975.00	12/15/2017	242 008504	$ 1,225.00	12/19/2017	218050	-4	$ -
15	15-Dec	242-39805	242-39834	$ 925.00	$ 300.00	$ 625.00	12/18/2017	242 008514	$ 925.00	12/19/2017	218081	-1	$ -
16	16-Dec	242-39835	242-39848	$ 525.00	$ 325.00	$ 200.00	12/18/2017	242 008524	$ 525.00	12/19/2017	218083	-1	$ -
17	17-Dec	Sunday						242				0	$ -
18	18-Dec	242-39849	242-39881	$ 1,100.00	$ 275.00	$ 825.00	12/19/2017	242 008534	$ 1,100.00	1/4/2018	218467	-16	$ -
19	19-Dec	242-39882	242-39923	$ 1,250.00	$ 75.00	$ 1,175.00	12/20/2017	242 008544	$ 1,250.00	1/2/2018	218401	-13	$ -
20	20-Dec	242-39924	242-39964	$ 1,200.00	$ 150.00	$ 1,050.00	12/21/2017	242 008554	$ 1,200.00	1/2/2018	218403	-12	$ -
21	21-Dec	242-39965	242-40007	$ 1,300.00	$ 400.00	$ 900.00	12/22/2017	242 008564	$ 1,300.00	1/3/2018	218406	-12	$ -
22	22-Dec	242-40008	242-40072	$ 1,925.00	$ 525.00	$ 1,400.00	12/27/2017	242 008574	$ 1,925.00	1/3/2018	218408	-7	$ -
23	23-Dec	242-40073	242-40085	$ 450.00	$ 225.00	$ 225.00	12/27/2017	242 008584	$ 450.00	1/3/2018	218412	-7	$ -
24	24-Dec	Sunday						242				0	$ -
25	25-Dec	Holiday						242				0	$ -
26	26-Dec	242-40086	242-40168	$ 2,450.00	$ 675.00	$ 1,775.00	12/27/2017	242 008594	$ 2,450.00	1/3/2018	218414	-7	$ -
26	27-Dec	242-40169	242-40208	$ 1,225.00	$ 250.00	$ 975.00	12/28/2017	242 008604	$ 1,225.00	1/3/2018	218415	-6	$ -
27	28-Dec	242-40209	242-40266	$ 2,075.00	$ 750.00	$ 1,325.00	1/2/2018	242 008614	$ 2,075.00	1/3/2018	218418	-1	$ -
29	29-Dec	242-40267	242-40324	$ 2,175.00	$ 825.00	$ 1,350.00	1/2/2018	242 008624	$ 2,175.00	1/3/2018	218422	-1	$ -
30	30-Dec	242-40325	242-40333	$ 225.00	$ 50.00	$ 175.00	1/2/2018	242 008634	$ 225.00	1/3/2018	218423	-1	$ -
31	31-Dec	Sunday						242				0	$ -
	TOTALS			$ 29,325.00	$ 7,300.00	$ 22,025.00			$ 29,325.00				

X81 X83 X8 X26-3

TOTAL AMOUNT DUE TO GENERAL FUND---------1100-322-70-124-000-0-000----------	$ 29,325.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----------	$ 29,325.00
OVER/(SHORT)----------	$ -

PREPARED BY: Nick Pina

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

APPROVED BY

1-10-18
DATE

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

COUNTY AUDITOR'S FORM: RE-PCT.4-002 REVISED: 5/2016

HIDALGO COUNTY FIRE MARSHAL MONTHLY REPORT PBC
FOR THE MONTH OF JANUARY

DATE	APPLICANT NAME	RECEIPT NUMBER	Cash	Check	MO	TYPE OF SERVICE	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
01/02/18	GUADALUPE SALAZAR	17132	X			BURN PERMIT	218508	$25.00
01/02/18	JOSE HERNANDEZ	17133	X			BURN PERMIT	218508	$25.00
01/02/18	JOSE RAMIREZ	17134	X			BURN PERMIT	218508	$25.00
01/02/18	MIGUEL ZUÑIGA	17135	X			BURN PERMIT	218508	$25.00
01/02/18	EDWARD COUGAN	17136		X		BURN PERMIT	218508	$25.00
01/03/18	KYLE RUPPERT	17137	X			BURN PERMIT	218509	$25.00
01/03/18	TOBY GANTT	17138		X		COMMERCIAL BURN PERMIT X's 2	218509	$200.00
01/03/18	TOBY GANTT	17139		X		BURN PERMIT	218509	$25.00
01/03/18	RONALD PETSCH	17140	X			COMMERCIAL BURN PERMIT	218509	$100.00
01/03/18	JESUSITO YANZAL	17141		X		BURN PERMIT	218509	$25.00
01/03/18	CESAR SANCHEZ WAREHOUSE	17142	X			BUSINESS OCCUPANCY	218509	$75.00
01/03/18	RUBEN TREVIÑO	17143	X			BURN PERMIT	218509	$25.00
01/03/18	JORGE DAVILA	17144	X			BURN PERMIT	218509	$25.00
01/03/18	ALFONSO GARZA	17145	X			BURN PERMIT	218509	$25.00
01/03/18	RAMON OCHOA	17146	X			BURN PERMIT	218509	$25.00
01/03/18	JESUS GARCIA	17147	X			DUPLICATE PERMIT	218509	$5.00
01/03/18	ANTONIO CARDENAS	17148	X			BURN PERMIT	218509	$25.00
01/03/18	JOSE VASQUEZ	17149	X			BURN PERMIT	218509	$25.00
01/04/18	MIGUEL PEÑA	17150	X			BURN PERMIT	218511	$25.00
01/04/18	BRENDA AMBUEHL	17151		X		BURN PERMIT	218511	$25.00
01/04/18	JULIO MONTELONGO	17152	X			BURN PERMIT	218511	$25.00
01/04/18	ISMELDA HUERTA	17153	X			BURN PERMIT	218511	$25.00
01/04/18	EPIGMENIO PEREZ	17154	X			BURN PERMIT	218511	$25.00
01/04/18	ROMEO RENDON JR.	17155		X		COMMERCIAL BURN PERMIT	218511	$100.00
01/04/18	LUIS TRISTAN	17156	X			BURN PERMIT	218511	$25.00
01/05/18	ROSALINDA REYES	17157	X			BURN PERMIT	218756	$25.00
01/05/18	CONNIE RUIZ	17158	X			BURN PERMIT	218756	$25.00

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01/05/18	LEONIDES BAZAN	17159	X			BURN PERMIT	218756	$25.00
01/05/18	NOE HERNANDEZ	17160	X			BURN PERMIT	218756	$25.00
01/05/18	ERNESTO MONTEMAYOR	17161		X		BURN PERMIT	218756	$25.00
01/05/18	JOSE VALLEJO	17162	X			BURN PERMIT	218756	$25.00
01/05/18	ASALIA VALLEJO	17163	X			BURN PERMIT	218756	$25.00
01/05/18	JOHN MUZINGO	17164		X		BURN PERMIT X's 2	218756	$50.00
01/05/18	ABELARDO ABREGO	17165	X			BURN PERMIT	218756	$25.00
01/05/18	MARTINA LOPEZ	17166	X			BURN PERMIT	218756	$25.00
01/08/18	RICARDO JASSO	17167	X			BURN PERMIT	218757	$25.00
01/08/18	FEDERICO PEREZ	17168		X		BURN PERMIT	218757	$25.00
01/08/18	JOSE ZUÑIGA	17169		X		BURN PERMIT	218757	$25.00
01/08/18	KATHLEEN MAGAREAN	17170		X		BURN PERMIT	218757	$25.00
01/08/18	MARLEN AYALA	17171	X			BURN PERMIT	218757	$25.00
01/09/18	FABIAN SALINAS	17172		X		BURN PERMIT	218758	$25.00
01/09/18	HECTOR LARA	17173		X		BURN PERMIT X's 2	218758	$50.00
01/09/18	ROLANDO HERNANDEZ	17174		X		BURN PERMIT	218758	$25.00
01/09/18	LUZ E. GONZALEZ	17175	X			BURN PERMIT	218758	$25.00
01/09/18	JUAN GUTIERREZ	17176		X		BURN PERMIT	218758	$25.00
01/09/18	JESUS VASQUEZ	17177	X			BURN PERMIT	218758	$25.00
01/09/18	JAVIER GARCIA	17178	X			BURN PERMIT	218758	$25.00
01/10/18	ADRIAN SALAZAR TORTILLERIA SALAZAR	17179	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	FERNANDO GARCIA MOBILE FOOD TRAILER	17180	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	ANTONIA SANCHEZ FOSTER HOME	17181	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	RODOLFO CORDOVA	17182	X			BURN PERMIT	218760	$25.00
01/10/18	LUCIO JIMENEZ	17183		X		BURN PERMIT	218760	$25.00
01/10/18	INDUSTRIAL FIRE & SAFETY CARNITAS DON CHEME	17184	X			FIRE PROTECTION SYSTEMS PERMIT	218760	$150.00
01/10/18	ROSENA SANCHEZ	17185	X			COMMERCIAL BURN PERMIT	218760	$100.00
01/10/18	JUAN DIAS TORTILLERIA LUCAS #2	17186	X			BUILDING PERMIT	218760	$200.00
01/10/18	RIGOBERTO RIVERA RIVERA'S FOOD MART	17187	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	SAN JUANA VILLANUEVA LITTLE BLESSINGS LEARNING CTR	17188		X		BUSINESS OCCUPANCY	218760	$75.00

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01/10/18	OLGA CHAVEZ	17189	X			BURN PERMIT	218760	$25.00
01/10/18	LORNE JONSSON	17190	X			COMMERCIAL BURN PERMIT	218760	$100.00
01/10/18	INEZ TREVIÑO	17191	X			BURN PERMIT	218760	$25.00
01/10/18	CLAUDIA CERDA	17192	X			BURN PERMIT	218760	$25.00
01/10/18	FMC INDUSTRIES LLC.	17193	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	JOSE HERNANDEZ TAQUERIA	17194	X			BUSINESS OCCUPANCY	218760	$75.00
01/10/18	GABRIEL AGUILAR	17195	X			BURN PERMIT	218760	$25.00
01/11/18	MARIA VALDEZ	17196	X			BURN PERMIT	218988	$25.00
01/11/18	DORA VILLALOBOS	17197		X		BURN PERMIT	218988	$25.00
01/11/18	SAMUEL ARGUELLES	17198	X			BURN PERMIT	218988	$25.00
01/11/18	FERNANDO PEREZ	17199	X			BURN PERMIT	218988	$25.00
01/12/18	RENE GUERRA	17200	X			BURN PERMIT & COMMERCIAL BURN PERMIT X's 2	218989	$225.00
01/12/18	MARIBEL SAENZ	17201	X			BURN PERMIT	218989	$25.00
01/12/18	MICHAEL CANO	17202		X		BURN PERMIT X's 2	218989	$50.00
01/12/18	ADRIAN J. PARAS	17203	X			BURN PERMIT	218989	$25.00
01/16/18	ANTONIO VALDEZ	17204	X			BUSINESS OCCUPANCY	218990	$75.00
01/16/18	ERIK NORDOUSEN	17205		X		COMMERCIAL BURN PERMIT	218990	$100.00
01/16/18	DONALD LONGWELL	17206		X		COMMERCIAL BURN PERMIT X's 2	218990	$200.00
01/17/18	JUAN TREVIÑO TORTILLERIA/CARNICERIA	17207	X			BUSINESS OCCUPANCY	218991	$75.00
01/17/18	MARIO BAUTISTA DON MARIO TACOS	17208		X		BUSINESS OCCUPANCY	218991	$75.00
01/17/18	NORA TAYLOR FOSTER HOME	17209	X			BUSINESS OCCUPANCY	218991	$75.00
01/17/18	PEDRO FLORES	17210	X			BURN PERMIT	218991	$25.00
01/17/18	VELIA GONZALEZ STORE	17211	X			BUSINESS OCCUPANCY	218991	$75.00
01/17/18	GUMARO VELA	17212	X			BURN PERMIT	218991	$25.00
01/17/18	HAROLD PERRY JR. PALM SHADOWS RV PARK	17213		X		BUSINESS OCCUPANCY	218991	$75.00
01/17/18	JESUS ESPINO	17214	X			BURN PERMIT	218991	$25.00
01/17/18	DAVID HINOJOSA	17215	X			BURN PERMIT	218991	$25.00
01/17/18	FELIPE ELIZONDO TIRE SHOP	17216	X			BUILDING PERMIT	218991	$200.00
01/17/18	BETTS OIL & BUTANE, INC. LAS CARRETAS #4	17217	X			ABOVEGROUNG STORAGE TANK INSPECTION	218991	$100.00
01/17/18	SUPER STAR KIDS DAYCARE	17218		X		BUSINESS OCCUPANCY	218991	$75.00

X16

01/17/18	AMANCIO GOMEZ A+ SCREEN PRINTING & EMBROIDERY	17219	X			BUSINESS OCCUPANCY	218991	$75.00
01/17/18	MELISSA DAVILA	17220		X		BURN PERMIT & COMMERCIAL BURN PERMIT	218991	$125.00
01/17/18	EDDIE RIVAS	17221	X			BURN PERMIT	218991	$25.00
01/17/18	SILVIA CAVAZOS EL TACOS AL VAPOR FAMOSO	17222	X			BUSINESS OCCUPANCY	218991	$75.00
01/18/18	JOSE M. REYNA	17223	X			BURN PERMIT	219063	$25.00
01/18/18	ARTURO FLORES	17224	X			BURN PERMIT	219063	$25.00
01/18/18	TIRSO GARZA	17225	X			BURN PERMIT	219063	$25.00
01/19/18	JOSE AGUILAR	17226	X			BUSINESS OCCUPANCY	219064	$75.00
01/19/18	MANUEL RAMOS APARTMENTS	17227	X			BUSINESS OCCUPANCY	219064	$75.00
01/19/18	GELACIO VILLANUEVA	17228	X			DUPLICATE PERMIT	219064	$5.00
01/19/18	JESUS M. GARZA	17229	X			BURN PERMIT	219064	$25.00
01/19/18	ARMANDO LUGO EXTREME SECURITY	17230		X		SPRINKLER SYSTEM PERMIT	219064	$150.00
01/19/18	MARICELA GONZALEZ GIGI'S RESTAURANT & COFFEE	17231		X		BUSINESS OCCUPANCY	219064	$75.00
01/19/18	BENJAMIN GONZALEZ	17232	X			BURN PERMIT	219064	$25.00
01/22/18	PEDRO PERALES	17233	X			BURN PERMIT	219065	$25.00
01/22/18	IRMA RODRIGUEZ	17234	X			BURN PERMIT	219065	$25.00
01/23/18	JESUS PEÑA	17235	X			BURN PERMIT	219181	$25.00
01/23/18	JOSE GARZA	17236	X			BURN PERMIT	219181	$25.00
01/23/18	ALVINO URREA	17237	X			BURN PERMIT	219181	$25.00
01/23/18	JUANA M. MIRELES	17238	X			BURN PERMIT	219181	$25.00
01/23/18	JEFF GRUHOT	17239	X			BURN PERMIT	219181	$25.00
01/24/18	JORGE VILLEGAS	17240		X		BUSINESS OCCUPANCY CAT. I	219182	$125.00
01/24/18	EMILIA GONZALEZ FOSTER HOME	17241	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	ROSA LOPEZ	17242	X			BUILDING PERMIT	219182	$200.00
01/24/18	RUBEN CANALES	17243	X			COMMERCIAL BURN PERMIT	219182	$100.00
01/24/18	RODRIGO LOERA	17244	X			BURN PERMIT	219182	$25.00
01/24/18	GLORIA AREVALO GLORIA'S BEAUTY SHOP	17245	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	ELIAZA BARRERA	17246	X			BURN PERMIT	219182	$25.00
01/24/18	NOHEMI PLEASANT DON PANCHO AUTO SALES	17247	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	BENJAMIN MADRIGALES STORAGE/WASHROOM	17248		X		BUILDING PERMIT	219182	$200.00

X/c

01/24/18	RAMIRO RAMIREZ	17249	X			BURN PERMIT	219182	$25.00
01/24/18	SANTIAGO DE LEON BARIO UNO	17250	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	JUAN SARMIENTO FOOD TRAILER	17251	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	CLEOFAS GARCIA	17252	X			BURN PERMIT	219182	$25.00
01/24/18	GUSTAVO REYES GOOD TIMES	17253	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	LUIS SANCHEZ	17254	X			BURN PERMIT	219182	$25.00
01/24/18	JOSEFINA MEDINA	17255	X			BURN PERMIT	219182	$25.00
01/24/18	ACATZIN JAIMES CAMARONES EL VIEJON	17256	X			FIRE PROTECTION SYSTEMS PERMIT & BUSINESS OCCUPANCY	219182	$225.00
01/24/18	FLOR MATA FOSTER HOME	17257	X			BUSINESS OCCUPANCY	219182	$75.00
01/24/18	JUAN LOPEZ SHELL BUILDERS	17258		X		BUILDING PERMIT	219182	$479.30
01/24/18	HENOC ROJAS	17259		X		BURN PERMIT	219182	$25.00
01/25/18	ALFONSO MEDINA	17260		X		BURN PERMIT	219448	$25.00
01/25/18	ALBERTO SALAS	17261	X			BURN PERMIT	219448	$25.00
01/25/18	SYLVIA SOLANO	17262	X			BURN PERMIT	219448	$25.00
01/25/18	RAUL MONTERO	17263	X			DUPLICATE PERMIT	219448	$5.00
01/25/18	NICK ORTIZ	17264	X			BURN PERMIT	219448	$25.00
01/25/18	MARGARITA MORENO	17265		X		BURN PERMIT	219448	$25.00
01/25/18	SEBASTIAN R. TRISTAN	17266	X			BURN PERMIT	219448	$25.00
01/26/18	JOSEPH RAMOS	17267	X			BURN PERMIT	219449	$25.00
01/26/18	MARIA RAMOS	17268	X			BURN PERMIT	219449	$25.00
01/26/18	OLGA POMPA	17269	X			BURN PERMIT	219449	$25.00
01/29/18	ARMANDO SOTO	17270	X			BURN PERMIT	219450	$25.00
01/29/18	GUADALUPE RODRIGUEZ	17271	X			BURN PERMIT	219450	$25.00
01/29/18	DALINDA SANCHEZ	17272	X			BURN PERMIT	219450	$25.00
01/29/18	ISAAC DE LA GARZA	17273	X			BURN PERMIT	219450	$25.00
01/30/18	HECTOR GARZA	17274	X			BURN PERMIT	219451	$25.00
01/30/18	MARIA SANTOS	17275		X		BURN PERMIT X's 2	219451	$50.00
01/30/18	JAVIER GONZALEZ	17276	X			BURN PERMIT	219451	$25.00
01/30/18	MARCO GALINDO	17277	X			BURN PERMIT	219451	$25.00
01/30/18	SERGIO PEÑA	17278		X		BURN PERMIT	219451	$25.00

Xld

01/30/18	DANIEL SAENZ	17279		X		BURN PERMIT	219451	$25.00
01/30/18	JESSICA Y. ARTEAGA	17280	X			BURN PERMIT	219451	$25.00
01/30/18	JERRY ESTOPY	17281	X			BURN PERMIT	219451	$25.00
01/30/18	ELENA L. REYES	17282		X		BURN PERMIT	219451	$25.00
01/31/18	HORACIO GARZA DONNA WEST #2 MOTEL	17283		X		BUILDING PERMIT	219453	$200.00
01/31/18	REYNA GALINDO GALINDO CORN	17284	X			BUSINESS OCCUPANCY	219453	$75.00
01/31/18	CELIA RODRIGUEZ LA VISION HOT DOG CART	17285	X			BUSINESS OCCUPANCY	219453	$75.00
01/31/18	ADOLFO POLINA	17286	X			BURN PERMIT	219453	$25.00
01/31/18	DAVID FLORES	17287		X		BURN PERMIT	219453	$25.00
01/31/18	SYLVIA CARREON EDCOUCH ELSA ISD	17288		X		BUSINESS OCCUPANCY	219453	$75.00
01/31/18	ANGELA GONZALEZ K&S STORE	17289	X			BUSINESS OCCUPANCY	219453	$75.00
01/31/18	IDOLINA RIVERA HIDALGO CO. HEAD START	17290		X		BUSINESS OCCUPANCY	219453	$75.00
01/31/18	MARISOL AGUILAR ALL ABOUT KIDS LEARNING CTR	17291		X		BUSINESS OCCUPANCY	219453	$75.00
01/31/18	ROBERT BOURNE ENCHANTED VALLEY RANCH	17292		X		BUSINESS OCCUPANCY	219453	$75.00
01/31/18	EXIQUIO VASQUEZ	17293	X			BURN PERMIT	219453	$25.00
01/31/18	RICHARD PALACIOS	17294	X			BURN PERMIT	219453	$25.00
01/31/18	ABELINA J. ELLODGE	17295	X			BURN PERMIT	219453	$25.00
01/31/18	ROBERT ABREGO	17296		X		BURN PERMIT	219453	$25.00
01/31/18	SABINA MARTINEZ BEAUTY SALON	17297	X			BUSINESS OCCUPANCY	219453	$75.00
01/31/18	ROLAND ALFARO STARLIGHT APARTMENTS	17298		X		BUILDING PERMIT	219453	$3,615.00
							Grand Total	$12,609.30

X23

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: _____ 2/6/18 Prepared by: _____ 2/6/18

Fire Marshal — Date — Administrative Assistant — Date

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: Bmo 3/1/18

RL 3-26-18

X1e

HIDALGO COUNTY HEALTH DEPARTMENT
ENVIRONMENTAL HEALTH DIVISION
MONTHLY FEES REPORT
FOR THE MONTH OF: January 2018 PBC

Part I: RECAP OF COLLECTIONS

A. TOTAL CASH COLLECTED **$30,480.00**

X11-X12

1. ON-SITE SEWAGE DISPOSAL INSPECTION PERMIT FEES
   a. INSTALLATION PERMIT FEE
      1. EDINBURG **$10,965.00** X12
      2. MISSION **$-**
      3. WESLACO **$-**

      $10,965.00 ✓ X12

   b. FINAL INSPECTION PERMIT FEE
      1. EDINBURG **$7,740.00** X12
      2. MISSION **$-**
      3. WESLACO **$-**

      $7,740.00 ✓ X9, X12

2. RESTAURANT INSPECTION FEE — $11,775.00 ✓ 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) **$30,480.00**

1 - 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)	129 X6	1100-345-21-340-000-0-000	**$9,675.00** ✓X6, X7
Final Inspection Permit Fee	$60	HSC § 366.001 (A)	129 X9	1100-345-25-340-000-0-000	**$7,740.00** X9, X10
Restaurant Inspection Fee	$150, $125, $100	HSC § 437.012	116 X3	1100-345-22-340-000-0-000	**$11,775.00** ✓X3, X4
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	129 X6 ✓	1100-207-20-000-002-0-000	**$1,290.00** X6, X8

TOTAL AMOUNT DUE TO THE COUNTY TREASURER: **$30,480.00**

X11-X12

variance should => "0" -

Roberto Serna — PREPARED BY

2-5-18 — DATE

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

02/05/18 — DATE

~~HEALTH DEPARTMENT~~ DIRECTOR

AUDITED BY THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Bmo 2/28/18 RC 3-26-18 3/28/18

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

X1

HIDALGO COUNTY LAW LIBRARY
MONTHLY FEES REPORT
FOR THE MONTH ENDED January 31, 2018

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I
	Receipt Date	Law Library Receipt # Sequence BEG #	Law Library Receipt # Sequence END #	Total Collected	COUNTY TREASURER Receipt Amount	COUNTY TREASURER Receipt No.	COUNTY TREASURER Receipt Date	OVER/ (SHORT)
1	1-Jan-18	Holiday	Holiday	$ -				-
2	2-Jan-18	61204	61206	$ 15.00	15.00	218427	01/03/18	-
3	3-Jan-18	61207	61211	$ 33.75	33.75	218597	01/08/18	-
4	4-Jan-18	61212	61220	$ 85.00	85.00	218598	01/08/18	-
5	5-Jan-18	61221	61223	$ 30.00	30.00	218599	01/08/18	-
6	6-Jan-18	0	0	$ -				-
7	7-Jan-18	0	0	$ -				-
8	8-Jan-18	61224	61228	$ 102.00	102.00	218777	01/11/18	-
9	9-Jan-18	61229	61231	$ 27.00	27.00	218779	01/11/18	-
10	10-Jan-18	61232	61240	$ 103.75	103.75	281780	01/11/18	-
11	11-Jan-18	61241	61244	$ 45.00	45.00	218912	01/17/18	-
12	12-Jan-18	61245	61247	$ 12.50	12.50	218913	01/17/18	-
13	13-Jan-18	0	0	$ -				-
14	14-Jan-18	0	0	$ -				-
15	15-Jan-18	Holiday	0	$ -				-
16	16-Jan-18	61248	61252	$ 36.75	36.75	218914	01/17/18	-
17	17-Jan-18	61253	61256	$ 22.25	22.25	219034	01/22/18	-
18	18-Jan-18	61257	61260	$ 26.25	26.25	219036	01/22/18	-
19	19-Jan-18	61261	61268	$ 76.75	76.75	219035	01/22/18	-
20	20-Jan-18	0	0	$ -				-
21	21-Jan-18	0	0	$ -				-
22	22-Jan-18	61269	61275	$ 84.00	84.00	219204	01/25/18	-
23	23-Jan-18	61276	61283	$ 53.25	53.25	219203	01/25/18	-
24	24-Jan-18	61284	61287	$ 49.25	49.25	219202	01/25/18	-
25	25-Jan-18	61288	61292	$ 43.75	43.75	219268	01/29/18	-
26	26-Jan-18	61293	61296	$ 44.50	44.50	219269	01/29/18	-
27	27-Jan-18	0	0	$ -				-
28	28-Jan-18	0	0	$ -				-
29	29-Jan-18	61297	61304	$ 58.25	58.25	219326	01/30/18	-
30	30-Jan-18	61305	61308	$ 20.50	20.50	219433	02/01/18	-
31	31-Jan-18	61309	61316	$ 103.75	103.75	219535	02/02/18	-

TOTAL RECEIPTS AND FUNDS COLLECTED	1,073.25	0.00
LESS: REIMBURSEMENTS	0.00	FOR RECEIPT #(s):
TOTAL REVENUE COLLECTIONS	1,073.25	X X24

2018 FEB -7 PM 2:35

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$ 1,073.25	July	$ -		
February	$ -	August	$ -	AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE	
March	$ -	September	$ -	DATE: Bmo 2/14/18	D.C. 3/27/18
April	$ -	October	$ -		
May	$ -	November	$ -	RL 3-26-18	X24
June	$ -	December	$ -		
(1) Subtotal	$ 1,073.25	(2) Subtotal	$ -	Total (1+2)	$ 1,073.25

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

Angie 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

X1

;LE PCT. 1 CELESTINO AVILA MONTHLY REPORT

For the Month Ending January 2018

PBC RECEIVED BY COUNTY AUDITOR

2018 FEB 6 AM 10 50

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/2/2018	Cardinals Lots,LTD	Juan Alberto Ramirez	C1-2018-1	LT17-0791-J12	Writ		X	X					218435	$ 200.00
1/4/2018	Max Fine Furniture	Guadalupe M. Sauceda	C1-2018-2	SC18-0003-J12	Citation		X	X					218573	$ 75.00
12/2018	Max Fine Furniture	Juan Rojas	C1-2018-3	SC17-0143-J12	Citation		X	X					218878	$ 75.00
12/2018	Conn Appliance, Inc	Jose D. Salinas Jr	C1-2018-4	CL-17-4540-B	Citation		X	X					218878	$ 75.00
16/2018	Arbor Cove LTD	Rafael Campos	C1-2018-5	LT18-0050-J12	FED		X	X					218920	$ 75.00
16/2018	Arbor Cove LTD	Ofelia Campos	C1-2018-6	LT18-0050-J12	FED		X	X					218920	$ 75.00
16/2018	JLM Investments, LLC	Evone Mireles and all occupants	C1-2018-7	LT18-0051-J12	FED		X	X					218920	$ 75.00
17/2018	Max Fine Furniture	Jessica Balboa	C1-2018-8	SC18-0009-J12	Citation		X	X					218954	$ 75.00
23/2018	Max Fine Furniture	Perla Villanueva	C1-2018-9	SC18-0017-J12	Citation		X	X					219161	$ 75.00
23/2018	Max Fine Furniture	Reyes, Montelongo	C1-2018-10	SC18-0014-J12	Citation		X	X					219161	$ 75.00
23/2018	Max Fine Furniture	Nora Pena	C1-2018-11	SC18-0012-J12	Citation		X	X					219161	$ 75.00
23/2018	Max Fine Furniture	Vanessa Gonzalez	C1-2018-12	SC18-0011-J12	Citation		X	X					219161	$ 75.00
23/2018	Max Fine Furniture	Elizabeth Cadena	C1-2018-13	SC18-0013-J12	Citation		X	X					219161	$ 75.00
23/2018	Max Fine Furniture	Federico Alaniz	C1-2018-14	SC18-0015-J12	Citation		X	X					219161	$ 75.00
26/2018	Conn Appliance, Inc	Texas Champion Bank	C1-2018-15	C629-11-2	Writ	X				X			219295	$ 200.00
													Page Total	$ 1,375.00
													Grand Total	$ 1,375.00

125

14

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

Approved by: _____ Constable, Precinct 1

Prepared by: _____

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Bm 3/2/18 RC
10 2-26-18 2/27/18

unty Auditor's Form AS-C-002 Revised: 3/01

ORIGINAL

PBC

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Januanry '2018

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/8/2018	MISSION CISD, HC, HCDD#1, STC	YOLANDA VELA	C2-2018-1	T-1200-15-B	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	MERCEDES ISC, STC	HILARIO G. MERCADO	C2-2018-2	T-1077-10-E	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	MISSION CISD, HC, CITY OF ALTON, STC	VERONICA TREVIN	C2-2018-3	T-0386-15-I	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	EE ISC, CITYOF ELSA, STC	ISIDRO ROBLES	C2-2018-4	T-2767-09-C	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	MERCEDES ISC, STC	JUANITA BANDA RAMIREZ	C2-2018-5	T-755-11-I	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	EE ISC, DELTA LAKE IRR DIS	ESTELLA Y. GARCIA	C2-2018-6	T-299-08-H	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	HC,HCDD#1, HCRDDIS#5	THE KNOWN & UNKNOWN HEIRS OF JOSE GUILLERMO	C2-2018-7	T-826-11-B	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	EE ISC, CITYOF ELSA, STC	CARLOS TORRES	C2-2018-8	T-1338-10-B	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	MERCEDES ISC, STC	FRANCISCO LANDERO	C2-2018-9	T-1415-11-B	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$275.00
1/8/2018	EE ISD, CITY OF ELSA, STC	ISELA AINE GONZALEZ	10947-2	T-1727-11-H	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$270.00
1/8/2018	EE ISD, CITY OF ELSA, STC	MARLEN ANAYA GARZA	10948-2	T-2626-09-F	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$270.00
1/8/2018	EE ISD, CITY OF ELSA, STC	JUALIANA SALINAS	10949-2	T-1995-09-F	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$270.00
1/8/2018	EE ISC, CITYOF ELSA, STC	FIDELA SALINAS	10950-2	T-2156-11-C	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$270.00
1/8/2018	EE ISC, STC	OSCAR TREVINO	10951-2	T-2942-12-H	LEVY, DEED & NOTICE PACKAGE & ORDER OF SALE	X				X			218790	$270.00
1/18/2018	FLEETCOR TECHNNOLOGIES OPERATING CO. LLC	DBS TRANSPORT,LLC C/O REGISTERED AGENT MGR: ARTURO FLORES	C2-2018-10	CL-15-3418-F	WRIT OF EXECUTION	X				X			219012	$200.00
													Page Total	$4,025.00
													Grand Total	$4,025.00

RECEIVED BY COUNTY AUDITOR 2018 FEB 5 PM 1

THE COUNTY OF HIDALGO TEXAS

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 2

Prepared by: Castrellon

County Auditor's Form AS-C-002

Revised: 1/13

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Januanry '2018

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/19/2018	DONNA ISD	ROSALIO TREVINO	C2-2018-11	T-451-09-A	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	DIANE B. GARCIA	C2-2018-12	T-2174-12-A	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$550.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	DORA A. MARTINEZ	C2-2018-13	T-2176-12-E	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$550.00
1/19/2018	MISSION CISD	JUAN G MEDINA	C2-2018-14	T-1832-13-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	MISSION CISD	JUAN G MEDINA	C2-2018-15	T-1832-13-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	MISSION CISD	JUAN G MEDINA	C2-2018-16	T-1832-13-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	THE KNOWN & UNKNOWN HEIRS OF PRAJEDIS CHAPA(DECEASED)	C2-2018-17	T-1195-14-J	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	MISSION CISD	GUS PREVOT	C2-2018-18	T-1998-14-A	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	VALLEY VIEW ISD	CONCEPCION O GONZALEZ	C2-2018-19	T-0120-15-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$550.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	PEDRO AGUINAGA	C2-2018-20	T-0137-15-C	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	PEDRO AGUINAGA	C2-2018-21	T-0137-15-C	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	MISSION CISD	OSCAR GARCIA	C2-2018-22	T-0304-15-J	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	VALLEY VIEW ISD	MARTIN RESENDEZ	C2-2018-23	T-0553-15-E	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$550.00
1/19/2018	PHARR-SAN JUAN-ALAMO ISD	ALICE STANELY, et al	C2-2018-24	T-0861-15-F	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/19/2018	MCALLEN ISD	LYDIA CORTEZ	C2-2018-25	T-0057-16-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
													Page Total	$5,225.00
													Grand Total	$5,225.00

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 2

Prepared by _____

County Auditor's Form AS-C-002 Revised: 1/13

CONSTABLE MARTIN CANTU MONTHLY REPORT

For the Month Ending Januanry '2018

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/19/2018	MISSION CISD	HECTOR MANUEL SANTOS FLORES	C2-2018-26	T-0166-16-C	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219040	$275.00
1/23/2018	ISD	GUADALUPE S. YBARRA	C2-2018-27	T-1804-11-G	ORDER OF SALE, LEVY, DEED & NOTICE	X			X				219197	$275.00
1/26/2018	VERONICA MILES	SONIA GOMES	C2-2018-28	CL-07-0808-D	WRIT OF EXECUTION	X			X				219356	$200.00
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X			X					
						X				X				
													Page Total	$750.00
													Grand Total	$10,000.00

X25 ^K

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 2

Prepared by: [signature]

County Auditor's Form AS-C-002

Revised: 1/13

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Bms 3/5/18 3/27/18
3-26-18

X/6

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending January

COUNTY

2018 FEB 2 07

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/12/2018	FOUNTAIN VISTA HOMES, LLC	ROY ORNELAS & THE WHIN GROUP, LLC	C3-2018-11	2017-DCL-1949	WRIT OF EXECUTION	X				X			218948	$ 200.00
1/17/2018	HIDALGO CO. ET AL	EL ENCINO AUTO SHOP	C3-2018-12	T-1854-17-I	TAX WARRANT		X			X			219042	$ 200.00
1/17/2018	PSJA ISD, ET AL	DORA A. MARTINEZ	C3-2018-13	T-2176-12-E	ORDER OF SALE, LEVY, DEED, & NOTICE PKG		X			X			219042	$ 275.00
1/22/2018	AMERICAN EXPRESS BANK	SANNICHIE QUAICOE	C3-2018-14	SC17-0102-J31	CITATION		X	X					219101	$ 75.00
1/23/2018	SOUTH TEXAS FEDERAL CREDIT UNION	MIGUEL ANGEL PENA	C3-2018-15	CL-18-0181-F	WRIT OF SEQUESTRATION		X		X				219285	$ 200.00
1/23/2018	SOUTH TEXAS FEDERAL CREDIT UNION	MIGUEL ANGEL PENA	C3-2018-16	CL-18-0181-F	CITATION		X		X				219285	$ 75.00
1/25/2018	HIDALGO CO. ET AL	ALL VALLEY POOLS	C3-2018-17	T-1860-17-F	TAX WARRANT		X			X			219286	$ 200.00
1/25/2018	HIDALGO CO. ET AL	ONE STOP SHOP LLC	C3-2018-18	T-1848-17-A	TAX WARRANT		X			X			219286	$ 200.00
1/25/2018	DONNA ISD, ET AL	SEIVER IMPLEMENT CO.	C3-2018-19	T-1846-17-J	TAX WARRANT		X			X			219286	$ 200.00
1/29/2018	HIDALGO CO. ET AL	MISSION OPEN MRI & DIAG CENTER	C3-2018-20	T-1649-17-E	TAX WARRANT & CERT. MAIL X 2		X			X			219418	$ 230.00
1/29/2018	CITY OF PHARR, ET AL	RGV PLATING LLC.	C3-2018-21	T-1853-17-A	TAX WARRANT		X			X			219418	$ 200.00
1/29/2018	STC, ET AL	DUTY FREE CITY USA, LLC.	C3-2018-22	T-1851-17-B	TAX WARRANT		X			X			219418	$ 200.00
1/29/2018	STATE OF TEXAS	97 OAG CASES FOR AUGUST 2017	C3-2018-23 TO C3-2018-110	SEE MONTHLY REPORT	97 CITATIONS AND PRECEPTS (AUG 17)		X			X			219418	$ 4,801.50
1/30/2018	STATE OF TEXAS	84 OAG CASES FOR SEPTEMBER 2017	C3-2018-111 TO C3-2018-186	SEE MONTHLY REPORT	84 CITATIONS AND PRECEPTS (SEPT 17)		X			X			219474	$ 4,158.00
1/30/2018	STATE OF TEXAS	85 OAG CASES FOR NOVEMBER 2017	C3-2018-187 TO C3-2018-263	SEE MONTHLY REPORT	85 CITATIONS AND PRECEPTS (NOV 17)		X			X			219474	$ 4,207.50
													Page Total	$ 15,422.00
													Grand Total	$ 19,057.00

X25

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

Approved by [signature] Constable, Precinct 3

Prepared by: [signature]

THE COUNTY OF HIDALGO TEXAS

X/a

County Auditor's Form AS-C-002

Revised 3/01

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Bms 3/7/18 DC 3/28/18
RL 3-26-18

CONSTABLE, PCT. 3 LARRY GALLARDO MONTHLY REPORT

For the Month Ending January

PBC

RECEIVED BY AUDITOR

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/2/2018	NICHOLE LARA CASTANEDA	GERARDO MARTINEZ	C3-2018-1	KF004032	CITATION (CALIFORNIA STATE)	X				X			218478	$ 75.00
1/2/2018	FOUNTAIN VISTA HOMES, LLC.	ROY ORNELAS & THE WHIN GROUP LLC	C3-2018-2	2017-DCL-1949	WRIT OF EXECUTION (CAMERON CO.)	X				X			218478	$ 200.00
1/2/2018	LONE STAR NATIONAL BANK	CETTS GRAPHICS SUPPLIES, LLC & JIMMY CAVAZOS	C3-2018-3	CL-12-4451-B	WRIT OF EXECUTION		X		X				218478	$ 200.00
/2018	HIDALGO CO. ET AL	JOSE MANUEL VILLARREAL	C3-2018-4	T-0343-13-I	TAX WARRANT, LEVY DEED & NOTICE PKG		X			X			218800	$ 275.00
1/5/2018	MERCEDES ISD, ET AL	HILARIO G. RAMIREZ	C3-2018-5	T-1417-07-C	TAX WARRANT, LEVY DEED & NOTICE PKG		X			X			218800	$ 275.00
1/5/2018	HIDALGO CO. ET AL	JOSE SALINAS	C3-2018-6	T-1875-14-H	TAX WARRANT, LEVY DEED & NOTICE PKG		X			X			218800	$ 275.00
1/5/2018	MISSION CISD, ET AL	GABRIEL ELIZONDO	C3-2018-7	T-0088-15-J	TAX WARRANT, LEVY DEED & NOTICE PKG		X			X			218800	$ 275.00
1/5/2018	EDCOUCH ELSA ISD., ET AL	THE KNOWN & UNKNOWN HEIRS OF LAURENTINA MUNOZ	1126-3	T-1367-10-I	ORDER OF SALE, LEVY, DEED & NOTICE PKG 2010		X			X			218800	$ 270.00
1/5/2018	EDCOUCH ELSA ISD., ET AL	TRINIDAD H. GONZALEZ, ET AL	1127-3	T-1340-10-F	ORDER OF SALE, LEVY, DEED & NOTICE PKG 2010		X			X			218800	$ 270.00
1/5/2018	EDCOUCH ELSA ISD., ET AL	GEORGE A. MARTINEZ	1128-3	T-2967-12-C	ORDER OF SALE, LEVY, DEED & NOTICE PKG 2012		X			X			218800	$ 270.00
1/5/2018	EDCOUCH ELSA ISD., ET AL	HERIBERTO SALINAS, JR.	1129-3	T-740-08-G	ORDER OF SALE, LEVY, DEED & NOTICE PKG 2008		X			X			218800	$ 270.00
1/5/2018	EDCOUCH ELSA ISD., ET AL	OLVERLIN GARZA RIOS	1130-3	T-2999-12-H	ORDER OF SALE, LEVY, DEED & NOTICE PKG 2012		X			X			218800	$ 270.00
1/11/2018	SOUTH TEXAS FEDERAL CREDIT UNION	JUAN MANUEL CARATACHEA	C3-2018-8	C-1930-17-E	WRIT OF EXECUTION		X			X			218947	$ 200.00
1/11/2018	SOUTH TEXAS FEDERAL CREDIT UNION	JUAN MANUEL CARATACHEA, SECURITY FIRST CREDIT UNION, & HIGHWAY DIST. 21 FED. CREDIT UNION	C3-2018-9	C-0061-18-E	WRIT OF GARNISHMENT X 2 CITATION X2		X			X			218947	$ 310.00
1/12/2018	LONE STAR NATIONAL BANK	CETTS GRAPHICS SUPPLIES, LLC & JIMMY CAVAZOS	C3-2018-10	CL-12-4451-B	WRIT OF EXECUTION		X			X			218948	$ 200.00
													Page Total	$ 3,635.00
													Grand Total	

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

Approved by: _____
Constable, Precinct 3

Prepared by: _____

County Auditor's Form AS-C002 Revised: 3/01

CONSTABLE PRECINCT 4 MONTHLY REPORT

For the Month Ending January 2018 PBC

DATE	PLAINTIFF'S NAME	DEFENDANT'S NAME	RECEIPT NUMBER	CAUSE NUMBER	TYPE OF SERVICE: OUT OF COUNTY (OC)/ IN-COUNTY (IC)	OC	IC	Justice Clerk	County Clerk	District Clerk	Other	Const Sale	TREASURER RECEIPT	AMOUNTS DUE TO COUNTY
1/4/2018	Leo J Bourgeois III	Reddick Solutions, Alyssa De La Cruz	C4-2018-1	HTSC-17-158	Small Claims	X				X			218657	$75.00
1/18/2018	Pallida, LLC et al	Annette Campos	C4-2018-2	SC17-0102-J11	Writ of Garnishment		X	X					219069	$80.00
1/23/2018	Second Round LP et al	Maria Solis	C4-2018-3	DC17-2176-J41	Small Claims		X	X					219157	$75.00
													Page Total	$230.00
													Grand Total	$230.00

RECEIVED
FEB 13 2018
Hidalgo County Auditor's Office

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 4

Prepared by: _____ Nayla Muñoz

County Auditor's Form AS-C-002 Revised: 3/01

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/21/18 3-23-18

PBC

COUNTY OF HIDALGO, TEXAS
SCHEDULE OF RECIPTS AND DEPOSITS FOR THE MONTH OF: January 2018
PRECINCT 2, SANITATION PROGRAM

	Receipt Date	Receipt # Sequence BEG #	END #	Total Collected	Credit Card Amount (Direct Deposit)	LONE STAR NATIONAL BANK Deposit Amount	Date of Deposit	Deposit Slip Number	COUNTY TREASURER Receipt Amount	Receipt Date	Receipt Number	Diff on Dates	OVER/ (SHORT)
								222				0	
1	1-Jan	HOLIDAY						222				0	$ -
2	2-Jan	222-06111	222-06125	$ 775.00	$ 150.00 $ 100.00	$ 325.00 $ 200.00	1/3/18 1/4/18	222 00776 222 00670	$ 475.00 $ 300.00	1/17/2018 1/10/2018	218897 218738	-14 -6	$ -
3	3-Jan	222-06126	222-06136	$ 550.00		$ 500.00 $ 50.00	1/5/18 1/5/18	222 00777 222 00671	$ 500.00 $ 50.00	1/17/2018 1/10/2018	218902 218739	-12 -5	$ -
4	4-Jan	222-06137	222-06147	$ 325.00	$ 25.00	$ 200.00 $ 100.00	1/5/18 1/8/18	222 00778 222 00672	$ 225.00 $ 100.00	1/17/2018 1/10/2018	218904 218740	-12 -2	$ -
5	5-Jan	222-06148	222-06160	$ 400.00	$ 50.00	$ 300.00 $ 50.00	1/8/18 1/9/18	222 00779 222 00673	$ 350.00 $ 50.00	1/17/2018 1/10/2018	218906 218741	-9 -1	$ -
								222				0	
6	6-Jan	CLOSED						222				0	$ -
								222				0	
7	7-Jan	CLOSED						222				0	$ -
8	8-Jan	222-06161	222-06179	$ 825.00	$ 100.00	$ 425.00 $ 300.00	1/10/18 1/10/18	222 00780 222 00674	$ 525.00 $ 300.00	1/23/2018 1/16/2018	219082 218856	-13 -6	$ -
9	9-Jan	222-06180	222-06190	$ 450.00	$ 50.00 $ 25.00	$ 275.00 $ 100.00	1/10/18 1/11/18	222 00781 222 00675	$ 325.00 $ 125.00	1/23/2018 1/16/2018	219085 218857	-13 -5	$ -
10	10-Jan	222-06191	222-06200	$ 500.00		$ 200.00 $ 300.00	1/12/18 1/12/18	222 00782 222 00676	$ 200.00 $ 300.00	1/23/2018 1/16/2018	219087 218858	-11 -4	$ -
11	11-Jan	222-06201	222-06209	$ 325.00	$ 125.00	$ 50.00 $ 150.00	1/12/18 1/16/18	222 00783 222 00677	$ 175.00 $ 150.00	1/23/2018 1/18/2018	219088 218978	-11 -2	$ -
12	12-Jan	222-06210	222-06226	$ 600.00	$ 50.00	$ 75.00 $ 475.00	1/17/18 1/17/18	222 00784 222 00678	$ 125.00 $ 475.00	1/23/2018 1/18/2018	219089 218977	-6 -1	$ -
								222				0	
13	13-Jan	CLOSED						222				0	$ -
								222				0	
14	14-Jan	CLOSED						222				0	$ -
								222				0	
15	15-Jan	HOLIDAY						222				0	$ -
16	16-Jan	222-06227	222-06235	$ 225.00		$ 150.00 $ 75.00	1/17/18 1/18/18	222 00785 222 00679	$ 150.00 $ 75.00	1/23/2018 1/23/2018	219093 219076	-6 -5	$ -
17	17-Jan	222-0636	222-06242	$ 275.00	$ 25.00	$ 25.00 $ 225.00 $ 50.00	1/19/18 1/19/18 1/19/18	222 00786 222 00680 222 00787	$ 50.00 $ 225.00 $ 50.00	1/23/2018 1/23/2018 1/23/2018	219096 219078 219099	-4 -4 -4	$ -
18	18-Jan	222-06243	222-06244	$ 50.00				222				0	$ -
19	19-Jan	222-06245	222-06255	$ 575.00	$ 50.00	$ 300.00 $ 225.00	1/23/18 1/23/18	222 00788 222 00681	$ 350.00 $ 225.00	1/25/2018 1/26/2018	219198 219215	-2 -3	$ -
								222				0	
20	20-Jan	CLOSED						222				0	$ -
								222				0	
21	21-Jan	CLOSED						222				0	$ -
22	22-Jan	222-06256	222-06270	$ 400.00	$ 75.00 $ 25.00	$ 175.00 $ 125.00	1/23/18 1/24/18	222 00789 222 00682	$ 250.00 $ 150.00	1/25/2018 1/26/2018	219201 219217	-2 -2	$ -
23	23-Jan	222-06271	222-06279	$ 375.00	$ 50.00 $ 200.00	$ 50.00 $ 75.00	1/25/18 1/25/18	222 00790 222 00683	$ 100.00 $ 275.00	1/26/2018 1/29/2018	219220 219289	-1 -4	$ -
24	24-Jan	222-06280	222-06289	$ 400.00	$ 25.00 $ 100.00	$ 100.00 $ 175.00	1/25/18 1/26/18	222 00791 222 00684	$ 125.00 $ 275.00	1/26/2018 1/29/2018	219221 219309	-1 -3	$ -
						$ 200.00	1/29/18	222 00792	$ 200.00	1/29/2018	219300	0	
25	25-Jan	222-06290	222-06297	$ 275.00	$ 25.00 $ -	$ 50.00 $ 25.00	1/29/18 1/29/18	222 00685 222 00793	$ 75.00 $ 25.00	1/30/2018 1/29/2018	219334 219302	-1 0	$ -
26	26-Jan	222-06298	222-06308	$ 525.00	$ 225.00	$ 275.00	1/30/18	222 00686	$ 500.00	1/31/2018	219386	-1	$ -
								222				0	
26	27-Jan	CLOSED						222				0	$ -
								222				0	
27	28-Jan	CLOSED						222				0	$ -
29	29-Jan	222-06309	222-06318	$ 250.00	$ 25.00 $ 25.00	$ 125.00 $ 75.00 $ 75.00	1/31/18 1/31/18 1/31/18	222 00794 222 00687 222 00795	$ 150.00 $ 100.00 $ 75.00	2/2/2018 2/2/2018 2/2/2018	219525 219522 219528	-2 -2 -2	$ -
30	30-Jan	222-06319	222-06323	$ 150.00	$ 50.00	$ 25.00 $ 100.00	2/1/18 2/2/18	222 00688 222 00796	$ 175.00 $ 100.00	2/2/2018 2/5/2018	219524 219569	-1 -3	$ -
31	31-Jan	222-06324	222-06330	$ 275.00		$ 175.00	2/2/18	222 00689	$ 175.00	2/5/2018	219554	-3	$ -
		TOTALS		$ 8,525.00	$ 1,575.00	$ 6,950.00			$ 8,525.00				$ -

TOTAL AMOUNT DUE TO GENERAL FUND----------1100-322-70-122-000-0-000----------	$ 8,525.00
LESS: TOTAL AMOUNT REMITTED TO GENERAL FUND (COUNTY TREASURER)----------	$ 8,525.00
OVER/(SHORT)----------	$ -

EXCH
X47

PREPARED BY Maria Neave

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

Erika Zarate
APPROVED BY

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: Ana 2/27/18

2/15/18
DATE

3-27-18
3/28/18
3/31

X1

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

COUNTY AUDITOR'S FORM RE-PCT 2-005 REVISED 12/2014

HIDALGO COUNTY, TEXAS
ANZALDUAS PARK, PRECINCT 3
MONTHLY REPORT FOR THE MONTH ENDING
January 2018

PBC

	DATE	BEGINNING RECEIPT NUMBER	ENDING RECEIPT NUMBER	TOTAL RECEIPTS ISSUED	TOTAL RECEIPT AMOUNT	COUNTY TREASURER DEPOSIT AMOUNT	DATE OF DEPOSIT	RECEIPT NUMBER	DEPOSIT SLIP NUMBER
1	1/1/2018								231
2	1/2/2018								231
3	1/3/2018								231
4	1/4/2018								231
5	1/5/2018								231
6	1/6/2018	388274	388308	35	$ 140.00	$ 140.00	1/6/2018	218675	231 01170
7	1/7/2018	388309	388335	27	$ 108.00	$ 108.00	1/7/2018	218676	231 01171
8	1/8/2018								231
9	1/9/2018								231
10	1/10/2018								231
11	1/11/2018								231
12	1/12/2018								231
13	1/13/2018	388336	388365	30	$ 120.00	$ 120.00	1/13/2018	218892	231 01172
14	1/14/2018	388366	388397	32	$ 128.00	$ 128.00	1/14/2018	218893	231 01173
15	1/15/2018								231
16	1/16/2018								231
17	1/17/2018								231
18	1/18/2018								231
19	1/19/2018								231
20	1/20/2018	388398	388433	36	$ 144.00	$ 144.00	1/20/2018	219104	231 01174
21	1/21/2018	388432	388459	26	$ 104.00	$ 104.00	1/21/2018	219106	231 01175
22	1/22/2018	0	0	(1) 2	$ 8.00	$ 8.00	1/22/2018	219108	231 01176
23	1/23/2018								231
24	1/24/2018								231
25	1/25/2018								231
26	1/26/2018								231
27	1/27/2018	388460	388480	21 20	$ 84.00	$ 84.00	1/27/2018	219414	231 01177
28	1/28/2018	388481	388500	20 21	$ 80.00	$ 80.00	1/28/2018	219416	231 01178
29	1/29/2018								231
30	1/30/2018								231
31	1/31/2018								231
					916.00	$916.00			

229 x $4.00

$916.00

(1) Sold 2 (two) unnumber tickets 227 plus 2 229 total

LESS:	TOTAL AMOUNTS REMITTED TO GENERAL FUND	$916.00
	TOTAL FUNDS DUE TO THE COUNTY TREASURER	$916.00

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

2/2/2018
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

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/23/18
3-26-18

XI

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: RQ 3/27/18
RL 4-6-18
4/10/18

HIDALGO COUNTY SHERIFF'S OFFICE
"FEE" MONTHLY REPORT
FOR THE MONTH ENDED JANUARY 2018

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

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

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

	AGENCY NAME	MONTH	AMOUNT
A.	U.S. Marshals (USM)		$ -
B.	U.S. Marshals (USM)	43,148.89 + ①	$ -
C.	Federal Bureau of Prisons	146.00 + ②	$ -
D.	Federal Bureau of Prisons		$ -
E.	Customs and Border Protection (Pharr)		$ -
F.		43,294.89 * ~~d~~ X-A, X2, X4, B1	$ -
G.			$ -
H.			$ -

Part III: SUMMARY OF RECEIPT COLLECTION

A.	RECEIPTS ISSUED ----------	SO-2018-00001	TO	SO-2018-00344	$ ① 43,148.89 XA, X8, B1-A
B.	RECEIPTS ISSUED (Sub-Station)----	SSE-2018-00001	TO	SSE-2018-00046	$ ② 146.00 XB, X8, B1-E
C.	BAIL BOND FEES (JAIL)	F-2018-00001	TO	F-2018-00878	$ 12,615.00 X6, X6-A2
D.	INTEREST EARNED				$ -
				TOTAL DUE TO THE COUNTY TREASURER	$ 55,909.89

Part IV: SUMMARY OF FEE ALLOCATION

		MONTH		AMOUNT
	TELEPHONE COMMISSIONS			
A.	VAC. Inc.	Nov-17	7-1100-360-00-000-001-0-000	$ 30,457.69 X4, X2
B.	Securus Technologies		8-1100-360-00-000-001-0-000	$ -
	HOUSING OF PRISONERS			
A.	Federal Bureau of Prisons		8-1100-342-30-280-000-0-000	$ -
B.	Federal Bureau of Prisons		8-1100-342-30-280-000-0-000	$ -
C.	US Marshals		8-1100-342-30-280-000-0-000	$ -
D.	US Marshals		8-1100-342-30-280-000-0-000	$ -
E.	Customs and Border Protection (Pharr)		8-1100-342-30-280-000-0-000	$ -
	TUITION FEES		8-1100-342-11-280-000-0-000	$ -
	GARAGEKEEPER FEES		8-1100-342-10-280-002-0-000	$ 230.00 X2, X5
	REIMBURSMENT-JAIL-PHYSICIAN SRV		8-1100-423-21-280-002-0-331	$ -
	BAIL BOND FEES		8-1100-207-20-000-036-0-000	$ 12,615.00 X6, X6-A2
	BAIL BOND FEE REFUNDS		8-1100-202-00-000-024-0-000	$ -
	OTHER SHERIFF'S FEES AND COSTS	AMOUNT		
A.	Serving Legal Process	$ 7,985.50	X2	
B.	Sale of Stray Animals	$ 1.00		
C.	Offense Reports/Insurance Reports	$ 588.00		
D.	Fingerprints	$ 320.00		
E.	Clearance Letters/Record checks	$ 450.00		
F.	Photo & Video Fees	$ -		
G.	Other "Order of Sale"	$ 3,000.00		
H.	Miscellaneous	$ 253.70		
I.	Overpayments see X10-A2, X10-A12	$ 9.00	1100-202-00-000-024-0-000	
J.	Interest Earned	$ -	8-1100-360-00-000-000-0-000	
	Total Sheriff Fees (A through I)		8-1100-342-10-280-001-0-000	$ 12,607.20 X10
			TOTAL FEES PAYABLE TO THE COUNTY TREASURER	$ 55,909.89

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

Emilia Uriegas
Hidalgo County Sheriff (or Designee)

Elisa Avedendo
Prepared by:

FEB 14 2018

This report is due at the County Auditor's Office by the 5th workday following the end of the month.
County Auditor's Form: RE-S0-002 Revised 9/2016

X

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: RO 3/28/18

HIDALGO COUNTY SHERIFF'S OFFICE
"FEE" MONTHLY REPORT
FOR THE MONTH ENDED FEBRUARY 2018

Part I: AMOUNT BILLED FOR HOUSING OF PRISONERS

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

Part II: AMOUNT RECEIVED FOR HOUSING OF PRISONERS

	AGENCY NAME	MONTH	AMOUNT
A.	U.S. Marshals (USM)		$ -
B.	U.S. Marshals (USM)		$ -
C.	Federal Bureau of Prisons		$ -
D.	Federal Bureau of Prisons		$ -
E.	Customs and Border Protection (Pharr)	002	$ -
F.			$ -
G.			$ -
H.			$ -

20,500.20 + (1)
168.00 + (2)
20,568.20 *

XA, X2, X6, B1

Part III: SUMMARY OF RECEIPT COLLECTION

A.	RECEIPTS ISSUED	SO-2018-00345	TO	SO-2018-00632	$ (1) 20,500.20
B.	RECEIPTS ISSUED (Sub-Station)	SSE-2018-00047	TO	SSE-2018-00105	$ (2) 168.00
C.	BAIL BOND FEES (JAIL)	F-2018-00879	TO	F-2018-01748	$ ~~12,738.90~~
D.	INTEREST EARNED				$ -
				TOTAL DUE TO THE COUNTY TREASURER	$ ~~33,407.10~~

XA, X-8, B1.
XB, X8, B1
12,600 ↓
↳ X6e
33,268.20

Part IV: SUMMARY OF FEE ALLOCATION

		MONTH		AMOUNT
	TELEPHONE COMMISSIONS			
A.	Vac, Inc.	Dec-17	1100-360-00-000-001-0-000	$ 8,974.80
B.	Securus Technologies		8-1100-360-00-000-001-0-000	$ -
	HOUSING OF PRISONERS			
A.	Federal Bureau of Prisons		8-1100-342-30-280-000-0-000	$ -
B.	Federal Bureau of Prisons		8-1100-342-30-280-000-0-000	$ -
C.	US Marshals		8-1100-342-30-280-000-0-000	$ -
D.	US Marshals		8-1100-342-30-280-000-0-000	$ -
E.	Customs and Border Protection (Pharr)		8-1100-342-30-280-000-0-000	$ -
	TUITION FEES		8-1100-342-11-280-000-0-000	$ -
	GARAGEKEEPER FEES		8-1100-342-10-280-002-0-000	$ 160.00
	REIMBURSMENT-JAIL-PHYSICIAN SRV		8-1100-423-21-280-002-0-331	$ -
	BAIL BOND FEES		8-1100-207-20-000-036-0-000	$ ~~12,738.90~~
	BAIL BOND FEE REFUNDS		8-1100-202-00-000-024-0-000	$ -
	OTHER SHERIFF'S FEES AND COSTS	**AMOUNT**		
A.	Serving Legal Process	$ 6,459.50		
B.	Sale of Stray Animals	$ 1.00		
C.	Offense Reports/Insurance Reports	$ 546.00		
D.	Fingerprints	$ 360.00		
E.	Clearance Letters/Record checks	$ 435.00		
F.	Photo & Video Fees	$ -		
G.	Other "Order of Sale"	$ 3,600.00		
H.	Miscellaneous	$ 131.90		
I.	Overpayments	$ -		
J.	Interest Earned	$ -	8-1100-360-00-000-000-0-000	
	Total Sheriff Fees (A through I)		8-1100-342-10-280-001-0-000	$ 11,533.40
			TOTAL FEES PAYABLE TO THE COUNTY TREASURER	$ ~~33,407.10~~

RECEIVED
MAR 09 2018
Hidalgo County
AUDITORS OFFICE

X2

X2, X4
X2, X5
12,600.00 ✓
X6, X6-A5
X6A3 to X6-A
X10
33,268.20

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

Emilia Uriegas
Hidalgo County Sheriff (or Designee)

Elsa Avendaño
Prepared by:

This report is due at the County Auditor's Office by the 5th workday following the end of the month.
County Auditor's Form: RE-S0-002 Revised 9/2016

X

RECEIVED
FEB 14 2018
Hidalgo County
Auditor's Office

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2018

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10		✓$120,846.50 ✓ X2 ; XS
MARRIAGE LICENSES/LGC118.018 (TOTAL)		✓ $10,880.00 ✓ X2 ; XS
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed# Filed ✓ 356 XS	✗$10,680.00 ✓ X ; X2 ; XS
BIRTH CERTIFICATES	# Filed# Filed ✓ 340 XS	✗ $612.00 ✓ X ; X2 ; XS
BIRTH DSHS	# Filed# Filed ✓ 26 XS	✗ $47.58 ✓ X ; X2 ; XS
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed ✓ 16 XS	✗$200.00 ✓ X ; X2 ; XS
UCC-FINANCING STATEMENTS/BCC9.403		✓ $750.00 ✓ X2 ; XS
EARLY CHILHOOD DONATION		✗ $5.00 ✓ X ; X2 ; XS
VITAL STATISTICS/LGC 118.015		
CERTIFIED COPIES/LGC 118.014		✓ $17,642.42 ✓ X2 ; XS
RETURNED CHECK CHARGE/LGC 118.0215		✓ $90.00 ✓ X2 ; XS
REFUNDS		✗ $504.70 ✓ X ; X2 ; X5 ; X3-56
BEER & WINE PERMITS/ABC 61.31		$0.00
PRINTER FEES/ABC 61.38		$0.00
RECEIVED ON ACCOUNT		✓$229,602.00 ✓ X2 ; X3-66 ; XS
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		✗ $79,990.00 ✓ X ; X2 ; XS
DIGITAL IMAGE FEES		✗ $4,408.84 ✓ X ; X2 ; XS
CC RECORDS ARCHIVES FEE LGC 118.025		✗$82,390.00 ✓ X ; X2 ; XS
COURTHOUSE SECURITY FUND/LGC 291.008		✗ $8,675.00 ✓ X ; X2 ; XS
VITAL ARCHIVE FEE HSC 191.0045(h)		✗ $1,094.00 ✓ X ; X2 ; XS
OVER/(SHORT)		✗$1.00 ✓ X ; X2 ; X5 ; X3-3a ; X3-4a ;
NEW COURTHOUSE FEE		✗$73,730.00 ✓ X ; X2 ; XS
INTEREST EARNED		$0.00
ADJUSTMENTS		$0.00
TOTAL CHARGES AND COLLECTIONS		$642,149.04 X2 ; XS ; X6 ; X6-2
LESS:		
CHARGES ON ACCOUNT		✓ 219,063.34 ~~$68,299.59~~ X3-66
TOTAL DEPOSITED IN BANK		~~$583,849.46~~ 423,085.70
LESS:		
PRINTERS FEES/ABC 61.38		$0.00
BIRTH DSHS		~~$47.58~~
REFUNDS		~~$504.70~~
OVER/(SHORT)		~~$1.00~~
SUBTOTAL		~~$553.28~~
DUE TO TREASURER		~~$583,296.17~~ 423,085.70 ^ X2 ; XS

DISTRIBUTION:		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	✓160,747.58 ✓ X ~~$321,511.63~~ ✓ X
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	✓ $5.00 ✓ X ; X2
~~INTEREST EARNED~~ DSHS 1100-207-20-000-075-0-000	~~1100-361-11-000-008-0-000~~	✓47.58 ~~$0.00~~ ✓ X ; X2
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	✓ $79,990.00 ✓ X ; X2
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓ $4,408.84 ✓ X ; X2
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	✓ $82,390.00 ✓ X ; X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	✓ $8,675.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	✓$10,680.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	✓ $612.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	✓ $200.00 ✓ X ; X2
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	✓ $73,730.00 ✓ X ; X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	✓ $1,094.00 ✓ X ; X2
Refunds 1100-202-00-000-022-0-000		✓ 504.70 ✓ X ; X2
DISTRIBUTION TOTAL: overage 1100-360-00-000-000-0-000		✓ 1.00 ✓ X ; ~~$583,296.17~~
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I		X2 423,085.70
REVISED 2004		

PREPARED BY: 2/9/18
BERENIZE ALVARADO DEPUTY CLERK DATE

APPROVAL: 2-12-18
ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/15/18

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY
2018
******COUNTY CLERK FEE ACCOUNT******

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10			$122,104.00
MARRIAGE LICENSES/LGC118.018 (TOTAL)			$15,270.00
STATE COMPTROLLER			
MARRIAGE LICENSE	# Filed# Filed	504	$15,120.00
BIRTH CERTIFICATES	# Filed# Filed	318	$572.40
BIRTH DSHS	# Filed# Filed	20	$36.60
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed	12	$150.00
UCC-FINANCING STATEMENTS/BCC9.403			$975.00
EARLY CHILHOOD DONATION			$15.00
VITAL STATISTICS/LGC 118.015			
CERTIFIED COPIES/LGC 118.014			$16,192.00
RETURNED CHECK CHARGE/LGC 118.0215			$50.00
REFUNDS			$237.75
BEER & WINE PERMITS/ABC 61.31			$0.00
PRINTER FEES/ABC 61.38			$0.00
RECEIVED ON ACCOUNT			$220,289.75
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216			$81,980.00
DIGITAL IMAGE FEES			$4,111.00
CC RECORDS ARCHIVES FEE LGC 118.025			$84,770.00
COURTHOUSE SECURITY FUND/LGC 291.008			$8,857.00
VITAL ARCHIVE FEE HSC 191.0045(h)			$1,231.00
OVER/(SHORT)			$0.00
NEW COURTHOUSE FEE			$74,750.00
INTEREST EARNED			$0.00
ADJUSTMENTS			$0.00
TOTAL CHARGES AND COLLECTIONS			$646,711.50

RECEIVED BY COUNTY AUDITOR
2018 MAR 14 AM 10 52

LESS:			
CHARGES ON ACCOUNT			~~$53,281.50~~ 228,920.50
TOTAL DEPOSITED IN BANK			~~$593,430.00~~ 417,791.00
LESS:			
PRINTERS FEES/ABC 61.38			$0.00
BIRTH DSHS			~~$36.60~~ 0.00
REFUNDS			~~$237.75~~ 0.00
OVER/(SHORT)			$0.00
SUBTOTAL			~~$274.35~~ 0.00
DUE TO TREASURER			~~$593,155.65~~ 417,791.00

DISTRIBUTION:			145,960.25
COUNTY CLERK FEES	1100-341-10-180-002-0-000	~~$321,599.25~~	
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000		$15.00
~~INTEREST EARNED~~ DSHS	1100-201-20-000-075-0-000	~~$0.00~~ 36.60	
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000		$81,980.00
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000		$4,111.00
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000		$84,770.00
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000		$8,857.00
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000		$15,120.00
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000		$572.40
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000		$150.00
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000		$74,750.00
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000		$1,231.00
Refunds	1100-202-00-000-022-0-000		231.75
DISTRIBUTION TOTAL:			~~$593,155.65~~ 417,791.00

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

PREPARED BY: 3/8/2018
BERENIZE ALVARADO DEPUTY CLERK DATE

APPROVAL: 3-9-18
ARTURO GUAJARDO, JR. COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/29/18 4/6/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 Sorted by By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,[

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

	Totals	Fee Totals
Total Receipts	183,085.02	183,085.02
Total Adjustments Impacting Receipts	(10.00)	(10.00)
Final Fee Code Totals	183,075.02	183,075.02
~~E-File from 12-29-2017 Transferred on 1/5/2018~~		~~$ 2.00~~
Due Treasurer		183,075.02 $ ~~183,077.02~~

X7-1 ✓
X7-1 ✓
X3-1; X6; X7-1
X2; X52

Hidalgo County Clerk

Civil and Probate Court Cost

January 2018

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

County Clerk

February 9, 2018
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/26/18 2/28/18 3/2/18

RECEIVED
FEB 14 2018
HIDALGO COUNTY
AUDITOR'S OFFICE

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals
Fee Code Totals for All Funds	183,075.02	183,075.02
1100-341-10-180-002-0-000 County Clerk	36,422.00	✓ 36,422.00 ✓ X ; X3
1100-342-10-180-001-0-000 Sheriff	3,775.00	✓ 3,775.00 ✓ X ; X3
1100-341-10-180-001-0-000 County Judge	632.00	✓ 632.00 ✓ X ; X3-1
1100-341-10-180-006-0-000 Stenographer	10,660.00	✓ 10,660.00 ✓ X ; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	4,880.00	✓ 4,880.00 ✓ X ; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	156.00	✓ 156.00 ✓ X ; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,980.00	✓ X ; X3 ✓ 4,980.00 — 498 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	530.00	✓ X ; X3 ✓ 530.00 — ✓ 53 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	19,600.00	✓ X ; X3-1 ✓ 19,600.00 — ✓ 490 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	20,622.00	✓ X ; X3-1 ✓ 20,622.00 — ✓ 491 X4-1
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,120.00	✓ X ; X3-1 ✓ 2,120.00 — ✓ 53 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,715.00	✓ 2,715.00 ✓ X ; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	62.50	✓ 62.50 ✓ X ; X3
1100-341-10-180-002-0-000 Registry Administration Fee	982.84	✓ 982.84 ✓ X ; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	✓ X ; X3-1 ✓ 112.00 — ✓ 4 X4-2
1100-361-11-000-006-0-000 Interest Earnings	7.43	✓ 7.43 ✓ X ; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	16,530.00	✓ 16,530.00 ✓ X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,714.00	✓ 7,714.00 ✓ X ; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,800.00	✓ 10,800.00 ✓ X ; X3
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,745.00	✓ X ; X3-1 ✓ 2,745.00 — 549 ✓ cases X4-1
1100 - General Fund	146,045.77	146,045.77
1238-341-20-180-001-0-000 County Records Management	2,755.00	✓ 2,755.00 ✓ X ; X1 ; X3-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals	
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,430.00	✓ 5,430.00	nx; x1 ; x3
1238 - County Records Management and Preservation	8,185.00	8,185.00	
1200-352-10-180-001-0-000 Bond Forfeitures	531.25	✓ 531.25	nx; x1 ; x3
1200 - Road and Bridge Countywide	531.25	531.25	
1239-341-10-180-001-0-000 Court Reporter Service Fee	7,365.00	✓ 7,365.00	nx; x1 ; x3
1239 - Court Reporter Service	7,365.00	7,365.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,723.00	✓ 2,723.00	nx; x1 ; x3
1241 - Courthouse Security	2,723.00	2,723.00	
1247-341-10-180-001-0-000 Law Library	17,185.00	✓ 17,185.00	nx; x1 ; y3-1
1247 - Law Library Fee	17,185.00	17,185.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,040.00	✓ 1,040.00	nx; x1 ; x3-1 ✓52 x4-2
1250 - Supplemental Court Guardianship	1,040.00	1,040.00	

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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	173,576.16	173,576.16	X7-1 ✓
Total Adjustments Impacting Receipts	(217.00)	(217.00)	X7-2 ✓
Final Fee Code Totals	173,359.16	173,359.16	X3-1 ; X6 ; X7-2 ✓
Less refunds		$ 200.00	X2-2 ✓
Total Due To Treasuver		**$ 173,159.16**	X; X5-2 ✓
~~Plus City of Pharr~~			
~~Receipt 2018-008701~~		~~$ 500.00~~	
~~**Total**~~		~~**$ 173,659.16**~~	
~~Duplicated E-file~~			
~~Transferred on 2/28/2018~~		~~$ 10.00~~	
~~**Due Treasurer**~~		~~**$ 173,669.16**~~	

RECEIVED BY
COUNTY AUDITOR
2018 MAR 21 AM 9 27

Hidalgo County Clerk

Civil and Probate Court Cost

February 2018

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

County Clerk

March 9, 2018
Date

AUDITED BY: THE HIDALGO
COUNTY AUDITOR'S OFFICE
DATE: 3/21/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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 GL Account Summary	Totals	Fee Totals
Fee Code Totals for All Funds	173,359.16	173,359.16
1100-341-10-180-002-0-000 County Clerk	32,110.00	✓ 32,110.00
1100-342-10-180-001-0-000 Sheriff	4,950.00	✓ 4,950.00
1100-341-10-180-001-0-000 County Judge	522.00	✓ 522.00
1100-341-10-180-006-0-000 Stenographer	10,160.00	✓ 10,160.00
1100-341-10-180-008-0-000 Jury - County Clerk	5,960.00	✓ 5,960.00
1100-341-10-180-007-0-000 Probate Judge Education	195.00	✓ 195.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,610.00	✓ 4,610.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	660.00	✓ 660.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	18,040.00	✓ 18,040.00
1100-207-20-000-055-0-000 Judicial Support Fee	18,984.00	✓ 18,984.00
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,640.00	✓ 2,640.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,585.00	✓ 2,585.00
1100-341-10-180-011-0-000 Dist Attorney BF Commission	37.50	✓ 37.50
1100-341-10-180-002-0-000 Registry Administration Fee	1,224.86	✓ 1,224.86
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	✓ 56.00
1100-361-11-000-006-0-000 Interest Earnings	9.05	✓ 9.05
1100-207-20-000-069-0-000 State-Elec Filing Fee	15,810.00	✓ 15,810.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,012.00	✓ 7,012.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,340.00	✓ 10,340.00
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,635.00	✓ 2,635.00
1100 - General Fund	138,540.41	138,540.41
1238-341-20-180-001-0-000 County Records Management	2,635.00	✓ 2,635.00

~~459~~ @ $10; ~~1~~ @ $20. 461 cases x4-5e ✓

66 ✓	x4-4a
451 ✓	x4-5e
452 ✓	x4-5e
66 ✓	x4-4a

2 ✓ x4-5e

527 cases x4-5e ✓

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COUNTY AUDITOR
2018 MAR 21 AM 9 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,[

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

	Totals	Fee Totals	
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,170.00	5,170.00	✓ X; X1; X3
1238 - County Records Management and Preservation	7,805.00	7,805.00	
1200-352-10-180-001-0-000 Bond Forfeitures	318.75	318.75	✓ X; X1; X3
1200 - Road and Bridge Countywide	318.75	318.75	
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,780.00	6,780.00	✓ X; X1; X3
1239 - Court Reporter Service	6,780.00	6,780.00	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,595.00	2,595.00	✓ X; X1; X3
1241 - Courthouse Security	2,595.00	2,595.00	
1247-341-10-180-001-0-000 Law Library	15,820.00	15,820.00	✓ X; X1; X3-1
1247 - Law Library Fee	15,820.00	15,820.00	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,300.00	1,300.00	✓ X; X1; X3-1 65 ✓ X4-4a
1250 - Supplemental Court Guardianship	1,300.00	1,300.00	
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	200.00	200.00	✓ X2; X3-1
9999 - Due to Others	200.00	200.00	

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COUNTY AUDITOR
2018 MAR 21 AM 9 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 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	175,404.62	175,404.62	X9-2
Total Adjustments Impacting Receipts	0.00	0.00	
Final Fee Code Totals	175,404.62	175,404.62	X2-3 ; X3-1 ; X8 ; X9-2
Refunds		$ 27.70	X2-1
Due Treasurer		175,376.92 ~~$ 175,36.92~~	X ; X5-2

Hidalgo County Clerk

Criminal Court Cost

January 2018

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

County Clerk

February 9, 2018

Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/14/18 3/1/18

RECEIVED FEB 14 2018 Hidalgo County Auditor's Office

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 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

Account Summary	Totals	Fee Totals	
Fee Code Totals for All Funds	175,404.62	175,404.62	
1100-341-10-180-002-0-000 County Clerk	10,618.53	✓ 8539.80 ~~10,618.53~~	✓ x2-3 ; x ; x3
1100-342-10-180-001-0-000 Sheriff	6,631.53	✓ 6,631.53	✓ x2-3 ; x ; x3
1100-341-10-180-006-0-000 Stenographer	4,270.06	✓ 4,270.06	✓ x2-3 ; x ; x3
1100-207-20-000-005-0-000 Time Payment - State	2,598.38	✓ 2710.62 ~~2,598.38~~	✓ x2-3 ; x ; x3
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,978.00	✓ 1,978.00	✓ x2-3 ; x ; x3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	365.23	✓ 365.23	✓ x2-3 ; x ; x3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	27.70	✓ 27.70	✓ x2-3 ; x2 ; x3
1100-207-20-000-015-0-000 Consolidated Court Costs	17,720.15	✓ 17,720.15	✓ x2-3 ; x ; x3 ; x6
1100-207-20-000-019-0-000 Arrest -DPS	4.22	✓ 4.22	✓ x2-3 ; x ; x3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	5.00	✓ 5.00	✓ x2-3 ; x ; x3
1100-207-20-000-035-0-000 State Traffic Fee	2,770.78	✓ 2,770.78	✓ x2-3 ; x ; x3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	8,687.46	✓ 8,687.46	✓ x2-3 ; x ; x3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,082.40	✓ 2,082.40	✓ x2-3 ; x ; x3
1100-207-20-000-053-0-000 Jury Service Fund	555.27	✓ 555.27	✓ x2-3 ; x ; x3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,150.46	✓ 1,150.46	✓ x2-3 ; x ; x3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,532.77	✓ 5,532.77	✓ x2-3 ; x ; x3
1100-207-20-000-059-0-000 Indigent Defense Representation	424.62	✓ 424.62	✓ x2-3 ; x ; x3
1100-207-20-000-061-0-000 Moving Violation Fee	9.22	✓ 9.22	✓ x2-3 ; x ; x3
1100-207-20-000-066-0-000 Failure to Appear-State	1,204.63	✓ 1,204.63	✓ x2-3 ; x ; x3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,050.03	✓ 1,050.03	✓ x2-3 ; x ; x3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,363.71	✓ 1,363.71	✓ x2-3 ; x ; x3
1100-341-10-180-003-0-000 CC Time Payment 10%	744.13	✓ 542.12 ~~744.13~~	✓ x2-3 ; x ; x3
1100-341-10-180-002-0-000 TP 40%		✓ 2168.50	✓ x2-3 ; x ; x3

RECEIVED FEB 14 2018

Receipt Journal by Fund and Fee Code

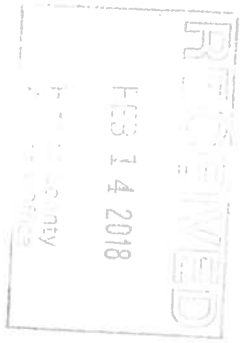
TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 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

Summary	Totals	Fee Totals	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,704.00	✓ 1,704.00	✓ x2-3 ; x ; x3
1100-341-10-180-009-0-000 CC - DA Fees	3,513.12	✓ 3,513.12	✓ x2-3 ; x ; x3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	128.23	✓ 128.23	✓ x2-3 ; x ; x3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	243.50	✓ 243.50	✓ x2-3 ; x ; x3
1100-351-20-180-001-0-000 CC - Public Defense	15,131.96	✓ 15,131.96	✓ x2-3 ; x ; x3
1100-341-10-180-006-0-000 County Clerk - Court Costs	277.10	✓ 277.10	✓ x2-3 ; x ; x3
1100-202-00-000-004-0-000 A/P Delinquent Fee	626.69	✓ 626.69	✓ x2-3 ; x ; x3
1100 - General Fund	**91,418.88**	**91,418.88**	
1238-341-20-180-001-0-000 County Records Management	4,782.59	✓ 4,782.59	✓ x2-3 ; x ; x1 ; x3
1238 - County Records Management and Preservation	**4,782.59**	**4,782.59**	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	555.09	✓ 555.09	✓ x2-3 ; x ; x1 ; x3
1237 - County Clerk Records Management and	**555.09**	**555.09**	
1200-351-10-180-000-0-000 CC - Fines	56,311.79	✓ 56,311.79	✓ x2-3 ; x ; x1 ; x3
1200 - Road and Bridge Countywide	**56,311.79**	**56,311.79**	
1241-341-10-180-001-0-000 Courthouse Security Fund	640.38	✓ 640.38	✓ x2-3 ; x ; x1 ; x3
1241 - Courthouse Security	**640.38**	**640.38**	
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	845.89	✓ 845.89	✓ x2-3 ; x ; x1 ; x3
1255 - County and District Court Technology Fund	**845.89**	**845.89**	
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	20,850.00	✓ 20,850.00	✓ x2-3 ; x ; x1 ; x3
1225 - Pre-Trial Intervention Program	**20,850.00**	**20,850.00**	



Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2018 - 02/28/2018 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	221,254.04	221,254.04 X9-1
Total Adjustments Impacting Receipts	(10.00)	(14.00) ~~(10.00)~~ X9-2
Final Fee Code Totals	221,244.04	221,240.04 ~~221,244.04~~ X2-3; X3-1; X8; X9-2

Refunds	$ 42.50 X2-1 ✓
Total Due To Treasurer	221,197.54 ~~221,201.54~~ X; X5-2 ✓
~~Less Efiles not transferred on February 12th and 20th~~	~~$ 6.00~~
~~**Total**~~	~~**221,195.54**~~
~~Plus Duplicated E-file Transferred on 2/28/2018~~	~~$ 10.00~~
~~**Due Treasurer**~~	~~**$ 221,205.54**~~

Hidalgo County Clerk

Criminal Court Cost

February 2018

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

County Clerk

March 9, 2018

Date

RECEIVED BY COUNTY AUDITOR 2018 MAR 14 AM 10 53

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 3/29/18 4/5/18

X2

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2018 - 02/28/2018** 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 Su ma	Totals	Fee Totals
Fee Code Totals for All Funds	221,244.04	221,240.04 ~~221,244.04~~
1100-341-10-180-002-0-000 County Clerk	13,098.44	✓ 10,932.07 ~~13,098.44~~ ✓ x2-3; x; x3
1100-342-10-180-001-0-000 Sheriff	9,031.78	✓ 9,031.78 ✓ x2-3; x; x3
1100-341-10-180-006-0-000 Stenographer	5,460.82	✓ 5,460.82 ✓ x2-3; x; x3
1100-341-10-180-008-0-000 Jury - County Clerk	44.00	✓ 44.00 ✓ x2-3; x; x3
1100-207-20-000-005-0-000 Time Payment- state	2,707.96	✓ 2782.89 ~~2,707.96~~ ✓ x2-3; x; x3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,096.00	✓ 2092.00 ~~2,096.00~~ ✓ x2-3; x; x3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	677.23	✓ 677.23 ✓ x2-3; x; x3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	42.50	✓ 42.50 ✓ x2-3; x2; x3
1100-207-20-000-015-0-000 Consolidated Court Costs	22,704.45	✓ 22,704.45 ✓ x2-3; x; x3; x6
1100-207-20-000-019-0-000 Arrest -DPS	8.18	✓ 8.18 ✓ x2-3; x; x3
1100-207-20-000-035-0-000 State Traffic Fee	3,770.54	✓ 3,770.54 ✓ x2-3; x; x3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	12,412.61	✓ 12,412.61 ✓ x2-3; x; x3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,978.46	✓ 2,978.46 ✓ x2-3; x; x3
1100-207-20-000-053-0-000 Jury Service Fund	794.32	✓ 794.32 ✓ x2-3; x; x3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,474.43	✓ 1,474.43 ✓ x2-3; x; x3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	8,526.47	✓ 8,526.47 ✓ x2-3; x; x3
1100-207-20-000-059-0-000 Indigent Defense Representation	545.90	✓ 545.90 ✓ x2-3; x; x3
1100-207-20-000-061-0-000 Moving Violation Fee	12.50	✓ 12.50 ✓ x2-3; x; x3
1100-207-20-000-066-0-000 Failure to Appear-State	2,257.24	✓ 2,257.24 ✓ x2-3; x; x3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,336.84	✓ 1,336.84 ✓ x2-3; x; x3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,663.63	✓ 2,663.63 ✓ x2-3; x; x3
1100-341-10-180-003-0-000 CC Time Payment 10%	691.45	✓ 556.58 ~~691.45~~ ✓ x2-3; x; x3
~~1100-341-10-180-002-0-000 Time Pmt 40%~~		✓ 2,226.31 ✓ x2-3; x; x3

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COUNTY AUDITOR
2018 MAR 14 AM 10 53

x2-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2018 - 02/28/2018** 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 Summa	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,790.00	✓ 1,790.00
1100-341-10-180-009-0-000 CC - DA Fees	4,981.58	✓ 4,981.58
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	163.79	✓ 163.79
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	451.52	✓ 451.52
1100-351-20-180-001-0-000 CC - Public Defense	16,961.77	✓ 16,961.77
1100-341-10-180-006-0-000 County Clerk - Court Costs	377.10	✓ 377.10
1100-202-00-000-004-0-000 A/P Delinquent Fee	3,788.40	✓ 3,788.40
1100 - General Fund	**121,849.91**	**121,849.91**
1238-341-20-180-001-0-000 County Records Management	6,102.98	✓ 6,102.98
1238 - County Records Management and Preservation	**6,102.98**	**6,102.98**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	735.45	✓ 735.45
1237 - County Clerk Records Management and	**735.45**	**735.45**
1200-351-10-180-000-0-000 CC - Fines	69,444.15	✓ 69,444.15
1200 - Road and Bridge Countywide	**69,444.15**	**69,444.15**
1241-341-10-180-001-0-000 Courthouse Security Fund	820.73	✓ 820.73
1241 - Courthouse Security	**820.73**	**820.73**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,090.82	✓ 1,090.82
1255 - County and District Court Technology Fund	**1,090.82**	**1,090.82**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,200.00	✓ 21,200.00
1225 - Pre-Trial Intervention Program	**21,200.00**	**21,200.00**

x2-3 ; X ; X3
x23 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3
x2-3 ; X ; X1 ; X3

RECEIVED BY
COUNTY AUDITOR
2018 MAR 14 AM 10 53

X2-2

HIDALGO COUNTY ELECTIONS DEPARTMENT
MONTHLY FEES REPORT
FOR THE MONTH ENDED February 28, 2018

PBC

PART I: SUMMARY OF MONTHLY COLLECTIONS

A	B	C	D	E	F	G	H	I	J	K
		Elections Receipt # Sequence		Revenues			COUNTY TREASURER			
	Receipt Date	BEG #	END #	Contractual Revenues	Non-Contractual Revenues	Total Collected	Receipt Amount	Receipt No.	Receipt Date	OVER/ (SHORT)
1	1-Feb-18	1086	1086	$ -	$ 30.50	$ 30.50	$ 30.50	219547	02/02/18	-
2	2-Feb-18	0	0	$ -	$ -	$ -				-
3	3-Feb-18	0	0	$ -	$ -	$ -				-
4	4-Feb-18	0	0	$ -	$ -	$ -				-
5	5-Feb-18	0	0	$ -	$ -	$ -				-
6	6-Feb-18	1087	1088	$ 38,764.44	$ 34.50	$ 38,798.94	38,798.94	219683	02/07/18	-
7	7-Feb-18	0	0	$ -	$ -	$ -				-
8	8-Feb-18	1089	1089	$ -	$ 17.50	$ 17.50	17.50	219770	02/09/18	-
9	9-Feb-18	1090	1090	$ -	$ 0.10	$ 0.10	0.10	219832	02/12/18	-
10	10-Feb-18	0	0	$ -	$ -	$ -				-
11	11-Feb-18	0	0	$ -	$ -	$ -				-
12	12-Feb-18	1091	1092	$ -	$ 37.00	$ 37.00	37.00	219871	02/13/18	-
13	13-Feb-18	1093	1093	$ -	$ 17.00	$ 17.00	17.00	219933	02/14/18	-
14	14-Feb-18	0	0	$ -	$ -	$ -				-
15	15-Feb-18	0	0	$ -	$ -	$ -				-
16	16-Feb-18	1094	1095	$ -	$ 36.70	$ 36.70	36.70	220024	02/20/18	-
17	17-Feb-18	0	0	$ -	$ -	$ -				-
18	18-Feb-18	0	0	$ -	$ -	$ -				-
19	19-Feb-18	0	0	$ -	$ -	$ -				-
20	20-Feb-18	1096	1096	$ 12,679.67	$ -	$ 12,679.67	12,679.67	220067	02/21/18	-
21	21-Feb-18	1097	1097	$ -	$ 17.50	$ 17.50	17.50	220127	02/22/18	-
22	22-Feb-18	0	0	$ -	$ -	$ -				-
23	23-Feb-18	0	0	$ -	$ -	$ -				-
24	24-Feb-18	0	0	$ -	$ -	$ -				-
25	25-Feb-18	0	0	$ -	$ -	$ -				-
26	26-Feb-18	1098	1099	$ -	$ 3.70	$ 3.70	3.70	220214	02/27/18	-
27	27-Feb-18	0	0	$ -	$ -	$ -				-
28	28-Feb-18	0	0	$ -	$ -	$ -				-
29	1-Mar-18	0	0	$ -	$ -	$ -				-
30	2-Mar-18	0	0	$ -	$ -	$ -				-
31	3-Mar-18	0	0	$ -	$ -	$ -				-
	TOTAL			$ 51,444.11	$ 194.50	$ 51,638.61				0.00

~~31~~ X3, X2-A ~~2~~ X3, X2-B ~~2~~ X3, X2-A

PART II: SUMMARY OF YEARLY COLLECTIONS:

January	$52,088.44	July	
February	$ 51,638.61	August	
March		September	
April		October	
May		November	
June		December	~~$ 51,638.61~~
(1) Subtotal	$ 103,727.05	(2) Subtotal	~~$ 51,638.61~~

$103,727.05

Total (1+2) ~~$ 155,365.66~~

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

PREPARED BY — DATE 3/5/18

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

ELECTIONS ADMINISTRATOR — DATE 3/5/18

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 DATE: 03/7/2018

REVISED 01/15

X1

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 20, 2018

Mr. T.J. Arredondo, Director
Hidalgo County Planning Department
1304 S. 25th St.
Edinburg, Texas 78539

Re: Review of Planning Department *Monthly Fees Reports*
For the months of October 2017 through December 2017

Dear Mr. Arredondo:

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

HIDALGO COUNTY DISTRICT JUDGES

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

- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued by the department; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that the receipts issued and the *Monthly Fees Reports* were properly completed.

Conclusion:
Total collections for the months of October 2017 through December 2017 were $20,702.45, $23,936.30, and $10,980.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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 voided receipts did not have the date receipt was voided, the signature of the cashier who issued the receipt, and were not marked "void" on the face of the void receipt. In addition, an original void receipt was not submitted along with the monthly report for the month of October 2017. According to staff, the original receipt was inadvertently misplaced.

The County Auditor's Office requires that all copies of voided receipts be submitted to the County Auditor's Office. The cashier must obtain approval by his/her supervisor prior to voiding the receipt. Approval of void receipts should be limited to supervisors. The supervisor should ensure the voided receipt contains on the face of the receipt the word "void", an explanation for the void, the date receipt was voided, and the supervisor's signature of approval. Furthermore, the supervisor should ensure that, if a new receipt is issued, the voided receipt number and the new receipt number are cross-referenced.

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

Recommendation:
Management should develop and implement formal procedures to ensure that receipts are properly voided. At a minimum, the procedures noted above should be implemented.

Observation No. 2:
On August 7, 2007, February 1, 2011, and November 29, 2011, Commissioners Court approved the amount to be collected for Utility Certificates, Septic Tank Escrow, and Subdivision Review fees, respectively. We noted that the Planning Department collected other fees which we could not determine were statutorily authorized and approved by Commissioner's Court, if required, as follows:

- Letter in Lieu of Certificate - $30.00;
- Approved Building Application - $30.00;
- Hidalgo County Map 36"x41" - $35.00;
- Hidalgo County Map 72"x62" - $56.00;
- Maps or Model Subdivision Rules in PDF Format- $20.00;
- Unauthorized Construction Penalty - $30.00; and
- 2% Inspection Fee.

According to staff, management approved the $30.00 fee for "unauthorized construction penalty" in year 2011. The Planning Department was not able to provide the dates the fees were approved by Commissioners Court or the statute that allows for the collection of the fees.

Departments may only collect fees that are statutorily authorized and approved by Commissioner's Court, if required.

Recommendation:
Management should conduct research to determine the statutory authority and if Commissioners Court approval was obtained for collection of the fees. If the Planning Department is statutorily authorized to collect the fees, Commissioners Court approval of the fees should be obtained. In the alternative, collection of the fees should be discontinued.

Please provide a management response to the observations noted above by April 9, 2018.

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

Respectfully,

Maria A. Duran PS

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

March 19, 2018

The Honorable David L. Fuentes, Commissioner
Hidalgo County Precinct No. 1
1902 Joe Stephens Suite 101
Weslaco, Texas 78596

Re: Review of the Precinct 1 Sanitation Program *Monthly Fees Reports* and Supporting Documentation For the months of September 2017 through December 2017

Dear Commissioner Fuentes:

We conducted a limited scope review of the Precinct 1 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of September 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 September 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 date 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 that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees 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.

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.

- Reviewed receipts issued, *Close-out Reports*, and *Monthly Fees Reports* to verify proper completion.

Conclusion:
Total collections for the months of September 2017, October 2017, November 2017, and December 2017 were $27,800.00, $27,550.00, $26,075.00, and $21,600.00, respectively. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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 receipt number 27850 voided on September 2017 was missing a supervisor's signature of approval and the date receipt was voided. In addition, receipt numbers 28939 and 29472 voided on November 2017 were missing the cashier's signature, reason for the void, a supervisor's signature of approval and the date receipt was voided.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors listed on the Authorized Signatories Form. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

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

Observation No. 2:
We noted that two *Cashier's Daily Close-out Reports* in the month of September 2017 were not properly prepared. The *Cashier's Daily Close-out Reports* did not contain the date approved and the signature of the cashier responsible for reconciling.

The County Auditor's Office requires that each day, the cashier reconcile the cash drawer against receipts issued using the *Cashier's Daily Close-out Report*. The reconciliation must be signed by the cashier and the Department Head to document their responsibility for verifying. In addition, the *Cashier's Daily Close-out Report* must include the date the report was approved by the Department Head.

Failure to ensure that the *Cashier's Daily Close-out Report* is properly prepared increases the risk of loss or misuse of County revenue.

Recommendation:
Management should ensure that the *Cashier's Daily Close-out Reports* are properly prepared.

Observation No. 3:
We noted that manual receipts were issued on November 8, 2017; however, the manual receipts were not entered into the system until November 13, 2017. In addition, the manual receipts and corresponding computer-generated receipts were not cross-referenced. According to staff, the manual receipts were not entered into the Solid Waste Disposal Program timely since the department was short staffed and the system was down for two days.

The County Auditor's Office requires that when a department with a computerized receipting system uses manual receipts, those manual receipts must be entered into the computerized receipting system as soon as possible, but in no event later than the next business day after the computerized receipting system is

operational. In addition, each manual receipt and corresponding computer-generated receipt should be cross-referenced.

Failure to ensure that manual receipts are entered into the computerized receipting system promptly may result in inaccurate information being entered into the Solid Waste Disposal Program and inability to properly reconcile fees at the end of day.

Recommendation:
Management should ensure that manual receipts are entered and cross-referenced with computerized receipts in the Solid Waste Disposal Program promptly. At a minimum, the procedures listed above should be implemented.

Observation No. 4:
We noted that permit numbers are not being entered in the Solid Waste Disposal Program when issuing replacement permits. During the month of November, permit numbers 48177, 48189 and 48191 were out of sequence and not issued according to the Solid Waste Disposal Program. After further research, Precinct 1 staff determined that permits 48177 and 48189 were issued as a replacement for permit numbers 32634 and 7215, respectively. In addition, staff was able to determine that permit 48191 was initially entered incorrectly as 4811.

According to the Solid Waste Citizen Collection Station Rules and Guidelines, all vehicles entering the collection station must display a valid permit issued to the specific vehicle and vehicle owner; therefore, when a new permit is issued, the new permit information must be entered in the Solid Waste Disposal Program. In addition, accurate permit numbers must be entered in the Solid Waste Disposal Program.

Failure to ensure that employees are entering accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program may result in constituent not being allowed to enter the collection station since the permit is not active in the Solid Waste Disposal Program.

Recommendation:
Management should ensure that cashiers enter accurate permit numbers and replacement permit numbers in the Solid Waste Disposal Program.

Observation No. 5:
We noted that permit number 48210, issued to user 24 in the month of November, and permit number 50887, issued to user 9 in the month of December were out of sequence and unaccounted for. Precinct 1 staff was unable to provide an explanation for the missing permits.

Persons who accept accountable forms (i.e., permits, receipts, etc.) become responsible, upon receipt, for the accountability and safeguarding of such forms. The person accountable shall be held liable for any amounts which may be required to be paid due to loss of the accountable forms resulting from his or her fault or negligence. Loss or theft of accountable forms must be promptly reported to the County Auditor's Office. The written notification should include a statement of the circumstances concerning the loss. Accountable forms reported lost or stolen must be marked "Void" in the electronic application system. Management must also monitor all missing accountable forms to determine if there is a pattern meriting further investigation, modification of procedures, retraining of personnel, or disciplinary action. Furthermore, the supervisor should verify that the permits previously issued to the cashier have been sold prior to issuing additional permits. Moreover, prior to replacing a permit, the cashiers should verify that the permit is in the Solid Waste Disposal System and not reported missing and unaccounted for. A missing and unaccounted permit should not be replaced until the constituent provides proof of payment.

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

Recommendation:
Management should ensure that permits are properly accounted and safeguarded. At a minimum, the procedures noted above should be implemented. The unaccounted permits should also be voided in the Solid

Waste Disposal System and $50.00 for the missing permits should be replenished and deposited with the County Treasurer.

In addition, we noted that shortages in the months of January 2016 ($25.00) and May 2017 ($25.00) and 6 missing permits between February 2016 and April 2017 totaling ($150.00) have not been replenished and deposited with the County Treasurer, as previously requested by the County Auditor's Office. The $250.00 should be immediately deposited with the County Treasurer.

Observation No. 6:
The November 2017 *Monthly Fees Report* and applicable supporting documentation was not filed with the County Auditor's Office within five days after the last day of the month. The report was submitted 15 days late. According to staff, the *Monthly Fees Report* was submitted late since the employee responsible for submitting the reports was performing the duties of a cashier while the department was short-staffed.

Local Government Code §114.001 (b) requires monthly reports to be filed with the County Auditor's Office within five days after the last day of each month.

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

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

Please provide a written management response to the observations noted above by March 30, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 27, 2018

The Honorable Joseph Palacios, Commissioner
Hidalgo County Precinct No. 4
1051 N. Doolittle Rd.
Edinburg, Texas 78542

Re: Precinct 4 Sanitation Program *Monthly Fees Reports* for September 2017 through December 2017

Dear Commissioner Palacios:

We conducted a limited scope review of the Precinct 4 Sanitation Program *Monthly Fees Reports* and supporting documentation for the months of September 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 September 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-Out Reports/Daily Remittance Forms (Close-Out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fees 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 September 2017 through December 2017 were $28,625.00, $31,250.00, $30,550.00, and $29,325.00, 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 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 permit numbers are not properly entered in the Solid Waste Disposal Program, as follows:

1. During the months of September 2017 and December 2017, permit numbers 47363 and 50372 were out of sequence and not issued according to the Solid Waste Disposal Program. After further research, Precinct 4 staff determined that permit number 47363 was issued as a replacement for permit number 32127; however, the replacement permit was not entered into the Solid Waste Disposal Program. The permit number was subsequently corrected in the Solid Waste Disposal Program. After further research, Precinct 4 staff determined that permit number 50372 was issued as a replacement for permit number 32375; however, permit number 50372 was not entered into the Solid Waste Disposal Program. Instead, permit number 50375 was entered, in error.

2. Permit numbers 502952010 and 0000000A were activated in the Solid Waste Disposal Program; however, we noted that the numerical sequence does not agree to the Solid Waste Disposal permit sequence. After further research, Precinct 4 staff determined that permit 50295 was incorrectly entered in the program as 502952010. The permit number was subsequently corrected in the Solid Waste Disposal Program. Precinct 4 staff was not able to provide an explanation for permit number 0000000A.

3. Permit numbers 11877 and 11117, according to the "Void Permit Log", were voided and reissued with permit number 50265 and 50538, respectively; however the voided permits remained active and the replacement permits were not activated on the Sanitation Waste Disposal Program. An explanation was not provided by Precinct 4 staff.

The County Auditor's Office requires the cashier to issue an official receipt reflecting an accurate permit number. The cashier should verify that the actual permit number agrees to the permit number entered in the Solid Waste Disposal Program and the permit number on the receipt prior to issuing the receipt. In addition, the Solid Waste Disposal Program must contain an accurate listing of permit numbers. Precinct staff must scan permits prior to allowing a constituent to enter the disposal site in order to determine if the permit is active in the Solid Waste Disposal Program. If the permit is not active, the constituent cannot be allowed to dispose trash.

Failure to ensure that employees are properly entering permit numbers in the Solid Waste Disposal Program may result in the constituent not being allowed to enter the collection station.

Recommendation:
Management should ensure that employees are properly entering permit numbers and replacement permit numbers in the Solid Waste Disposal Program.

In addition, we recommend that Precinct 4 continue to conduct research to identify the correct permit number for 0000000A. Furthermore, all the permit numbers entered in the Solid Waste Disposal Program incorrectly should be corrected.

Observation No. 2:
We noted that there were 125, 156, 142, and 96 void/reissued permits during the months of September 2017 through December 2017, respectively. None of the void permits for which a replacement permit was issued were submitted to the County Auditor's Office.

The County Auditor's Office requires that prior to issuing a replacement permit; the void permit must be obtained from the constituent, marked void, and submitted to the County's Auditor's Office along with the *Monthly Fees Report.* If the void permit cannot be provided by the constituent because the vehicle was stolen or the vehicle was involved in an accident, a police report must be obtained prior to replacing the permit.

Failure to ensure that the void permit is obtained from the constituent may result in the loss of County revenue.

Recommendation:
Management should ensure that the void permit is obtained from the constituent. At a minimum, the procedures noted above should be implemented.

Observation No. 3:
We noted that receipt number 242-39768 voided on December 2017 was not marked "VOID", and was missing an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

The County Auditor's Office requires that approval to void a receipt be obtained prior to voiding a receipt. Approval to void receipts should be limited to supervisors listed on the Authorized Signatories Form. The supervisors should ensure the original and all copies of the void receipt contain on the face of the receipt the word "VOID", an explanation for the void, the date receipt was voided, the cashier's signature, and the supervisor's signature of approval.

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

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

Please provide a written management response to the observations noted above by April 3, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

March 27, 2018

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

Re: *Monthly Fees Report* for January 2018

Dear Mr. Garza:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

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.

Conclusion:
Total collections for the month of January 2018 were $12,609.30. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported; however, improvements could be made to the system of internal controls as noted in the following observation.

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 receipt numbers 17138 and 17295 did not contain the cashier and constituent's signature. According to the Fire Marshal's staff, the receipts were not signed, in error.

The County Auditor's Office requires that each receipt issued must contain the date of issuance, payer name, method of payment, check or money order number, amount, account name to be credited, description of collection, and the initials or signature of the cashier. In addition, the receipt requires the signature of the constituent that received the receipt.

Failure to ensure that the receipt is properly completed may result in the loss of County funds.

Recommendation:
Management should ensure that receipts are properly completed at the time of issuance. At a minimum, the procedures noted above should be implemented.

Please provide a management response for the observation above by April 6, 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 A. Duran PS

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

March 29, 2018

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

Re: Environmental Health Division *Monthly Fees Report* for January 2018

Dear Mr. Olivarez:

We conducted a limited scope review of the Environmental Health Division *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

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.

Conclusion:
Total collections for the month of January 2018 were $30,480.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact 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 A. Duran

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. 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

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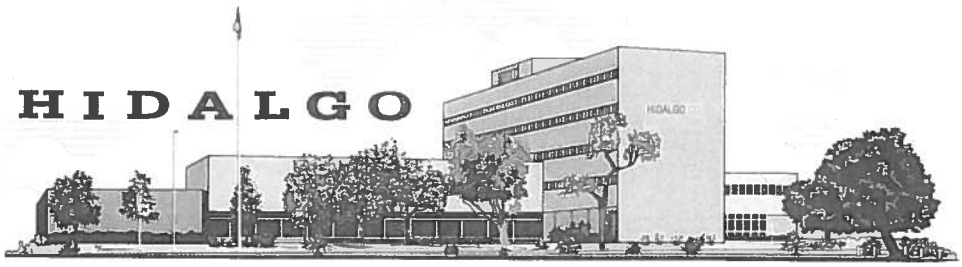

EDINBURG, TEXAS 78539

March 27, 2018

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

Re: *Monthly Fees Report* for January 2018

Dear Ms. Chapa:

We conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

Conclusion:
Total collections for the month of January 2018 were $1,073.25. 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 27, 2018

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

Re: *Monthly Fees Report* for January 2018

Dear Constable Avila:

We conducted a limited scope review of the Constable Precinct No. 1 *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

Conclusion:
Total collections for the month of January 2018 were $1,375.00. Based on the results of our review, we have concluded that fees collected were properly accounted and reported.

If you have any questions, please contact 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 A. Duran PB

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
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EDINBURG, TEXAS 78539

March 28, 2018

The Honorable Martin Cantu, Constable
Hidalgo County Precinct No. 2
300 W. Hall Acres, Ste. E
Pharr, TX 78577

Re: *Monthly Fees Report* for January 2018

Dear Constable Cantu:

We conducted a limited scope review of the Constable Precinct No. 2 *Monthly Fees Report* and supporting documentation for the month of January 2018 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 the review was limited to collections reported by your office on the *Monthly Fees Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

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.

Conclusion:
Total collections for the month of January 2018 were $10,000.00. Based on the results of our review, we have concluded that fees were generally properly accounted and reported.

If you have any questions, please contact 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 A. Duran PB

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

March 29, 2018

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

Re: *Monthly Fees Report* for January 2018

Dear Constable Gallardo:

We conducted a limited scope review of the Constable Precinct No. 3 *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

Conclusion:
Total collections for the month of January 2018 were $19,057.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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 A. Duran PA

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
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EDINBURG, TEXAS 78539

March 29, 2018

The Honorable Atanacio Gaitan Jr., Constable
Hidalgo County Precinct No. 4
2814 S. Business Highway 281
Edinburg, TX 78539

Re: *Monthly Fees Report* for January 2018

Dear Constable Gaitan:

We conducted a limited scope review of the Constable Precinct No. 4 *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

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

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.

Conclusion:
Total collections for the month of January 2018 were $230.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

March 29, 2018

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

Re: *Monthly Fee Report* for January 2018

Dear Commissioner Cantu:

We conducted a limited scope review of the Precinct 2 Sanitation Program *Monthly Fee Report* and supporting documentation for the month of January 2018 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 Fee Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fee Report* to the County Auditor's Office to determine if the report 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 Fee Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if proper fee amounts were collected and reported.
- Verified that receipts and permits issued followed a sequential order.
- Verified that procedures for voided receipts and voided permits were properly followed.
- Reviewed *Cashier's Daily Close-out Reports/Daily Remittance Forms (Close-out Reports)* to determine if fees collected were properly accounted and deposited with the financial institution on a daily basis.
- Verified that the collections per the *Monthly Fee Report* agreed to: 1.) total receipts issued by the Precinct; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Reviewed receipts issued, *Close-out Reports,* and the *Monthly Fee Report* to verify proper completion.

Conclusion:
Total collections for the month of January 2018 were $8,525.00. Based on the results of our review, we have concluded that fees collected were generally properly accounted and reported.

If you have any questions, please contact 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 A. Duran CPA

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 27, 2018

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

Re: Anzalduas Park *Monthly Fee Report* for January 2018

Dear Commissioner Flores:

We conducted a limited scope review of the Anzalduas Park *Monthly Fee Report* and supporting documentation for the month of January 2018 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 Fee Report* for the month of January 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fee Report* to the County Auditor's Office to determine if the report 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 Fee Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fee Report* by footing and cross-footing the report.
- Reviewed 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 | NOE GONZALEZ JUDGE, 370TH D C OVERSEER | LETICIA LOPEZ JUDGE, 389TH D C | L. KENO VASQUEZ JUDGE, 398TH D C | ISRAEL RAMON, JR. JUDGE, 430TH D C | RENEE R. BETANCOURT JUDGE, 449TH D C

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

Conclusion:
Total collections for the month of January 2018 were $916.00. 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 waiver of the fee should be obtained. In addition, the park entrance fee should continue to be collected after the cut-off time as required by the *Cash Handling Guidelines and Procedures.*

Please provide a written management response to the observation noted above by April 6, 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 A. Duran PS

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 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

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EDINBURG, TEXAS 78539

April 11, 2018

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

Re: Sheriff's Fee *Monthly Fees Reports* for January 2018 and February 2018

Dear Sheriff Guerra:

We conducted a limited scope review of the Sheriff's Fee *Monthly Fees Reports* for January 2018 and February 2018 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 January 2018 and February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Reports* to the County Auditor's Office to determine if the reports and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001(b).
- Verified the signature on the *Monthly Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Reports* by footing and cross-footing the reports.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that the collections per the *Monthly Fees Reports* agreed to: 1.) total receipts issued; 2.) total deposits made with the financial institution; and 3.) total receipts issued by the County Treasurer.
- Verified that receipts issued followed a sequential order.
- Verified that the receipts issued and the *Monthly Fees Reports* were properly completed.

Conclusion:
Total collections for the months of January 2018 and February 2018 were $55,909.89 and $33,268.20, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement as noted in the following 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 January 2018 and February 2018 *Monthly Fees Reports* were submitted to the County Auditor's Office 9 and 4 days late, respectively. According to the Sheriff's Office, the *Monthly Fees Reports* are not timely submitted since the end of the month collections are not promptly receipted by the Treasurer's Office. The reports are submitted once they ensure that the collections are receipted by the Treasurer'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 Fees Report* helps ensure the proper accounting and accurate projection of county revenues.

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

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

Please provide a management response to the observation noted above by April 13, 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 A. Duran PS

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer
The Honorable Norma Garcia, Hidalgo County Treasurer

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
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EDINBURG, TEXAS 78539

April 11, 2018

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

Ref: *Fee Monthly Reports* for January 2018 and February 2018

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Fee Monthly Reports (Monthly Reports)* for January 2018 and February 2018 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 January 2018 and February 2018. 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 conducting our review, 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.
- 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 January 2018 and February 2018 were $423,085.70 and $417,791.00, respectively. Based on the results of our review, we have concluded that fees were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees requires improvement as noted in the following observations.

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. | 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 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 January 2018 and February 2018 *Monthly Reports* were submitted to the County Auditor's Office 9 days 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 recoded during the month.

Observation No. 3:
As of February 2018, four company accounts (escrow accounts) reflect incorrect balances in the *Company Accounts Summary Report*. The balances were overstated as follows:

- Edward Abstract and Title Co., $4.00;
- Nain Engineering LLC Maps account, $75.00;
- Perdue Brandon Fielder Collins account, $4.00; and
- Spoor Engineering account, $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 are not paid for.

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 April 27, 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran CB

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

FEB 14 2018

COUNTY CLERK MONTHLY FEE REPORT

JANUARY
2018

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

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10		✓$120,846.50 ✓ X2 ; XS
MARRIAGE LICENSES/LGC118.018 (TOTAL)		✓ $10,880.00 ✓ X2 ; XS
STATE COMPTROLLER		
MARRIAGE LICENSE	# Filed# Filed ✓ 356 XS	✗$10,680.00 ✓ X ; X2 ; XS
BIRTH CERTIFICATES	# Filed# Filed ✓ 340 XS	✗ $612.00 ✓ X ; X2 ; XS
BIRTH DSHS	# Filed# Filed ✓ 26 XS	✗ $47.58 ✓ X ; X2 ; XS
DECLARATION OF INFORMAL MARRIAGE	# Filed# Filed ✓ 16 XS	✗$200.00 ✓ X ; X2 ; XS
UCC-FINANCING STATEMENTS/BCC9.403		✓ $750.00 ✓ X2 ; XS
EARLY CHILHOOD DONATION		✗ $5.00 ✓ X ; X2 ; XS
VITAL STATISTICS/LGC 118.015		
CERTIFIED COPIES/LGC 118.014		✓ $17,642.42 ✓ X2 ; XS
RETURNED CHECK CHARGE/LGC 118.0215		✓ $90.00 ✓ X2 ; XS
REFUNDS		✗ $504.70 ✓ X ; X2 ; X5 ; X3-56
BEER & WINE PERMITS/ABC 61.31		$0.00
PRINTER FEES/ABC 61.38		$0.00
RECEIVED ON ACCOUNT		✓$229,602.00 ✓ X2 ; X3-66 ; XS
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		✗ $79,990.00 ✓ X ; X2 ; XS
DIGITAL IMAGE FEES		✗ $4,408.84 ✓ X ; X2 ; XS
CC RECORDS ARCHIVES FEE LGC 118.025		✗$82,390.00 ✓ X ; X2 ; XS
COURTHOUSE SECURITY FUND/LGC 291.008		✗ $8,675.00 ✓ X ; X2 ; XS
VITAL ARCHIVE FEE HSC 191.0045(h)		✗$1,094.00 ✓ X ; X2 ; XS
OVER/(SHORT)		✗$1.00 ✓ X ; X2 ; XS ; X3-3a ; X3-4a ;
NEW COURTHOUSE FEE		✗$73,730.00 ✓ X ; X2 ; XS
INTEREST EARNED		$0.00
ADJUSTMENTS		$0.00
TOTAL CHARGES AND COLLECTIONS		$642,149.04 X2 ; XS ; X6 ; X6-2

LESS:		
CHARGES ON ACCOUNT	✓ 219,063.34 ~~$58,299.59~~ X3-66	
TOTAL DEPOSITED IN BANK		~~$583,849.46~~ 423,085.70
LESS:		
PRINTERS FEES/ABC 61.38	$0.00	
BIRTH DSHS	~~$47.58~~	
REFUNDS	~~$504.70~~	
OVER/(SHORT)	~~$1.00~~	
SUBTOTAL		~~-$553.28~~
DUE TO TREASURER		~~$583,296.17~~ 423,085.70 ^ X2 ; XS

DISTRIBUTION:		
COUNTY CLERK FEES	1100-341-10-180-002-0-000	✓160,747.58 ~~$821,511.33~~ ✓ X
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	✓ $5.00 ✓ X ; X2
~~INTEREST EARNED~~ DSHS 1100-207-20-000-075-0-000	~~1100-361-11-000-006-0-000~~	✓47.58 ~~$0.00~~ ✓ X ; X2
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-0-000	✓ $79,990.00 ✓ X ; X2
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	✓ $4,408.84 ✓ X ; X2
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	✓ $82,390.00 ✓ X ; X2
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	✓ $8,675.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	✓$10,680.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	✓ $612.00 ✓ X ; X2
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	✓ $200.00 ✓ X ; X2
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	✓ $73,730.00 ✓ X ; X2
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	✓ $1,094.00 ✓ X ; X2
Refunds 1100-202-00-000-022-0-000		✓ 504.70 ✓ X ; X2
DISTRIBUTION TOTAL: overage 1100-360-00-000-000-0-000		✓ 1.00 ✓ X ; ~~$583,296.17~~
COUNTY AUDITOR'S FORM: ARS-CC-002, PART I		X2 423,085.70
REVISED 2004		

PREPARED BY: 2/9/18
BERENIZE ALVARADO DEPUTY CLERK DATE

APPROVAL: 2-12-18
ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDAL... COUNTY AUDITOR'S OFFICE
DATE: 2/15/18

COUNTY CLERK MONTHLY FEE REPORT

FEBRUARY
2018
******COUNTY CLERK FEE ACCOUNT******

PBC

RECORDING FEES/LGC118.013,118.011,212.004,BCC36.10		X $122,104.00 ✓ X2'; X5
MARRIAGE LICENSES/LGC118.018 (TOTAL)		X $15,270.00 ✓ X 2'; X5
STATE COMPTROLLER		
MARRIAGE LICENSE # Filed# Filed	504 X5	X $15,120.00 ✓ X'; X2'; X5
BIRTH CERTIFICATES # Filed# Filed	318 X5	X $572.40 ✓ X'; X2'; X5
BIRTH DSHS # Filed# Filed	20 X5	X $36.60 ✓ X'; X2'; X5
DECLARATION OF INFORMAL MARRIAGE # Filed# Filed	12 X5	X $150.00 ✓ X'; X2'; X5
UCC-FINANCING STATEMENTS/BCC9.403		X $975.00 ✓ X2'; X5
EARLY CHILHOOD DONATION		X $15.00 ✓ X'; X2'; X5
VITAL STATISTICS/LGC 118.015		
CERTIFIED COPIES/LGC 118.014		X $16,192.00 ✓ X2'; X5
RETURNED CHECK CHARGE/LGC 118.0215		X $50.00 ✓ X2'; X5
REFUNDS		X $237.75 ✓ X2'; X5; X3 5a
BEER & WINE PERMITS/ABC 61.31		$0.00
PRINTER FEES/ABC 61.38		$0.00
RECEIVED ON ACCOUNT		X $220,289.75 ✓ X2'; X5; X366
RCRDS MGMT & PRESERVATION PRGM/LGC 118.0216		X $81,980.00 ✓ X'; X2'; X5
DIGITAL IMAGE FEES		X $4,111.00 ✓ X'; X2'; X5
CC RECORDS ARCHIVES FEE LGC 118.025		X $84,770.00 ✓ X'; X2'; X5
COURTHOUSE SECURITY FUND/LGC 291.008		X $8,857.00 ✓ X'; X2'; X5
VITAL ARCHIVE FEE HSC 191.0045(h)		X $1,231.00 ✓ X'; X2'; X5
OVER/(SHORT)		$0.00 ✓ X'; X2'; X5
NEW COURTHOUSE FEE		X $74,750.00 ✓ X'; X2'; X5
INTEREST EARNED		$0.00
ADJUSTMENTS		$0.00
TOTAL CHARGES AND COLLECTIONS		$646,711.50 X2', X5; X6; X

RECEIVED BY
COUNTY AUDITOR
2018 MAR 14 AM 10 52

LESS:

CHARGES ON ACCOUNT	X 228,920.50	~~$53,284.50~~ X366 ✓
TOTAL DEPOSITED IN BANK		~~$593,430.00~~ 417,791.00 X2

LESS:

PRINTERS FEES/ABC 61.38		$0.00
BIRTH DSHS	0.00	~~$36.60~~
REFUNDS	0.00	~~$237.75~~
OVER/(SHORT)		$0.00
SUBTOTAL		~~$274.35~~ 0.00

DUE TO TREASURER	~~$593,155.65~~ 417,791.00

DISTRIBUTION:

		145,960.25	
COUNTY CLERK FEES	1100-341-10-180-002-0-000	~~$321,599.25~~ ✓ X'; X2	✓
EARLY CHILDHOOD DONATION	1100-207-20-000-074-0-000	$15.00 ✓ X'; X2	✓
~~INTEREST EARNED~~ DSHS	1100-207-20-000-075-0-000	36.60 ~~$0.00~~ ✓ X'; X2	✓
RCRDS MGMT & PRESERVATION PRGRM/LGC 118.0216	1237-341-10-180-000-8-000	$81,980.00 ✓ X'; X2	✓
DIGITAL IMAGE FEES	1100-341-10-180-013-0-000	$4,111.00 ✓ X'; X2	✓
CC RECORDS ARCHIVE FEE LGC 118.025	1100-341-10-180-005-0-000	$84,770.00 ✓ X'; X2	✓
COURTHOUSE SECURITY FUND/LGC 291.008	1241-341-10-180-001-0-000	$8,857.00 ✓ X'; X2	✓
COMPTR OF PUBLIC ACCTS-MARR FEES (MONTHLY)/LGC 118.022(a)	1100-207-20-000-040-0-000	$15,120.00 ✓ X'; X2	✓
COMPTR OF PUBLIC ACCTS-BIRTH/DEATH CERT (QUARTERLY)/LGC 118.015(b)	1100-207-20-000-039-0-000	$572.40 ✓ X'; X2	✓
COMPTR OF PUBLIC ACCTS-DECLARATION OF INFORMAL MARRIAGE/LGC 118.022(a)	1100-207-20-000-041-0-000	$150.00 ✓ X'; X2	✓
NEW COURTHOUSE FEE	1100-341-10-180-019-0-000	$74,750.00 ✓ X'; X2	✓
PRESERVATION OF VITAL STATISTICS HSC 191.0045(h)	1100-341-10-180-010-0-000	$1,231.00 ✓ X'; X2	✓
refunds 1100-202-00-000-022-0-000		237.75 ✓ X'; X2	✓
DISTRIBUTION TOTAL:		~~$593,155.65~~ 417,791.00	

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

PREPARED BY: _____ 3/8/2018
BERENIZE ALVARADO DEPUTY CLERK DATE

APPROVAL: _____ 3-9-18
ARTURO GUAJARDO, JR COUNTY CLERK DATE

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/29/18

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 11, 2018

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

Ref: *Civil and Probate Fees and Court Costs Monthly Reports* for January 2018 and February 2018

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Civil and Probate Fees and Court Costs Monthly Reports (Monthly Reports)* for January 2018 and February 2018 pursuant to Local Government Code §115.002 (a) and (b). The objective of the review was to determine if 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 January 2018 and February 2018. 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 conducting our review, the following procedures were also 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 five 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 *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified the sequence of receipts per the *Monthly Reports* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fees and court costs were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Report* and bank deposit slips to verify proper completion and accuracy.
- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Reports*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

- Reviewed and verified that the number of civil cases and motions were correctly reported on the *Monthly Reports*.

Conclusion:
Total collections for the months of January 2018 and February 2018 were $183,075.02 and $173,359.16, respectively. Based on the results of our review, we have concluded that fees and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fees and court costs 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 three receipts in the month of January 2018 and one receipt in the month of February 2018 contained errors in the allocation of fees and court costs (see Exhibit A). The errors were the result of the incorrect assessment of the Records Management and Preservation Fee (RMP) as the fee was over assessed by $5.00. According to staff, the fee schedules on the receipting system have been corrected to reflect the correct RMP fee on all new filings. However, adjustments for the months of July 2016 (19); August 2016 (26); September 2016 (19); October 2016 (24); November 2016 (14); December 2016 (14); January 2017 (19); February 2017 (20); March 2017 (26); April 2017 (23); May 2017 (24); June 2017 (21); July 2017 (18); August 2017 (3); September 2017 (2); October 2017 (4); November 2017 (2); and December 2017 (1) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the January 2018 and February 2018 *Monthly Reports* were submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Report* in a timely manner; however, due to heavy work load, submittal of the *Monthly Report* is delayed.

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

Observation No. 3:
We noted 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 slip as department is able to generate a report that would indicate 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 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 April 27, 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosure: Exhibit A

cc: Valde Guerra, County Executive Officer

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals
Total Receipts	183,085.02	183,085.02
Total Adjustments Impacting Receipts	(10.00)	(10.00)
Final Fee Code Totals	183,075.02	183,075.02
~~-E-File from 12-29-2017 -Transferred on 1/5/2018~~		~~$ 2.00~~
Due Treasurer		183,075.02 **$ ~~183,077.02~~**

Hidalgo County Clerk

Civil and Probate Court Cost

January 2018

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

County Clerk

February 9, 2018
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/26/18 2/28/18 3/2/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile County Clerks Till,Daniela Blanco,[

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

	Totals	Fee Totals
Fee Code Totals for All Funds	183,075.02	183,075.02
1100-341-10-180-002-0-000 County Clerk	36,422.00	✓ 36,422.00 ✓ X ; X3
1100-342-10-180-001-0-000 Sheriff	3,775.00	✓ 3,775.00 ✓ X ; X3
1100-341-10-180-001-0-000 County Judge	632.00	✓ 632.00 ✓ X ; X3-1
1100-341-10-180-006-0-000 Stenographer	10,660.00	✓ 10,660.00 ✓ X ; X3-1
1100-341-10-180-008-0-000 Jury - County Clerk	4,880.00	✓ 4,880.00 ✓ X ; X3-1
1100-341-10-180-007-0-000 Probate Judge Education	156.00	✓ 156.00 ✓ X ; X3-1
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,980.00	✓ X ; X3 ✓ 4,980.00 — 498 ✓ X4-1
1100-207-20-000-047-0-000 Probate Indigent Legal Service	530.00	✓ X ; X3 ✓ 530.00 — ✓ 53 X4-1
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	19,600.00	✓ X ; X3-1 ✓ 19,600.00 — ✓ 490 X4-1
1100-207-20-000-055-0-000 Judicial Support Fee	20,622.00	✓ X ; X3-1 ✓ 20,622.00 — ✓ 491 X4-1
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,120.00	✓ X ; X3-1 ✓ 2,120.00 — ✓ 53 X4-1
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,715.00	✓ 2,715.00 ✓ X ; X3
1100-341-10-080-011-0-000 Dist Attorney BF Commission	62.50	✓ 62.50 ✓ X ; X3
1100-341-10-180-002-0-000 Registry Administration Fee	982.84	✓ 982.84 ✓ X ; X3
1100-207-20-000-037-0-000 Non Disclosure Fee	112.00	✓ X ; X3-1 ✓ 112.00 — ✓ 4 X4-2
1100-361-11-000-006-0-000 Interest Earnings	7.43	✓ 7.43 ✓ X ; X3
1100-207-20-000-069-0-000 State-Elec Filing Fee	16,530.00	✓ 16,530.00 ✓ X ; X3
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,714.00	✓ 7,714.00 ✓ X ; X3
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,800.00	✓ 10,800.00 ✓ X ; X3
1100-207-20-000-076-0-000 Jud & Court Personnel	2,745.00	✓ X ; X3-1 ✓ 2,745.00 — 549 ✓ cases X4-1
1100 - General Fund	**146,045.77**	**146,045.77**
1238-341-20-180-001-0-000 County Records Management	2,755.00	✓ 2,755.00 ✓ X ; X1 ; X3-1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals	
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,430.00	✓ 5,430.00	nx; x1 ; x3
1238 - County Records Management and Preservation	**8,185.00**	**8,185.00**	
1200-352-10-180-001-0-000 Bond Forfeitures	531.25	✓ 531.25	nx; x1 ; x3
1200 - Road and Bridge Countywide	**531.25**	**531.25**	
1239-341-10-180-001-0-000 Court Reporter Service Fee	7,365.00	✓ 7,365.00	nx; x1 ; x3
1239 - Court Reporter Service	**7,365.00**	**7,365.00**	
1241-341-10-180-001-0-000 Courthouse Security Fund	2,723.00	✓ 2,723.00	nx; x1 ; x3
1241 - Courthouse Security	**2,723.00**	**2,723.00**	
1247-341-10-180-001-0-000 Law Library	17,185.00	✓ 17,185.00	nx; x1 ; y3-1
1247 - Law Library Fee	**17,185.00**	**17,185.00**	
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,040.00	✓ 1,040.00 ✓52	nx; x1 ; x3-1 x4-2
1250 - Supplemental Court Guardianship	**1,040.00**	**1,040.00**	

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended January 31, 2018

January 2018 Civil Fee Testing

RMP.C was over assessed by $5.00

Rcpt	Cause	Date	Payor	File Date	RMP.C	TOTAL
2018-000392	CL-06-3667-D	1/3/2018	United Joint Venture, L.P. A Limited Partne	12/6/2006	$ 10.00	$ 475.00

January 2018 Probate Fee Testing

RMF.P was over assessed by $5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2018-003519	P-38,196	1/23/2018	Miller, Ronald K.	5/22/2017	$ 10.00	$ 567.00
2018-002489	P-37,681	1/17/2018	Delgado, John Robert, Jr.	8/9/2016	$ 10.00	$ 479.00

EXHIBIT A

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals	
Total Receipts	173,576.16	173,576.16	X7-1 ✓
Total Adjustments Impacting Receipts	(217.00)	(217.00)	X7-2 ✓
Final Fee Code Totals	173,359.16	173,359.16	X3-1 ; X6 ; X7-2 ✓
Less refunds		$ 200.00	X2-2 ✓
Total Due To Treasuver		$ 173,159.16	X1 ; X5-2 ✓
~~Plus City of Pharr~~ ~~Receipt 2018-00870-1~~		~~$ 500.00~~	
~~**Total**~~		~~$ 173,659.16~~	
~~Duplicated E-file Transferred on 2/28/2018~~		~~$ 10.00~~	
~~**Due Treasurer**~~		~~$ 173,669.16~~	

RECEIVED BY
COUNTY AUDITOR
2018 MAR 21 AM 9 27

Hidalgo County Clerk

Civil and Probate Court Cost

February 2018

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

County Clerk

March 9, 2018
Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/21/18

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals
Fee Code Totals for All Funds	173,359.16	173,359.16
1100-341-10-180-002-0-000 County Clerk	32,110.00	✓ 32,110.00
1100-342-10-180-001-0-000 Sheriff	4,950.00	✓ 4,950.00
1100-341-10-180-001-0-000 County Judge	522.00	✓ 522.00
1100-341-10-180-006-0-000 Stenographer	10,160.00	✓ 10,160.00
1100-341-10-180-008-0-000 Jury - County Clerk	5,960.00	✓ 5,960.00
1100-341-10-180-007-0-000 Probate Judge Education	195.00	✓ 195.00
1100-207-20-000-048-0-000 Indigent Civil Legal Services	4,610.00	✓ 4,610.00
1100-207-20-000-047-0-000 Probate Indigent Legal Service	660.00	✓ 660.00
1100-207-20-000-043-0-000 Judicial Fund / Civil CC Stat	18,040.00	✓ 18,040.00
1100-207-20-000-055-0-000 Judicial Support Fee	18,984.00	✓ 18,984.00
1100-207-20-000-042-0-000 Judicial Fund /Probate CC Stat	2,640.00	✓ 2,640.00
1100-207-20-000-001-0-000 Appellate Judicial System Fund	2,585.00	✓ 2,585.00
1100-341-10-080-011-0-000 Dist Attorney BF Commission	37.50	✓ 37.50
1100-341-10-180-002-0-000 Registry Administration Fee	1,224.86	✓ 1,224.86
1100-207-20-000-037-0-000 Non Disclosure Fee	56.00	✓ 56.00
1100-361-11-000-006-0-000 Interest Earnings	9.05	✓ 9.05
1100-207-20-000-069-0-000 State-Elec Filing Fee	15,810.00	✓ 15,810.00
1100-341-10-180-017-0-000 County Clerk EFile Fee	7,012.00	✓ 7,012.00
1100-341-10-180-019-0-000 County Clerk - Court Facilities	10,340.00	✓ 10,340.00
1100-207-20-000-076-0-000 Jud. & Court Personnel	2,635.00	✓ 2,635.00
1100 - General Fund	138,540.41	138,540.41
1238-341-20-180-001-0-000 County Records Management	2,635.00	✓ 2,635.00

~~459~~ @ $10; ~~1~~ @ $20. 461 cases x4-5e ✓

66 ✓ x4-4a

451 ✓ x4-5e

452 ✓ x4-5e

66 ✓ x4-4a

2 ✓ x4-5e

527 cases x4-5e ✓

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COUNTY AUDITOR
2018 MAR 21 AM 9 27

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 02/01/2018 - 02/28/2018 Sorted by: By receipt number Tills: Bersy Sanchez,Iris McNamer,Otila Nava,EFile 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

	Totals	Fee Totals
1238-341-10-180-000-0-000 Co Rec Mgmt/Preserve	5,170.00	5,170.00
1238 - County Records Management and Preservation	7,805.00	7,805.00
1200-352-10-180-001-0-000 Bond Forfeitures	318.75	318.75
1200 - Road and Bridge Countywide	318.75	318.75
1239-341-10-180-001-0-000 Court Reporter Service Fee	6,780.00	6,780.00
1239 - Court Reporter Service	6,780.00	6,780.00
1241-341-10-180-001-0-000 Courthouse Security Fund	2,595.00	2,595.00
1241 - Courthouse Security	2,595.00	2,595.00
1247-341-10-180-001-0-000 Law Library	15,820.00	15,820.00
1247 - Law Library Fee	15,820.00	15,820.00
1250-341-10-180-001-0-000 SCIG Probate Filing Fee	1,300.00	1,300.00
1250 - Supplemental Court Guardianship	1,300.00	1,300.00
9900-000-00-000-000-0-000 Refunds/Overpayments Due to	200.00	200.00
9999 - Due to Others	200.00	200.00

RECEIVED BY
COUNTY AUDITOR
2018 MAR 21 AM 9 27

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended February 28, 2018

February 2018 Probate Fee Testing

RMP.P was over assessed by $5.00

Receipt	Cause	Date	Payor	File Date	RMF.P	TOTAL
2018-007727	P-37,729	2/14/2018	Sanchez, Sarah Christina	9/2/2016	$ 10.00	$ 505.00

XHIBIT A

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 12, 2018

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

Ref: *Criminal Fees Monthly Reports* for January 2018 and February 2018

Dear Mr. Guajardo:

We have conducted a limited scope review of the *Criminal Fees Monthly Reports (Monthly Reports)* for January 2018 and February 2018 pursuant to Local Government Code §115.002 (a), §115.002 (b), and Code of Criminal Procedure Article 103.011. The objective of the review was to determine if fines, fees, and court costs collected were properly accounted and reported. 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 Report*s for January 2018 and February 2018. 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 conducting our review, 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 five 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 *per Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that jail time ordered to be serve by the defendant as stated on the Judgment Order agrees to the jail time reported on the Sheriff's "D" Monthly Report.
- Verified the sequence of receipts per the *Monthly Reports* agreed to Odyssey's Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Reviewed randomly selected receipts to determine if fines, fees, and court cost were allocated and reported in the proper amounts.
- Reviewed *Cashier's Daily Fund Reports* and bank deposit slips to verify proper completion and accuracy.

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.

- Reviewed *Revenue Remittance Reports* and County Treasurer receipts to determine if fees collected were deposited with the County Treasurer in a timely manner.
- Reviewed receipts, *Revenue Remittance Reports*, *Monthly Reports*, and mail logs to verify proper completion.
- Reviewed randomly selected validated deposit slips to determine if the deposit composition (cash, checks, credit card, etc.) agreed to the applicable payment method listed on the receipts.

Conclusion:
Total collections for the months of January 2018 and February 2018 were 175,404.62 and $221,240.04, 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 15 receipts in January 2018 and 17 receipts in February 2018 contained errors in the allocation of fines, fees, and court costs (see Exhibit A).

Some of the errors were the result of programming errors in *Odyssey* and others were due to human error. Staff was advised of the errors and the *Odyssey* programming errors (RMP and RMPr) were corrected. The adjustments resulting from human error (ADD.CC, STF, DDCF, and Local Transaction Fee) have not been completed. According to staff, due to an oversight, staff did not verify that the fines, fees, and court costs were correct prior to taking in a payment. Furthermore, the department contacted the District Attorney's Office for further assistance in the evaluation of the fees. In addition, adjustments for the months of July 2016 (19); August 2016 (24); September 2016 (18); October 2016 (32); November 2016 (24); December 2016 (18); January 2017 (48); February 2017 (70); March 2017 (69); April 2017 (25); May 2017 (27); June 2017 (24); July 2017 (14); August 2017 (12); September 2017 (17); October 2017 (13); November 2017 (12); and December 2017 (11) are still pending to be completed.

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

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

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

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

Observation No. 2:
We noted that the January 2018 and February 2018 *Monthly Reports* were submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to staff, attempts are made to submit the *Monthly Reports* in a timely manner; however, the submittal of the *Monthly Reports* is delayed due to heavy work load and management not being available to review, approve, and 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.

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

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

Observation No. 3:
We noted 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 slip as department is able to generate a report that would indicate 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 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 April 27, 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PS

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Criminal Fees Monthly Reports* and Exhibits

cc: Valde Guerra, County Executive Officer

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 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	175,404.62	175,404.62	X9-2
Total Adjustments Impacting Receipts	0.00	0.00	
Final Fee Code Totals	175,404.62	175,404.62	X2-3; X3-1; X8; X9-2
Refunds		$ 27.70	X2-1
Due Treasurer		175,376.92 ~~$ 175,36.92~~	X; X5-2

Hidalgo County Clerk

Criminal Court Cost

January 2018

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

County Clerk

February 9, 2018

Date

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 2/22/18

FEB 14 2018

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: 01/01/2018 - 01/31/2018 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

	Totals	Fee Totals	
Fee Code Totals for All Funds	175,404.62	175,404.62	
1100-341-10-180-002-0-000 County Clerk	10,618.53	✓ 8539.80 ~~10,618.53~~	✓ x2-3 ; x ; x3
1100-342-10-180-001-0-000 Sheriff	6,631.53	✓ 6,631.53	✓ x2-3 ; x , x3
1100-341-10-180-006-0-000 Stenographer	4,270.06	✓ 4,270.06	✓ x2-3 ; x ; x3
1100-207-20-000-005-0-000 Time Payment - State	2,598.38	✓ 2710.62 ~~2,598.38~~	✓ x2-3 ; x ; x3
1100-341-10-180-017-0-000 County Clerk EFile Fee	1,978.00	✓ 1,978.00	✓ x2-3 ; x ; x3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	365.23	✓ 365.23	✓ x2-3 ; x ; x3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	27.70	✓ 27.70	✓ x2-3 ; x2 ; x3
1100-207-20-000-015-0-000 Consolidated Court Costs	17,720.15	✓ 17,720.15	✓ x2-3 ; x ; x3 ; x6
1100-207-20-000-019-0-000 Arrest -DPS	4.22	✓ 4.22	✓ x2-3 ; x ; x3
1100-207-20-000-020-0-000 Arrest -T.A.B.C.	5.00	✓ 5.00	✓ x2-3 ; x ; x3
1100-207-20-000-035-0-000 State Traffic Fee	2,770.78	✓ 2,770.78	✓ x2-3 ; x ; x3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	8,687.46	✓ 8,687.46	✓ x2-3 ; x ; x3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,082.40	✓ 2,082.40	✓ x2-3 ; x ; x3
1100-207-20-000-053-0-000 Jury Service Fund	555.27	✓ 555.27	✓ x2-3 ; x ; x3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,150.46	✓ 1,150.46	✓ x2-3 ; x ; x3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	5,532.77	✓ 5,532.77	✓ x2-3 ; x ; x3
1100-207-20-000-059-0-000 Indigent Defense Representation	424.62	✓ 424.62	✓ x2-3 ; x ; x3
1100-207-20-000-061-0-000 Moving Violation Fee	9.22	✓ 9.22	✓ x2-3 ; x ; x3
1100-207-20-000-066-0-000 Failure to Appear-State	1,204.63	✓ 1,204.63	✓ x2-3 ; x ; x3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,050.03	✓ 1,050.03	✓ x2-3 ; x , x3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	1,363.71	✓ 1,363.71	✓ x2-3 ; x ; x3
1100-341-10-180-003-0-000 CC Time Payment 10%	744.13	✓ 542.12 ~~744.13~~	✓ x2-3 ; x ; x3
1100-341-10-180-002-0-000 TP 40%		✓ 2168.50	✓ x2-3 ; x ; x3

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Page 2, Part 1

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 01/01/2018 - 01/31/2018 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

	Totals	Fee Totals
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,704.00	✓ 1,704.00
1100-341-10-180-009-0-000 CC - DA Fees	3,513.12	✓ 3,513.12
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	128.23	✓ 128.23
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	243.50	✓ 243.50
1100-351-20-180-001-0-000 CC - Public Defense	15,131.96	✓ 15,131.96
1100-341-10-180-006-0-000 County Clerk - Court Costs	277.10	✓ 277.10
1100-202-00-000-004-0-000 A/P Delinquent Fee	626.69	✓ 626.69
1100 - General Fund	**91,418.88**	**91,418.88**
1238-341-20-180-001-0-000 County Records Management	4,782.59	✓ 4,782.59
1238 - County Records Management and Preservation	**4,782.59**	**4,782.59**
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	555.09	✓ 555.09
1237 - County Clerk Records Management and	**555.09**	**555.09**
1200-351-10-180-000-0-000 CC - Fines	56,311.79	✓ 56,311.79
1200 - Road and Bridge Countywide	**56,311.79**	**56,311.79**
1241-341-10-180-001-0-000 Courthouse Security Fund	640.38	✓ 640.38
1241 - Courthouse Security	**640.38**	**640.38**
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	845.89	✓ 845.89
1255 - County and District Court Technology Fund	**845.89**	**845.89**
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	20,850.00	✓ 20,850.00
1225 - Pre-Trial Intervention Program	**20,850.00**	**20,850.00**

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended January 31, 2018

Based on the type of offense, ADD.C ($3.00) and STF ($30.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2018-00020	CR-16-08718-D	43,102.00	Rios, Omar Serna	DRIVING WHILE INTOXICATED BAC >0.15	3/11/2016	9/29/2016	CONVICTED	3.00	30.00	1,422.10
COL-2018-01908	CR-15-10835-G	43,129.00	URBINA, JENNIFER FABIOLA ESPINAL	DRIVING WHILE INTOXICATED	4/18/2015	11/7/2016	CONVICTED	3.00	30.00	1,308.10
COL-2018-00821	CR-17-00685-B	43,111.00	PERALTA, EFREN	DRIVING WHILE INTOXICATED	10/27/2016	5/11/2017	CONVICTED	3.00	30.00	1,212.10
COL-2018-01648	CR-16-00038-G	43,123.00	QUINTANILLA, HECTOR JAVIER	DRIVING WHILE INTOXICATED	8/17/2014	11/29/2017	CONVICTED	3.00	30.00	586.10
COL-2018-00223	CR-17-02367-D	43,103.00	Arteaga, Avertano Salvador	DRIVING WHILE INTOXICATED 2ND	12/24/2016	12/11/2017	CONVICTED	3.00	30.00	1,100.10

Based on the type of offense, ADD.C ($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) and JUD ($15) should be assesed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
2018-001623	CR-16-07816-B	1/11/2018	Ramos, Tristan Alec	DRIVING WHILE INTOXICATED	5/20/2016	1/11/2018	PENDING	3.00	30.00	-	-	852.10
COL-2018-00878	CR-16-05563-G	1/11/2018	Estrada, Rene Osbaldo	DRIVING WHILE INTOXICATED	3/1/2016	12/11/2017	PENDING	3.00	30.00	-	-	887.10

Based on the type of disposition, DA ($25.00) and JSF ($4.00) should not be assessed

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2018-01311	CR-17-09818-B	43,118.00	GONZALEZ, EDGAR IVAN	RESIST ARREST SEARCH OR TRASNPOSRT	7/15/2017	11/8/2017	DEFERRED	25.00	4.00	598.00
COL-2018-02083	CR-14-3954-H	43,131.00	GARCIA, JACQUELYNE NICOLE	THEFT PROP >50<500	1/9/2014	3/5/2015	DEFERRED	25.00	4.00	946.00

Based on the type of disposition, DDCF ($60.00) and JUD ($15.00) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	JUD	TOTAL
2018-002652	CR-17-10069-F	1/18/2018	GARZA, LIBRADO	POSS MARIJ <2OZ	6/8/2017	1/18/2018	DISMISSED	-	-	519.00
2018-004766	CR-17-11971-B	1/30/2018	MENDOZA, DANIEL GUERRA	POSS MARIJ <2OZ	7/25/2017	1/30/2018	DISMISSED	-	-	540.00
COL-2018-01477	CR-17-10222-E	1/22/2018	REYES, JUAN MANUEL	POSS MARIJ <2OZ	7/1/2017	1/24/2018	DISMISSED	-	-	344.00

Based on the type of disposition, DDCF ($60.00) and JUD ($15.00) should be assessed. In addition, as per court order Attorney Fees ($200.00) should be assessed

COL-2018-01107	CR-17-11941-H	1/16/2018	GARCIA, GABRIEL CARLOS	POSS MARIJ <2OZ	7/17/2017	3/19/2018	DISMISSED	-	-	319.00

Based on the type of offense, MVF (0.10 cents) should be assessed

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	MVF	TOTAL
COL-2018-01336	CR-11-4169-E	1/18/2018	NAVARRO, ELIAS CANALES	DRIVING WHILE INTOXICATED 2ND	2/25/2011	5/25/2011	COMVICTED	-	971.00
COL-2018-01008	CR-11-6423-A	1/12/2018	TORRES, JESUS ELI RODRIGUEZ	DRIVING WHILE INTOXICATED 2ND	6/1/2011	6/30/2011	COMVICTED	-	658.00

During the month of January 2018 there were 79 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statue indicating the waiver of the fee for PreTrial Diversion Program payments.

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range 02/01/2018 - 02/28/2018 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	221,254.04	221,254.04 X9-1
Total Adjustments Impacting Receipts	(10.00)	(14.00) ~~(10.00)~~ X9-2
Final Fee Code Totals	221,244.04	221,240.04 ~~221,244.04~~ X2-3; X3-1; X8; X9-2 ✓

Refunds	$ 42.50 X2-1 ✓
Total Due To Treasurer	221,197.54 ~~221,201.54~~ X1; X5-2 ✓
~~Less Efiles not transferred on February 12th and 20th~~	~~$ 6.00~~
~~**Total**~~	~~221,195.54~~
~~Plus Duplicated E-file Transferred on 2/28/2018~~	~~$ 10.00~~
~~**Due Treasurer**~~	~~$ 221,205.54~~

Hidalgo County Clerk

Criminal Court Cost

February 2018

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

County Clerk

March 9, 2018

Date

RECEIVED BY COUNTY AUDITOR 2018 MAR 14 AM 10 53

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 3/29/18

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Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2018 - 02/28/2018** 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

	Totals	Fee Totals
Fee Code Totals for All Funds	221,244.04	221,240.04 ~~221,244.04~~
1100-341-10-180-002-0-000 County Clerk	13,098.44	✓ 10,932.07 ~~13,098.44~~ ✓ x2-3; x; x3
1100-342-10-180-001-0-000 Sheriff	9,031.78	✓ 9,031.78 ✓ x2-3; x; x3
1100-341-10-180-006-0-000 Stenographer	5,460.82	✓ 5,460.82 ✓ x2-3; x; x3
1100-341-10-180-008-0-000 Jury - County Clerk	44.00	✓ 44.00 ✓ x2-3; x; x3
1100-207-20-000-005-0-000 Time Payment- state	2,707.96	✓ 2782.89 ~~2,707.96~~ ✓ x2-3; x; x3
1100-341-10-180-017-0-000 County Clerk EFile Fee	2,096.00	✓ 2092.00 ~~2,096.00~~ ✓ x2-3; x; x3
1100-202-00-000-019-0-000 Failure to Appear-Vendor	677.23	✓ 677.23 ✓ x2-3; x; x3
1100-202-00-000-022-0-000 Refund/Overpmt-CC	42.50	✓ 42.50 ✓ x2-3; x2; x3
1100-207-20-000-015-0-000 Consolidated Court Costs	22,704.45	✓ 22,704.45 ✓ x2-3; x; x3; x6
1100-207-20-000-019-0-000 Arrest -DPS	8.18	✓ 8.18 ✓ x2-3; x; x3
1100-207-20-000-035-0-000 State Traffic Fee	3,770.54	✓ 3,770.54 ✓ x2-3; x; x3
1100-207-20-000-038-0-000 EMS Trauma Fund (CCP	12,412.61	✓ 12,412.61 ✓ x2-3; x; x3
1100-207-20-000-046-0-000 Jud(CR-CC Statutory Court) to	2,978.46	✓ 2,978.46 ✓ x2-3; x; x3
1100-207-20-000-053-0-000 Jury Service Fund	794.32	✓ 794.32 ✓ x2-3; x; x3
1100-207-20-000-054-0-000 Judicial Support Fee - State	1,474.43	✓ 1,474.43 ✓ x2-3; x; x3
1100-207-20-000-058-0-000 Drug Court Fee - State (CCP	8,526.47	✓ 8,526.47 ✓ x2-3; x; x3
1100-207-20-000-059-0-000 Indigent Defense Representation	545.90	✓ 545.90 ✓ x2-3; x; x3
1100-207-20-000-061-0-000 Moving Violation Fee	12.50	✓ 12.50 ✓ x2-3; x; x3
1100-207-20-000-066-0-000 Failure to Appear-State	2,257.24	✓ 2,257.24 ✓ x2-3; x; x3
1100-207-20-000-072-0-000 Elec Filing Fee - CR-CC to State	1,336.84	✓ 1,336.84 ✓ x2-3; x; x3
1100-341-10-140-051-0-000 Tax A/C Scofflaw - CC	2,663.63	✓ 2,663.63 ✓ x2-3; x; x3
1100-341-10-180-003-0-000 CC Time Payment 10%	691.45	✓ 556.58 ~~691.45~~ ✓ x2-3; x; x3
~~1100-341-10-180-003-0-000 Time Pmt 40%~~		✓ 2,226.31 ✓ x2-3; x; x3

RECEIVED BY
COUNTY AUDITOR
2018 MAR 14 AM 10 53

Receipt Journal by Fund and Fee Code

TXHIDALGOPROD

Transaction Date Range: **02/01/2018 - 02/28/2018** 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

	Totals	Fee Totals	
1100-341-10-180-004-0-000 CC - Admin Transaction Fee	1,790.00	✓ 1,790.00	∿ x2-3 ; X ; X3
1100-341-10-180-009-0-000 CC - DA Fees	4,981.58	✓ 4,981.58	∿ x2-3 ; X ; X3
1100-341-10-180-012-0-000 CC - Jud. Support Fee (CR)	163.79	✓ 163.79	∿ x2-3 ; X ; X3
1100-341-10-180-016-0-000 CC - FTA - Admin Fee	451.52	✓ 451.52	∿ x2-3 ; X ; X3
1100-351-20-180-001-0-000 CC - Public Defense	16,961.77	✓ 16,961.77	∿ x2-3 ; X ; X3
1100-341-10-180-006-0-000 County Clerk - Court Costs	377.10	✓ 377.10	∿ x2-3 ; X ; X3
1100-202-00-000-004-0-000 A/P Delinquent Fee	3,788.40	✓ 3,788.40	∿ x2-3 ; X ; X3
1100 - General Fund	**121,849.91**	**121,849.91**	
1238-341-20-180-001-0-000 County Records Management	6,102.98	✓ 6,102.98	∿ x2-3 ; X ; X1 ; X3
1238 - County Records Management and Preservation	**6,102.98**	**6,102.98**	
1237-341-10-180-000-0-000 CC - Rec. Mgmt Preserv. Fees	735.45	✓ 735.45	∿ x2-3 ; X ; X1 ; X3
1237 - County Clerk Records Management and	**735.45**	**735.45**	
1200-351-10-180-000-0-000 CC - Fines	69,444.15	✓ 69,444.15	∿ x2-3 ; X ; X1 ; X3
1200 - Road and Bridge Countywide	**69,444.15**	**69,444.15**	
1241-341-10-180-001-0-000 Courthouse Security Fund	820.73	✓ 820.73	∿ x2-3 ; X ; X1 ; X3
1241 - Courthouse Security	**820.73**	**820.73**	
1255-341-10-180-000-0-000 CC/DC Crt Tech - CC Fee	1,090.82	✓ 1,090.82	∿ x2-3 ; X ; X1 ; X3
1255 - County and District Court Technology Fund	**1,090.82**	**1,090.82**	
1225-341-10-080-000-0-000 Pre-Trial Interv Program-DA	21,200.00	✓ 21,200.00	∿ x2-3 ; X ; X1 ; X3
1225 - Pre-Trial Intervention Program	**21,200.00**	**21,200.00**	

RECEIVED BY
COUNTY AUDITOR
2018 MAR 14 AM 10 53

X2-2

Hidalgo County Clerk
Schedule of Adjustments
For the Month Ended February 28, 2018

Based on the type of offense, ADD.C ($3.00) and STF ($30.00) should not be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	TOTAL
COL-2018-04134	CR-16-14249-E	2/27/2018	Romero, David Rafael	DRIVING WHILE INTOXICATED BAC >=.15	10/15/2016	10/3/2017	CONVICTED	3.00	30.00	1,327.10
COL-2018-03912	CR-16-03811-A	2/23/2018	CRUZ, RICARDO	DRIVING WHILE INTOXICATED 2ND	11/29/2015	2/5/2018	CONVICTED	3.00	30.00	717.10
COL-2018-03848	CR-17-06644-H	2/23/2018	Marsh, Reginald Kimble	DRIVING WHILE INTOXICATED	2/26/2017	2/21/2018	CONVICTED	3.00	30.00	773.10
COL-2018-03741	CR-16-06596-B	2/22/2018	Garcia, Erika Marisa	DRIVING WHILE INTOXICATED BAC >=.15	4/29/2016	5/9/2017	CONVICTED	3.00	30.00	1,010.10
COL-2018-03028	CR-16-07420-A	2/12/2018	Zuniga, Raul Robledo	DRIVING WHILE INTOXICATED	5/12/2016	1/8/2018	CONVICTED	3.00	30.00	996.10
COL-2018-02139	CR-16-10959-H	2/1/2018	PENA, ABRAHAM JR	DRIVING WHILE INTOXICATED	7/31/2015	2/8/2017	CONVICTED	3.00	30.00	797.10

Based on the type of offense, ADD.C ($3.00) and STF ($30.00) should not be assessed. In addition, DDCF ($60.00) and JUD ($15) should be assesed. Once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	ADD.C	STF	DDCF	JUD	TOTAL
2018-009563	CR-16-14253-A	2/26/2018	Zapata, Sergio	DRIVING WHILE INTOXICATED	10/14/2016	2/26/2018	PENDING	3.00	30.00	-	-	856.10

Based on the type of disposition, DA ($25.00) and JSF ($4.00) should not be assessed

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DA	JSF	TOTAL
COL-2018-04332	CR-12-5230-F	2/28/2018	GAMEZ, VICTOR LUJERO MERCADO	FALSE REPORT TO POLICE OFF/SP INV/ LAW ENF EMI	11/23/2011	1/23/2018	DEFERRED	25.00	4.00	486.00
COL-2018-03911	CR-17-09832-F	2/23/2018	GONZALEZ, MERCEDES JUSTINE	POSS MARIJ <2OZ	5/21/2017	12/18/2017	DEFERRED	25.00	4.00	746.00
COL-2018-03788	CR-17-07859-D	2/23/2018	ELIZONDO, ERNESTO GUERRERO	POSS CS PG 3<28G	2/24/2017	12/13/2017	DEFERRED	25.00	4.00	544.00
COL-2018-03583	CR-17-05294-F	2/21/2018	MENDEZ-QUIROZ, DAVID	FAIL TO IDENTIFY FUGITIVE INTENT GIVE FALSE INFO	2/26/2017	2/12/2018	DEFERRED	25.00	4.00	563.00
COL-2018-02859	CR-17-06999-A	2/9/2018	Hernandez, William	ASSAULT CAUSES BODILY INJ	10/1/2016	12/7/2017	DEFERRED	25.00	4.00	388.00
COL-2018-02309	CR-16-13308-F	2/2/2018	LOPEZ, LINDA VERONICA	ASSAULT CAUSES BODILY INJURY FAMILY VIOLANCE	9/9/2016	7/19/2017	DEFERRED	25.00	4.00	490.00

Based on the type of offense, DDCF ($60.00) and JUD ($15) should be assesed. In addition, once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assesed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	JUD	TOTAL
COL-2018-04116	CR-17-11815-F	2/26/2018	RANGEL, SEBASTIAN	POSS MARIJ <2OZ	8/9/2017	2/6/2018	PENDING	-	-	442.00
COL-2018-03010	CR-17-04546-F	2/12/2018	Uvalle, Miguel Alejandro Delacruz	DRIVING WHILE INTOXICATED	12/24/2016	2/1/2018	PENDING	-	-	854.1

Based on the type of offense, DDCF ($60.00) and MVF ($0.10) should be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	DDCF	MVF	TOTAL
COL-2018-04016	CR-08-3804-G	2/26/2018	DAVILA, MELISSA ANN HANCOCK	DRIVING WHILE INTOXICATED	3/18/2008	1/27/2014	CONVICTED	-	-	919.90

Based on the type of offense, JUD ($15.00) should be assessed. In addtion, once the type of disposition has been determined, DA ($25.00) and JSF ($4.00) could be assessed.

Rcpt	Cause	Date	Name	Offense	Off.date	Conviction	Disposition Status	JUD	TOTAL
COL-2018-02175	CR-16-12653-F	2/1/2018	Vallejo, Nelda Nicole	POSS GAMBLING DEVICE/EQUIPMENT/PRAPH	8/6/2016	2/1/2018	PENDING	-	746.00

During the month of February 2018 there were 85 payments for PreTrial Diversion Program. However, Local Transaction Fee was not assessed. Please provide statue indicating the waiver of the fee for PreTrial Diversion Program payments.

EXHIBIT A

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

April 2, 2018

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

Re: *Monthly Fees Report* for February 2018

Dear Ms. Ramon:

We have conducted a limited scope review of the *Monthly Fees Report (Monthly Report)* and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed receipts issued to determine if fees were allocated and reported in the proper amounts.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total deposits made with the County Treasurer and 2.) total deposits posted to a*lio'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.
- Reviewed receipts issued to verify proper completion and issuance in sequential order.
- Reviewed *Close-out 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. BETANCOURT JUDGE, 449TH D.C.

Conclusion:
Total collections for the month of February 2018 were $51,638.61. 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 3 of 14 receipts were missing the quantity on the type of service being requested. According to the Accounting Clerk, she was not aware that the CD amount of $17.50 listed on the receipt was comprised of $1.00 for the CD and $16.50 for labor; therefore she was noting the items separately on the receipt. Consequently she was not including the number of CDs that were provided on the receipt nor on the *Close-out Reports*. The Accounting Clerk informed us that she will ensure that the receipts are properly completed.

The County Auditor's Office requires receipts issued to contain the following information: the receipt date, the name of the person from which the funds were received, amount received, method of payment (i.e. cash, check, or money order), type and number of services requested (quantity), and the receipt preparer's signature.

Failure to ensure that receipts are properly completed may result in the improper recording of County funds.

Recommendation:
Management should ensure that receipts are properly completed at the time of issuance.

Observation No. 2:
We noted that *Part II: Summary of Yearly Collections* included the amount collected in February 2018 twice causing an overstatement in the total year to date collections. According to the Accounting Clerk, the amount was recorded twice, in error. The March 2018 *Monthly Report* will include the correct amounts.

The County Auditor's Office requires that monthly reports be properly and accurately completed. *Part II: Summary of Yearly Collections* must include the amount collected for each month that total to the amount collected year to date.

Failure to ensure that the *Monthly Report* is properly completed may result in the inaccurate reporting of County revenues.

Recommendation:
Management should ensure that the *Monthly Report* is properly completed.

Please provide written management responses to the observations noted above by April 13, 2018.

If you have any questions, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

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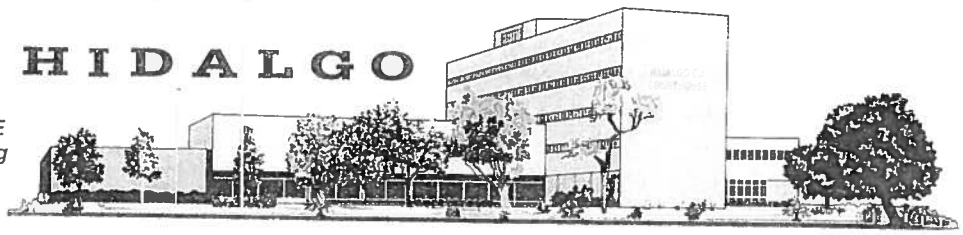

EDINBURG, TEXAS 78539

March 13, 2018

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

Re: Review of Sheriff's Inmate Trust Financial Statements
For the months ended September 30, 2017 through December 31, 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Inmate Trust Fund financial statements and supporting documentation for the months ended September 30, 2017 through December 31, 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statements. Our responsibility is to perform procedures to obtain limited assurance that the financial statements are free from material misstatement.

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

Observation No. 1:
As of December 31, 2017, the "Held in Trust" account had a cash balance of $68,192.58. However, the balance on the "Inmate Accounts with Balances Report," a report generated from *Odyssey* (the County's law enforcement system) that lists the names of inmates and the amount of funds held in trust for each inmate, was only $63,084.43, resulting in an unidentified variance of $5,108.15. According to staff, the Sheriff's Office will continue to conduct research to identify owners of the unidentified variance and the reason for the fluctuation of this ongoing variance. IT Department and Tyler Technologies have also been made aware of this variance so that reports generated by *Odyssey* can be further reviewed as a possible cause of this fluctuation.

Recommendation:
We recommend that the Sheriff's Office continue to conduct additional research to identify the owners of the unidentified variance and to determine the reason the variance fluctuates each month.

Observation No. 2:
The total amounts on the "Inmate Account Journal" generated from *Odyssey* for the months ended September 30, 2017 through December 31, 2017 were $128,364.84, $127,136.15, $130,698.50, and $109,471.75, respectively. However, the total amounts on the "Commissary Sales" report generated from *Odyssey* for the months ended September 30, 2017 through December 31, 2017 were $128,329.34, $127,089.56, $130,664.93, and $109,400.82, respectively.

The total amounts on the "Inmate Account Journal" and the "Commissary Sales" reports should agree; however, for the months ended September 2017 through December 2017 there were variances of $35.50, $46.59, $33.57, and $70.93, respectively. The Sheriff's Office could not provide a reason for the variance other than errors in reports generated by *Odyssey*. Tyler Technologies has been made aware of the issue and is in the process of determining the reason for the difference.

Recommendation:
We recommend that the Sheriff's Office continue to communicate with Tyler Technologies to ensure that the issue is resolved and the "Inmate Account Journal" and the "Commissary Sales" reports agree.

Observation No. 3:
The "Inmate Accounts with Balances" report for the months ended December 31, 2017 included the names of 23 inmates with negative balances (see Exhibit A). The 23 inmate account balances were negative since the conversion to *Odyssey*; however, the inmates with negative balances did not appear on the "Inmate Accounts with Balances" report until August 2016 when Tyler Technologies fixed the report to include negative balances. The 23 inmate accounts were previously reviewed in *Ableterm* to determine the reason for the negative balance. The inmate's account balances in *Ableterm* were "0." It appears that the inmates were released with an amount in excess of the balance as a result of a calculation glitch in *Ableterm*. The Sheriff's Office was not aware of the calculation glitch until the "Inmate Accounts with Balances" report for the month ended August 31, 2016 was generated from *Odyssey*. The Sheriff's Office has added all inmate accounts with negative balances to the accounts receivables on the Jail Inmate Trust balance sheet and sent letters to the inmates requesting payment of funds owed.

Recommendation:
We recommend that the Sheriff's Office continue to seek payment from the inmates who received an overpayment. Once all collection efforts have been exhausted, an indemnification request should be submitted to Commissioners Court pursuant to Local Government Code §157.903. Copies of any documentation (i.e., investigative reports, letters sent by the Department attempting collection, phone call log of call attempts, etc.) that supports the claim for indemnification should be attached to the agenda item.

Observation No. 4:
We noted that, at times, voided checks did not contain the clerk's signature, the reason for void, date the check was voided, and signature of the supervisor approving the void. In addition, not all voided receipts were submitted to the County Auditor's Office along with the financial statements.

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

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

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

Observation No. 5:
We noted that check numbers 303821 and 303936 issued on November 22, 2017 and November 28, 2017, respectively, were missing the Department Head's signature. According to staff, the checks were issued without the signature, in error.

The County Auditor's Office requires that proper procedures be implemented for issuing check disbursements. Staff should follow the proper procedures for check disbursements and verify that all checks contain pertinent information including the Department Head's signature on the signature line.

Failure to verify that checks are properly completed prior to issuing a disbursement may result in the loss or misuse of County funds.

Recommendation:
Management should re-train staff regarding the proper procedures for issuing check disbursements. At a minimum, the procedures listed above should be implemented.

Please provide a management response to the observations noted above by March 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosure

Cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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March 27, 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: *Hot Checks Processing Fees Reports* for November 2017 and December 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the *Hot Checks Processing Fees Reports* (*Processing Fees 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 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 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Processing Fees Reports* to the County Auditor's Office to determine if the reports 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 *Processing Fees Reports* to ensure that the reports were signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Processing Fees Reports* by footing and cross-footing the reports.
- Verified that the sequence of receipts and checks issued per the *Processing Fees Reports* agreed to *Odyssey's DA Receipt Journal Reports* and *Check Transaction Register Reports*. In addition, verified that receipts and checks issued followed a sequential order.
- Verified collections and disbursements per the *Processing Fees Reports* agreed to *Odyssey's Hot Checks Receipt Journal Reports*.
- Verified that collections received from the Community Supervision and Corrections Department were receipted and included on the *Processing Fees Reports*.
- Verified that the collections per the *Processing Fees Reports* agreed to total receipts issued and the deposits made to the Hot Check bank account.
- Verified that the processing fees per the *Processing Fees Reports* were remitted to the County Treasurer's Office in a timely manner.

- Verified that procedures for voided receipts and checks were properly followed.
- Reviewed a random sample of receipts to ensure processing and merchant fees were properly collected and reported as required by Code of Criminal 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 months of November 2017 and December 2017 were $136,458.58 and $62,559.66, 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 A. Duran CPA

Maria Arcilia Duran, CPA
County Auditor

cc: Mr. Valde Guerra, County Executive Office

COUNTY of HIDALGO

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EDINBURG, TEXAS 78539

April 2, 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: Hot Checks Fund Financial Statements for November 2017 and December 2017

Dear Mr. Rodriguez:

We conducted a limited scope review of the Hot Checks Fund financial statements for the months ended November 30, 2017 and December 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, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements.

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 4645.

Respectfully,

Maria A. Duran

Maria Arcilia Duran, CPA
County Auditor

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

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

EDINBURG, TEXAS 78539

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WEBSITE: www.co.hidalgo.tx.us/auditor

March 19, 2018

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

Re: Review of the *Monthly Fees Report* and Supporting Documentation
For the month of January 2018

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* and supporting documentation for the month of January 2018 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 Report* for the month of January 2018. 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 Report,* and fee schedules. The following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that 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 Report* agreed to *Odyssey's* Receipt Journal Report 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.

- 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 Report*, 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 Report*.

Conclusion:
Total collections for the month of January 2018 were $462,840.12. 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 58 receipts issued in the month of January 2018 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. 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 April 3, 2018.

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,

Maria A. Duran

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 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.

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending January 31, 2018

EXHIBIT A

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)).																	
DC-2018-005176	CR-212-12-J	TORRES, FREDDY LEE ZAVALA	1/19/2018	32.00		15.00	4.00					22.50	2.50		25.00		1,196.00
COL-2018-01842	CR-4433-13-C	CHAPA, JORGE ARMANDO	1/26/2018	96.00		15.00	4.00	(20.00)				22.50	2.50		25.00		853.00
COL-2018-01767	CR-3032-06-H	MARQUEZ, LUCIANO ESCAMILLA	1/25/2018	-	6.21	-	0.71	3.55	0.71	3.55	1.07	3.99	0.44	-	4.44	-	104.30
COL-2018-00148	CR-1465-00-G	DOMINGUEZ, ANA BERTHA SILLE	1/2/2018	-	-	6.39	-	3.65	-	-	-	3.65	-	-	4.56	-	100.00
COL-2018-00259	CR-1626-10-C	RUIZ, EDEN RENE QUINTERO	1/3/2018	-	-	25.16	2.88	14.38	2.88	14.38	4.31	16.17	1.80	-	1.80	-	250.00
COL-2018-01216	CR-2926-08-D	SALINAS, HUMBERTO	1/17/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	843.00
COL-2018-01217	CR-4462-07-D	SALINAS, HUMBERTO	1/17/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	593.00
COL-2018-01592	CR-4676-14-I	SOSA, ARNOLDO	1/23/2018	2.00	-	8.16	2.17	-	-	-	-	12.23	1.37	-	13.60	-	300.00
COL-2018-01633	CR-1025-03-H	OLIVARES, ROBERTO, Jr.	1/23/2018	-	-	35.00	-	20.00	-	-	-	20.00	-	-	25.00	-	390.00
COL-2018-01691	CR-3468-05-C	VILLANUEVA, LISA DEANNA PERE	1/24/2018	-	-	35.00	-	20.00	4.00	20.00	6.00	20.00	-	-	25.00	-	1,210.00
COL-2018-01751	CR-3979-09-C	MARTINEZ, ROEL MOLINA	1/25/2018	-	-	9.94	1.15	5.68	1.13	5.68	1.70	6.39	0.71	-	7.10	-	100.00
COL-2018-01994	CR-2720-07-D	NAVARRO, RENE RAMON	1/30/2018	-	-	20.32	2.32	11.61	2.32	11.61	3.48	13.08	1.45	-	14.52	-	200.00

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Based on offense date, Jury Service Fee (JSF-$4) should have been assessed.																	
COL-2018-01566	CR-3771-05-I	ALMENDAREZ, ROLANDO	1/23/2018	16.00		5.00		20.00	4.00	20.00	6.00	22.50	2.50		25.00		349.00

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Why was OMNI assessed twice? In addition, please ensure Warrant Fee is assessed correctly.																	
COL-2018-02030	CR-0947-16-G	GARCIA, JOSE ANGEL, Jr.	1/30/2018	16.00		5.00			8.00	40.00	12.00	22.50	2.50		25.00	115.00	1,816.00

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee ($20) should NOT have been assessed based on judgment order.																	
DC-2018-005964	CR-0889-05-G	DELGADO, SALVADOR	1/23/2018	32.00	35.00			20.00				20.00			25.00		1,175.00
COL-2018-00948	CR-3243-13-F	GUZMAN, VICTOR JR	1/12/2018	82.00		35.00	4.00	20.00				22.50	2.50		25.00		2,080.00
COL-2018-00095	CR-2268-11-B	GARCIA, APOLONIO, Jr.	1/2/2018	2.00	22.37	-	2.56	12.78	4.00	20.00	6.00	14.40	1.60	-	16.04	-	346.00
COL-2018-00633	CR-4600-11-D	Vela, Armando Mena, Jr.	1/8/2018	-	5.83	-	0.66	3.31	1.27	6.38	1.92	3.73	0.41	-	4.17	-	100.00
COL-2018-00753	CR-4177-13-B	LOPEZ, LEONARDO	1/10/2018	-	35.00	-	4.00	20.00	-	-	-	22.50	2.50	-	2.50	-	676.00
COL-2018-00967	CR-0634-96-D	ESCAMILLA, ROLANDO LOPEZ	1/12/2018	-	19.07	-	-	10.91	-	-	-	5.46	-	93.40	-	-	1,257.90
COL-2018-01517	CR-1442-15-I	Villarreal, Julio Cesar, Jr.	1/22/2018	-	7.30	-	0.83	4.18	-	-	-	4.67	0.52	-	5.22	-	85.00
COL-2018-00049	CR-3891-12-H	VELASQUEZ, MARIA MAGDALEN/	1/2/2018	-	-	5.02	0.57	2.87	0.57	2.87	0.86	3.22	0.36	-	3.58	-	52.00
COL-2018-00053	CR-3702-09-H	VELASQUEZ, MARIA MAGDALEN/	1/2/2018	-	-	5.28	0.60	3.03	0.60	3.01	0.90	3.39	0.38	-	3.77	-	54.00
COL-2018-00055	CR-3882-12-H	VELASQUEZ, MARIA MAGDALEN/	1/2/2018	-	-	5.02	0.57	2.87	0.57	2.87	0.86	3.22	0.36	-	3.58	-	52.00
COL-2018-00058	CR-4051-07-H	VELASQUEZ, MARIA MAGDALEN/	1/2/2018	-	-	5.13	0.59	2.93	0.59	2.93	0.88	3.30	0.37	-	3.67	-	52.00
COL-2018-00094	CR-2481-14-B	GARCIA, APOLONIO, Jr.	1/2/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	2.50	-	356.00
COL-2018-00269	CR-2688-10-I	GALVAN, REFUGIO REYNA	1/3/2018	-	-	5.70	0.65	3.26	0.65	3.26	0.97	3.66	0.41	-	4.05	-	150.00
COL-2018-00294	CR-4586-12-G	MEDEROS, ROGELIO GARCIA	1/3/2018	2.00	-	21.79	2.49	12.49	-	-	-	14.00	1.53	-	15.61	-	1,647.10
COL-2018-00543	CR-1333-11-J	HERRERA, GEORGE PAUL HOWAF	1/8/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	1,500.00
COL-2018-00622	CR-2997-14-E	CHENET, RONNIE BENNO	1/8/2018	-	-	16.50	1.89	9.43	-	-	-	10.61	1.18	-	1.18	-	398.00
COL-2018-00706	CR-1192-05-D	CORONADO, SERGIO CORONADC	1/9/2018	-	-	6.31	-	3.60	0.72	3.60	1.08	3.60	-	-	0.45	-	80.00
COL-2018-00761	CR-1903-04-D	MARTINEZ, FERNANDO	1/10/2018	-	-	6.63	-	3.79	-	-	-	3.79	-	-	0.48	-	200.00
COL-2018-00901	CR-0917-06-H	VARGAS, ADAM SILVA	1/11/2018	-	-	13.43	1.53	7.67	1.53	7.67	2.30	8.63	0.96	-	9.59	-	368.00
COL-2018-01096	CR-4838-10-I	PENA, VICTOR HUGO CARDOZA	1/16/2018	-	-	35.00	4.00	20.00	-	-	-	22.50	2.50	-	2.50	-	501.80
COL-2018-01115	CR-1125-14-I	PENA, VICTOR HUGO CARDOZA	1/16/2018	-	-	32.89	3.76	18.79	-	-	-	21.14	2.35	-	2.35	-	391.30
COL-2018-01127	CR-1522-15-J	DE LEON, JESUS GALVAN	1/16/2018	-	-	35.00	4.00	20.00	-	-	-	22.50	2.50	-	2.50	-	3,160.00
COL-2018-01213	CR-2239-09-D	SALINAS, HUMBERTO	1/17/2018	2.00	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	347.00
COL-2018-01215	CR-2240-09-D	SALINAS, HUMBERTO	1/17/2018	2.00	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	343.00
COL-2018-01243	CR-1359-13-B	REYES, ARNOLDO, Jr.	1/17/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	-	50.00	475.00
COL-2018-01244	CR-4807-11-C	LAMAS, MARIO SANTOS, Jr.	1/17/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	331.00
COL-2018-01296	CR-0590-15-F	RODRIGUEZ, ORLANDO RIVERA	1/18/2018	-	-	5.34	0.61	3.05	0.61	3.05	0.91	3.43	0.38	-	0.38	-	56.00
COL-2018-01442	CR-3493-07-D	VASQUEZ, DANIEL ENRIQUE	1/22/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	445.30
COL-2018-01445	CR-3749-08-C	PEREZ, OMAR ORLANDO CUELLAI	1/22/2018	-	-	19.99	2.28	11.42	2.28	11.42	3.43	12.85	1.43	-	14.28	-	199.00
COL-2018-01523	CR-0932-14-F	DOUGLAS, MARVIN LUTHER WILS	1/22/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	2.50	-	516.00
COL-2018-01525	CR-4141-14-F	DOUGLAS, MARVIN LUTHER WILS	1/22/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	2.50	-	416.00
COL-2018-01528	CR-2905-01-A	GUTIERREZ, ALFREDO CARDENAS	1/22/2018	2.00	-	22.36	-	12.80	-	-	-	12.80	-	-	16.00	-	261.63
COL-2018-01612	CR-3256-14-A	CANTU, RUBEN ROSENDO	1/23/2018	-	-	27.56	3.15	15.75	3.15	15.75	4.72	17.71	1.97	-	1.97	-	364.80
COL-2018-01629	CR-1303-10-C	SALINAS, ONEIDA CRUZ	1/23/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	347.00
COL-2018-01677	CR-5210-08-A	CANTU, JOSE GUADALUPE	1/24/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	497.00
COL-2018-01679	CR-1544-08-A	CANTU, JOSE GUADALUPE	1/24/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	393.00
COL-2018-01680	CR-4294-06-A	FUENTES, MARIA DELCARMEN	1/24/2018	-	-	35.00	4.00	20.00	4.00	20.00	6.00	22.50	2.50	-	25.00	-	323.00
COL-2018-01774	CR-4572-09-C	CASAS, JESSE JAMES	1/25/2018	-	-	15.01	1.72	8.58	1.72	8.58	2.57	9.65	1.07	-	10.72	-	150.00
COL-2018-02027	CR-0627-15-D	PEREZ, FLORENTINO MENDEZ	1/30/2018	-	-	35.00	4.00	20.00	-	-	-	22.50	2.50	-	2.50	-	1,521.00

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Jury Fee ($20) should NOT have been assessed based on judgment order. In addition, Time Payment ($25) should have been assessed.																	
COL-2018-01076	CR-2345-15-F	ONTIVEROS, LUIS ERNESTO GON/	1/16/2018	58.00		5.00	4.00	20.00				22.50	2.50				1,151.00

EXHIBIT A

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending January 31, 2018

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Please ensure Local Transaction Fee ($2) is properly assessed.																	
DC-2018-001714	CR-3237-17-H	Garza, Suella Marie	1/8/2018	4.00	5.00							22.50	2.50		25.00		922.00
DC-2018-004343	CR-4139-17-F	REYES, RYAN NATHANIEL	1/17/2018	2.00		5.00						22.50	2.50		25.00		1,262.00

Receipt Number	Case Number	Party	Date	AS	DPS	HCSO	JSF	JUFr	OMNIC	OMNIS	OMNIV	RMP	RMPr	SHER	TP	WFSO	TOTAL
Records Management & Preservation Fee needs to be split accordingly (RMP=$22.50 and RMP-DC=$2.50).																	
COL-2018-01101	CR-1398-15-I	RAMOS, OSCAR ANIMAS	1/16/2018	42.00		5.00							25.00		25.00		1,080.00
COL-2018-01783	CR-4157-15-C	VILLALOBOS, ANGEL PEQUENO	1/25/2018	4.00		5.00						2.50	22.50		25.00		1,705.00

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

April 5, 2018

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

Re: *Monthly Fees Report* for February 2018

Dear Ms. Hinojosa:

We have conducted a limited scope review of the *Monthly Fees Report* for February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Fees Report* to the County Auditor's Office to determine if the report and supporting documentation were received within five days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Fees Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Fees Report* by footing and cross-footing the report.
- Verified that collections per the *Monthly Fees Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Verified that 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 Report* agreed to *Odyssey's* Receipt Journal Report 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.
- 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 Report*, 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 Report*.

Conclusion:
Total collections for February 2018 were $522,207.79. 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 99 receipts in February 2018 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. 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 April 16, 2018.

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,

Maria A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Fees Report* and Exhibit

cc: Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending February 28, 2018

EXHIBIT A

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)).																						
DC-2018-009844	CR-1091-97-F	FLORES, AGAPITO PALACIOS	2/5/2018		20.00	40.00	1.00	2.00	45.00		35.00		750.00		20.00		3.50	10.00				963.50
DC-2018-010510	CR-0773-00-H	TREVINO, BERNARDO VERGARA	2/7/2018	80.00		40.00	3.00		45.00		35.00		500.00		20.00			10.00				1,125.25
COL-2018-03787	CR-3774-05-C	GUERRA, RUBEN TORRES	2/23/2018	133.00		40.00					35.00		500.00		20.00			20.00				1,320.00
COL-2018-03950	CR-1731-08-I	ALVARADO, PABLO HERNANDEZ	2/26/2018	63.02		30.37	-		-	25.00	-	-	-	11.39	-	-		17.08	1.90		15.17	273.00
COL-2018-04307	CR-4036-07-A	SOTO, JOSE GENOVEVO JUAREZ	2/28/2018	83.00		40.00	-		-	25.00	-	-	-	15.00	-	-		22.50	2.50		20.00	384.80
COL-2018-03762	CR-0904-15-D	GREEN, KRISTIE LYNN MOLINA	2/22/2018	87.87		26.41	-		-	-	23.11	-	-	-	13.23	-		14.85	1.65		-	319.00
COL-2018-03778	CR-2289-13-D	ZAPATA, CESAR	2/23/2018	24.20		7.26	-		-	-	6.35	-	-	-	3.63	-		4.08	0.45		-	102.00
COL-2018-02319	CR-3173-08-G	LONGORIA, JOSE GARZA	2/2/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	451.10
COL-2018-02513	CR-3396-03-C	LOZOYA, JOSE LUIS HERNANDEZ	2/6/2018	80.00		40.00	-		45.00	-	-	-	-	35.00	20.00	-		20.00	-		-	417.40
COL-2018-02514	CR-2181-03-C	LOZOYA, JOSE LUIS HERNANDEZ	2/6/2018	160.00		80.00	-		90.00	-	-	-	-	70.00	40.00	-		40.00	-		-	751.40
COL-2018-02515	CR-4017-04-C	LOZOYA, JOSE LUIS HERNANDEZ	2/6/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	417.40
COL-2018-02708	CR-1465-00-G	DOMINGUEZ, ANA BERTHA SILLEI	2/8/2018	14.60		7.30	-		8.22	-	-	-	-	6.40	3.65	-		3.65	-		-	100.00
COL-2018-02851	CR-2914-01-H	MARQUEZ, LUCIANO ESCAMILLA	2/9/2018	20.26		10.13	-		11.40	-	-	-	-	8.86	5.06	-		5.06	-		-	100.00
COL-2018-03022	CR-3395-07-H	REYNA, MIGUEL ANGEL ARISTA	2/12/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	406.90
COL-2018-03250	CR-1153-01-I	ALANIZ, GUADALUPE RAYMUNDO	2/15/2018	75.60		37.80	-		42.52	-	-	-	-	33.07	18.90	-		18.90	-		-	311.25
COL-2018-03485	CR-1925-02-I	ELIZONDO, ERICA	2/20/2018	80.00		40.00	-		45.00	-	-	-	-	35.00	20.00	-		20.00	-		-	429.00
COL-2018-03486	CR-3300-02-I	ELIZONDO, ERICA	2/20/2018	80.00		40.00	-		45.00	-	-	-	-	35.00	20.00	-		20.00	-		-	429.00
COL-2018-03582	CR-3290-03-E	HERNANDEZ, ARIMA MIRACLE	2/21/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	390.00
COL-2018-03584	CR-3821-04-E	HERNANDEZ, ARIMA MIRACLE	2/21/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	429.00
COL-2018-03589	CR-0988-05-G	RIOS, JUAN III ZUNIGA	2/21/2018	133.00		40.00	-		-	-	-	-	750.00	35.00	20.00	-		20.00	-		-	1,080.00
COL-2018-03612	CR-4582-05-A	BROWN, MATTHEW DAVID MILLI	2/21/2018	110.72		33.30	-		-	-	-	-	-	29.14	16.65	-		16.65	-		-	325.00
COL-2018-03665	CR-2730-04-A	ANAYA, VICTOR RODRIGUEZ	2/22/2018	11.87		13.56	-		-	-	-	-	-	11.87	6.78	-		6.78	-		-	103.60
COL-2018-03771	CR-3979-09-C	MARTINEZ, ROEL MOLINA	2/23/2018	38.94		11.71	-		-	-	-	-	47.00	10.25	5.86	-		6.59	0.73		-	150.00
COL-2018-03842	CR-1636-08-C	SALINAS, ONEIDA CRUZ	2/23/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	343.00
COL-2018-03986	CR-1168-10-C	GONZALEZ, LEEROY HINOJOSA	2/26/2018	48.85		14.68	-		-	-	-	-	-	18.37	7.34	-		8.26	0.92		-	150.00
COL-2018-04053	CR-2751-04-F	RODRIGUEZ, FRANCISCO JAVIER I	2/26/2018	105.12		31.62	-		-	-	-	-	-	27.66	15.81	-		15.81	-		-	357.60
COL-2018-04081	CR-1227-13-J	GARCIA, RUSBEL ALAN	2/26/2018	30.15		9.07	-		-	-	-	-	-	7.93	4.54	-		5.10	0.57		-	100.00
COL-2018-04152	CR-3426-04-F	ALEMAN, KARINA MUNOZ	2/27/2018	80.00		40.00	-		45.00	-	-	-	-	35.00	20.00	-		20.00	-		-	312.00
COL-2018-04179	CR-1677-05-C	GARZA, GUILLERMO JR	2/27/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	390.00
COL-2018-04187	CR-1668-05-C	GARZA, GUILLERMO JR	2/27/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	390.00
COL-2018-04263	CR-3480-07-G	SALINAS, JESUS ALEJANDRO ROD	2/28/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	406.90

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
For the case listed below, please ensure that court costs are properly assessed.																						
DC-2018-016246	CR-0603-91-A	DE LA GARZA, EMILIA ISABEL	2/27/2018	(148.50)	20.00	40.00	5.00	2.00	20.00	10.00			500.00		20.00	10.00	1.50			10.00	15.00	505.00

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee should NOT have been assessed based on judgment order.																						
DC-2018-010548	CR-2583-08-I	VELASQUEZ, CARLOS	2/7/2018	133.00		40.00	3.00						750.00	35.00	20.00			22.50	2.50			1,061.00
COL-2018-03611	CR-4098-11-A	BROWN, MATTHEW DAVID MILLI	2/21/2018	133.00		40.00								35.00	20.00			22.50	2.50			418.70
COL-2018-02841	CR-4891-14-D	VIERA, JOSE ANTONIO	2/9/2018	133.00		40.00							750.00	35.00	20.00			22.50	2.50			1,614.00
COL-2018-02765	CR-3277-11-A	GUTIERREZ, ALFREDO CARDENAS	2/9/2018	19.15		5.75	-		-	-	5.03	-	-	-	2.88	-		3.24	0.36		-	100.00
COL-2018-03820	CR-4638-13-F	GUZMAN, ROEL SALDANA	2/23/2018	38.30		11.52	-		-	-	10.08	-	-	-	5.76	-		6.48	0.72		-	150.00
COL-2018-03822	CR-2082-12-H	FLORES, DAVID	2/23/2018	24.01		7.22	-		-	-	6.31	-	-	-	3.61	-		4.06	0.46		-	65.00
COL-2018-03826	CR-3819-11-H	FLORES, DAVID	2/23/2018	58.27		17.53	-		-	-	15.35	-	-	-	8.75	-		9.85	1.11		-	225.00
COL-2018-04316	CR-0323-15-D	SALAZAR, MIGUEL ANGEL	2/28/2018	41.81		12.58	-		-	-	11.00	-	-	-	6.29	-		7.07	0.79		-	200.00
COL-2018-03142	CR-1192-05-D	CORONADO, SERGIO CORONADO	2/14/2018	30.10		9.05	-		-	-	-	7.92	-	-	4.53	-		4.53	-		-	100.00
COL-2018-03827	CR-704-08-H	FLORES, DAVID	2/23/2018	21.46		6.45	-		-	-	-	5.67	500.00	-	3.23	-		3.63	0.40		-	557.00
COL-2018-02135	CR-4815-09-D	GUTIERREZ, JUAN MARTINEZ	2/1/2018	25.90		0.64	-		-	-	-	-	-	6.81	3.92	-		4.37	0.47		-	100.00
COL-2018-02187	CR-2997-14-E	CHENET, RONNIE BENNO	2/1/2018	47.76		13.97	-		-	-	-	-	-	12.22	6.98	-		7.86	0.87		-	298.00
COL-2018-02379	CR-1025-06-H	BUENO, RAMIRO	2/5/2018	133.00		40.00	-		-	-	-	-	472.00	35.00	20.00	-		20.00	-		-	782.00
COL-2018-02493	CR-0375-05-F	GUERRERO, ERNESTO MORENO	2/6/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	396.50
COL-2018-02579	CR-2494-05-A	ARROYO, JUAN ALVAREZ	2/6/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	420.00
COL-2018-02651	CR-4098-11-A	BROWN, MATTHEW DAVID MILLI	2/7/2018	23.09		6.95	-		-	-	-	-	-	6.08	3.47	-		3.91	0.43		-	72.00
COL-2018-02680	CR-4572-09-C	CASAS, JESSE JAMES	2/8/2018	75.17		22.61	-		-	-	-	-	-	19.79	11.30	-		12.72	1.42		-	197.00
COL-2018-02820	CR-1601-05-H	DE HOYOS, VALENTIN GARZA	2/9/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		20.00	-		-	390.00
COL-2018-02882	CR-937-11-C	CASAS, JESSE JAMES	2/9/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	351.00
COL-2018-02887	CR-1688-11-G	CORTEZ, JOSE LUIS	2/12/2018	34.03		3.63	-		-	-	-	-	-	12.41	8.27	-		5.76	0.65		-	100.00
COL-2018-03054	CR-2748-14-F	SALAZAR, ANDRES VELASQUEZ, JI	2/13/2018	49.94		15.02	-		-	-	-	-	-	13.14	7.51	-		8.44	0.94		-	195.00
COL-2018-03104	CR-2364-14-C	LAMAS, MARIO SANTOS, Jr.	2/13/2018	22.46		6.75	-		-	-	-	-	-	5.91	3.38	-		3.80	0.42		-	104.00
COL-2018-03171	CR-3141-09-E	GARCIA, GREGORIO MEJIA, III	2/14/2018	114.88		34.55	-		-	-	-	-	-	30.23	17.28	-		19.42	2.16		-	300.00
COL-2018-03196	CR-4332-14-F	MURILLO, JOSE, Jr.	2/15/2018	73.50		22.10	-		-	-	-	-	-	19.32	11.05	-		12.41	1.40		-	286.00
COL-2018-03235	CR-2984-07-I	Guzman, Tomas Guerra	2/15/2018	28.47		8.56	-		-	-	-	-	-	7.49	4.28	-		4.82	0.54		-	75.00
COL-2018-03264	CR-0245-13-H	GONZALEZ, ARNOLDO	2/16/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	851.00
COL-2018-03301	CR-5399-09-F	CAMPOS, ROGELIO	2/16/2018	33.00		9.93	-		-	-	-	-	-	8.68	4.96	-		5.58	0.62		-	100.00
COL-2018-03392	CR-1152-08-G	PEREZ, DORA ALICIA	2/20/2018	-		-	-		-	-	-	-	232.00	30.00	20.00	-		-	-		-	284.00
COL-2018-03398	CR-3859-12-C	VASQUEZ, JORGE, Jr.	2/20/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	495.30
COL-2018-03428	CR-1155-12-G	VILLEGAS, OMAR JUAREZ	2/20/2018	44.53		13.39	-		-	-	-	-	291.00	11.72	6.69	-		7.54	0.82		-	600.00
COL-2018-03487	CR-4639-07-I	ELIZONDO, ERICA	2/20/2018	132.82		39.95	-		-	-	-	-	-	34.95	19.97	-		22.47	2.50		-	445.30
COL-2018-03587	CR-3453-07-G	RIOS, JUAN III ZUNIGA	2/21/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	443.00
COL-2018-03588	CR-5073-11-G	RIOS, JUAN III ZUNIGA	2/21/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	511.00
COL-2018-03594	CR-1069-04-G	MARTINEZ, DANIEL, Jr.	2/21/2018	53.23		26.60	-		29.93	-	-	-	-	23.28	13.32	-		13.32	-		-	269.10
COL-2018-03602	CR-1413-07-E	PEREZ, ROBERT GARZA	2/21/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	406.90
COL-2018-03698	CR-3408-13-H	ALVAREZ, LEE JOSHUA MARTINEZ	2/22/2018	133.00		40.00	-		-	-	-	-	750.00	35.00	20.00	-		22.50	2.50		-	1,140.00
COL-2018-03702	CR-2070-14-F	GONZALEZ, JASON CRUZ	2/22/2018	133.00		40.00	-		-	-	-	-	407.00	35.00	20.00	-		22.50	2.50		-	1,533.00
COL-2018-03724	CR-3431-13-I	OZUNA, CRUZ JR	2/22/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	356.00
COL-2018-03731	CR-1506-12-E	RODRIGUEZ, ABRAHAM	2/22/2018	97.84		29.41	-		-	-	-	-	750.00	25.74	14.72	-		16.56	1.84		-	1,447.00
COL-2018-03745	CR-0540-06-I	FLORES, JOSE DANIEL	2/22/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	425.90
COL-2018-03789	CR-2803-11-G	CANTU, MAXINE ORDONEZ	2/23/2018	133.00		40.00	-		-	-	-	-	750.00	35.00	20.00	-		22.50	2.50		-	1,451.00
COL-2018-03790	CR-1193-15-D	Ortiz, Domenica	2/23/2018	133.00		40.00	-		-	-	-	-	95.00	50.00	20.00	-		22.50	2.50		-	500.00
COL-2018-03804	CR-4741-12-I	Trevino, Jesus Leal	2/23/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	376.00
COL-2018-03806	CR-2766-07-I	Trevino, Jesus Leal	2/23/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	368.00
COL-2018-03809	CR-3702-09-H	VELASQUEZ, MARIA MAGDALEN/	2/23/2018	77.87		23.42	-		-	-	-	-	-	20.49	11.70	-		13.18	1.46		-	204.00
COL-2018-03811	CR-3882-12-H	VELASQUEZ, MARIA MAGDALEN/	2/23/2018	76.98		23.15	-		-	-	-	-	-	20.26	11.57	-		13.02	1.45		-	204.00
COL-2018-03813	CR-4051-07-H	VELASQUEZ, MARIA MAGDALEN/	2/23/2018	78.79		23.69	-		-	-	-	-	-	20.73	11.85	-		13.32	1.48		-	204.00
COL-2018-03823	CR-009-11-A	BERRONES, MARIA SANCHEZ	2/23/2018	114.47		34.42	-		-	-	-	-	-	30.13	17.23	-		19.34	2.15		-	469.30
COL-2018-03910	CR-3109-10-F	CARDOZA, LUIS ANGEL GONZALE	2/23/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	456.30
COL-2018-04004	CR-4722-12-C	SANCHEZ, MICHELLE NAJAR	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	356.00
COL-2018-04007	CR-1019-13-F	CORTEZ, JONATHAN JACOB	2/26/2018	46.48		13.96	-		-	-	-	-	1,500.00	12.21	6.99	-		7.89	0.88		-	2,117.00
COL-2018-04027	CR-2934-08-C	DAVILA, MELISSA ANN HANCOCK	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	513.50
COL-2018-04046	CR-4030-08-E	MONREAL, LEANDRO ZAPATA	2/26/2018	48.00		14.43	-		-	-	-	-	-	12.63	7.22	-		8.12	0.90		-	150.00

HIDALGO COUNTY DISTRICT CLERK
Schedule of Adjustments
For the Month Ending February 28, 2018

EXHIBIT A

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
Arrest fee should be no more than $5 (refer to CCP art. 102.011(a)(1)). In addition, Jury Fee should NOT have been assessed based on judgment order.																						
COL-2018-04050	CR-4667-10-G	ADAMES, EMMANUEL	2/26/2018	133.00		40.00	-		-	-	-	-	500.00	35.00	20.00	-		22.50	2.50		-	1,067.30
COL-2018-04051	CR-261-10-F	RODRIGUEZ, FRANCISCO JAVIER I	2/26/2018	115.30		34.67	-		-	-	-	-	-	30.33	17.33	-		19.50	2.18		-	799.60
COL-2018-04052	CR-4549-12-G	ADAMES, EMMANUEL	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	417.30
COL-2018-04054	CR-0533-13-G	ADAMES, EMMANUEL	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	417.30
COL-2018-04072	CR-3792-12-C	PEREZ, OMAR ORLANDO CUELLAI	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	351.00
COL-2018-04117	CR-2935-14-H	ARREDONDO, ROBERTO DE HOYC	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	681.00
COL-2018-04119	CR-4220-12-H	ARREDONDO, ROBERTO DE HOYC	2/26/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	664.30
COL-2018-04120	CR-4571-12-H	ARREDONDO, ROBERTO DE HOYC	2/26/2018	50.81		15.28	-		-	-	-	-	-	13.37	7.64	-		8.60	0.96		-	255.00
COL-2018-04256	CR-3279-10-B	GUTIERREZ, BOBBIE JO ALEJANDI	2/27/2018	133.00		40.00	-		-	-	-	-	-	50.00	20.00	-		22.50	2.50		-	431.00
COL-2018-04262	CR-3273-08-G	SALINAS, JESUS ALEJANDRO ROD	2/28/2018	133.00		40.00	-		-	-	-	-	-	35.00	20.00	-		22.50	2.50		-	607.10
COL-2018-04351	CR-2617-14-G	ORTIZ, IRASEMA DILIAN CHAVEZ	2/28/2018	121.97		36.68	-		-	-	-	-	-	32.09	18.34	-		20.64	2.28		-	362.00
COL-2018-04377	CR-2185-13-B	RODRIGUEZ, RAUL IVAN	2/28/2018	65.70		19.74	-		-	-	-	-	-	17.31	9.89	-		11.11	1.22		-	312.52

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
Jury Fee should NOT have been assessed based on judgment order.																						
COL-2018-04249	CR-2730-15-G	RODRIGUEZ, MICHAEL ROCKY DE	2/27/2018	133.00		40.00								5.00	20.00			22.50	2.50			953.00

Receipt Number	Case Number	Party	Date	CCC	CJP	CLERK	COPC	CS	CVC	DA	DPS	DPSr	FINE	HCSO	JUFr	LIB	LEOCE	RMP	RMPr	SHER	STENO	TOTAL
Records Management & Preservation Fee needs to be split accordingly (RMP=$22.50 and RMP-DC=$2.50).																						
DC-2018-016710	CR-4095-15-G	ALARCON, MOISES ANTONIO ME	2/28/2018	83.00		40.00	3.00											2.50	22.50			227.00

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

March 22, 2018

The Honorable Gilberto Saenz
Hidalgo County Justice of the Peace Pct. 1, Pl. 1
1902 Joe Stephens, Suite 301
Weslaco, Texas 78596

Re: *Monthly Fines and Fees Report* for February 2018

Dear Judge Saenz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out 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 month of February 2018 were $79,827.80. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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 33 receipts issued in the month of February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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), September 2017 (13), October 2017 (12), November 2017 (3), December 2017 (1), and January 2018 (26) 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 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:
Properly completed copies of the May 2013 and August 2013 through February 2018 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; 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:
We noted that 2 cash bonds posted by defendants who failed to appear before the Justice of the Peace were not forfeited (liquidated) by the 10th workday following 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*. The assistance of the Information Technology Department has been requested; 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.

Observation No. 4:
We noted that the February 2018 *Monthly Report* was submitted to the County Auditor's Office 4 days after the fifth day following the end of the month. According to the Assistant Court Coordinator, the Information Technology Department was fixing the Court Coordinator's computer causing a delay in the *Monthly Report* preparation.

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

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

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

Observation No. 5:
We noted that 1 kiosk and 11 online credit card transactions were receipted 4 to 26 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.

Observation No. 6:
We noted that 4 checks and 1 money order did not contain the docket number on the face of the check/money order. According to the Court Coordinator, it was an oversight by the staff but will remind them to make sure the checks/money orders contain the docket number.

The County Auditor's Office requires that all checks/money orders received contain sufficient information to identify the purpose of the payment (e.g. case number) prior to accepting a check/money order for payment.

Failure to ensure that checks/money orders contain the docket number on the face of the check/money order may result in the misuse of County funds.

Recommendation:
Management should ensure that the check/money order contain the docket number on the face if the check/money order prior accepting payment.

Please provide written management responses to the observations noted above by March 29, 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, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4645.

Respectfully,

Maria A. Duran PB

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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) JP11-2018-00539 THRU JP11-2018-01061 $ 79,827.80 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)	$ 79,827.80	X 3 ✓
	Less: Total amount of remittances to County Treasurer (From Part II)	80,239.80 (A) ~~79,827.70~~	
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$(412.00) ~~0.10~~	X4-A1 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

Description	AMOUNT	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 79,827.~~70~~80 B1 ✓	
Add: Previous Month's Bond Overtransfer May 2016 + June 2016	412.00 Exh. B. ✓	
Add: HCSO Monthly "D" Collections Report	$0.00 ✓	
	80,239.80 (A)	
Total Remittances Made to County Treasurer	$ ~~79,827.70~~	

PREPARED BY: [signature] DATE: 3/8/18

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

RECEIVED
MAR - 9 2018
HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature]
DATE 03/13/18 3/20/18 3/22/18

GILBERTO SAENZ JUSTICE OF THE PEACE HIDALGO COUNTY

JUSTICE OF THE PEACE 3/8/18 DATE

HIDALGO COUNTY AUDITOR'S OFFICE

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114.001)
COUNTY AUDITOR'S FORM: RE -JP-004 REVISED 09/2015

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No	Amt Collected
FINES:					
County Fines (Local Fine)		LGC 113 004, PC 12 23		1200-351-10-061-000-0-000	$ 26,749.90
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	637.20
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	99.75
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	128.00
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm Fee($3)		C C P Art. 102.017 (b)		1241-341-10-060-001-0-000	1,253.66
Courthouse Security Fund JP ($1)		C C P Art. 102.017		1245-341-10-061-000-0-000	407.91
Justice Court Technology Fund ($4)		C C P Art. 102.0173		1242-341-10-060-000-0-000	1,655.59
Time Payment - @40% OF $25 00 ($10 00)		LGC 133 103 (d)		1100-341-10-060-001-0-000	70.00
Time Payment - @ 10% of $25.00 ($2 50)		LGC 133 103 (c)		1100-341-10-060-002-0-000	17.50
Administrative Local Transaction Fee ($2)		C C P Art 102.072		1100-341-10-060-003-0-000	857.57
Motor Vehicle Adm Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert, Exp Mv Reg.)		TRC Sec 548 605 521.026,502 407		1100-341-10-060-004-0-000	60.00
Special Fees				1100-341-10-061-000-0-000	1,645.80
Deferred Disposition		C C P Art. 45.051	1,645.80		
Administrative Fee - "Drivers Safety Course" ($10)		C C P Art 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	244.54
Traffic Fee ($3)		T R C 542 403		1100-341-10-061-000-0-000	722.34
Child Safety ($20-$25)		C C P Art 102.014 (c)		1100-341-10-060-011-0-000	403.31 -
Failure to Appear ($4)		TRC 706 006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502 010(a)		1100-341-10-140-049-0-000	3,347.66
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-341-10-060-013-0-000	353.84
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C C P ($5)		C C P Art 102 051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2 50)		C C P Art 102 015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3 50)		Govt. Code Sec 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T R C 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25 00 ($12 50)		LGC 133 103 (b)		1100-207-20-000-005-0-000	87.50
Juvenile Crime and Delinquency Fund (____$.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	25.00
Consolidated Court Costs Fund ($40)		CCP 102 075 (a) 3/ LGC 133 102		1100-207-20-000-015-0-000	16,560.87
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, ____$2)		Govt. Code Sec 56 001 (b)		1100-207-20-000-027-0-000	9.00 ~~269.00~~
Correctional Managment Institute of Texas Fund ($.50)		CCP Art 102 075		1100-207-20-000-029-0-000	0.50
Indigent Legal Services Fee-JP ($6)	52	Govt Code Sec 101 141(2) (B)		1100-207-20-000-004-0-000	312.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542 4031		1100-207-20-000-035-0-000	7,163.46
Jury Service Fee ($4)		C C P Art 102 0045		1100-207-20-000-053-0-000	1,635.60
Support of Judiciary Fund ($5 40)		LGC 133 105		1100-207-20-000-054-0-000	2,188.57
Birth Certificate Fee ($1 80)	17	HSC 191 022(f)		1100-207-20-000-039-0-000	30.60
Defensive Driving Record Fee ($12)		C C P Art. 45 0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133 107/GC 102 023		1100-207-20-000-059-0-000	801.81
Moving Violation Fee ($0 10)		C C P Art 102.022/GC		1100-207-20-000-061-0-000	27.89
Safety Seat Violation Fee ($0 15) (on or before September 28, 2011)		TRC 545 412 (b-1)		1100-207-20-000-062-0-000	0.40 ~~403.71~~
Failure to Appear ($20)		TRC 706.006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101 1411 GC 51 851		1100-207-20-000-070-0-000	520.00
Truancy Prevention and Diversion Fund ($1)		C C P Art 102 015		1100-207-20-000-073-0-000	355.84
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE JCPT-Civil	52	C.C P Art 102 011		1100-207-20-000-076-0-000	260.00
D P S (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	1,797.40
T A B C (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	5.00
P K W L (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	25.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118 1			
Sheriff Fees:				1100-342-10-060-001-0-000	145.00
Constable Fees:					
Precinct #1					
Precinct #2				1100-342-10-291-000-0-000	7,278.39 ~~6,878.39~~
Precinct #3				1100-342-10-292-000-0-000	0.00 11.25
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 Fees				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	-
Due to Others				1100-342-20-060-001-0-000	-
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C C P Art 1 2 11 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 06 7 d		1100-202-00-000-019-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,356.75 ~~1,725.00~~
Small Claims Court Filing Fee ($25)		LGC 118 121 118 122	-		
Def Claim Fee (Justice Court Filing Fee) ($25)		LGC 118 121 118 122	1,300.00		
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	10 00		
Writ Filing Fee ($5 per page)		LGC 118 121 118 123 d	~~115.00~~ 115.00		
Issuing other Document ($1 1st pg, 25 for each addt' pg)		LGC 118 121 118 123 e	11.25		
Certified Copies of Court Papers ($2 1st pg, 25 for each addt'l pg)		LGC 1 8 12	-		
Probable Cause Tow Hearing Fee ($20)		LGC 1 31 141 a 4	-		
Birth Certificates ($22 each)		HSC 191 0045 3) d		1100-341-10-060-001-0-000	343.40
Death Certificates ($20 each, each addt'l $3)		HSC 191 0045 3 d		1100-341-10-060-001-0-000	83.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191 0045(h		1100-341-10-060-008-0-000	22.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc Rule 5 4 b CCP 102 4		1100-341-10-060-006-0-000	22.00
				TOTAL AMO NT DUE TO THE COUNTY TREASURER:	$ 79,827.80

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [illegible] 3/20/18 3/22/18
DATE: 03/13/18

FILED
HIDALGO COUNTY
MAR - 9 2018

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH (5TH) DAY OF THE FOLLOWING MONTH (LGC § 114 001)

V 2

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending February 28, 2018

What happened to the following birth certificates: B4682, B4683, B4690, and B4692? If voided, please provide a copy of the voided certificate to the Auditor's Office.

What happened to the following death certificates: D6635, D6636, D6637, D6639, and D6642? If voided, please provide a copy of the voided certificate to the Auditor's Office

Receip	Case Nu	Party	Off Type	Off Date	Date	BC	BCS	CCC	CHS	CHSJP	CO	CON	CRF	CSF	CSFSZ	CSS	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	TOTAL
Based on the numerical order is this receipt for a death certificate?																																														
JP11																																														
2018																																														
00728	bc6635				02/13/18	20.2	1.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.00
Based on the receipt description these were birth certificates. What birth certificate numbers were they:																																													
JP11																																														
2018																																														
00714					2/12/18	20.2	1.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.00
JP11																																														
2018																																														
00904					2/22/18	20.2	1.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.00
Please enter disposition date.																																														
JP11			Minor in Poss of Al																																												
2018	CR99	ROIZ																																												
00563	20465	ROSTRIA	Beverage	01/28/99	02/02/18	-	-	17	3	-	53.75	-	-	-	-	-	15	-	-	-	5	-	0.25	1	-	-	-	-	20	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	120.00
JP11	TR17	SALAZAR,	Seat Syst,																																											
2018	5528	LEDA	Child Pass																																											
01042	JI1	TAUSHNO	-8	08/22/17	02/28/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	20	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	122.10
JP11	TR18-	VEGA																																												
2018	0191	CARREON,																																												
00705	JI1	JUAN	Speeding	01/03/18	02/12/18	-	-	40	3	1	-	-	-	-	-	-	-	45	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	147.10
JP11	TR18																																													
2018	0436	OVALLE																																												
00779	JI1	MARISOL	Speeding	01/10/18	02/16/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	102.10
JP11	TR18-	MIRELES																																												
2018	0505	DANIEL																																												
00743	JI1	NONI	Speeding	01/14/18	02/14/18	-	-	40	3	1	-	-	-	-	-	-	-	48	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	150.10
JP11	TR18-	MIRELES																																												
2018	0720	ARREZOLA,																																												
00923	JI1	JAVIER NONE	Speeding	01/22/18	02/23/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	102.10
JP11	TR18-	BARCO,																																												
2018	0780	JUAN																																												
00693	JI1	ANTONIO	Speeding	01/23/18	02/12/18	-	-	8.04	0.6	0.2	-	-	-	-	5.02	-	-	48	-	1	-	0.4	-	-	0.8	0.8	2	0.02	-	-	-	0.12	1.08	-	-	6.02	-	-	0.2	0.2	-	-	0.6	-	75.10
JP11	TR18-	BENITEZ,																																												
2018	1111	JOSE DI																																												
01018	JI1	JESUS	Speeding	02/07/18	02/27/18	-	-	39.13	2.94	0.98	-	-	-	-	-	-	-	-	-	4.9	-	1.96	-	-	3.92	3.92	2	0.1	-	-	-	0.59	5.29	-	-	29.37	-	-	0.98	0.98	-	-	2.94	-	100.00
JP11	TR18-	OVALLE																																												
2018	1092	HERNANDEZ																																												
00872	JI1	VICTOR	Speeding	02/08/18	02/22/18	-	-	40	3	1	-	-	-	-	-	-	-	54	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	156.10
JP11	TR18																																													
2018	1157	NEIRA																																												
00856	JI1	JASON	Speeding	02/12/18	02/21/18	-	-	40	3	1	-	-	-	-	-	-	-	30	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	132.10
JP11	TR18																																													
2018	1303	GARZA,																																												
00966	JI1	JESUS JR	Speeding	02/15/18	02/26/18	-	-	40	3	1	-	-	-	-	-	-	-	57	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	159.10
JP11	TR18																																													
2018	1314																																													
00932	JI1	HMAS RENE	Speeding	02/15/18	02/23/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	102.10
JP11	TR017-		Parent																																											
2018	0388	Gonzalez	Contributi																																											
00774	JI1	Maribel	ng to Non-																																											
			Att	12/04/17	02/16/18	-	-	40	3	1	8	-	-	20	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	8	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	100.00
JP11	TR018		Parent																																											
2018	0035	Benitez	Contributi																																											
01010	JI1	Sandra	ng to Non-																																											
			Att	01/11/18	02/27/18	-	-	40	3	1	8	-	-	20	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	8	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	100.00
Based on the offense date, JCD $0.25 was over assessed.																																														
JP11	101-	GONZALEZ,	Passing																																											
2018	10729	ROBERT	When																																											
00853	GS	RENE	Unsafe	01/16/01	02/21/18	-	-	17	3	-	29.6	-	-	-	-	-	15	-	5	-	5	-	0.5	2	-	-	2	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	102.10

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending February 28, 2018

Receip	Case Nt	Party		Off Type	Off Date	Date	BC	BCS	CCC	CHS	CHSJP	CO	CON	CRF	CSF	CSFS2	CSS	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	TOTAL
Based on the citation Code TC 545.412, CO fine should be split between CRF $12.38 and CO $12.37																																															
JP11	101			Unrestrai ned Child																																												
2018	10703	VARGAS,		Under																																											
00833	GS	GON ANNA		Two	02/07/01	02/20/18	-	-	17	3	-	24.75	-	-	-	-	-	15	-	5	-	5	-	0.25	2	-	-	2	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	3	50.00	147.00
Fine should be split 85% TPWFr and 15% CO. Amounts should be TPWFr $45.05 and CO $7.95																																														
JP11				Hunt wo/lail to																																											
2018	CRNT1			Show																																											
00626	7-0580	LOPEZ, JUAN		Hunting																																											
ADI	J11	MANUEL, Jr.		Lic	11/23/17	02/12/18	-	-	40	3	1	45.05	-	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	7.95	5	-	-	122.00
Based on offense type, CSS $0.15 should not have been assessed.																																														
JP11	11	CHAVEZ		Child (4 14) Ride																																											
2018	10453	LAURA LEE		no safety																																											
00706	8 TR	MARIA		belt	08/24/11	02/12/18	-	-	40	3	1	12.5	-	-	-	-	0.15	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	-	0.6	5.4	-	-	30	12.5	-	-	-	-	-	3	-	145.25
CSS $0.15 has been under assessed.																																														
JP11	110-	MENDIOLA,		Unrestrai																																											
2018	49956	ORLANDA		ned Child																																											
00802	S	HERNANDEZ		4 & under	06/10/10	02/20/18	-	-	40	3	1	12.5	-	-	-	-	0.10	-	-	5	-	-	2	-	-	4	4	2	0.1	-	20	-	0.6	5.4	-	-	30	12.5	-	-	-	-	-	3	50.00	195.20
Based on offense date, CSS $0.15 should not have been assessed.																																														
JP11	115-	SALDANA,		Unrestrai																																											
2018	34136	JESUS		ned Child																																											
01011	S	RODRIGUEZ		Childseat	05/07/15	02/27/18	-	-	40	3	1	12.25	-	-	-	-	0.15	-	-	-	-	-	2	-	-	4	4	2	0.1	-	20	-	0.6	5.4	5	-	30	12.25	-	1	1	-	-	3	-	146.75
Based on offense type, MVF $0.10 should have been assessed.																																														
JP11	1R18			Unrestrai																																											
2018	0877	PINEDA		ned Child																																										
00934	J11	GREGORIA		<8	01/23/18	02/23/18	-	-	40	3	1	12.50	-	12.5	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	5	30	-	-	1	1	-	-	3	-	127.00
LTF $2 should have been assessed.																																														
JP11	1R18	PEREZ		Safety Seat Syst,																																											
2018	0936	ABRAM		Child Pass																																											
00745	J11	ANELM		<8	01/25/18	02/13/18	-	-	40	3	1	12.5	-	12.5	-	-	-	-	-	-	5	-	2	-	-	4	4	-	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	125.10
Based on the offense date, IDRF $2, TPDC $1, and TPDS $1 should not have been assessed. In addition, please enter disposition date.																																														
JP11	1TA18	SALINAS																																													
2018	0009	JESUS		Failure to																																											
00689	J11	ANDRES		Appear	11/06/07	02/05/18	-	-	40	3	1	106	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	175.00
TPDS and TPDC were split incorrectly, should be TPDS $1 and TPDC $1.																																														
JP11	114																																													
2018	13396	VARGAS,																																												
00797	S	GLORIA		Expired LP	03/05/14	02/16/18	-	-	40	3	1	30	5	-	-	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	-	-	-	-	2	-	-	-	50.00	169.00
MVF $0.10 should not have been assessed. In addition, please enter disposition date.																																														
				Use of Portable																																												
JP11	1R18	MONTEMAY		Wireless																																												
2018	1006	OR JUAN		Comm																																											
00676	J11	JOSE		Device	02/01/18	02/09/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	102.10
Based on first payment, please correct disposition date.																																														
JP11	115			Driving																																												
2018	35196	Pena, Este		while In																																										
00927	S	Susana		Invalid	06/23/17	02/23/18	-	-	4.99	0.37	0.12	129.9	-	-	-	-	-	-	0.62	-	-	0.25	-	-	0.5	0.5	2	0.01	-	2.49	-	0.07	0.67	-	-	-	25	0	0	-	-	-	56.27	224.00
MVF $0.10 should not have been assessed.																																														
				Parent/Gu ardian																																												
JP11	1R17-			Permit																																												
2018	5950-	RODRIGUEZ,		Unl Minor																																												
00799	J1f	DORA EMMA		to Drive	10/01/17	02/16/18	-	-	40	3	1	100	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	189.00

Justice of the Peace Gilberto Saenz
Schedule of Adjustments
For the Month Ending February 28, 2018

Receip	Case No	Party	Off Type	Off Date	Date	BC	BCS	CCC	CHS	CHSJP	CO	CON	CRF	CSF	CSFSZ	CSS	CVC/	DD	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	PVS	SCOF	SDF	SJFC	SJFS	SO	SOr	STF	SVS0	TP	TPDC	TPDS	TPWF	TPW	UTFC	WARr	TOTAL
MVF $0.10 should have been assessed.																																														
		CARTER																																												
IP11	TR17	LORINA																																												
2018	5580	MONTENEGR																																											
00911	J11	O	Speeding	09/01/17	02/22/18	-	-	40	3	1	-	-	-	-	-	-	-	-	-	5	-	2	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	30	-	-	1	1	-	-	3	-	122.00
Based on disposition date, TP $25 should not have been assessed.																																													
			Parent																																											
IP11	TR017		Contributi																																											
2018	0374	MARTINEZ	ng to Non																																											
00809	J11	PATRICIA	Att	12/05/17	02/20/18	-	-	40	3	1	8.00	-	-	20	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	8	0.6	5.4	-	-	-	-	25	1	1	-	-	-	-	125.00
Please use correct code Const. 1 Capias Pro Fine and not WARr																																													
IP11	T15		Driving																																											
2018	4519G	Pena, Este	While Lic																																											
00927	5	Susana	Invalid	06/23/15	2/23/18	-	-	4.99	0.37	0.12	129.90	-	-	-	-	-	-	-	0.62	-	-	0.25	-	-	0.5	0.5	2	0.01	-	2.49	-	0.07	0.67	-	-	-	-	25	0.12	0.12	-	-	-	56.27	224.00

XS-A1

Justice of the Peace Gilberto Saenz
Precinct 1, Place 1
Schedule of Bonds on Deposit
As of February 28, 2018

Year	Receipt Date	Docket No.	Receipt No.	Bond Amount
2016				
	5/24/2016		JP11-2016-03170	245.00
	6/27/2016	CRNT16-0245-J11		167.00
		Total		412.00

Exhibit B

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 22, 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: *Monthly Fines and Fees Report* for February 2018

Dear Judge Morales:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out 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 month of February 2018 were $57,598.88. 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 3 receipts issued in February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified of the required adjustments (see Exhibit A); however, 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 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 February 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been filed with the County Auditor's Office. In addition, incorrect copies of the OCA Report for the months of February 2014 and March 2014 were filed with the County Auditor's Office. According to Justice of the Peace staff, copies of the OCA Reports cannot be generated due to programming errors in

Odyssey. Assistance from the Information Technology Department has been requested; however, the problem has not been resolved.

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

Failure to ensure that properly completed OCA Reports are filed with the County Auditor's Office may result in improper reporting 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 that 4 of 73 online credit card transactions processed during the month of February 2018 were receipted 2 to19 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payments were not receipted on time because of 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 March 29, 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 A. Duran

Maria Arcilia Duran, CPA,
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED: February-18

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) JP12-2018-00461 through JP212-2018-~~00957~~ 00961 $ 57,598.88 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) $ 57,598.88 x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ 57,598.88 (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)	$ 57,598.88	B, ✓	
Add: Previous Month's Bond Overtransfer	0.00		
Add: HCSO Monthly "D" Collections Report	$ 0.00 -		
Total Remittances Made to County Treasurer	$ 57,598.88	(A)	

PREPARED BY: Juan J. Cardenas **DATE:** 3-5-18

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

JUSTICE OF THE PEACE **DATE** 3-6-18

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.8.18 DA 3/16/18 3/22/18

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 2017

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH ENDED February-18

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

PBC

City: WESLACO, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-062-000-0-000	$ 10,647.31
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	50.10
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-005-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	987.66
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-062-000-0-000	313.90
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,301.09
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	343.99
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	85.99 ~~86.00~~
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	714.49
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	10.00
Special Fees				1100-341-10-062-000-0-000	1,576.92
Deferred Disposition		C.C.P. Art. 45.051	1,375.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	201.12		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	188.36
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-062-000-0-000	657.28
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	183.40 ~~183.41~~
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	2,729.61
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	271.45
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	429.99
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	3.03
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	40.29
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	12,983.85
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	120.87
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	15.11
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	2.05
Indigent Legal Services Fee-JP ($6)	103	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	618.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	6,452.75
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	1,263.56
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,670.89
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	603.66
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	23.61
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	917.03 ~~917.02~~
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,030.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	271.45
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	103	GC 51.971 (a)		1100-207-20-000-076-0-000	515.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1608.73 ~~1,608.78~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	33.76
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	6013.49 ~~6,138.49~~
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	15.00 -
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-008-0-000	5.10
Due to Others				1100-202-00-000-008-0-000	-
Restitution				1100-202-00-000-008-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	275.11
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,625.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,575.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry and Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)			
Abstract Fees ($5)		LGC 118.121/118.123 (c)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (3)	20.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	10.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)(4)	-		
Birth Certificates ($22 each)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045(3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 57,598.88

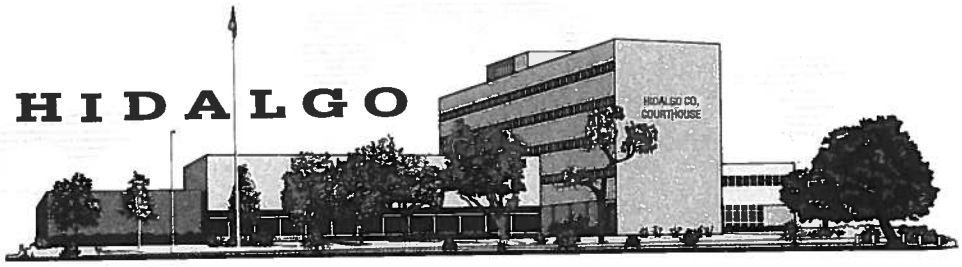
AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.8.18 PC 03/13/18 03/22/18

Justice of the Peace Jesus Morales
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	DPS	IDRF	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	TOTAL
TPDC and TPDS should be split $1.00 each.																													
JP12-2018 00662	14-110830 TR	2/15/2018	speeding	1/13/2014	2/15/2018	40	3	1	5	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	2	-	3	-	152.1
LTF was over assessed.																													
JP12-2018 00909	T13-2300J12	2/27/2018	no driver's license	6/15/2013	1/12/2018	11.49	0.86	0.29	1.44	0.57	1.15	1.15	4	0.03	-	-	-	5.75	0.17	1.55	-	0.72	2.87	-	-	3.59	-	14.37	50
Warrant fee was over assessed $50.00.																													
JP12-2018 00804	T11-3741J12	2/23/2018	speeding	9/10/2011	2/23/2018	40	3	1	5	2	4	4	2	0.1	4	20	6	20	0.6	5.4	30	25	-	-	-	-	3	100	275.1

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

March 22, 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: *Monthly Fines and Fees Report* for February 2018

Dear Judge Contreras:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out 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 month of February 2018 were $118,299.99. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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 9 receipts issued in the month of February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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), September 2017 (6), October 2017 (4), November 2017 (6), December 2017 (24), and January 2018 (3) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made. In addition, due to a heavy workload and a limited number of staff, the adjustments could not be completed in a timely manner.

There are numerous statutes that require Justices of the Peace to charge various fines, fees, and court costs for certain services and offenses. Fines, fees, and court costs must be allocated pursuant to State statutes and/or Commissioners Court approval. In addition, the County Auditor's Office requires that adjustments be made within three days of 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 incorrect Office of Court Administration's "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 February 2018 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 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.

Please provide written management responses to the observations noted above by March 29, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

PBC

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

City: PHARR, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #'s)	JP21-2018-00738 4	THRU JP21-2018-01600 4	$ 118,299.99 ✓ X9-A1
Sheriff's "D" Report	(Receipt #s)		THRU	

LESS: COST ON DEPOSIT	0.00 -	X7 ✓
ADD: COST ON DEPOSIT LIQUIDATED	0.00 -	X7 ✓
AMOUNT OWED TO COUNTY (Should Match Amt in Part III)	$ 118,299.99	X3
Less: Total amount of remittances to County Treasurer (From Part II)	118299.99 ~~118,161.09~~	(A)
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)	$ ~~138.90~~ 0.00	X4-a9

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT		COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 118 299.99 ~~118,161.09~~	B ✓	
Add: Previous Month's Bond Overtransfter	0.00		
Add: HCSO Monthly "D" Collections Report	0.00		
Total Remittances Made to County Treasurer	118299.99 $ ~~118,161.09~~	(A)	

PREPARED BY: OFELIA ORTIZ FLORES OF DATE: 3/7/18

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: ~~3.15.18~~ LC 3/22/18 ~~3/20/18~~

Bobby Contreras 3/7/18
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)

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

Judge: BOBBY CONTRERAS
Precinct No. 2 Place No. 1

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-063-000-0-000	$ 40948.53 ~~40,962.13~~
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	226.10 ~~212.50~~
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	375.00
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	1,606.45
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-063-000-0-000	527.48
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,129.93
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	94.82
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	23.71
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,078.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00
Teen Court Program Adm. Fee (Up to $10.00)		C.C.P. Art. 45.052 (e)		1100-341-10-060-005-0-000	-
Special Fees				1100-341-10-063-000-0-000	212.00
Deferred Disposition		C.C.P. Art. 45.051	$ 82.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	$ 130.00		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	316.49
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-063-000-0-000	772.45
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00 -
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	105.93
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	4,029.64
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	496.00 ~~498.50~~
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
Breath Alcohol Testing Fund ($30)		C.C.P. Art. 102.016		1100-207-20-000-006-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	118.53
Juvenile Crime and Delinquency Fund (____$.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	25.00
Consolidated Court Costs Fund ($40)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	21,304.29
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	75.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	9.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent Legal Services Fee- JP ($6)	296	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	1,776.00
State Traffice Fee-Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,604.47
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,113.93
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,846.40
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (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	1,051.96
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	40.60
Safety Seat Violation Fee ($0.15) (on or before September 28, 2011)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0 ~~75.00~~
Failure to Appear ($2@)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	529.64
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	2,960.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	501.00 ~~498.50~~
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	296	GC 51.971 (a)		1100-207-20-000-076-0-000	1,480.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	2690.00 ~~2555.00~~
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	5.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	50.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	200.00
Precinct #2				1100-342-10-292-000-0-000	5031.52 ~~5198.02~~
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	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Code Enforcement Precinct #2				1100-342-10-060-004-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-009-0-000	28.80 -
Due to Others				1100-202-00-000-009-0-000	-
Restitution				1100-202-00-000-009-0-000	-
Failure to Appear- OmniBase ($6)		TC 706.006/TC 706.007(d)(2)		1100-202-00-000-019-0-000	158.89
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	6,930.68
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	7,488.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	$ -		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	7,400.00		
Landlord & Tenant Eviction Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees/Appeal Fee ($10)		LGC 118.121/118.123 (b)	10.00		
Abstract Fees ($5)		LGC 118.121/118.123 (a)	30.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	40.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	8.00		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.110 (a)	-		
Birth Certificates ($22 each)		HSC 191.0045 (c-1)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (c-1)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	66.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ ~~118,303.60~~ 118,299.99

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.15.18 3/21/18 3/22/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTH STH DAY OF THE FOLLOWING MONTH. LGC § 113.051.
COUNTY AUDITOR'S FORM RE-JP-04 REVISED 02/2013

Justice of the Peace Bobby Contreras
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CMIT	CO	CONST2	CRF	CRFEEOVER	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	SCOF	SJFC	SJFS	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	WFDPS	TOTAL
TPDC and TPDS should be split $1.00 each.																																											
JP21 2018	CR 0670		no safety																																								
01545	14 21	2/28/2018	belt	2/2/2014	2/28/2018	40	3	1		50					60.6	5	-	-	2	-	-	4	4	2	-	4	20	6	20	0.6	5.4	30	-	-	-	-	2		3	-	-	262.6
Based on offense, MVF should NOT be assessed. Furthermore, TPDC and TPDS should be split $1.00 each.																																										
JP21 2018	CR 0041		no safety belt,																																							
01463	14 21	2/26/2018	passenger	2/13/2014	2/26/2018	40	3	1	-	50	-	-	-	-	51.63	5	-	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	30	-	-	-	-	2	-	3	-	-	223.73
IDRF was under assessed. Furthermore, TPDC should be assessed.																																										
JP21 2018	CR 2057		expired motor vehicle																																							
01465	15 21	2/26/2018	inspection	2/27/2015	2/26/2018	40	3	1	-	55	-	-	-	-	52.5	5	-	-	1	-	-	4	4	2	-	-	-	-	20	0.6	5.4	30	-	-	-	-	1	-	3	-	-	227.5
Based on offense, SV50 should NOT be assessed.																																										
JP21 2018	CR 0170		no safety																																							
00779	04 21	2/7/2018	belt	2/7/2003	2/2/2018	17	3	-	0.5	25	-	-	-	15	-	5	-	5	-	0.5	2	4	-	2	-	-	-	-	20	-	-	-	25	-	-	-	-	-	3	-	50	177
Cases should NOT be left with negative balances.																																										
JP21 2018	TR17																																									
01132	18689 021	2/14/2018	safety seat	12/1/2017	2/14/2018	40	3	1	-	12.5	-	12.5	2.9	-	-	-	5	-	2	-	-	4	4	2	0.1	-	-	-	-	0.6	5.4	30	-	-	-	1	1	-	3	-	-	130
JP21 2018	TR16		no driver's																																							
01417	46621 021	2/26/2018	license	8/12/2016	2/26/2018	40	3	1	-	65.9	-	-	4	-	46.5	-	5	-	2	-	-	4	4	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	1	1	-	-	-	-	205.5
Del was under assessed $17.31																																										
JP21 2018	CR 0642																																									
01408	14 21	2/14/2018	speeding	1/15/2013	7/6/2017	40	3	1	-	51	-	-	-	-	60.33	5	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	2.5	10	-	-	12.5	3	50	-	336.43
Del was under assessed $11.54.																																										
JP21 2018	CR 0642																																									
01417	15 21	2/14/2018	speeding	1/16/2015	8/16/2017	40	3	1	-	21	-	-	-	-	51.93	5	-	-	2	-	-	4	4	2	0.1	4	20	6	20	0.6	5.4	30	-	-	-	1	1	-	3	50	-	275.03
Del was under assessed 2.68.																																										
JP21 2018	CR 0711		expired motor vehicle																																							
01134	14 21	2/14/2018	inspection	8/15/2013	8/3/2017	19.29	1.45	0.48	-	-	2.41	-	-	-	29.37	-	-	-	0.96	-	-	1.93	1.93	2	-	1.93	9.64	2.89	9.64	0.29	2.6	14.47	-	1.21	4.82	-	-	6.03	1.45	24.11	-	138.9

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

EDINBURG, TEXAS 78539

March 27, 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: *Monthly Fines and Fees Report* for February 2018

Dear Judge Muñoz:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out 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 month of February 2018 were $116,968.24. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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 11 receipts issued in the month of February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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), October 2016 (10), December 2017 (2), and January 2018 (2) are 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 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 develop and implement formal procedures to ensure that fines, fees, and court costs are properly allocated and reported. At a minimum, the following procedures should be implemented:

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

Observation No. 2:
Copies of the January 2015 through February 2018 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 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 that collections for 17 of 19 days were deposited at the bank 2 to 5 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 develop and implement formal monitoring procedures to ensure that collections are deposited at the bank on a daily basis may result in the loss or misuse of County funds.

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

Observation No. 4:
We noted that 1 cash bond (CRNT16-0241-J2) posted by a defendant who failed to appear before the Justice of the Peace was not forfeited (liquidated) by the 10th workday following the date of their release from jail. The bond was received on October 4, 2016 (see Exhibit B). According to the Court Coordinator, the bond has not been forfeited due to programming errors in *Odyssey*. The assistance of the Information Technology Department has been requested; however, the problem has not been resolved.

Pursuant to Code of Criminal Procedure §45.044 (a)(2), "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 defendant being assessed additional court cost and fees, in error.

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 problem has been resolved.

Please provide written management responses to the observations noted above by April 10, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copies of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: FEB. 2018

PBC

Judge: JAIME J. MUNOZ | **City: PHARR, TX**
Precinct No. 2 Place No. 2 | **Hidalgo County, Texas**

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED	(Receipts #s)	~~JP2-2 2017-06861~~ JP22-2018-00805 THRU ~~JP2-2 2017-00804~~ JP22-2018-1487		$ 116,968.24
LESS:	COST ON DEPOSIT		0.00 -	
ADD:	COST ON DEPOSIT LIQUIDATED		0.00 -	
	AMOUNT OWED TO COUNTY (Should Match Amt in Part III)			$ 116,968.24
	Less: Total amount of remittances to County Treasurer (From Part II)			119,418.24 $ ~~116,968.24~~
	Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			(2450.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 116,968.24	
Add: Previous Month's Bond Overtransfer Oct 2016	50.00	
Add: HCSO Monthly "D" Collections Report July 2015	2400.00 ~~$0.00~~	
Total Remittances Made to the County Treasurer	119,418.24 $ ~~116,968.24~~	

PREPARED BY: _____ DATE: 3-1-2018

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: 3.14.18

JUSTICE OF THE PEACE — DATE: 3-5-2018

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: FEB. 2018

Judge: JAIME J. MUNOZ
Precinct No. 2 Place No. 2

PBC

City: PHARR, TEXAS
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-064-000-0-000	$ 49,228.40
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	322.15
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	262.55 ~~12.55~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-007-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,529.03
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-064-000-0-000	504.68
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	2,038.70
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	60.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	15.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,020.00
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL; Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-064-000-0-000	1,168.36
Deferred Disposition		C.C.P. Art. 45.051	1,121.63		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	46.73		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	302.81
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-064-000-0-000	758.03
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	75.00
Failure to Appear ($4)		TRC 706.006/TRC 706 007(d)(2)		1100-341-10-060-012-0-000	72.00
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,200.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	489.68
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	75.00
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.50
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	15.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	20,318.02
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, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	6.00 ~~626.00~~
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.50
Indigent legal Services Fee-JP ($6)	124	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	743.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	7,520.26
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	2,018.70
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	2,723.25
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,007.35
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	35.17
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~260.15~~
Failure to Appear ($20)		TRC 706.006/TRC 706 007(d)(2)		1100-207-20-000-066-0-000	360.00
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	1,240.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	491.68
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE SCPTC	124	C.C.P. Art. 102.011	1100-207-20-000-076-0-000		620.00
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	2,343.38
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	10.00
U.T.P.A. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	95.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	155.00
Precinct #2				1100-342-10-292-000-0-000	7,520.00
Precinct #3				1100-342-10-293-000-0-000	80.00
Precinct #4				1100-342-10-294-000-0-000	150.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	20.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-010-0-000	-
Due to Others				1100-202-00-000-010-0-000	-
Restitution				1100-202-00-000-010-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2)		1100-202-00-000-019-0-000	108.00
Delinquent Fee				1100-202-00-000-004-0-000	4,898.89
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	3,320.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	3,075.00		
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)	190.00		
Writ Filing Fee ($5)		LGC 118.121.118.123 (d)	35.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121 118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Proable Cause Tow Hearing Fee ($20)		LGC 101.141 (a)4	20.00		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045(h)		1100-341-10-060-008-0-000	-
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:	$ 116,968.24

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: by 3.14.18 3/22/18

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 1"

Justice of the Peace Jaime J. Muñoz
Precinct 2, Place 2
Schedule of Bonds on Deposit

Year	Receipt Date	Docket No.	Bond Amount
2016			
	10/4/2016	CRNT16-0241-J22	50.00
		Total	50.00

Exhibit B

Justice of the Peace Jaime Muñoz
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Number	Date	Offense	DOI date	Disposition Date	CCC	CFF	CHS	CHSJP	CMIT	CO	CRF	CSS	CVCA	DEL	DPS	DPSr	EFF	FA	IDRF	IND	INDC	JCD	JCPT	JCPTC	JCTF	JSF	LTF	MVF	OMNIC	OMNIS	OMNIV	PCTOW	SCOF	SF	SIFC	SJFS	STF	SV50	TPDC	TPDS	UTFC	WARr	WFPREC 22	TOTAL
Based on offense date, CSS should NOT be assessed. Adjust $0.07 into county fine and $0.08 into SV50.																																														
[illegible]	[illegible]	[illegible]	unreasonable d child 4	1/24/2014	2/26/2018	40	-	3	1	-	12.55	-	0.15	-	44.2	5	-	-	-	2	-	-	-	-	-	4	4	2	0.1	-	-	-	-	20	-	0.6	5.4	30	12.55	-	1	1	3	-	-	191.55
Based on disposition date, time payment should be assessed.																																													
[illegible]	[illegible]	[illegible]	allow unlicensed minor to drive	4/18/2008	1/28/2009	40	-	3	1	-	237	-	-	-	112.2	5	-	-	-	2	-	-	-	-	-	4	4	2	-	-	-	-	-	20	-	0.6	5.4	-	-	-	-	-	-	50	486.2
[illegible]	[illegible]	[illegible]	no safety belt	9/17/2004	9/20/2005	40	-	3	-	-	50	-	-	-	62.1	5	-	-	-	-	-	-	-	-	-	4	-	2	-	-	-	-	-	20	-	-	-	30	-	-	-	3	50	-	269.1
[illegible]	[illegible]	[illegible]	no liability insurance	9/17/2004	9/20/2005	40	-	3	-	-	175	-	-	-	89.7	5	-	-	-	-	-	-	-	-	-	4	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	50	-	388.7
[illegible]	[illegible]	[illegible]	fail to control speed	6/22/2006	3/16/2007	40	-	3	1	-	52	-	-	-	72	5	-	-	-	-	-	-	-	-	-	4	4	2	-	-	-	-	-	20	-	0.6	3.4	30	-	-	-	3	50	-	290
Based on offense, MVF should NOT be assessed. Adjust half to county fine and half to CRF.																																													
[illegible]	[illegible]	[illegible]	no safety belt >15	8/11/2017	2/27/2018	40	-	3	1	-	12.5	12.5	-	-	-	-	5	-	-	2	-	-	-	-	-	4	4	2	0.1	-	-	-	-	20	-	0.6	5.4	30	-	-	1	1	3	-	-	147.1
Based on offense, UTFC should NOT be assessed.																																													
[illegible]	[illegible]	[illegible]	display expired registratio	9/4/2002	2/26/2018	17	-	3	-	0.5	-	-	-	15	-	5	-	-	5	-	-	-	0.5	2	-	4	-	2	-	-	-	-	-	20	-	-	-	-	-	-	-	3	50	-	127
Del is over assessed $5.00.																																													
[illegible]	[illegible]	[illegible]	fail to control speed	6/22/2006	3/16/2007	40	-	3	1	-	52	-	-	-	72	5	-	-	-	-	-	-	-	-	-	4	4	2	-	-	-	-	-	20	-	0.6	3.4	30	-	-	-	3	50	-	290.00
FPDC and FPDS should be split $1.00 each.																																													
[illegible]	[illegible]	[illegible]	driving while license invalid	1/24/2014	2/15/2018	40	-	3	1	-	65.9	-	-	-	55.5	5	-	-	-	2	-	-	-	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	-	-	-	2	-	-	-	240.5
[illegible]	[illegible]	[illegible]	Following too closely	1/24/2014	2/26/2018	40	-	3	1	-	100	-	-	-	75.63	5	-	-	-	2	-	-	-	-	-	4	4	2	0.1	4	20	6	-	20	-	0.6	5.4	30	-	-	2	3	-	-	327.73
Please contact the Auditor's Office for instructions.																																													
[illegible]	[illegible]	[illegible]	Probable cause	[illegible]	[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	5	-	-	5	-	-	-	-	-	-	-	20	-	75	-	-	-	-	-	-	-	-	115
Please ensure that a separate receipt is issued for each case # for which payment is received.																																													
[illegible]	DC18 [illegible]																																												
[illegible]	22 [illegible]																																												
[illegible]	22 [illegible]																																												
[illegible]	22 [illegible]																																												
[illegible]	22 [illegible]																																												
[illegible]	22 [illegible]																																												
[illegible]	22 [illegible]					-	425	-	-	-	-	-	-	-	-	-	-	170	-	-	102	-	-	-	85.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	782.00

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 22, 2018

The Honorable Luis Garza
Hidalgo County Justice of the Peace Pct. 3, Pl. 1
730 N. Breyfogle, Suite C
Mission, Texas 78572

Ref: *Monthly Fines and Fees Report* for February 2018

Dear Judge Garza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out 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 month of February 2018 were $283,229.50. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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 19 receipts issued in February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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 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 19 receipts are corrected. 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 February 2018 Office of Court Administration's "Official Justice of the Peace Monthly Reports" (OCA Reports) have not been submitted to the County Auditor's Office. In addition, improperly completed OCA Reports for the months of September 2012, December 2012, September 2013, October 2013, and January 2014 through December 2014 were filed with the County Auditor's Office. According to the Justice of the Peace staff, properly completed OCA Reports cannot be generated from *Odyssey* due to data entry errors. Assistance from the Information Technology Department 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 that 14 of 533 online credit card transactions processed during the month of February 2018 were receipted 2 to 4 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to the Court Coordinator, the payments were not receipted on time because of 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 March 29, 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 A. Duran CB

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibit A

cc: Valde Guerra, County Executive Officer

MAR 02 2018

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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) JP31-2018-01197 † THRU JP31-2018-02828 † $ 283,229.50 ✓
X9-a1

LESS: COST ON DEPOSIT 0.00- X9 ✓

ADD: COST ON DEPOSIT LIQUIDATED 0.00- X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $ ~~283,229.50~~ ✓
283,229.50

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~283,169.50~~
Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~60.00~~
(0.00) X4-a24

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT 283,229.50 ✓	Comment
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ ~~283,169.50~~ B1	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
	283,229.50 (A)	
Total Remittances Made to County Treasurer	$ ~~283,169.50~~	

PREPARED BY: Debra Gonzalez ✓ DATE PREPARED: 3/2/2018 11:28

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: ev 3.9.18 DC
~~3/19/18~~ 3/21/18

J. Garza 3-2-2018
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

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

MAR 02 2018

Judge: LUIS GARZA
Precinct No. 3 Place No. 1

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-065-000-0-000	$ 101,518.97
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	1,409.30
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	1062.42 ~~62.47~~
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25 093 (d) 1 (A)		1100-207-30-000-008-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	4,458.01
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-065-000-0-000	1,484.02
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	5,944.02
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	932.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	233.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,995.76
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	250.00
Special Fees				1100-341-10-065-000-0-000	2,938.34
Deferred Disposition		C.C.P. Art. 45.051	2,576.80		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	361.54		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	890.41
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-065-000-0-000	2,431.00
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	495.00
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	14,066.68
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	1,433.44
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415 082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	1,165.00
Juvenile Crime and Delinquency Fund (___$.25, ___$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	1.00
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	59,394.33
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	1.00
Indigent legal Services Fee-JP ($6)	83	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	498.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	24,280.02
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	5,936.02
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	8,005.64
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	2,959.04
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	113.86
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15 ~~1,000.10~~
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	830.00
Truancy Prevention and Diversion Fund ($1)	4	C.C P Art. 102.015		1100-207-20-000-073-0-000	1,436.44
Texas Home Visiting Program Contribution ($5)		HSC 191 0048/LGC 118 018 (e)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	83	GC 51.971 (a)		1100-207-20-000-076-0-000	415.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			
D.P.S. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-019-0-000	6,945.03
T.A.B.C. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (_____$3,_____$5,_____$35,_____$50)				1100-207-20-000-021-0-000	45.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	375.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	225.00
Precinct #3				1100-342-10-293-000-0-000	6,748.64
Precinct #4				1100-342-10-294-000-0-000	75.00
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees Due to Other Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-011-0-000	154.00
Due to Others				1100-202-00-000-011-0-000	-
Restitution				1100-202-00-000-011-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007(d)(2)		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	18,784.96
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	2,145.00
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121/118.122	2,075.00		
Landlord & Tenant Eviciton Filing Fee (Forcible Entry & Detainer Court) ($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (a)	20.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	50.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	-		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	-		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141 (a-4)	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (a-4)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (a-d)		1100-341-10-060-001-0-000	67.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	11.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b) CCP 102.004		1100-341-10-060-006-0-000	22.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 283,229.50

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~3.9.18~~ 3/21/18

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BEFORE THE FIFTEENTH DAY OF THE FOLLOWING MONTH-LGC § 114.025

Justice of the Peace Luis Garza
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CO	CPFCO NST3	CRF	CSS	DEL	DPS	DPSr	IDRF	JCTF	JSF	LTF	MVF	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPCO	TPDC	TPDS	TPST	UTFC	WARr	TOTAL
Based on offense date, CSS should NOT be assessed.																																			
JP31-2018	CR15-3342																																		
02135	J31	2/22/2018	safety belt, child	2/21/2015	2/22/2018	40	3	1	12.48	-	-	0.15	44.13	5	-	2	4	4	2	-	20	0.6	5.4	-	-	30	12.47	-	-	1	1	-	3	-	191.23
Time payment was under assessed.																																			
JP31-2018-	CRNT17-																																		
02059	0197-J31	2/22/2018	no driver's license	3/21/2017	2/22/2018	40	3	1	65.9	-	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	2.5	-	1	1	-	-	-	204
JP31-2018-	TR17-12361		display wrong license																																
02402	J31	2/26/2018	plates	6/12/2017	11/2/2017	40	3	1	100	-	-	-	-	-	5	2	4	4	2	0	20	0.6	5.4	-	-	-	-	2.5	-	1	1	-	-	-	191.5
Based on the disposition date, time payment should be assessed.																																			
JP31-2018-	TR15-2729-																																		
02197	J31	2/23/2018	safety seat	10/12/2015	8/24/2016	40	3	1	12.5	-	12.5	-	44.13	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	-	191.23
JP31-2018	TR16-0774																																		
01493	J31	2/7/2018	speeding	6/4/2015	7/6/2016	40	3	1	75	-	-	-	74.13	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	-	-	1	1	-	3	50	321.23
JP31-2018-	TR16-0774																																		
01494	J31	2/7/2018	no driver's license	6/4/2015	7/6/2016	40	3	1	65.9	-	-	-	61.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	50	266.5
JP31-2018	TR16-14150		fail to maintain																																
02495	J31	2/26/2018	financial responsibility	11/10/2016	2/22/2017	40	3	1	175	-	-	-	-	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	264
JP31-2018	TR17-0367		fail to maintain																																
02375	J31	2/26/2018	financial responsibility	12/19/2016	8/2/2017	40	3	1	175	-	-	-	79.2	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	343.2
JP31-2018	TR17-0562		driving while license																																
01942	J31	2/20/2018	invalid	1/10/2017	2/10/2017	40	3	1	65.9	-	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	201.5
JP31-2018	TR17-0563		fail to maintain																																
01943	J31	2/20/2018	financial responsibility	1/10/2017	2/10/2017	40	3	1	175	-	-	-	79.2	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	343.2
Based on offense, MVF should be assessed.																																			
JP31-2018	TR18-0708		unrestrained child																																
01264	J31	2/2/2018	under8	1/5/2018	2/2/2018	40	3	1	25	-	25	-	-	-	-	2	4	4	2	-	-	0.6	5.4	-	5	30	-	-	-	1	1	-	3	-	152
Del was over assessed $0.05. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																			
JP31-2018	CR11-01248																																		
02340	J31	2/23/2018	speeding	2/24/2011	6/7/2012	40	3	1	32.8	50	-	-	68.43	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	30	-	25	-	-	-	-	3	-	296.33
Del was over assessed $0.38. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																			
JP31-2018-	CR15-6335																																		
02686	J31	2/28/2018	no driver's license	5/18/2015	2/28/2018	40	3	1	64.37	-	-	-	46.53	-	-	2	4	4	2	0.1	20	0.6	5.4	5	-	-	-	-	-	1	1	-	-	-	200
Del was under assessed $5.77.																																			
JP31-2018-	CRNT17-		illegal diposal of solid																																
02057	0196-J31	2/22/2018	waste	3/21/2017	1/9/2018	40	3	1	500	-	-	-	176.7	-	5	2	4	4	2	-	20	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	790.7
JP31-2018	TR16-14730																																		
02548	J31	2/27/2018	no driver's license	11/11/2016	12/22/2017	40	3	1	65.9	-	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	2.5	10	1	1	12.5	-	-	226.5
Del was under assessed $0.58. Furthermore, time payment was under assessed.																																			
JP31-2018-	CRNT17																																		
02059	0197-J31	2/22/2018	no driver's license	3/21/2017	2/22/2018	40	3	1	65.9	-	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	2.5	-	1	1	-	-	-	204
Del was under assessed $0.12.																																			
JP31-2018	TR17-0471																																		
01689	J31	2/13/2018	no driver's license	12/17/2016	2/13/2018	40	3	1	66.4	-	-	-	46.5	-	5	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	1	1	-	-	-	202
TPDC should be assessed.																																			
JP31-2018	CR14-6206		expired motor vehicle																																
02238	J31	2/23/2018	inspection	11/20/2014	2/23/2018	40	3	1	55	-	-	-	52.5	-	-	1	4	4	2	-	20	0.6	5.4	5	-	30	-	-	-	-	1	-	3	-	227.5
TPDC and TPDS should be split $1.00 each.																																			
JP31-2018-	CR14-0556-																																		
02148	J31	2/22/2018	no driver's license	1/19/2014	2/22/2018	40	3	1	66	-	-	-	46.53	5	-	2	4	4	2	0.1	20	0.6	5.4	-	-	-	-	-	-	-	2	-	-	-	201.63

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

EDINBURG, TEXAS 78539

March 27, 2018

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

Re: *Monthly Fines and Fees Report* for February 2018

Dear Judge Ochoa:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out 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 month of February 2018 were $189,381.06. 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 56 receipts issued in February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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); September 2017 (15); October 2017 (18); November 2017 (31); December 2017 (16); and January 2017 (27) 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.
- 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's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of January 2014 through June 2014 and September 2014 through February 2018 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 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 problem has been resolved.

Observation No. 4:
We noted that the February 2018 *Monthly Report* was submitted to the County Auditor's Office 2 days after the fifth day following the end of the month. According to the Court Coordinator, there was a misunderstanding when the report was due as to the fifth business day or the fifth of the month.

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

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

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

Observation No. 5:
We noted that collections for 6 of 19 days were deposited at the bank 2 to 5 days after collections were receipted. According to the Court Coordinator, problems balancing the Close-out Reports caused the delay in making the deposits.

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 that 8 of 19 Close-out Reports were submitted to the County Treasurer's Office 2 to 7 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.

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 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.

Observation No. 7:
We noted that 5of 362 online and 1 of 169 in-house credit card transactions had the incorrect reference number recorded on the receipt. According to staff, the incorrect reference number was recorded on the receipt, in error.

The County Auditor's Office *Cash Handling Guidelines and Procedures* requires that an official receipt must contain sufficient information to create an adequate audit trail that ensures proper allocation of the funds. At a minimum, the cash receipt must include fields for the date, payer name, form of payment (e.g., cash, check, or credit card), check number, amount, account name to be credited, description (e.g., account number, permit number, case number, style of case number, reference number, etc.), and the initials or signature of the cashier.

Failure to ensure that the reference number is correctly recorded on the receipt may result in the improper allocation of County funds.

Recommendation:
Management should ensure that the correct reference number is recorded on the receipt.

Please provide written management responses to the observations noted above by April 9, 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 A. Duran PA

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copy of *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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) JP32-2016-00743 ≠ THRU	JP32-2016-01803 ≠	$ ~~189,371.06~~ 189,381.06 10X-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)			$ ~~189,371.06~~ 189,381.06 X3 ✓
Less: Total amount of remittances to County Treasurer (From Part II)			$193,183.41 (A) ✓
Total funds due to County Treasurer (Overtransfer Made to Co Treas.)			~~189,371.06~~ (3,802.35) X4-C ✓ ≠ ^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$189,381.06 - B1 ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Sept 2015, Dec 2015, Oct '2016, Nov 2016	3,199.25 Ex B ✓	
Add: HCSO Monthly "D" Collections Report Aug. 2015	603.10 ~~$0.00~~ Ex B ✓	
Total Remittances Made to County Treasurer	$193,183.41 - (A) ≠ ^	

PREPARED BY: _____ DATE PREPARED: 3/8/18

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

Marcos Ochoa 3/8/18
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 § 114.025)

COUNTY AUDITOR'S FORM – RE-JP-001 REVISED 9-15

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MAR - 9 2018

03/15/18

HIDALGO COUNTY
AUDITOR'S OFFICE

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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

PBC

City: MISSION, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-066-000-0-000	$ 63,691.31
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	700.23 ~~587.50~~
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	0.00 ~~120.00~~
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,843.61
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-066-000-0-000	934.50
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,781.93
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	80.00 -
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	20.00 -
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	1,900.20
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mtr Reg)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	120.00 -
Special Fees				1100-341-10-066-000-0-000	1,910.90 ~~1,870.90~~
Deferred Disposition		C.C.P. Art. 45.051	1,870.90	M	
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	40.00-	M	
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	560.70
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-066-000-0-000	1,773.00
Child Safety ($20-$25)		C C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	245.00 ~~20.00~~
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	144.00 -
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	9,360.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-341-10-060-013-0-000	878.00
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	10.00
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	5.00
Law Enforcement Education Fund (_____$1,_____$1.50,_____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	100.00 -
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	4.10
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	5.00
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	46.93
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	37,698.95
Compensation Victims Of Crime Fund (___$3, ___$5, ___$15, ___$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	170.80
Judicial & Court Personnel Training Fund (___$1, ___$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	20.38
Correctional Managment Institute of Texas Fund ($.50)		CCP Art. 102.075		1100-207-20-000-029-0-000	3.50
Indigent legal Services Fee-JP ($6)	74	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	444.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	17,550.00
Jury Service Fee ($4)		C C.P Art. 102.0045		1100-207-20-000-053-0-000	3,737.94
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	5,037.77
Birth Certificate Fee ($1.80)	0	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	0.00 ~~40.00~~
Indigent Defense Representation Fund ($2)		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,860.51
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	70.60
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	0.15
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	720.00 -
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	740.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-207-20-000-073-0-000	886.00
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (c)		1100-207-20-000-074-0-000	0.00 ~~112.73~~
ARREST /WARRANT FEES: STATE JPT-Civil.	744	C C P. Art. 102.011		1100-207-20-000-076-0-000	370.00
D.P.S. (____$3,____$5,____$35, ____$50)				1100-207-20-000-019-0-000	4,899.34 ~~4,564.34~~
T.A.B.C. (____$3,____$5,____$35, ____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35, ____$50)				1100-207-20-000-021-0-000	15.00
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	165.00
Constable Fees: HIDALGO COUNTY AUDITOR'S OFFICE					
Precinct #1 APPROVED BY: [illegible] DATE: 03/15/18				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	-
Precinct #3				1100-342-10-293-000-0-000	7,249.34 ~~7,594.34~~
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	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others Delinquent Fees				100-202-00-000-004-0-000	16,298.14
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	5.13 ~~221.13~~
Due to Others				1100-202-00-000-012-0-000	0.00 ~~16,298.14~~
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	216.00 ~~370.00~~
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	1,816.00 ~~2,255.00~~
Small Claims Court Filing Fee ($25)		LGC 118.121,118.122	-		
Debt Claim Fee (Justice Court Filing Fee) ($25)		LGC 118.121,118.122	1,850.00		
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 (a)	25.00		
WOT Filing Fee ($5)		LGC 118.121,118.123 (a)	12.00		
Filing other Document ($1 1st pg, 25¢ for each add'l pg)		LGC 118.121,118.123 (a)	225.00		
Certified Copies of Court Papers ($2 1st pg, 25¢ for each add'l pg)			1.00		
Probable Cause Law Hearing Fee ($2)			144.00		
Birth Certificates ($22 each $9.20 local)					
Death Certificates ($20 each, each add'l $3)		HSC Sec 191.0045 (a)			
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (b) Rules of Civil Proc. Rule 5.4(b) CCP 102.004		1100-341-10-060-008-0-000	0.00 ~~720.00~~
Jury Fees (Civil $22, Criminal $3)					

TOTAL AMOUNT DUE TO THE COUNTY TREASURER $ 139,331.00 ~~189,171.06~~

THIS REPORT IS DUE IN THE OFFICE OF THE COUNTY AUDITOR BY THE FIFTEENTH DAY OF THE MONTH FOLLOWING
COUNTY AUDITOR'S [illegible] REVISED [illegible]

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HIDALGO COUNTY
AUDITOR'S OFFICE

Justice of the Peace Marcos Ochoa
Precinct 3, Place 2
Schedule of Bonds on Deposit
As of February 2018

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	3,199.25

August 2015 jail payments that have been posted as bonds that have not been corrected as fines and fees ($603.10) 603.10

Total 3,802.35

EXHIBIT B

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Num	Party	Off Type	Off Date	Date	ARI	CCC	CHS	CHS	CJP	CMI	CO	CON	CR	CRF	CSS	CVC/	DD	DEL	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOF	LEOC	LTF	MVF	OMN	OMN	OMN	OVER	SCDF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDI	TPDS	UTFC	WAR	WFC	WFD	WFP	WFS	TOTAL
Based on the offense date, LEMI $0.50 and LEOSE $1.00 should have been assessed.																																																							
JP32 2018 01043	TR16 01	GONZALEZ ARTHUR	Speeding	12/21/94	02/12/18				5		46.00		5			15			5			2.5			1							2					20									3			35				139.50
CR $5 should have been assessed. In addition, please enter disposition date.																																																						
JP32 2018 01801	TR16 01	CAMPOS JUAN JOSE	No Safety Belt	06/10/97	02/28/18				5		25.00					15			5			2.5			1			0.5	1	2	2						20									3							82.00
Based on disposition date, TP $25 should not have been assessed.																																																					
JP32 2018 01012	TR16 298MS3	VARGAS, JOSE MANUEL	No Liability Ins	07/19/03	02/09/18	17	3			0.5	50.00					15			44.70	5		5			0.5	2	4					2					20							25							193.70
DEL was under assessed, should be $78.93. Please call Auditor's office for instructions.																																																					
JP32 2018 00772	TR16 0331MX0	ABEYTIAGA CARLOS	No TP Light	12/31/03	02/01/18	17	3			0.5	106.1					15			78.90			5			0.5	2	4					2					20				5		30			3				50		342.00
Based on the disposition date, TP $25 should not have been assessed. In addition, based on the offense date, CSS $0.15 should not have been assessed. In addition DEL was over assessed, should be $67.53. If approved by the Justice of the Peace, amount should be refunded, if not call Auditor's office for instructions.																																																						
JP32 2018 01335	TR16 04[illegible]	MATEOS ANNIE'S ANALES	Child (4-14) Ride no safety belt	01/16/13	02/22/18	40	3	1			12.50					0.15			75.07	5			2			4	4					2	0.1	4	20	6		20	0.6	5.4			30	12.50	25			3			50		325.32
Please enter disposition date																																																					
JP32 2018 01371	TR16 0[illegible]	DIETZ, LEORA ESTHER	Safety Seat Syst, Child Pass <8	02/02/16	02/22/18	40	3	1			12.50			12.5					44.13		5			2		4	4					2	0.1					20	0.6	5.4			30			1	1	3					191.23
JP32 2018 01754	TR16 [illegible]	VALDANA GARCIA [illegible]	Safety Seat Syst, Child Pass <8	09/16/17	02/28/18	40	3	1			12.50			12.5							5			2		4	4					2	0.1					20	0.6	5.4			30			1	1	3					147.10
JP32 2018 01689	TR16 [illegible]	MALDONADO ABRIL MARIAS	Safety Seat Syst, Child Pass <8	10/31/17	02/27/18	40	3	1			12.50			12.5							5			2		4	4					2	0.1						0.6	5.4			30			1	1	3					127.10
JP32 2018 01516	TR16 01[illegible]	HERRERA MARIA I	Safety Seat Syst, Child Pass <8	11/24/17	02/26/18	40	3	1			12.50			12.5							5			2		4	4					2	0.1						0.6	5.4			30			1	1	3					127.10
JP32 2018 01179	TR16 [illegible]	VARGAS, ARTURO SEGURA	Safety Seat Syst, Child Pass <8	12/11/17	02/15/18	40	3	1			12.50			12.5							5			2		4	4					2	0.1						0.6	5.4			30			1	1	3					127.10
JP32 2018 01104	TR16 [illegible]	[illegible] [illegible]	Allow Child Ride not Secrd by SB Fail to Maintain Financial Resp	04/06/11	02/13/18	40	3	1			12.57								58.58	5			2		4	4					2	0.1					20	0.6	5.4			30	12.58				3		50			253.83
JP32 2018 01538	TR16 [illegible]	[illegible] [illegible]		09/18/16	02/26/18	40	3	1			175								103.2		5			2		4	4					2		4	20	6		20	0.6	5.4						1	1		50				447.20
JP32 2018 01218	TR16 [illegible]	GONZALEZ ANDRES ESCOBEDO	No DL (Unl)	03/23/16	02/16/18	40	3	1			65.90								46.50		5			2		4	4					2	0.1					20	0.6	5.4						1	1						201.50
JP32 2018 01589	TR16 [illegible]	PEREZ, ANGELA GRISELDA	No DL (Unl)	09/22/16	02/26/18	40	3	1			65.90								46.50		5			2		4	4					2	0.1					20	0.6	5.4						1	1						201.50
JP32 2018 01744	TR16 [illegible]	NAJERA NAJERA, MINA	No DL (Unl)	06/06/17	02/28/18	40	3	1			65.90										5			2		4	4					2	0.1					20	0.6	5.4						1	1						155.00
[illegible]	TR16 [illegible]	[illegible] [illegible]	No DL (Unl)	12/09/17	02/02/18	40	3	1			65.90										5			2		4	4					2	0.1						0.6	5.4						1	1						135.00
JP32 2018 01862	TR16 [illegible]	[illegible] [illegible]	No DL (Unl)	01/02/18	02/12/18	40	3	1			65.90										5			2		4	4					2	0.1						0.6	5.4						1	1						135.00
JP32 2018 01496	TR16 0805 [illegible]	NAVA MEJIA, MARIBELA RIVERA, JOSE	No DL (Unl)	01/15/18	02/22/18	40	3	1			65.90										5			2		4	4					2	0.1						0.6	5.4						1	1						135.00
JP32 2018 01751	TR16 2015 [illegible]	GUADALUPE REYES	No DL (Unl)	02/10/18	02/28/18	40	3	1			65.90													2		4	4					2	0.1						0.6	5.4		5				1	1						135.00

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Num	Party	Off Type	Off Date	Date	AMNE	CCC	CHS	CHS	CJP	CMIT	CO	CONS	CR	CRF	CSS	CVC/	DO	DEL	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOF	LEOC	LTF	MVF	OMN	OMN	OMN	OVER	SCOI	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDI	TPDS	UTFC	WAR	WFC	WFD	WFP	WFS	TOTAL
Please enter disposition date.																																																						
JP42 2018 01587	TR17 8671	CARDONA, IRAM MUNIZ	No Safety Belt	07/28/17	02/26/18		40	3	1			50.00								5			2			4	4				2						20	0.6	5.4			30			1	1	3							172.00
JP32 2018 00768	TR28 0121	SILLENE ARGELIA	No Safety Belt	12/16/17	02/01/18		40	3	1											5			2			4	4				2							0.6	5.4			30			1	1	3							102.00
JP42 2018 00767	TR18 0178	SANCHEZ, RUBEN	No Safety Belt	01/03/18	02/01/18		40	3	1									50		5			2			4	4				2							0.6	5.4			30			1	1	3							152.00
[illegible]	TR18 [illegible]	VILLA TORIA	No Safety Belt	01/20/18	02/27/18		40	3	1									50		5			2			4	4				2							0.6	5.4			30			1	1	3							152.00
[illegible]	TR18 [illegible]	PROCIANT [illegible]	No Safety Belt	01/31/18	02/12/18		40	3	1			50.00								5			2			4	4				2							0.6	5.4			30			1	1	3							152.00
JP42 2018 01750	8782 TR17	RUBY [illegible]	Speeding	08/21/16	02/28/18		40	3	1			45.00							50.13	5			2			4	4				2	0.1					20	0.6	5.4			30			1	1	3							217.23
JP32 2018 00951	12622 TR17	GONZALEZ, EPIGMENIO [illegible]	Speeding	12/10/17	02/07/18		40	3	1									63		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							165.10
JP32 2018 00974	13124 TR17	JONES, ANGELICA MARTINEZ [illegible]	Speeding	12/19/17	02/08/18		40	3	1			57.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							159.10
JP32 2018 00884	13152 TR18	[illegible] ARENAS SANTOS	Speeding	12/23/17	02/06/18		40	3	1											5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							102.10
JP32 2018 00979	0201 TR18	CRISTINA [illegible]	Speeding	01/02/18	02/08/18		40	3	1			36.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							138.10
JP32 2018 00890	0151 TR18	[illegible] [illegible]	Speeding	01/03/18	02/06/18		40	3	1									51		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							153.10
JP32 2018 01151	0197 TR18	JACOB [illegible] SILVA JOSE	Speeding	01/03/18	02/14/18		40	3	1									45		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							147.10
JP32 2018 01143	0222 TR18	[illegible] GONZALEZ	Speeding	01/09/18	02/14/18		40	3	1			54.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							156.10
JP32 2018 00952	0240 TR18	EPIGMENIO GONZALEZ RICARDO	Speeding	01/14/18	02/07/18		40	3	1			51.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							153.10
JP32 2018 00861	0262 TR18	ADRIAN RAMOS	Speeding	01/16/18	02/05/18		40	3	1									30		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							132.10
JP42 2018 00971	1442 [illegible]	GINA M RODRIGUEZ [illegible]	Speeding	01/21/18	02/08/18		40	3	1			42.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1 .	3							144.10
JP32 2018 01378	[illegible] [illegible]	[illegible]	Speeding	01/29/18	02/22/18		40	3	1			51.00								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							153.10
JP32 2018 01198	[illegible] [illegible]	[illegible] [illegible]	Speeding	02/07/18	02/14/18		40	3	1									54		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							156.10
JP32 2018 00849	1242 TR18	RAMOS, RODOLFO MCGUIRE, DON	Fail to Yield ROW	01/13/18	02/05/18		40	3	1			52.90								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							155.00
JP32 2018 01702	1330 TR18	HERNANDEZ [illegible]	Fail to Yield ROW to EH Veh Disregard Official Traffic Control Device	01/30/18	02/27/18		40	3	1									200		5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							302.10
[illegible]	[illegible] [illegible]	[illegible] [illegible]	[illegible]	10/02/17	02/02/18		40	3	1			52.90								5			2			4	4				2	0.1						0.6	5.4			30			1	1	3							155.00
JP32 2018 01384	1336 [illegible]	[illegible] [illegible]	No DI (unl)	02/13/17	02/22/18		40	3	1			65.90							46.50	5			2			4	4				2	0.1					20	0.6	5.4						1	1								201.50

DEL was over assessed, should be $46.09. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions.

JP32 2018 01156	TR18 [illegible]	[illegible] Z SARABIA [illegible]	No Safety Seat Syst, Child Pass [illegible]	05/21/13	02/14/18		40	3	1			12.50							58.53	5			2			4	4				2	0.1					20	0.6	5.4			30	12.50				3								203.63

Based on the offense type, MFV $0.10 should have been assessed. In addition CO and SV50 were split incorrectly, should be CO $12.57 and SV50 $12.58 (the extra cent goes to state).

JP32 2018 01137	TR18 [illegible]	MAYERS [illegible] CARLOS [illegible]	No Safety Seat Syst, Child Pass [illegible]	07/12/13	02/22/18		40	3	1			12.58							67.54	5			2			4	4				2			4	20	6		20	0.6	5.4			30	12.57				3				50				292.69

Justice of the Peace Marcos Ochoa
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case	Name	Party	Off Type	Off Date	Date	AMT	CCC	CHS	CHS	CJP	CMN	CO	CONS	CR	CRF	CSS	CVC/	DO	DEL	DPS	DPSr	FA	GR	IDRF	JCD	JCPT	JCTF	JSF	LEMI	LEOF	LEOC	LTF	MVF	OMN	OMN	OMN	OVER	SCOI	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WAR	WFC	WFD	WFP	WFS	TOTAL
TPDS was split incorrectly. Should be TPDC $1 and TPDS $1.																																																									
JP42 2018 01656	114	UNIVERDS MARYCARM	EN	Fail to Maintain Financial Resp	01/27/14	02/27/18		40	3	1	-	175	-	-	-	-	-	-	-	79.20	5	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	-	343.20
JP42 2018 01654	114	UNIVERDS MARYCARM	EN	No DL (Unl)	01/27/14	02/27/18		40	3	1	-	66.00	-	-	-	-	-	-	-	46.53	5	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	-	2	-	-	-	-	-	-	-	201.63
JP42 2018 01655	114	UNIVERDS MARYCARM	EN	Unsafe Speed	01/27/14	02/27/18		40	3	1	-	103	-	-	-	-	-	-	-	67.53	5	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	-	2	3	-	-	-	-	-	-	292.63
TPDS was split incorrectly. Should be TPDC $1 and TPDS $1.																																																								
JP42 2018 01423	114	MEDINA MIGUEL	FRANCIS	Fail to Merge Left Passing ER Veh	01/14/14	02/23/18		40	3	1	-	500	-	-	-	-	-	-	-	186.63	5	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	-	2	3	-	-	-	-	-	-	808.73
Based on appear by date, SCOF $20 should have been assessed.																																																								
JP42 2018 01567	961	CASTRO JONATHAN		No DL (Unl)	08/22/17	02/26/18		40	3	1	-	65.90	-	-	-	-	-	-	-	-	-	5	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	-	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	135.00
DEL was over assessed, should be $70.76. If approved by the Justice of the Peace, amount should be refunded, if not call Auditor's office for instructions.																																																								
JP42 2018 00998	114	DE ARDA CARINA		Speeding	06/21/11	02/08/18		40	3	1	-	65.76	-	-	-	-	-	-	-	70.77	5	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	30	-	-	-	3	-	-	50	-	-	-	306.63
DEL was over assessed, should be $65.79. If approved by the Justice of the Peace, amount should be refunded, if not call Auditor's office for instructions. In addition, based on offense type, MVF $0.10 should have been assessed.																																																							
JP42 2018 01070	114	HERNANDE Z SARAHI	PATRICIA HERNANDE	No DL (Unl)	07/15/12	02/12/18		40	3	1	-	132.3	-	-	-	-	-	-	-	80.70	5	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	300.00
JP42 2018 01499	114	HERNANDE Z SARAHI	PATRICIA	No DL (Unl)	05/21/13	02/23/18		40	3	1	-	132	-	-	-	-	-	-	-	80.70	5	-	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	-	-	-	-	-	-	-	-	299.70
Based on the first payment date, TP $25 should have been assessed. In addition, please correct disposition date.																																																							
JP3 2018 01737	114	HERNANDE Z SARAHI		No Safety Belt	04/30/15	02/27/18					-	49.90	-	-	-	-	-	-	-	44.97	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	4.13	20	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	199.00
DEL was under assessed, should be $46.84. Please call Auditor's office for instructions.																																																							
JP42 2018 01688	114	SANCHEZ DEBY		No DL (Unl)	06/14/15	02/27/18		40	3	1	-	66.37	-	-	-	-	-	-	-	46.53	5	-	-	-	2	-	-	4	4	-	-	-	2	0.1	-	-	-	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	202.00
DEL was under assessed, should be $42.60. Please call Auditor's office for instructions. Based on the first payment TP $25 should have been assessed. In addition, please correct disposition date.																																																							
JP42 2018 01692	115	PENA DAVID	SAUDAS	Speeding	01/05/15	02/27/18					-	42.00	-	-	-	-	-	-	-	27.60	#	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	20	6	-	20	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	169.60
DEL was under assessed, should be $79.44. Please call Auditor's office for instructions.																																																						
JP42 2018 00804	114	ARELLANO ADRIAN		Fail to Maintain Financial Resp	12/09/16	02/02/18		40	3	1	-	175.8	-	-	-	-	-	-	-	79.20	#	5	-	-	2	-	-	4	4	-	-	-	2	-	-	-	-	20	0.6	5.4	-	-	-	-	-	1	1	-	-	-	-	-	-	344.00
Should not have arrest fee, please assess arrest fee to proper Law Enforcement Agency.																																																							
JP42 2018 01328	114	GONZALEZ OMAR			2/21/18	5	40	3	-	-	-	100	5	-	-	-	-	-	-	53.70	-	-	-	-	-	-	-	4	-	-	-	-	2	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232.70

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
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March 22, 2018

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

Ref: *Monthly Fines and Fees Report* for February 2018

Dear Judge Espinoza:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if:

1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-Out Reports* (Close-Out 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 month of February 2018 were $216,444.94. 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 8 receipts issued in February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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 (1), July 2017 (7), August 2017 (3), September 2017 (5), October 2017 (4), November 2017 (4), December 2017 (3), and January 2018 (8) are still pending to be completed. According to staff, attempts to check the fines, fees, and court costs prior to taking in a payment are being made 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.

Observation No. 2:
We noted that a mail log was not utilized to record payments received through the mail. According to staff, a mail log is not used since the mail is received and opened by the Justice of the Peace. 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's "Official Justice of the Peace Monthly Reports" (OCA Reports) for the months of February 2013, September 2013, May 2014, and September 2014 through February 2018 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 that a $400.00 appeal bond received for docket number E12-09-880 on May 3, 2013 has not been forwarded to the County Clerk or refunded to the defendant. According to the notes in the County Clerk's docket, County Court-At-Law No. 4 issued a judgment nisi on June 9, 2014 on the case related to the appeal bond received on May 3, 2013. A judgment nisi is a judgment that is not final or absolute. A judgment nisi is an intermediate judgment which will become final unless a party appeals or formally requests the court to set it aside.

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

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

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

Recommendation:
Management should contact the County Clerk's Office to determine if the appeal bond needs to be forwarded to the County Clerk's Office or refunded to the defendant.

Observation No. 5:
We noted 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.

Observation No. 6:
We noted that 3 of 235 online and 2 of 2 kiosk credit card transactions were receipted 2 to 31 days after date of transaction. Consequently, the applicable case disposition was not recorded in *Odyssey* in a timely manner. According to staff, the transactions were not receipted timely due to heavy workload.

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

Failure to ensure that credit card transactions are promptly receipted 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 March 29, 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 A. Duran PT

Maria Arcilia Duran, CPA
County Auditor

Enclosures: Copies of *Monthly Report,* Exhibit A, and Exhibit B

cc: Valde Guerra, County Executive Officer

Justice of the Peace Charlie Espinoza
Precinct 4, Place 1
Schedule of Bonds on Deposit

Year	Receipt Date	Receipt No.	Docket No.	Bond Amount
2013				
	5/3/2013		E12-09-880	400.00
2015				
	9/1/2015	JP41-2015-00734	-	3.00
	9/9/2015	JP41-2015-00859	TR15-0671-J41	155.00
	11/23/2015	JP41-2015-02494	TR15-1687-J41	155.00
2016				
	1/26/2016	JP41-2016-00733	-	200.00
	3/28/2016	JP41-2016-03636	TR16-1985-J41	155.00
			Total	1,068.00

EXHIBIT B

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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) JP41-2018-01326 THRU JP41-2018-02862 — $ 216,444.94

LESS: COST ON DEPOSIT — 0.00 -

ADD: COST ON DEPOSIT LIQUIDATED — 0.00 -

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) — $ 216,444.94

Less: Total amount of remittances to County Treasurer (From Part II) — $ ~~216,444.94~~ 218786.94

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — (2342.00)

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 216,444.94	
Add: Previous Month's Bond Overtransfer (2013, 2015, 2016)	1068.00	
Add: HCSO Monthly "D" Collections Report (July 2016)	1274.00	
Total Remittances Made to County Treasurer	218786.94 / ~~$ 216,444.94~~	

PREPARED BY: Alicia Lopez DATE: 3/6/18

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: 3.12.16 3/22/18

Charlie Espinoza — JUSTICE OF THE PEACE — 3/6/18 — DATE

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III: SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-067-000-0-000	$ 64,399.10
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	929.80
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	728.95
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	200.00
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-010-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	2,958.66
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-067-000-0-000	976.21
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	3,940.89
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	190.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (c)		1100-341-10-060-002-0-000	47.50
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	2,180.00
Motor Vehicle Adm. Fee($10-$20) (Dismissal Fee for Exp. DL, Exp Insp.Cert; Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	420.00
Special Fees				1100-341-10-067-000-0-000	4,049.86
Deferred Disposition		C.C.P. Art. 45.051	3,681.71		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	368.15		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	587.55
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-067-000-0-000	1,440.76
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	120.37
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	8,180.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-341-10-060-013-0-000	887.18
STATE COURT COSTS AND FEES: Expunction Fee			1100-341-	10-060-015-0-000	100.00
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 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	237.50
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	0.75
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	10.00
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/ LGC 133.102		1100-207-20-000-015-0-000	39,402.99
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$3)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	30.00
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	4.00
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	0.50
Indigent legal Services Fee-JP ($6)	375	Govt. Code Sec. 101.141(2) (B		1100-207-20-000-004-0-000	2,250.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	14,377.63
Jury Service Fee ($4)		C.C.P Art. 102.0045		1100-207-20-000-053-0-000	3,928.89
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	5,261.80
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107/GC 102.023		1100-207-20-000-059-0-000	1,931.62
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	71.78
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(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	3,750.00
Truancy Prevention and Diversion Fund ($1)		C.C.P Art. 102.015		1100-207-20-000-073-0-000	888.18
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048/LGC 118.018 (c		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	375	GC 51.971 (a)		1100-207-20-000-076-0-000	1,875.00
ARREST /WARRANT FEES: STATE		C.C.P. Art. 102.011			4306.34
D.P.S. (____$3,____$5,____$35,____$50)				1100-207-20-000-019-0-000	~~4,256.34~~
T.A.B.C. (____$3,____$5,____$35,____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3,____$5,____$35,____$50)				1100-207-20-000-021-0-000	65.00
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	385.00
Constable Fees:					
Precinct #1				1100-342-10-291-000-0-000	-
Precinct #2				1100-342-10-292-000-0-000	450.00
Precinct #3				1100-342-10-293-000-0-000	350.00
Precinct #4				1100-342-10-294-000-0-000	17244.80 ~~17,294.80~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees -				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	10.00
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO- Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-013-0-000	429.80
Due to Others				1100-202-00-000-013-0-000	0.00 ~~100.00~~
Restitution				1100-202-00-000-013-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706 006/TRC 706 007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C.C.P. Art. 103.0031(b)		1100-202-00-000-004-0-000	17,204.13
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	9,544.25
Small Claims Court Filing Fee ($25)		LGC 118.121/118.122	-		
Debt Claim Fee(Justice Court Filing Fee($25)		LGC 118.121/118.122	9,375.00		
Landlord & Tenant Eviciton Filing Fee(Forcible Entry & Detainer Court($25)		LGC 118.121/118.122	-		
Transcript Fees ($10)		LGC 118.121/118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121/118.123 (c)	80.00		
Writ Filing Fee ($5)		LGC 118.121/118.123 (d)	45.00		
Issuing other Document ($1 1st pg, .25 for each addt'l pg)		LGC 118.121/118.123 (e)	36.25		
Certified Copies of Court Papers ($2 1st pg, .25 for each addt'l pg)		LGC 118.121	9.00		
Probable Cause Tow Hearing Fee ($20)		LGC 101.141(a)4	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	-
Death Certificates ($20 each, each addt'l $3)		HSC 191.0045 (3)(d)		1100-341-10-060-001-0-000	49.00
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-008-0-000	5.00
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc., Rule 504.1(b)/ CCP 102.004		1100-341-10-060-006-0-000	44.00
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 216,444.94

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: ~~3/12/18~~ 3/22/18

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

Justice of the Peace Charlie Espinoza
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case Number	Date	Offense	Off date	Disposition Date	CCC	CHS	CHSJP	CMIT	CO	CVCA	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MCWV	MVF	SCOF	SF	SJFC	SJFS	STF	SVS0	TP	TPDC	TPDS	TPWFr	TPWr	UTFC	WARr	WFDPS	WFPREC41	TOTAL
TPWF and County Fine should be split 85% TPWF and 15% county.																																							
JP41 2018	CRN118		white tailed deer improperly																																					
01470	8079 341	2/5/2018	tagged	1/24/2018	2/5/2018	40	3	1	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	1	1	81	5	-	-	-	-	150
JP41 2018	CRN118		white tailed deer improperly																																					
01750	8080 341	2/5/2018	tagged	1/27/2018		40	3	1	-	-	-	-	-	-	-	2	-	-	4	4	2	-	-	-	-	0.6	5.4	-	-	-	1	1	41	5	-	-	-	-	110
LTF should be assessed.																																							
JP41 2018	L00 01		operate unregistered																																					
02171	501	2/20/2018	motor vehicle	3/5/2000	2/20/2018	17	3	-	-	33	15	-	5	-	5	-	0.25	2	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.25
Based on offense, SV50 should NOT be assessed.																																							
JP41 2018	E03 06																																						
02548	240	2/26/2018	no safety belt	6/16/2003	2/26/2018	17	3	-	0.5	25	15	-	5	-	5	-	0.5	2	4	-	2	-	-	20	-	-	-	-	25	25	-	-	-	-	3	-	50	-	202
Did offense occur within 20 miles of the border? If so, entire fine is retained by the County.																																							
JP41 2018	E06 07		over gross																																				
02590	624	2/26/2018	weight	6/28/2006	2/26/2018	40	3	1	-	200	-	159.9	5	-	-	-	-	-	4	4	2	200	-	20	-	0.6	3.4	-	-	-	-	-	-	-	-	-	-	50	692.9
TPDC should be assessed. Furthermore, IDRF was under assessed.																																							
JP41 2018			expired motor vehicle																																					
02670	E15 03 24	2/27/2018	inspection	2/11/2015	2/27/2018	40	3	1	-	205	-	112.5	5	-	-	1	-	-	4	4	2	-	-	20	-	0.6	5.4	30	-	-	-	1	-	-	3	50	-	-	487.5
Del was under assessed $11.54																																							
JP41 2018	E12 06		fail to maintain financial																																					
02399	215	2/23/2018	responsibility	5/28/2012	2/23/2018	40	3	1	-	175	-	78.60	5	-	-	2	-	-	4	4	2	-	-	20	-	0.6	5.4	-	-	-	-	-	-	-	-	50	-	-	390.6
Del was over assessed $15.00. If approved by the Justice of Peace to be refunded, please contact the Auditor's Office for instructions.																																							
JP41 2018	IR17		driving while																																					
02784	1411 341	2/28/2018	license invalid	2/27/2017	2/28/2018	40	3	1	-	25.9	-	54	-	5	-	2	-	-	4	4	2	-	0.1	20	-	0.6	5.4	-	-	-	1	1	-	-	-	-	-	-	169

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

EDINBURG, TEXAS 78539

March 27, 2018

The Honorable Homero A. Jasso
Hidalgo County Justice of the Peace Pct. 4, Pl. 2
224 N. 12th Ave.
Edinburg, Texas 78539

Re: *Monthly Fines and Fees Report* for February 2018

Dear Judge Jasso:

We have conducted a limited scope review of the *Monthly Fines and Fees Report (Monthly Report)* and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Report, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine

if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.

- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.
- Compared the Hamer Enterprises Credit Card Payment Reports to *Odyssey's* Daily Balance Report and *alio's* Undistributed Receipts general ledger account to ensure all credit card transactions were timely receipted by the Justice of the Peace and County Treasurer's Office.
- Reviewed *Cashier's Daily Close-out Reports* (Close-out 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 month of February 2018 were $63,696.32. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following observations.

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 60 receipts issued in February 2018 contained errors in the allocation of fines, fees, and court costs. The Justice of the Peace staff was notified 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), September 2017 (45), October 2017 (41), November 2017 (22), December 2017 (34), and January 2018 (46) are still pending to be completed. According to staff, the adjustments could not be completed as the Information Technology Department has not provided 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 contact Information Technology to provide training needed to complete the pending adjustments. 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 Office of Court Administration is "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 February 2018 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 a properly completed OCA Report is 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 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 technical complications with *Odyssey*. The assistance of the Information Technology Department has been requested; 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.

Observation No. 4:
We noted that collections for 8 of 19 days in February 2018 were deposited at the bank 2 to 6 days after collections were receipted. According to the Court Coordinator, they were short staffed and therefore there was no individual available to make the deposits.

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 that 78 of 93 online credit card transactions were receipted 2 to 20 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, they were short staffed and are currently cross training.

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.

Observation No. 6:
We noted that 1 in-house credit card transaction was receipted for $46.00 less than the actual amount received. According to the Court Coordinator, they did not realize that the payment was for two cases. The error has not been corrected.

The County Auditor's Office requires that all cash (i.e., cash, checks, credit card payments, etc.) received be receipted for the amount received. Collections on hand must also be reconciled to receipts issued on a daily basis by utilizing the Close-out Report. As part of the daily reconciliation procedures, the amount receipted as credit card transactions in *Odyssey* should be reconciled to the Hamer Enterprises' Online Credit Card Payment Report.

Failure to properly receipt credit card transactions will result in the improper reporting of funds.

Recommendation:
Management should ensure that all credit card transactions are receipted for the amount received. In addition, the $46.00 should be receipted, immediately.

Observation No. 7:
We noted that 3 of 13 Close-out Reports were submitted to the County Treasurer's Office 2 to 3 days after the bank deposit was made. According to the Court Coordinator, they were short staffed.

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 April 6, 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 A. Duran

Maria Arcilia Duran, CPA
County Auditor

Enclosures: *Monthly Report* and Exhibits

cc: Valde Guerra, County Executive Officer
Renán Ramirez, Chief Information Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

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) JP42-2018-00408 ~~0~~ THRU JP42-2018-00909 $63,696.32 ✓ X10-

LESS: COST ON DEPOSIT - X7 ✓

ADD: COST ON DEPOSIT LIQUIDATED - X7 ✓

AMOUNT OWED TO COUNTY (Should Match Amt in Part III) $63,696.32 X3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) $ ~~47,686.68~~ 71,471.25 (A) ✓

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) ~~(47,686.68)~~ (7,774.95) X4-C ✓

7 ^

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	COMMENT
Total Collections for the Month (See Schedule of Receipts & Deposits)	$63,696.32 ~~47,686.68~~ B1 ✓	
Add: Previous Month's Bond Overtransfer Unliquidated Bonds Dec. '13, May '16 through Aug. '16, Oct. '16	7,288.95 ~~$0.00~~ Ex B ✓	
Add: HCSO Monthly "D" Collections Report April '15 "D" Coll.	219.00 $0.00 Ex B ✓	
June '15 "D" Coll.	267.00 Ex B ✓	
	71,471.27 (A)	
Total Remittances Made to County Treasuerer	$ 7 ^ ~~47,686.68~~	

PREPARED BY: [signature] DATE PREPARED: 3/5/2018

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

RECEIVED

JUSTICE OF THE PEACE DATE 3/7/2018

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

MAR 7 2018

HIDALGO COUNTY
AUDITOR'S OFFICE

X2

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

Judge: Homero A. Jasso
Precinct No. 4 Place No. 2

PBC

City: EDINBURG, TX
Hidalgo County, Texas

Part III SUMMARY OF COLLECTIONS PAYABLE TO THE COUNTY TREASURER

Name of Fine, Fee, Court Cost	# Issued/ Filed	Statute Reference	Detail of Amt Collected	GL Acct No.	Amt. Collected
FINES:					
County Fines (Local Fine)		LGC 113.004, PC 12.23		1200-351-10-068-000-0-000	$ 21,212.44
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 (g)		1100-207-20-000-028-0-000	276.00
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-011-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	1,057.10
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-068-000-0-000	338.07
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	1,385.45
Time Payment - @40% OF $25.00 ($10.00)		LGC 133.103 (d)		1100-341-10-060-001-0-000	20.00
Time Payment - @ 10% of $25.00 ($2.50)		LGC 133.103 (e)		1100-341-10-060-002-0-000	5.00
Administrative Local Transaction Fee ($2)		C.C.P. Art. 102.072		1100-341-10-060-003-0-000	852.10
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp. DL, Exp Insp Cert, Exp Mv Reg.		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	180.00
Special Fees				1100-341-10-068-000-0-000	51.00
Deferred Disposition		C.C.P. Art. 45.051	51.00		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($ 60)		LGC 133.105		1100-341-10-060-009-0-000	202.84
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-068-000-0-000	504.12
Child Safety ($20-$25)		C.C.P. Art. 102.014 (c)		1100-341-10-060-011-0-000	109.59
Failure to Appear ($4)		TRC 706.006/TRC 706.007(d)(2)		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	3,030.31
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-341-10-060-013-0-000	325.85
Truancy Court Cost ($50)		Fam. Code 65.107 (a), (b)		1100-341-10-060-014-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C.C.P. Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund (____$1,____$1.50,____$3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	25.00
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C.C.P. Art. 102.075(m)		1100-207-20-000-007-0-000	2.65
Comprehensive Rehabilitation Fund ($5)		C.C.P. Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C.C.P. Art. 102.019 (a) 2		1100-207-20-000-009-0-000	41.53
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3/LGC 133.102		1100-207-20-000-015-0-000	13,903.43
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	124.60
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	11.61 ~~126.61~~
Correctional Managment Institute of Texas Fund ($ 50)		CCP Art. 102.075		1100-207-20-000-029-0-000	1.15
Indigent legal Services Fee-JP ($6)	23	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	138.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	4,902.08
Jury Service Fee ($4)		C.C.P. Art. 102.0045		1100-207-20-000-053-0-000	1,352.25
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	1,810.19
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	660.59
Moving Violation Fee ($0.10)		C.C.P. Art. 102.022/GC		1100-207-20-000-061-0-000	27.13
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006/TRC 706.007(d)(2)		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411/GC 51.851		1100-207-20-000-070-0-000	230.00
Truancy Prevention and Diversion Fund ($1)		C.C.P. Art. 102.015		1100-207-20-000-073-0-000	326.02
Texas Home Visiting Program Contribution ($5)		HSC 191.0048/LGC 118.018 (e)		1100-207-20-000-074-0-000	-
ARREST /WARRANT FEES: STATE JCPT-Civil	23	C.C.P. Art. 102.011		1100-207-20-000-076-0-000	118.00
D.P.S. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-019-0-000	1,611.15
T.A.B.C. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-020-0-000	5.00
P.K.W.L. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-021-0-000	-
U.T.P.A. (_____$3,_____$5,_____$35, _____$50)				1100-207-20-000-022-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	139.05
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	3,122.22 ~~3,697.22~~
Precinct #5				1100-342-10-295-000-0-000	-
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee				1100-342-10-060-003-0-000	-
Fire Marshal Fee				1100-342-20-060-001-0-000	-
Due to Others					
Warrant Fees/Out of County Service Fees DTO: Law Enforcement Agencies		C.C.P. Art. 102.011 (a) 2 (A)		1100-207-30-000-003-0-000	-
Refund - Overpayments				1100-202-00-000-014-0-000	32.00
Due to Others				1100-202-00-000-014-0-000	-
Restitution				1100-202-00-000-014-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006/TRC 706.007 (d)(2)		1100-202-00-000-019-0-000	-
Delinquent Fees				1100-202-00-000-004-0-000	4,923.80
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	120.00 ~~45.00~~
Small Claims Court Filing Fee ($25)			-		
Debt Claim Fee (Justice Court Filing Fee ($25)			575.00		
Landlord & Tenant Eviction Filing Fee (Justice Court & District Court) ($25			-		
Transcript Fees ($15)			-		
Appeal Fees ($20)			-		
Abstract Fees ($5)			-		
Writ Filing Fee ($5)			-		
Issuance Fee ($5)			-		
Certified Copies ($5 each)			-		
Certified Papers ($5)			-		
Search Fee ($5)			-		
Birth Certificates ($22 each)			-		
Death Certificates ($20 each, each addt'l $3)			-		
Preservation of Vital Statistics Fee ($1 each)			-		
Jury Fees (Civil $22, Criminal $3)			-		
TOTAL AMOUNT DUE TO THE COUNTY TREASURER					$ 63,696.32

HIDALGO COUNTY AUDITOR'S OFFICE
APPROVED BY: [signature] DATE: 03/16/18

3/27/18

RECEIVED
MAR - 7 2018
HIDALGO COUNTY AUDITOR'S OFFICE

Justice of the Peace Homero A. Jasso
Precinct 4, Place 2
Schedule of Bonds on Deposit
As of February 28, 2018

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

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	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	$ 7,288.95
				April 2015 jail payments	219.00
				June 2015 jail payments	267.00
				Total	$ 7,774.95

EXHIBIT B

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case I	Party	Off Type	Off Date	Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WAR	WFPRE	TOTAL
CO $28 should be split CRF $14 and CO $14																																								
JP42 2018 00677	198	SOTO CARLOS, Jr	Unrestrained Child <2	04/25/98	02/20/18	17.00	3.00	-	-	28.00	-	-	15.0	-	-	5	-	5.00	-	0.25	1.00	-	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	3.00	-	50.00	149.25
Based on disposition date, TP $25 should not have been assessed. Based on no warrant issued WARr should not have been assessed. In addition, based on offense date JCPT $1 should have been assessed.																																								
JP42 2018 00000	99 1261	SOTO CARLOS, Jr	Engage in Plumbing wo Lic	04/12/99	02/20/18	17.00	3.00	-	-	-	-	-	15.0	-	-	-	-	5.00	-	0.25	-	-	-	-	-	-	20.00	-	-	-	-	-	-	25	-	-	-	35	-	120.25
Based on disposition date, TP $25 should not have been assessed.																																								
JP42 2018 00746	JP01 02 198	OYERVIDES, SONIA	Permit Unlic Person to Drive	01/26/01	02/23/18	17.00	3.00	-	-	167.75	-	-	15.0	-	-	5	-	5.00	-	0.25	2.00	-	-	2.00	-	-	20.00	-	-	-	-	-	-	25	-	-	-	-	50.00	312.00
Based on offense type, UTFC $3 should not have been assessed.																																								
JP42 2018 00722	JP02 01 429	MENDEZ MICHAEL	Assault Physical Contact	03/19/02	02/22/18	17.00	3.00	-	0.50	-	-	-	15.0	-	-	-	-	5.00	-	0.50	2.00	4.00	-	2.00	-	-	20.00	-	-	5.00	-	-	-	-	-	-	3.00	-	-	77.00
Please enter disposition date.																																								
JP03 01 1121	JP03 01	CHAVEZ, SAUL ALMAGUER, Jr	Speeding	03/30/03	02/22/18	10.88	1.92	-	0.32	-	-	-	9.6	-	-	-	-	3.20	-	0.32	1.28	2.56	-	2.00	-	-	12.80	-	-	3.20	-	-	-	-	-	-	1.92	-	-	50.00
JP42 2018 00729	JP03 01 1122 1017	CHAVEZ, SAUL ALMAGUER, Jr	No Liability Ins	03/30/03	02/22/18	11.35	2.00	-	0.33	-	-	-	10.0	-	-	-	-	3.33	-	0.33	1.33	2.67	-	2.00	-	-	13.33	-	-	3.33	-	-	-	-	-	-	-	-	-	50.00
JP42 2018 00801	1111 42 1018 0211	PEREZ CLARISSA TOVAR, SARAH	Safety Belt, Child <17 Safety Seat Syst, Child	07/28/17	02/26/18	40.00	3.00	1.00	-	25.00	25	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	-	-	20.00	0.60	5.40	-	-	30.00	-	-	1.00	1.00	3.00	-	-	172.00
JP42 2018 00742	42 JP05	NORMI GUERRA,	Pass <8 Safety Seat Syst, Child	12/31/17	02/22/18	40.00	3.00	1.00	-	12.50	12.5	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	30.00	-	-	1.00	1.00	3.00	-	-	127.10
JP42 2018 00898	267 1017 0109	RACHEL LEAL	Pass <8 Driving While	05/07/15	02/28/18	40.00	3.00	1.00	-	12.50	-	-	-	-	59.13	-	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	5.00	-	30.00	12.5	-	1.00	1.00	3.00	50	-	256.23
JP42 2018 00908	42	RICARDO	Lic Invalid	10/26/17	02/07/18	17.37	1.30	0.43	-	18.90	-	-	-	-	-	-	2.17	-	0.87	-	-	1.73	1.73	2.00	0.04	-	-	0.26	2.34	-	-	-	-	-	0.43	0.43	-	-	-	50.00
JP42 2018 00925	1018 0278 42 1018	AVALOS LUNA, MARIA EVANGELINA	No DL (Unl)	01/02/18	02/13/18	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2.00	0.07	-	-	0.43	3.86	-	-	-	-	-	0.72	0.72	-	-	-	50.00
JP42 2018 00891	0252 42 1018	ALLARD TERESA	No DL (Unl)	01/06/18	02/28/18	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2.00	0.07	-	-	0.43	3.86	-	-	-	-	-	0.72	0.72	-	-	-	50.00
JP42 2018 00857	0038 42 1018	ARIZMENDEZ, JOSE	No DL (Unl)	01/10/18	02/12/18	28.60	2.15	0.72	-	-	-	-	-	-	-	-	3.58	-	1.43	-	-	2.86	2.86	2.00	0.07	-	-	0.43	3.86	-	-	-	-	-	0.72	0.72	-	-	-	50.00
JP42 2018 00725	0607 42	MENDOZA, HALLEY	No DL (Unl)	01/27/18	02/22/18	11.40	0.85	0.28	-	30.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	-	0.03	-	-	0.17	1.54	-	-	-	-	-	0.28	0.28	-	-	-	50.00
JP42 2018 00829	JP17 4122 42 1018	GARCIA DE SALINAS MARTHA A	Parent/Guardi an Permit Unl Minor Drive	08/12/17	02/26/18	22.07	1.66	0.55	-	-	-	-	-	-	-	-	2.76	-	1.10	-	-	2.21	2.21	2.00	-	-	11.03	0.33	2.98	-	-	-	-	-	0.55	0.55	-	-	-	50.00
JP42 2018 00730	JP19 42 1018	GARCIA TERESA MARTINEZ MOYA	Speeding	01/10/18	02/22/18	35.61	2.67	0.89	-	-	-	-	-	-	-	-	4.45	-	1.78	-	-	3.56	3.56	2.00	0.09	-	-	0.53	4.81	-	-	26.70	-	-	0.89	0.89	2.67	-	-	91.10
JP42 2018 00706	0215 42 1018	ANGEL ALBERTO FONSECA, TERESA	Speeding	01/11/18	02/21/18	40.00	3.00	1.00	-	45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	30.00	-	-	1.00	1.00	3.00	-	-	147.10
JP42 2018 00953	0216 42 1018	HERNANDEZ RAMOS	Speeding	01/11/18	02/12/18	40.00	3.00	1.00	-	45.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	30.00	-	-	1.00	1.00	3.00	-	-	147.10
JP42 2018 00945	0238 42	GARZA, LUIS ALBERTO	Speeding	01/12/18	02/09/18	40.00	3.00	1.00	-	78.00	-	-	-	-	-	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	-	0.60	5.40	-	-	30.00	-	-	1.00	1.00	3.00	-	-	180.10

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case	Party	Off Type	Off Date	Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SJFC	SJFS	SO	SOr	STF	SVSO	TP	TPDC	TPDS	UTFC	WAR	WFPRE	TOTAL
Please enter disposition date.																																									
JP42 2018 00714	TR18 0674	GOMEZ, PEDRO	Speeding-School Zone	01/19/18	02/22/18	15.35	1.15	0.38	-	-	-	9.59	-	-	-	-	1.92	-	0.77	-	-	1.53	1.55	2.00	0.04	-	-	0.23	2.07	-	-	11.51	-	-	0.38	0.38	1.15	-	-	50.00
JP42 2018 00691	TR17 6521	RAMOS, DAVID	Fail to Maintain Financial Resp	11/25/17	02/07/18	10.15	0.76	0.25	-	33.00	-	-	-	-	-	-	1.27	-	0.53	-	-	1.01	1.01	2.00	-	-	-	0.15	1.37	-	-	-	-	-	0.25	0.25	-	-	-	52.00
Based on offense type, MVF $0.10 should have been assessed. Based on the first payment, TP $25 should have been assessed. In addition, please correct disposition date																																								
JP42 2018 00629	TR18 4914	HANDY, STEPHANIE	Safety Seat Syst, Child Pass <8	07/08/17	02/26/18	-	-	-	-	1.00	1.00	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	28.00
Based on number of payments, LTF $2 should have been assessed.																																								
JP42 2018 00610	TR18 0657	VORIS, MORENA	Safety Seat Syst, Child Pass <8	01/07/18	02/14/18	-	-	-	-	3.55	3.55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.10
DEL was under assessed, should be $69.30. Based on the first payment, TP $25 should have been assessed. Based on the offense date, TPDC $1 should have been assessed. TPDS was split incorrectly, should have been split like the following TPDC $0.08 and TPDS $0.09. In addition, please enter disposition date																																								
JP42 2018 00582	JP15 06	MENDOZA, ANNA	Expired Motor Veh Inspection	05/26/15	02/13/18	6.78	0.51	0.17	-	30.00	-	-	-	-	-	-	-	-	0.17	-	-	0.68	0.68	-	-	-	3.39	0.09	0.91	0.85	-	5.09	-	-	-	0.17	0.51	-	-	50.00
DEL was under assessed, should be $47.70. Based on the first payment, TP $25 should have been assessed. In addition, please enter disposition date																																								
JP42 2018 00572	TR17 0542	MARTINEZ, SAMUEL ISAI	No DL (Unl)	02/11/17	02/13/18	16.19	1.21	0.40	-	-	-	-	-	-	18.81	-	2.02	-	0.81	-	-	1.61	1.61	-	0.04	-	8.08	0.24	2.18	-	-	-	-	-	0.40	0.40	-	-	-	54.00
DEL was under assessed, should be $46.50. Please call Auditor's office for instructions																																								
JP42 2018 00487	TR17 1098	BERNAL, LUIS	No DL (Unl)	03/05/17	02/07/18	40.00	3.00	1.00	-	65.90	-	-	-	-	40.50	-	5.00	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	1.00	1.00	-	-	-	195.50
Based on the first payment, TP $25 should have been assessed. In addition, please correct disposition date.																																								
JP42 2018 00873	TR17 9727	Alanis Alexis	No DL (Unl)	05/22/17	02/27/18	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	-	-	0.57	-	-	1.14	1.14	2.00	0.03	-	20.00	0.17	1.54	-	1.42	-	-	-	0.28	0.28	-	-	-	107.00
JP42 2018 00618	TR17 4225	TREVIRO TAUPA RENDON	No DL (Unl)	07/27/17	02/16/18	11.40	0.85	0.28	-	65.90	-	-	-	-	-	-	1.42	-	0.57	-	-	1.14	1.14	2.00	0.03	-	20.00	0.17	1.54	-	-	-	-	-	0.28	0.28	-	-	-	107.00
JP42 2018 00586	TR17 6807	GONZALEZ DE GUTIERREZ, JOSE A D	Safety Seat Syst, Child Pass <8	12/10/17	02/13/18	20.01	1.50	0.50	-	-	-	-	-	-	-	-	2.50	-	1.00	-	-	2.00	2.00	-	0.05	-	-	0.30	2.70	-	-	15.00	-	-	0.50	0.50	1.50	-	-	50.06
JP42 2018 00719	TR17 0978	SILVA DELVANIRA DENNISE	Speeding	03/07/17	02/22/18	20.84	1.56	0.52	-	33.00	-	-	-	-	32.13	-	2.60	-	1.04	-	-	2.08	2.08	2.00	0.05	-	20.00	0.31	2.81	-	-	15.61	-	-	0.52	0.52	1.56	-	-	139.23
JP42 2018 00588	TR17 0439	MARTINEZ, JOSE R	Disregard Red Light Traffic Sig	01/28/17	02/13/18	0.84	0.06	0.02	-	52.90	-	-	-	-	23.70	-	0.10	-	0.04	-	-	0.08	0.08	4.00	-	-	20.00	0.01	0.11	-	-	0.66	-	-	0.02	0.02	0.06	-	-	102.70
JP42 2018 00859	TR17 1434	LEZONDO, GEORGE KEVIN	Driving While Lic Invalid	03/16/17	02/12/18	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	59.00
JP42 2018 00948	TR17 9847	SEGURADO, LUIS MANUEL	No DL (Unl)	07/05/17	02/16/18	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	59.00
JP42 2018 00401	TR17 0667	GONZALEZ, PASCUAL	No DL (Unl)	12/04/17	02/07/18	-	-	-	-	24.34	-	-	-	-	-	-	-	-	-	-	-	-	-	5.99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30.33
JP42 2018 00692	TR17 0821	ROCHA, EZEQUIEL	No DL (Unl)	12/11/17	02/20/18	-	-	-	-	23.00	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.00
JP42 2018 00615	TR17 0849	MARTINEZ, JORGE	No DL (Unl)	12/16/17	02/14/18	-	-	-	-	48.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.00
JP42 2018 00868	TR17 0470	RODRIGUEZ, JOSE ARMANDO	Speeding	11/15/17	02/27/18	-	-	-	-	42.10	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48.10

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case I Party	Off Type	Off Date	Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WAR	WFPRE	TOTAL
Please correct disposition date.	TR17 HINANAS, 0668 MARIA																																						
JP42 2018 00533	142 ENRIQUETA	Speeding	12/04/17	02/09/18	1.64	0.12	0.04	-	-	-	-	-	51	-	-	0.20	-	0.08	-	-	0.16	0.16	2.00	-	-	-	0.02	0.22	-	-	1.26	-	-	0.04	0.04	0.12	-	-	57.10
	TR17 6898 GUZMAN,																																						
JP42 2018 00485	142 YEIMI	No DL (Unl)	12/18/17	02/06/18	-	-	-	-	45.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49.00
	TR18 LUNA 0071 CARRIZALES,																																						
JP42 2018 00791	142 JONATHAN O	No DL (Unl)	01/04/18	02/26/18	-	-	-	-	57.00	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	62.00
DEL was under assessed, should be $65.40. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																							
	TR17 HERNANDEZ,	Fail to																																					
	0065 PEDRO	Maintain																																					
JP42 2018 00701	142 HERRERO	Financial Resp	12/28/16	02/21/18	16.93	1.27	0.42	-	-	-	-	-	-	61.18	-	2.11	-	0.85	-	-	1.69	1.69	2.00	-	-	8.47	0.27	2.28	-	-	-	-	-	0.42	0.42	-	-	-	100.00
DEL was over assessed, should be $22.20. 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																																							
	JP04 02 GARZA																																						
JP42 2018 00760	003 WINSTON	No DL (Unl)	02/02/04	02/23/18	40.00	3.00	-	-	-	-	-	-	-	43.50	5.00	-	-	-	-	-	4.00	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	-	-	117.50
DEL was over assessed, should be $47.10. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions																																							
	JP04 12 TELLO, JOSE																																						
JP42 2018 00852	003 TIPS	No Safety Belt	11/19/04	02/27/18	40.00	3.00	-	-	-	-	-	-	-	62.10	5.00	-	-	-	-	-	4.00	-	2.00	-	-	20.00	-	-	-	-	30.00	-	-	-	-	3.00	-	50.00	219.10
DEL was over assessed, should be $37.20. If approved by the Justice of the Peace, amount should be refunded. If not call Auditor's office for instructions																																							
	JP04 12 TELLO, JOSE	No Liability																																					
JP42 2018-00851	003 TIPS	Ins	11/19/04	02/27/18	40.00	3.00	-	-	-	-	-	-	-	119.7	5.00	-	-	-	-	-	4.00	-	2.00	-	-	20.00	-	-	-	-	-	-	-	-	-	-	50.00	243.70
DEL was under assessed, should be $65.40. In addition, please enter disposition date.																																							
	JP08 07 FUENTES																																						
JP42 2018 00506	003 ROSE	No Safety Belt	06/09/06	02/12/18	12.98	0.97	0.32	-	-	-	-	-	-	21.02	1.62	-	-	-	-	-	1.30	1.30	2.00	-	-	6.49	0.20	1.10	-	-	9.73	-	-	-	-	0.97	-	-	60.00
DEL was over assessed, should be $50.40. Based on first payment, TP $25 should have been assessed. If approved by the Justice of the Peace, amount should be refunded. If not please call Auditor's office for instructions. In addition, please correct disposition date																																							
	JP07 06 NAVA																																						
JP42 2018 00419	818 JAIME	Speeding	05/28/07	02/02/18	12.46	0.93	0.31	-	-	-	-	-	-	29.91	1.56	-	-	-	-	-	1.25	1.25	2.00	-	-	6.23	0.19	1.06	-	-	9.35	-	-	-	-	0.93	-	15.57	83.00
DEL was over assessed, should be $49.80. If approved by the Justice of the Peace, amount should be refunded. If not call the Auditor's office for instructions																																							
	JP07 10 MORENO																																						
JP42 2018 00498	1050 ERIC	Speeding	10/05/07	02/26/18	40.00	3.00	1.00	-	-	-	-	-	-	97.80	5.00	-	-	-	-	-	4.00	4.00	2.00	-	-	20.00	0.60	3.40	-	-	30.00	-	-	-	-	3.00	-	50.00	263.80
DEL was under assessed, should be $47.70. Based on the first payment, TP $25 should be assessed. In addition, please enter correct disposition date																																							
	JP13 08 GARCIA,	Driving While																																					
JP42 2018 00824	060 ERICK	Lic Invalid	07/11/13	02/26/18	16.18	1.21	0.41	-	65.90	-	-	-	-	18.58	2.02	-	-	0.80	-	-	1.62	1.62	0.10	0.04	-	8.10	0.24	2.18	-	-	-	-	-	-	-	-	-	-	-	119.00
DEL was over assessed, should be $41.73. If approved by the Justice of the Peace, amount should be refunded. If not please call Auditor's office for instructions																																							
	JP14 10 CAZARES,																																						
JP42 2018 00859	198 YESENIA	No DL (Unl)	10/10/14	02/28/18	40.00	3.00	1.00	-	-	-	-	-	-	91.53	5.00	-	-	2.00	-	-	4.00	4.00	2.00	0.10	-	20.00	0.60	5.40	-	-	-	-	-	1.00	1.00	-	50	-	230.63
Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																							
	TR17 1601 SALINAS,	Driving While																																					
JP42 2018 00651	142 TONY JASON	Lic Invalid	04/03/17	02/15/18	5.42	0.41	0.14	-	65.80	-	-	-	-	29.10	-	0.68	-	0.27	-	-	0.54	0.54	2.00	0.01	-	20.00	0.08	0.73	-	-	-	-	-	0.14	0.14	-	-	-	126.00
	0615 ESTRADA 0508 ROBIN																																						
JP42 2018 00499	142 MICHAEL	No Safety Belt	11/28/17	02/06/18	-	-	-	-	29.00	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35.00
DEL was under assessed, should be $80.40. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																							
	CHAVERO 1616 MARTINEZ,	Fail to																																					
	1593 CYNTHIA	Maintain																																					
JP42 2018 00747	142 EDITH	Financial Resp	05/04/16	02/23/18	15.57	1.17	0.39	-	56.15	-	-	-	-	30.83	-	1.95	-	0.78	-	-	1.56	1.56	-	-	-	7.78	0.23	2.10	-	-	-	-	-	0.39	0.39	-	-	-	120.85

Justice of the Peace Homer Jasso
Schedule of Adjustments
For the Month Ended February 28, 2018

Receipt Number	Case	Party	Off Type	Off Date	Date	CCC	CHS	CHSJP	CMIT	CO	CRF	CSFSZ	CVCA	DD	DEL	DPS	DPSr	FA	IDRF	JCD	JCPT	JCTF	JSF	LTF	MVF	OVE	SCOF	SJFC	SJFS	SO	SOr	STF	SV50	TP	TPDC	TPDS	UTFC	WAR	WFPRE	TOTAL
DEL was under assessed, should be $74.40. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																								
	TR17		Fail to																																					
	0437	BORREGO,	Maintain																																					
JP42 2018 00809	342	ROBERTO	Financial Resp	12/26/16	02/01/18	31.72	2.38	0.79	-	157	-	-	-	-	73.80	-	-	-	1.59	-	-	3.17	3.17	2.00	-	-	15.86	0.48	4.28	-	3.98	-	-	-	0.79	0.79	-	-	-	301.80
DEL was under assessed, should be $81.60. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																								
	TR17	RODRIGUEZ	Fail to																																					
	1468	DE LUIZ,	Maintain																																					
JP42 2018 00884	342	EVANGELINA	Financial Resp	03/29/17	02/13/18	12.51	0.94	0.34	-	-	-	-	-	-	24.78	-	1.57	-	0.62	-	-	1.25	1.25	-	-	-	6.25	0.19	1.68	-	-	-	-	-	0.31	0.31	-	-	-	52.00
DEL was under assessed, should be $53.40. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																								
	TR16																																							
	4002	RIVERA,																																						
JP42 2018 00941	342	ANDREW JAY	No Safety Belt	11/09/16	02/09/18	11.66	0.87	0.29	-	-	-	-	-	-	15.04	-	1.46	-	0.58	-	-	1.17	1.17	-	-	-	5.83	0.17	1.57	-	-	8.74	-	-	0.29	0.29	0.87	-	-	50.00
DEL was under assessed, should be $48.33. Based on the first payment, TP $25 should have been assessed. In addition, please enter correct disposition date																																								
	TR16																																							
	4538	ABRAHAM,																																						
JP42 2018 00962	342	HERNANDEZ	Speeding	12/22/16	02/12/18	13.21	0.99	0.33	-	-	-	-	-	-	15.36	-	1.65	-	0.66	-	-	1.32	1.32	-	0.03	-	6.60	0.20	1.78	-	-	9.90	-	-	0.33	0.33	0.99	-	-	55.00
DEL was under assessed, should be $48.03. In addition, please enter correct disposition date																																								
	TR17																																							
	0422	Salazar,	Rosa																																					
JP42 2018 00989	342	Maria	Speeding	01/24/17	02/13/18	23.40	1.75	0.60	-	-	-	-	-	-	27.75	-	-	-	1.17	-	-	2.34	2.34	2.00	0.06	-	11.70	0.35	3.16	-	-	17.55	-	-	0.58	0.58	1.75	-	-	100.00
DEL was under assessed, should be $53.70. In addition, please enter correct disposition date																																								
	TR17	ALVARADO,	Disregard Red																																					
	0015	MARIA	Light Traffic																																					
JP42 2018 01[illegible]	342	GUADALUPE	Sig	01/19/17	02/23/18	11.59	0.87	0.29	-	-	-	-	-	-	15.21	-	1.45	-	0.58	-	-	1.16	1.16	-	0.03	-	5.80	0.17	1.55	-	-	8.69	-	-	0.29	0.29	0.87	-	-	50.00
Based on appear by date, $LOF $20 should have been assessed. Based on first payment, TP $25 should have been assessed. In addition, please correct disposition date																																								
	DE17		Failure to																																					
	4351	ROARIZ,	NOE	Possess a																																					
JP42 2018 00744	342	R	Valid DL	08/21/17	02/22/18	-	-	-	-	35.00	-	-	-	-	-	-	-	-	-	-	-	-	-	6.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41.00
Based on number of payments, LTF $2 should have been assessed. Based on first payment, TP $25 should have been assessed. In addition, please correct disposition date																																								
	DE17	ALONSO																																						
	0628	MORALES,																																						
JP42 2018 00761	342	VICTOR	No DL (Unl)	11/28/17	02/23/18	-	-	-	-	28.67	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32.67

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

EDINBURG, TEXAS 78539

March 27, 2018

The Honorable Jason Peña
Hidalgo County Justice of the Peace Pct. 5, Pl. 1
P.O. Box 238
Elsa, Texas 78543

Ref: *Monthly Fines and Fees Report* for February 2018

Dear Judge Peña:

We have conducted a limited scope review of the *Monthly Fines and Fees Report* (*Monthly Report*) and supporting documentation for the month of February 2018 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 Report* for the month of February 2018. 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 conducting our review, the following procedures were performed:

- Reviewed the submittal date of the *Monthly Report* to the County Auditor's Office to determine if the report and supporting documentation were received within 5 days after the last day of the month pursuant to Local Government Code §114.001 (b).
- Verified the signature on the *Monthly Report* to ensure that the report was signed by an authorized signatory as documented on the "Authorized Signatories Form."
- Verified the mathematical accuracy of the *Monthly Report* by footing and cross-footing the report.
- Reviewed 100% of receipts with an offense date prior to December 31, 2007 and 10% of randomly selected receipts with an offense date of January 1, 2008 and after to determine if fines, fees, and court costs were allocated and reported in the proper amounts and verified whether any adjustments were made.
- Verified that procedures for voided receipts were properly followed.
- Verified that collections per the *Monthly Report* agreed to: 1.) total receipts issued per *Odyssey's* Receipt Journal Report, 2.) total collections per *Odyssey's* Fee Distribution Reports, 3.) total deposits made with the County Treasurer, and 4.) total deposits posted to *alio's* Undistributed Receipts general ledger account.
- Selected all cases in which defendants satisfied outstanding fines, fees, and court costs by making cash payments and serving time at the Hidalgo County jail and randomly selected cases in which defendants satisfied outstanding fines, fees, and court costs by serving time in the Hidalgo County jail to determine if: 1.) the warrant was recalled; 2.) the cash payment and/or jail time credit was applied to the case; 3.) the case was closed; and 4.) the Sheriff's "Discharge" receipt number was referenced on the case.
- Verified the sequence of receipts per the *Monthly Report* agreed to *Odyssey's* Receipt Journal Report. In addition, verified that receipts followed sequential order.

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.

- 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 month of February 2018 were $801.00. Based on the results of our review, we have concluded that fines, fees, and court costs were generally properly accounted and reported; however, the system of internal controls for the accounting and reporting of fines, fees, and court costs requires improvement as noted in the following 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 February 2018 *Monthly Report* was submitted to the County Auditor's Office 9 days after the fifth day following the end of the month. According to the Justice of the Peace staff, the report was not submitted timely 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 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.

Please provide a written management response to the observation noted above by April 13, 2018.

If you have any questions or would like to schedule a meeting to discuss the above noted observation, 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,

María A. Durán PE

María Arcilia Durán, CPA
County Auditor

cc: Valde Guerra, County Executive Officer

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

PBC

Judge: JASON PEÑA
Precinct No. 5 **Place No.** 1

City: ELSA, TX
Hidalgo County, Texas

Part I: RECAP OF AMOUNT PAYABLE TO THE COUNTY TREASURER

TOTAL CASH COLLECTED (Receipts #s) JP51-2018-0003 THRU JP51-2018-0008 — $ 801.00 ✓

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) — **$ 801.00** x3 ✓

Less: Total amount of remittances to County Treasurer (From Part II) — $ 801.00 (A)

Total funds due to County Treasurer (Overtransfer Made to Co Treas.) — 0.00 x4 ✓

Part II: REMITTANCES MADE TO THE COUNTY TREASURER

DESCRIPTION	AMOUNT	RECEIPT NO.
Total Collections for the Month (See Schedule of Receipts & Deposits)	$ 801.00 B1✓	
Add: Previous Month's Bond Overtransfer	0.00	
Add: HCSO Monthly "D" Collections Report	$0.00	
Total Remittances Made to County Treasurer	**$ 801.00** (A)	

PREPARED BY: [signature] DATE: 3/7/2018

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: 3.16.18

[signature] JUSTICE OF THE PEACE — 3/9/2018 DATE

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

JUSTICE OF THE PEACE
MONTHLY FINES AND FEES COLLECTED
FOR THE MONTH OF: February-18

Judge: JASON PEÑA PBC
Precinct No. 5 Place No. 1

City: ELSA, 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		1200-351-10-069-000-0-000	$ -
Texas Parks & Wildlife 85% Fine (State Fine)		TPWC 12.107		1100-207-20-000-012-0-000	-
No Safety Belt 50% Fine (State Fine)		TRC 545.412, 545.413 (j)		1100-207-20-000-028-0-000	-
Gross Weight 50% Fine (State Fine)		TRC Sec 621.506 (g)		1100-207-20-000-013-0-000	-
School District 50% Fines		Educ. Code § 25.093 (d) 1 (A)		1100-207-30-000-012-0-000	-
LOCAL COURT COSTS AND FEES:					
Courthouse Security Adm. Fee($3)		C.C.P. Art. 102.017 (b)		1241-341-10-060-001-0-000	-
Courthouse Security Fund JP ($1)		C.C.P. Art. 102.017		1245-341-10-069-000-0-000	-
Justice Court Technology Fund ($4)		C.C.P. Art. 102.0173		1242-341-10-060-000-0-000	-
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	-
Motor Vehicle Adm. Fee ($10-$20) (Dismissal Fee for Exp DL, Exp Insp Cert, Exp Mv Reg.)		TRC Sec 548.605, 521.026,502.407		1100-341-10-060-004-0-000	-
Special Fees				1100-341-10-069-000-0-000	-
Deferred Disposition		C.C.P. Art. 45.051	-		
Administrative Fee - "Drivers Safety Course" ($10)		C.C.P. Art. 45.0511(f)	-		
Support of Judiciary Fund ($.60)		LGC 133.105		1100-341-10-060-009-0-000	-
Traffic Fee ($3)		T.R.C. 542.403		1100-341-10-069-000-0-000	-
Child Safety ($20-$25)		C.C.P. Art. 102.014 (e)		1100-341-10-060-011-0-000	-
Failure to Appear ($4)		TRC 706.006 TRC 706.007(d)(2		1100-341-10-060-012-0-000	-
Scofflaw Fee ($20)		TRC 502.010(a)		1100-341-10-140-049-0-000	-
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-341-10-060-013-0-000	-
STATE COURT COSTS AND FEES:					
Criminal Justice Planning Fund C.C.P. ($5)		C.C.P. Art. 102.051		1100-207-20-000-003-0-000	-
State General Revenue Fund ($2.50)		C C P Art. 102.015		1100-207-20-000-010-0-000	-
Law Enforcement Education Fund ($1, $1.50, $3.50)		Govt. Code Sec. 415.082		1100-207-20-000-011-0-000	-
Operators and Chauffeurs License Fund ($75)		T.R.C. 601.192		1100-207-20-000-031-0-000	-
Time Payment - @50% OF $25.00 ($12.50)		LGC 133.103 (b)		1100-207-20-000-005-0-000	-
Juvenile Crime and Delinquency Fund (____$.25, ____$.50)		C C P Art. 102.075(m)		1100-207-20-000-007-0-000	-
Comprehensive Rehabilitation Fund ($5)		C C P Art. 102.082		1100-207-20-000-008-0-000	-
Fugitive Apprehension Fund ($5)		C C P Art. 102.019 (a) 2		1100-207-20-000-009-0-000	-
Consolidated Court Costs Fund ($17)		CCP 102.075 (a) 3 LGC 133.102		1100-207-20-000-015-0-000	-
Compensation Victims Of Crime Fund (____$3, ____$5, ____$15, ____$35)		C.C.P. Art. 56.55 (2) & (3)		1100-207-20-000-017-0-000	-
Judicial & Court Personnel Training Fund (____$1, ____$2)		Govt. Code Sec. 56.001 (b)		1100-207-20-000-027-0-000	-
Correctional Managment Institute of Texas Fund ($.50)	4	CCP Art. 102.075		1100-207-20-000-029-0-000	-
Indigent legal Services Fee-JP ($6)	6	Govt. Code Sec. 101.141(2) (B)		1100-207-20-000-004-0-000	36.00
State Traffic Fee- Subtitle C ($30)		TRC Sec 542.4031		1100-207-20-000-035-0-000	-
Jury Service Fee ($4)		C C P Art. 102.0045		1100-207-20-000-053-0-000	-
Support of Judiciary Fund ($5.40)		LGC 133.105		1100-207-20-000-054-0-000	-
Birth Certificate Fee ($1.80)	-	HSC 191.022(f)		1100-207-20-000-039-0-000	-
Defensive Driving Record Fee ($12)		C.C.P. Art. 45.0511 (c-1)		1100-207-20-000-057-0-000	-
Indigent Defense Representation Fund		LGC 133.107 GC 102.023		1100-207-20-000-059-0-000	-
Moving Violation Fee ($0.10)		C C P Art. 102.022 GC		1100-207-20-000-061-0-000	-
Safety Seat Violation Fee ($0.15)		TRC 545.412 (b-1)		1100-207-20-000-062-0-000	-
Failure to Appear ($20)		TRC 706.006 TRC 706.007(d)(2		1100-207-20-000-066-0-000	-
Electronic Filing Fee - Civil ($10)		GC 101.1411 GC 51.851		1100-207-20-000-070-0-000	60.00
Truancy Prevention and Diversion Fund ($1)		C C P Art. 102.015		1100-207-20-000-073-0-000	-
Texas Home Visiting Program Contribution ($5)	4	HSC 191.0048 LGC 118.018 (c)		1100-207-20-000-074-0-000	-
Judicial & Court Personnel Training Fund-Civil ($5)	6	GC 51.971 (a)		1100-207-20-000-076-0-000	30.00
ARREST /WARRANT FEES: STATE		C C P Art. 102.011			
D.P.S. (____$3.____$5.____$35.____$50)				1100-207-20-000-019-0-000	-
T.A.B.C. (____$3.____$5.____$35.____$50)				1100-207-20-000-020-0-000	-
P.K.W.L. (____$3.____$5.____$35.____$50)				1100-207-20-000-021-0-000	-
Texas Comptrollers Criminal Investigators				1100-207-20-000-060-0-000	-
ARREST /WARRANT/SERVICE FEES: COUNTY		LGC 118.131			
Sheriff Fees:				1100-342-10-060-001-0-000	-
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	-
Precinct #5				1100-342-10-295-000-0-000	525.00
District Attorney Fees				1100-341-10-060-007-0-000	-
Tax Assessor Fraud Investigators				1100-342-10-060-002-0-000	-
School District Arrest Fee	43			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				1100-202-00-000-015-0-000	-
Restitution				1100-202-00-000-015-0-000	-
Failure to Appear- OmniBase ($6)		TRC 706.006 TRC 706.007(d)(2		1100-202-00-000-019-0-000	-
Delinquent Attorney Fee		C C P Art. 103.0031 (b)		1100-202-00-000-004-0-000	-
Justice Fees (Local Fees)				1100-341-10-060-001-0-000	150.00
Small Claims Court Filing Fee ($25)		LGC 118.121 118.122	50.00		
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	100.00		
Transcript Fees ($10)		LGC 118.121 118.123 (b)	-		
Abstract Fees ($5)		LGC 118.121 118.123 (a)	-		
Writ Filing Fee ($5)		LGC 118.121 118.123 (a)	-		
Issuing Other Documents ($5 1st pg, $.25 for each addl pg)		LGC 118.121 118.123 (a)	-		
Certified Copies ($5 1st page, $.25 for each addl pg)		LGC 118.121 118.123 (a)	-		
Probable Cause Fees (Hearing Fees) ($2)		LGC 118.121 118.123 (a)	-		
Birth Certificates ($22 each $9.20 local)		HSC 191.0045 (h)		[illegible]	-
Death Certificates ($20) each, each addt'l $3)		HSC 191.0045 (h)		[illegible]	-
Preservation of Vital Statistics Fee ($1 each)		HSC Sec 191.0045 (h)		1100-341-10-060-005-0-000	-
Jury Fees (Civil $22, Criminal $3)		Rules of Civil Proc. Rule 5(a) (b) CCP 102.004		[illegible]	-
				TOTAL AMOUNT DUE TO THE COUNTY TREASURER:	$ 801.00

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3.16.18 PC 3/20/18 3/21/18

This Report [illegible]
COUNTY AUDITOR'S FORM [illegible] REVISED [illegible]

x3-a ✓ x1; x2

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

March 26, 2018

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

Re: Regular Trust Fund Financial Statements for September 2017 through December 2017

Dear Sheriff Guerra:

We conducted a limited scope review of the Regular Trust Fund financial statements for the months ended September 30, 2017 through December 31, 2017 pursuant to Local Government Code §115.001. The objective of the review was to obtain limited assurance that the financial statements are free from material misstatements.

Management is responsible for the preparation of the financial statements 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 there are no material modifications that need to be made to the financial statements.

Based on our review, nothing came to our attention that caused us to believe that the financial statements contained any material misstatements. However, we noted that the system of internal controls relevant to the preparation of the financial statements requires improvements as noted in the following observations:

Observation No. 1:
We noted that *Odyssey* check numbers 8155, 8156, and 8157 issued on December 19, 2017 were not on the "Check Register" report generated from *Odyssey*. The Sheriff's Office staff was not able to explain why the checks did not appear on the "Check Register Report." The IT Department and Tyler Technologies have been contacted to help resolve the issue.

Checks issued through *Odyssey* should be on the "Check Register" report generated from *Odyssey*. In addition, the "Check Register" report should agree to the checks listed on the financial statements.

Failure to ensure that the "Check Register" report generated from *Odyssey* agrees to the checks issued on the financial statements may result in the improper reporting of County funds.

Recommendation:
We recommend that the Sheriff's Office continue to communicate with the IT Department and Tyler Technologies to ensure that the issue is resolved.

Observation No. 2
We noted that during the months of September 2017, November 2017, and December 2017, the Sheriff's Office conducted tax sales of foreclosed properties. The Sheriff's Office distributed the proceeds from the tax sales and tax re-sales to the delinquent tax attorney firm. The delinquent tax attorney firm distributed

the tax sale proceeds to all the tax sale participants instead of the distribution being made by the Sheriff as required by Tax Code § 34.02.

According to the Sheriff's Office, they were instructed to issue the proceeds, after the Sheriff's fees were deducted, to the delinquent tax attorney firm for them to distribute the proceeds to the proper entities. In addition, if the proceeds were generated from a tax re-sale, Odyssey is programmed to automatically issue the check for all proceeds, including the Sheriff's fees, to the delinquent tax attorney firm.

Pursuant to Tax Code §34.01 (a), "real property seized under a tax warrant issued under subchapter E, Chapter 33, or ordered sold pursuant to foreclosure of a tax lien shall be sold by the officer charged with selling the property…".

Pursuant to Tax Code §34.02 (d), "the officer conducting a sale under section 33.94 or 34.01 shall pay any excess proceeds after payment of all amounts due all participants in the sale as specified by subsection (b) to the clerk of the court issuing the warrant or order of sale."

Recommendation:
We recommend that the Sheriff's Office distribute the tax sale proceeds to all participating entities pursuant to Tax Code §34.02. In addition, management should contact Tyler Technology and request that *Odyssey* be programmed to allow the Sheriff's Office to distribute the tax re-sale proceeds to all participating entities.

Please provide a management response to the observations noted above by April 6, 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 A. Duran CB

Maria Arcilia Duran, CPA
Hidalgo County Auditor

cc: Valde Guerra, County Executive Officer

COUNTY of HIDALGO

EDINBURG, TEXAS 78539

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

March 12, 2018

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

Ref: Review of the January 2018 Delinquent Tax Attorney Payment Request
Report No. 2018-21

Dear Mr. Villarreal:

We have completed a limited scope review of the January 2018 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 January 31, 2018. 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 January 2018."
- 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 January 2018."
- Although DTA fees for 221 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 (213 tax

accounts) and small amounts collected (8 tax accounts) (see Exhibit A). The small amounts collected on tax accounts resulted in a net shortage of ($0.04).

We will proceed to process the January 2018 DTA payment request in the amount of $153,753.37 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 A. Duran CA

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	T381001000001300	0.46	0.12	0.58	0.08
2	1	2016	L595000001000100	0.36	0.08	0.44	0.06
3	1	2015	I705002000005600	242.71	74.63	317.34	44.05
4	1	2015	L140002000001000	73.12	22.23	95.35	13.16
5	1	2015	S067000000008000	60.14	19.49	79.63	11.37
6	1	2015	C070000114000845	47.72	14.52	62.24	8.59
7	1	2015	H250000062000800	44.29	13.63	57.92	8.04
8	1	2015	V088000000002700	34.96	10.74	45.7	6.34
9	1	2015	M054200000007600	28.79	9.33	38.12	5.44
10	1	2015	R284500000000800	27.14	8.43	35.57	4.96
11	1	2015	S067000000008000	16.13	5.23	21.36	3.05
12	1	2015	W010000017000516	0.22	0.08	0.3	0.04
13	1	2015	L334000000002000	0.12	0.05	0.17	0.03
14	1	2014	T210000240001116	280.39	118.93	399.32	55.52
15	1	2014	L140002000001000	110.4	46.83	157.23	21.86
16	1	2014	I705002000005600	61.08	26.11	87.19	12.19
17	1	2014	V088000000002700	5.3	2.26	7.56	1.06
18	1	2014	P717013049003000	0.71	0.33	1.04	0.15
19	1	2014	S29709700C000106	0.02	0.01	0.03	0.01
20	1	2013	L140002000001000	88.39	48.1	136.49	19.09
21	1	2013	P865002000004400	87.31	41.39	128.7	16.11
22	1	2013	C680001000000500	40.09	19.4	59.49	7.57
23	1	2013	C036000000002500	41.98	19.48	61.46	7.55
24	1	2013	L630601000007900	25.38	12.55	37.93	4.91
25	1	2013	G490000004002000	23.57	10.79	34.36	4.17
26	1	2013	P811300000001600	9.74	4.72	14.46	1.84
27	1	2013	H520003000004300	3.18	1.69	4.87	0.67
28	1	2013	P320002006001200	3.62	1.68	5.3	0.66
29	1	2013	L623500000003100	0.54	0.26	0.8	0.1
30	1	2013	L136500000010900	0.27	0.16	0.43	0.07
31	1	2012	P865002000004400	361.74	214.94	576.68	73.25
32	1	2012	T210000240001116	291.67	193.73	485.4	68.25
33	1	2012	L140002000001000	110.4	73.32	183.72	25.83
34	1	2012	C535001004000800	71.47	41.52	112.99	14.04
35	1	2012	S160000000003989	35.3	23.92	59.22	8.47
36	1	2012	C715002006002400	18.03	10.89	28.92	3.73
37	1	2012	W515003000003200	16.12	9.85	25.97	3.39
38	1	2012	L198000000000800	13.38	7.37	20.75	2.45
39	1	2012	A210000048001001	5.77	3.49	9.26	1.2
40	1	2012	E850000002000500	4.37	2.95	7.32	1.05
41	1	2012	A670000000001800	0.22	0.14	0.36	0.05
42	1	2011	T210000240001116	276.88	217.12	494	69.77
43	1	2011	S016000000005400	54.82	43.91	98.73	14.23
44	1	2011	L630601000007900	51.2	37.57	88.77	11.75
45	1	2011	C875000007000500	50.36	32.11	82.47	9.37
46	1	2011	L630601000007900	28.94	21.25	50.19	6.64
47	1	2011	H265000005003400	20.68	14.9	35.58	4.63

48	1	2011	L140002000001000	15.62	12.25	27.87	3.94
49	1	2011	E330000359001000	13.94	8.88	22.82	2.59
50	1	2011	M355000131001800	6.79	5.45	12.24	1.76
51	1	2011	C665000B11001100	5.17	3.85	9.02	1.21
52	1	2011	W010000030000728	4.09	2.83	6.92	0.86
53	1	2011	M520000076000900	2.55	1.69	4.24	0.5
54	1	2010	P820000000000200	645.9	459.14	1,105.04	118.2
55	1	2010	L644000001000200	432.91	312.05	744.96	81.17
56	1	2010	W010000029001205	378.83	274.33	653.16	71.59
57	1	2010	M690002000004600	332.5	258.52	591.02	70.82
58	1	2010	L140002000001000	100.13	90.53	190.66	27.03
59	1	2010	O210000005000035	108.43	89	197.43	25.21
60	1	2010	I210000000000800	76.3	63.63	139.93	18.19
61	1	2010	M111000000004300	63.41	52.89	116.3	15.12
62	1	2010	L605000000005005	71.15	51.3	122.45	13.34
63	1	2010	S110000002000900	45.84	35.49	81.33	9.69
64	1	2010	C665000B11001100	36.95	31.93	68.88	9.31
65	1	2010	E310000032000100	31.04	22.15	53.19	5.72
66	1	2010	M520000076000900	23.12	18.05	41.17	4.96
67	1	2009	L644000001000200	436.43	366.97	803.4	89.69
68	1	2009	L140002000001000	100.13	102.55	202.68	28.84
69	1	2009	M465700000001300	134.12	108.75	242.87	25.75
70	1	2009	M690002000004600	93.1	83.56	176.66	21.51
71	1	2009	S110000002000900	90.04	80.51	170.55	20.66
72	1	2009	T040000003000100	47.13	39.64	86.77	9.69
73	1	2009	T550004000003300	49.92	39.98	89.9	9.36
74	1	2009	N340000000303513	21.85	20.04	41.89	5.24
75	1	2009	C687000000003300	17.73	16.32	34.05	4.28
76	1	2009	C687000000003300	17.73	16.32	34.05	4.28
77	1	2009	N861301000009900	16.89	16	32.89	4.28
78	1	2009	E400000009000700	17.5	14.13	31.63	3.33
79	1	2009	B190040000004900	13.19	11.21	24.4	2.77
80	1	2009	S725098008002000	9.5	8.76	18.26	2.3
81	1	2009	G080000003001500	2.68	2.71	5.39	0.76
82	1	2009	G400000000002000	1.05	0.94	1.99	0.24
83	1	2009	S100000001002300	0.12	0.12	0.24	0.04
84	1	2009	C687000000003300	-17.73	-16.32	-34.05	-4.28
85	1	2008	M594901000000100	229.48	210.55	440.03	46.82
86	1	2008	L140002000001000	59.41	67.98	127.39	18.18
87	1	2008	M059002000001100	13.86	13.86	27.72	3.34
88	1	2008	R065000009003000	13.33	12.14	25.47	2.68
89	1	2008	N580000004001500	5.94	5.68	11.62	1.32
90	1	2008	L045000122000015	2.35	2.36	4.71	0.57
91	1	2008	N480000004000203	1.42	1.54	2.96	0.4
92	1	2007	M392000005002600	494.49	471.82	966.31	91.23
93	1	2007	L140002000001000	59.41	75.11	134.52	19.25
94	1	2007	S477000000040600	42.74	49.05	91.79	11.6
95	1	2007	N120003000001025	24.21	26.25	50.46	5.88
96	1	2007	T570002000001400	26.05	24.86	50.91	4.81
97	1	2007	L672500000014000	11.39	13.34	24.73	3.21
98	1	2007	T570002000001400	16.93	16.14	33.07	3.12

99	1	2007	W010098056000400	13.04	12.43	25.47	2.41
100	1	2007	B505000015001100	6.84	6.98	13.82	1.47
101	1	2007	T570002000001400	-26.05	-24.86	-50.91	-4.81
102	1	2006	M392000005002600	505.22	542.7	1,047.92	102.31
103	1	2006	L140002000001000	59.41	82.23	141.64	20.32
104	1	2006	B355002000005700	21.92	22.66	44.58	4.04
105	1	2006	L644000001000200	14.3	17.17	31.47	3.71
106	1	2006	A555000000000300	10.3	12.8	23.1	2.87
107	1	2006	B262901000001000	12.12	13.01	25.13	2.45
108	1	2006	L672500000014000	3.12	4.02	7.14	0.94
109	1	2005	L140002000001000	59.41	89.36	148.77	21.39
110	1	2005	B030000026002100	70.72	78.79	149.51	13.05
111	1	2005	F675008000003800	47.82	55.19	103.01	9.68
112	1	2005	A180000052000911	8.78	13.3	22.08	3.2
113	1	2005	C211000000002600	13.86	16	29.86	2.81
114	1	2005	F345000146000800	11.2	12.93	24.13	2.27
115	1	2005	M475000002001600	6.05	7.62	13.67	1.51
116	1	2005	R225001003001900	2.53	3.79	6.32	0.91
117	1	2004	L140002000001000	59.41	96.49	155.9	22.46
118	1	2004	1003800000024422	77.33	98.53	175.86	17.05
119	1	2004	L280000002001200	59.78	83.13	142.91	16.32
120	1	2004	D780000009000600	56	71.35	127.35	12.35
121	1	2004	I200001000009800	39.81	50.7	90.51	8.77
122	1	2004	D780000009000600	37.44	47.55	84.99	8.26
123	1	2004	C705000003000600	37.24	44.47	81.71	6.87
124	1	2004	H365003000001100	23.77	32.73	56.5	6.34
125	1	2004	S237000000001400	20.21	29.06	49.27	5.94
126	1	2004	B030000026002100	28.1	34.69	62.79	5.69
127	1	2004	R420000007000500	13.99	22.2	36.19	5.05
128	1	2004	M015000062000401	12.7	20.01	32.71	4.52
129	1	2004	S110000002002400	13.71	20.2	33.91	4.26
130	1	2004	R065000003000100	9.83	14.73	24.56	3.16
131	1	2004	C750006000012100	15.39	18.18	33.57	2.75
132	1	2004	G160000000003100	4.21	5.35	9.56	0.93
133	1	2004	S004001000000400	3.62	4.6	8.22	0.8
134	1	2003	1003800000024422	130.52	181.97	312.49	31.13
135	1	2003	L140002000001000	44.56	77.73	122.29	17.65
136	1	2003	S237000000001400	41.15	64.09	105.24	12.84
137	1	2003	V300000002001800	29.92	47.4	77.32	9.69
138	1	2003	A180000036000408	43.01	57.38	100.39	9.1
139	1	2003	S395000002000401	27.18	37.88	65.06	6.48
140	1	2003	E405002016000400	11.89	20.76	32.65	4.71
141	1	2003	V382000000006900	12.74	20.9	33.64	4.45
142	1	2003	D780000009000600	17.67	24.57	42.24	4.22
143	1	2003	H032500000000700	10.21	15.71	25.92	3.1
144	1	2003	W230000052000300	8.19	13.46	21.65	2.87
145	1	2003	M550000097001427	7.3	9.31	16.61	1.35
146	1	2003	M550000097001427	7.32	9.29	16.61	1.35
147	1	2003	S244002000003500	3.46	4.56	8.02	0.7
148	1	2003	B496504000032900	1.78	2.99	4.77	0.66
149	1	2003	V300000002001800	1.79	2.85	4.64	0.58

150	1	2003	S430000001001400	0.68	1.06	1.74	0.21
151	1	2003	A180000064001504	0.46	0.72	1.18	0.14
152	1	2002	L140002000001000	44.56	83.08	127.64	18.45
153	1	2002	L007001000007300	48.44	84.95	133.39	17.65
154	1	2002	S237000000001400	41.15	69.03	110.18	13.58
155	1	2002	T094002000000500	21.96	38.66	60.62	8.07
156	1	2002	A180000036000408	28.51	41.46	69.97	6.54
157	1	2002	V382000000007000	14.73	20.54	35.27	2.98
158	1	2002	W230000050001101	13.1	18.26	31.36	2.66
159	1	2002	M515000000004700	5.87	9.36	15.23	1.72
160	1	2002	W010000044001052	7.6	10.9	18.5	1.68
161	1	2002	A180000064001504	4.75	7.72	12.47	1.45
162	1	2002	L115000000005000	3.99	6.78	10.77	1.35
163	1	2002	B190023000001300	5.73	7.77	13.5	1.05
164	1	2002	C690000001000700	3.33	5.04	8.37	0.85
165	1	2002	W230000050001101	0.78	1.09	1.87	0.16
166	1	2002	T094002000000500	-21.96	-38.66	-60.62	-8.07
167	1	2001	G212000000000700	108.26	180.87	289.13	31.5
168	1	2001	W380000438000000	70.5	106.75	177.25	15.55
169	1	2001	E800000121000500	44.18	76.87	121.05	14.32
170	1	2001	M703000000012300	26.9	48.7	75.6	9.52
171	1	2001	L140002000001000	20.93	41.53	62.46	9.04
172	1	2001	K240000000011314	18.38	34.51	52.89	7.06
173	1	2001	G880000010000300	35.03	50.12	85.15	6.41
174	1	2001	S237000000001400	15.74	28.3	44.04	5.48
175	1	2001	S531000002001000	13.53	25.96	39.49	5.44
176	1	2001	S477000000009500	17.88	27.06	44.94	3.94
177	1	2001	M520000085000300	11.31	16.04	27.35	2
178	1	2001	T706000000000200	4.72	7.08	11.8	1.01
179	1	2000	G390000000000400	81.15	161.53	242.68	32.37
180	1	2000	G212000000000700	14.36	25.71	40.07	4.44
181	1	2000	G590001004002100	14.28	21.66	35.94	2.66
182	1	2000	W380000438000000	9.92	16.2	26.12	2.36
183	1	2000	A265500000002800	4.61	9.02	13.63	1.77
184	1	1999	T685000000005800	6.59	12.89	19.48	2.29
185	1	1999	T685000000005800	6.59	12.89	19.48	2.29
186	1	1999	C700000006000500	4.09	6.94	11.03	0.94
187	1	1999	S115000014000461	0.05	0.12	0.17	0.02
188	1	1999	S115000014000461	0.06	0.13	0.19	0.02
189	1	1998	W380000191000003	130.62	242.19	372.81	34.68
190	1	1998	H345003000002000	28	53.6	81.6	8.19
191	1	1998	R026300000001100	13.93	30.34	44.27	5.73
192	1	1998	A530000002000300	6.6	13.15	19.75	2.17
193	1	1998	O330000024001500	3.89	8.08	11.97	1.42
194	1	1997	R285000000000100	130.63	265.71	396.34	40.56
195	1	1997	W380000191000003	129.13	254.93	384.06	36.61
196	1	1997	H345003000002000	31.64	64.35	95.99	9.82
197	1	1996	W380000191000003	72.87	152.6	225.47	21.97
198	1	1996	B010000003000300	12.73	28.52	41.25	4.67
199	1	1996	M368000000004100	5.48	14.05	19.53	2.81
200	1	1996	R265000000000602	5.94	14.04	19.98	2.51

201	1	1996	S690000001000800	1.26	3.16	4.42	0.62
202	1	1995	W380000191000003	106.84	236.57	343.41	34.14
203	1	1995	S595000027000512	23.88	53.33	77.21	7.84
204	1	1995	L045000167000402	8.32	19.58	27.9	3.18
205	1	1995	R065000008003100	5.42	11.79	17.21	1.64
206	1	1995	R065000008003100	5.43	11.79	17.22	1.63
207	1	1994	W380000191000003	99.18	231.5	330.68	33.47
208	1	1994	E810000007000800	11.19	27.67	38.86	4.48
209	1	1994	K240000000005319	8.37	23.02	31.39	4.38
210	1	1994	L670000016000900	9.91	24.52	34.43	3.97
211	1	1994	C120002000002600	8.76	22.04	30.8	3.67
212	1	1994	K240000000005319	-8.37	-23.02	-31.39	-4.38
213	12	1998	H345003000002000	1.22	2.34	3.56	0.36
214	12	1997	H345003000002000	1.53	3.12	4.65	0.48
215	1	1999	W010000023000416	19.71	42.93	62.64	8.81
216	12	1999	W010000023000416	0.49	1.04	1.53	0.21
217	1	2015	L670000004001800	9.99	3.14	13.13	1.84
218	1	2013	H385000000001113	251.42	116.7	368.12	45.26
219	1	2013	H385000000001113	-251.42	-116.7	-368.12	-45.26
220	1	2010	L546000000001500	34.08	26.15	60.23	7.1
221	1	2010	L546000000001500	17.04	13.07	30.11	3.55

COUNTY of HIDALGO

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

EDINBURG, TEXAS 78539

April 5, 2018

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

Ref: Review of the February 2018 Delinquent Tax Attorney Payment Request
Report No. 2018-37

Dear Mr. Villarreal:

We have completed a limited scope review of the February 2018 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 February 28, 2018. 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 February 2018."
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Current Collection Report" and "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

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 February 2018."

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.

- Although DTA fees for 192 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 (188 tax accounts) small amounts collected (3 tax accounts), and multiple payments (1 tax account) that needed to be added to calculate the 15% (see Exhibit A). The small amounts collected on tax accounts resulted in a net shortage of ($0.03).

We will proceed to process the February 2018 DTA payment request in the amount of $153,948.83 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 A. Duran

Maria Arcilia Duran, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2016	W731000000009000	43.3	9.6	52.9	7.66
2	1	2016	W025799000000602	-1,372.76	-576.85	-1,949.61	-462.73
3	1	2015	S325500000001500	353.04	113.56	466.6	65.67
4	1	2015	T210000235000924	223.32	71.84	295.16	41.54
5	1	2015	C485003000009000	148.1	45.66	193.76	26.66
6	1	2015	L334000000002000	136.83	43.56	180.39	25.24
7	1	2015	N340000000212006	105.8	35.1	140.9	20.15
8	1	2015	C070000114000845	95.91	29.57	125.48	17.26
9	1	2015	M62500000K000700	82.39	26.23	108.62	15.2
10	1	2015	E400000006001300	42.19	13.29	55.48	7.72
11	1	2015	V088000000002700	41.71	12.99	54.7	7.57
12	1	2015	C675000002000400	25.09	7.66	32.75	4.48
13	1	2015	S071000000000300	12.28	4.16	16.44	2.38
14	1	2015	N770000011000600	0.08	0.02	0.1	0.01
15	1	2015	R096000000000500	0.07	0.03	0.1	0.01
16	1	2014	L43500000L000100	149.43	63.01	212.44	29.14
17	1	2014	E400000006001300	101.12	43.98	145.1	20.33
18	1	2014	L492097000007105	60.85	23.63	84.48	10.95
19	1	2014	L181000000007300	56	21.56	77.56	9.99
20	1	2014	B240002007008200	35.67	15.76	51.43	7.28
21	1	2014	S083000000002200	26.88	12.31	39.19	5.68
22	1	2014	C030000196002300	8.66	3.87	12.53	1.8
23	1	2014	P717013049003000	0.71	0.33	1.04	0.15
24	1	2013	O050000000003300	7.27	3.57	10.84	1.38
25	1	2013	C036000000002500	6.32	2.95	9.27	1.14
26	1	2013	P320002006001200	3.59	1.71	5.3	0.66
27	1	2013	L623500000003100	0.52	0.24	0.76	0.1
28	1	2012	A080000000111805	37	23.62	60.62	8.16
29	1	2012	T260000000000402	33.92	18.38	52.3	6.01
30	1	2012	S367500007001200	22.5	13.16	35.66	4.42
31	1	2012	C715002006002400	11.24	6.84	18.08	2.33
32	1	2012	W392000000003600	8.1	4.9	13	1.67
33	1	2012	H265000005003400	6.54	3.95	10.49	1.34
34	1	2012	A210000048001001	5.77	3.5	9.27	1.19
35	1	2011	P696500000000300	54.02	42.94	96.96	13.77
36	1	2011	C211000000002900	42.63	29.76	72.39	9.02
37	1	2011	C875000007000500	45.71	29.33	75.04	8.5
38	1	2011	M111000000004300	35.71	25.64	61.35	7.87
39	1	2011	A180000052000915	27.18	21.7	48.88	6.97
40	1	2011	C850002002001300	23.29	18.68	41.97	6.01
41	1	2011	M520000076000900	27.57	18.33	45.9	5.42
42	1	2011	E439501000003200	13.66	10.91	24.57	3.51
43	1	2011	H265000005003400	13.93	10.11	24.04	3.11
44	1	2011	H005000000001800	15.2	10.2	25.4	3.03
45	1	2011	E330000359001000	13.89	8.92	22.81	2.59
46	1	2011	W010000030000728	12.17	8.46	20.63	2.56
47	1	2011	C705000004001000	5.7	3.93	9.63	1.18

48	1	2010	O210000005000035	108.21	89.27	197.48	25.16
49	1	2010	A036003001001900	126.19	89.8	215.99	22.9
50	1	2010	I210000000000800	75.16	63.01	138.17	17.92
51	1	2010	C705000004001000	52.61	42.53	95.14	11.84
52	1	2010	M111000000004300	29.98	25.14	55.12	7.15
53	1	2010	G400000000002000	31.72	25.01	56.73	6.85
54	1	2010	L605000000014430	24.3	20.36	44.66	5.79
55	1	2010	P820000000000200	22.2	15.87	38.07	4.06
56	1	2010	W010000029001205	16.48	12	28.48	3.11
57	1	2010	G880000010001000	7.56	6.19	13.75	1.74
58	1	2010	C535300000007900	5.74	4.39	10.13	1.18
59	1	2010	I210000000000800	0.97	0.82	1.79	0.23
60	1	2010	H302000000000700	0.63	0.44	1.07	0.11
61	1	2009	B48200000D002200	258.94	208.45	467.39	48.55
62	1	2009	C775000001000400	98.55	80.98	179.53	19.22
63	1	2009	C705000004001000	52.61	48.84	101.45	12.78
64	1	2009	R331500000004800	62	49.91	111.91	11.63
65	1	2009	T550004000003300	49.82	40.1	89.92	9.34
66	1	2009	N340000000303513	21.8	20.1	41.9	5.23
67	1	2009	K240000000007305	19.35	16.99	36.34	4.27
68	1	2009	L580602000014200	9.58	8.73	18.31	2.25
69	1	2009	H302000000000700	6.89	5.78	12.67	1.4
70	1	2009	G400000000002000	4.89	4.44	9.33	1.14
71	1	2008	B48200000D002200	429.35	397.15	826.5	88.23
72	1	2008	R331500000004800	67.16	62.12	129.28	13.8
73	1	2008	N580000004001500	5.92	5.7	11.62	1.32
74	1	2008	M340002000000500	0.87	0.82	1.69	0.18
75	1	2007	M167002000004400	165.7	169.84	335.54	35.54
76	1	2007	H080000222000041	131.23	136.69	267.92	29.13
77	1	2007	R420000008000900	89.1	107.66	196.76	26.46
78	1	2007	L672500000014000	14.28	16.71	30.99	4.03
79	1	2007	L611000000001700	10.42	12.49	22.91	3.05
80	1	2006	B48200000D002200	296.63	345.57	642.2	71.64
81	1	2006	E330000110001200	203.9	252.49	456.39	55.97
82	1	2006	M167002000004400	197.65	226.31	423.96	45.95
83	1	2006	H080000222000041	124.21	144.3	268.51	29.81
84	1	2006	A180000052000911	28.27	39.53	67.8	9.8
85	1	2006	S735000006002200	37.27	38.7	75.97	6.88
86	1	2006	C705000004001000	20.72	26.7	47.42	6.15
87	1	2006	N120003000001025	19.85	23.98	43.83	5.18
88	1	2006	S735000004000600	14.47	17.05	31.52	3.58
89	1	2006	B262901000001000	12.09	13.03	25.12	2.45
90	1	2006	D320000110000000	11.54	12.46	24	2.34
91	1	2005	M167002000004400	185.99	235.27	421.26	46.59
92	1	2005	E330000110001200	158.73	215.6	374.33	46.43
93	1	2005	H080000222000041	125.68	161.08	286.76	32.43
94	1	2005	S359302000004600	93.87	117.8	211.67	23.09
95	1	2005	S359302000004600	93.87	117.8	211.67	23.09
96	1	2005	B240001000001200	79.2	94.89	174.09	17.46
97	1	2005	R134002000002400	13.59	20.46	34.05	4.87
98	1	2005	C100000004000900	10.32	14.67	24.99	3.31

99	1	2005	G180000000000510	11.4	13.22	24.62	2.31
100	1	2005	L43500000G000502	9.23	11.17	20.4	2.08
101	1	2005	C211000000002600	9.69	11.22	20.91	1.96
102	1	2005	T490002001001900	5.95	6.68	12.63	1.11
103	1	2005	I708000000006800	0.96	1.21	2.17	0.24
104	1	2005	M686000000004100	0.46	0.67	1.13	0.15
105	1	2005	S359302000004600	-93.87	-117.8	-211.67	-23.09
106	1	2004	M167002000004400	169.08	234.17	403.25	45.4
107	1	2004	C733000003000900	82.5	128.56	211.06	28.59
108	1	2004	V382000000006300	58.28	69.84	128.12	10.75
109	1	2004	D380002000014710	31.45	48.49	79.94	10.66
110	1	2004	M686000000003100	25.53	39.87	65.4	8.88
111	1	2004	M015000062000401	12.69	20.03	32.72	4.51
112	1	2004	H282500000002000	15.32	21.77	37.09	4.36
113	1	2004	S110000002002400	13.69	20.23	33.92	4.25
114	1	2004	R065000003000100	9.82	14.76	24.58	3.15
115	1	2004	M520000049001100	8.36	12.87	21.23	2.83
116	1	2004	W230000013000600	7.88	12.38	20.26	2.78
117	1	2004	O244500002001800	14.2	17.02	31.22	2.62
118	1	2003	A180000040000311	645.24	824.84	1,470.08	119.05
119	1	2003	M167002000004400	153.71	231.34	385.05	44.04
120	1	2003	C175000000001200	124.77	164.5	289.27	25.27
121	1	2003	S359302000004600	63.7	95.23	158.93	17.96
122	1	2003	U050001002001400	67.14	91.2	158.34	14.81
123	1	2003	H282500000002000	30.3	46.71	77.01	9.18
124	1	2003	S395000002000401	36.17	50.59	86.76	8.63
125	1	2003	M015000067001405	34.7	48.52	83.22	8.28
126	1	2003	M265095005000100	16.69	28.62	45.31	6.36
127	1	2003	V382000000006900	12.72	20.93	33.65	4.45
128	1	2003	E330000123000100	12.93	18.59	31.52	3.32
129	1	2003	E330000123000100	12.93	18.6	31.53	3.32
130	1	2003	W230000052000300	8.18	13.47	21.65	2.87
131	1	2003	V382000000000100	12.56	16.56	29.12	2.54
132	1	2003	W380000208000002	9.3	13.39	22.69	2.39
133	1	2003	B496504000032900	3.54	5.99	9.53	1.32
134	1	2003	W230000050001101	4.55	5.83	10.38	0.84
135	1	2003	B505000015000600	2.67	3.51	6.18	0.54
136	1	2002	A180000040000311	614.38	859.11	1,473.49	124.41
137	1	2002	M167002000004400	157.26	255.55	412.81	47.89
138	1	2002	T220000008001804	38	68.97	106.97	14.82
139	1	2002	T220000008001804	30.47	55.31	85.78	11.89
140	1	2002	V382000000007000	14.71	20.56	35.27	2.98
141	1	2002	W230000050001101	8.91	12.46	21.37	1.8
142	1	2001	G390000000000400	120.45	225.82	346.27	45.89
143	1	2001	M167002000004400	130.85	228.34	359.19	42.2
144	1	2001	G390000000000400	59.56	111.68	171.24	22.69
145	1	2001	S477000000040600	44.43	83.15	127.58	16.86
146	1	2001	G880000010000300	34.97	50.19	85.16	6.4
147	1	2001	T220000008001804	6.92	13.39	20.31	2.82
148	1	2001	T706000000000200	3.14	4.73	7.87	0.67
149	1	2000	G390000000000400	12.29	24.51	36.8	4.9

150	1	2000	G590001004002100	14.25	21.69	35.94	2.65
151	1	2000	S447004000000900	6.36	12.86	19.22	2.62
152	1	2000	G040000006000100	4.85	9.69	14.54	1.94
153	1	2000	M687000000002600	2.38	4.09	6.47	0.65
154	1	1999	A180000040000311	435.01	764.89	1,199.90	111.58
155	1	1999	M167002000004400	113.74	225.78	339.52	40.78
156	1	1999	R026300000001100	11.25	23.2	34.45	4.42
157	1	1999	H345003000002000	11.54	20.75	32.29	3.17
158	1	1999	C700000006000500	3.07	5.21	8.28	0.7
159	1	1998	A180000040000311	439.05	824.68	1,263.73	120.52
160	1	1998	M167002000004400	113.74	239.43	353.17	42.82
161	1	1998	H345003000002000	51.01	97.86	148.87	14.92
162	1	1998	W380000438000000	35.34	66.37	101.71	9.7
163	1	1998	A530000002000300	6.59	13.17	19.76	2.16
164	1	1998	O330000024001500	3.88	8.09	11.97	1.42
165	1	1998	R026300000001100	3.1	6.76	9.86	1.27
166	1	1997	A180000040000311	437.45	874.18	1,311.63	127.95
167	1	1997	M167002000004400	111.22	247.47	358.69	43.88
168	1	1997	W380000438000000	28.49	56.94	85.43	8.33
169	1	1997	M490000000009302	12.42	27.95	40.37	5.05
170	1	1997	A036004000007900	8.67	17.33	26	2.54
171	1	1996	A180000040000311	402.24	852.08	1,254.32	124.9
172	1	1996	B225000000002000	44.45	88.84	133.29	11.41
173	1	1996	B010000003000300	12.72	28.52	41.24	4.67
174	1	1996	D109000000000500	2.21	5.7	7.91	1.14
175	1	1996	M167002000004400	0.96	2.25	3.21	0.4
176	1	1996	L045000198000023	0.25	0.63	0.88	0.12
177	1	1995	A180000040000311	385.47	862.81	1,248.28	126.63
178	1	1995	S595000027000512	11.91	26.68	38.59	3.92
179	1	1994	A180000040000311	357.81	843.83	1,201.64	123.98
180	1	1994	L520000004000800	80.64	178.34	258.98	22.62
181	1	1994	S365000001000901	4.13	10.58	14.71	1.81
182	1	1993	A180000040000311	308.79	765.28	1,074.07	112.55
183	1	1992	A180000040000311	302.57	786.17	1,088.74	115.73
184	1	1991	A180000040000311	184.47	501.45	685.92	73.88
185	12	1999	H345003000002000	0.29	0.5	0.79	0.08
186	12	1998	H345003000002000	2.23	4.28	6.51	0.65
187	12	1997	M490000000009302	0.6	1.35	1.95	0.24
188	12	1997	A036004000007900	0.42	0.84	1.26	0.12
189	1	2003	P420002003001000	27.64	46.09	73.73	9.99
190	1	1999	W010000023000416	15.76	34.37	50.13	7.04
191	12	1999	W010000023000416	0.38	0.83	1.21	0.17
192	1	2015	A080000000107609	28.08	9.04	37.12	5.22