

# COUNTY of HIDALGO



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

June 2, 2023

The Honorable Richard Cortez, Hidalgo County Judge  
The Honorable David Fuentes, Commissioner, Precinct No. 1  
The Honorable Eduardo "Eddie" Cantu, Commissioner, Precinct No. 2  
The Honorable Everardo "Ever" Villarreal, Commissioner, Precinct No. 3  
The Honorable Ellie Torres, Commissioner, Precinct No. 4

## RE: Certification of Revenue

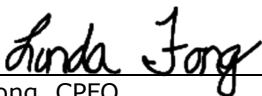
Dear Judge and Commissioners:

Pursuant to Local Government Code § 111.0706 SPECIAL BUDGET FOR GRANT OR AID MONEY:

The county auditor shall certify to the commissioners court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.

I, Linda Fong, Interim County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the receipt of the LEOSE annual allocation payment from the Texas Comptroller of Public Accounts for Constable Precinct 3 in the amount of \$1,323.86. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

CERTIFIED BY:

  
\_\_\_\_\_  
Linda Fong, CPFO  
Hidalgo County Interim Auditor

06/02/2023  
Date

### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
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Leidy Roque <leidy.roque@co.hidalgo.tx.us>

## LEOSE Certification of Revenues

1 message

**Leidy Roque** <leidy.roque@co.hidalgo.tx.us>

Fri, Jun 2, 2023 at 8:59 AM

To: Letty Chavez <letty.chavez@auditor.co.hidalgo.tx.us>, Ray Morin <ray.morin@auditor.co.hidalgo.tx.us>

Good Morning,

Please let this email serve as a request for Certification of Revenues request in reference to Precinct No.3 Constable (LEOSE) funds received in the amount of \$1,323.86. Monies were receipted under account (3-1220-335-00-293-000-0-000) with receipt# 278124. Appropriation is scheduled for the next Commissioners Court on 06/13/2023 (AI-91117).

Thank you in advance,

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*Leidy Nallely Roque*

Executive Assistant

Hidalgo County Constable Pct. 3

Phone: 956-205-7031 EXT.3305

FAX: 956-519-4245

leidy.roque@co.hidalgo.tx.us



AI-91117

Constable Pct. #3 19.0.

**CC REGULAR AGENDA SPECIAL MTG**

**Meeting Date:** 06/13/2023

**Submitted For:** Larry Gallardo, CONSTABLE  
PCT. #3

**Submitted By:** Leidy Roque

**Department:** CONSTABLE PCT. #3

**CAPTION**

Constable Precinct No.3 LEOSE (1220):

Approval of Certification of Revenues, as certified by the County Auditor, in the amount of \$1,323.86 for the 2023 Peace Officer Allocation LEOSE funds awarded and received from the Texas Comptroller of Public Accounts and appropriation of the same.

**BACKGROUND**

**Fiscal Impact**

**CALENDAR YEAR:** 2023

**ACCT. #:** 3-1220-421-00-293-002-0-5XX

**FUNDS AVAILABLE Y/N?:** Y

**MATCHING FUNDS Y/N?:**

**BUDGETARY IMPACT:**

Reference Receipt# 278124

**Attachments**

Appropriation

Letter

COR Request

**Form Review**

**Inbox**

Budget & Management

Final Approval

Form Started By: Leidy Roque

**Reviewed By**

**Date**

Started On: 06/01/2023 02:46 PM



**General Ledger Detail**

**Standard Report Format**

Hidalgo County

Report Description: 1001 - Standard Report Spec

Periods: 01 - 13

Dates: 01/01/2023 - 01/31/2024

Account		Account Description		Debit	Credit
3-1220-335-00-293-000-0-000		LEOSE FUND-CONST PCT3 REVENUE			
				<b>Beginning Balance:</b>	<b>\$0.00</b>
					<b>\$0.00</b>
<b>Journal Entries</b>					
Date	Reference	Batch	Description		
03/16/2023	JE230606	23000911	CORR A278124 FR DEPT 080-TO 293		
					0.00
					1,323.86
				<b>Total Journal Entries:</b>	<b>\$0.00</b>
				<b>Ending Balance:</b>	<b>\$0.00</b>
					<b>\$1,323.86</b>
1220	LAW ENFORCEMENT OFFICERS SPECIAL EDUCATI			<b>\$0.00</b>	<b>\$1,323.86</b>
3	YEAR 2023			<b>\$0.00</b>	<b>\$1,323.86</b>
<b>Grand Totals:</b>					
				<b>Cash Disbursements:</b>	<b>\$0.00</b>
				<b>Cash Receipts:</b>	<b>\$0.00</b>
				<b>Journal Entries:</b>	<b>\$0.00</b>
				<b>Total:</b>	<b>\$0.00</b>
					<b>\$1,323.86</b>

Report Description: 1001 - Standard Report Spec

Periods: 01 - 13

Dates: 01/01/2023 - 01/31/2024

FJBAD02B

(build 23.4.3.1)

**Selection Criteria**

Account Year	23
Account Period Range	01 - 13
Suppress Account Types	
Report ID	231027
Report Title	Standard Report Format
Report Description	1001 - Standard Report Spec
Role ID	INQUIRY

**Display Options**

Show Cash in Detail	Yes
Show Zero Accounts	No
Summary/Detail	Detail

**Report Specification Sort / Totals**

YEAR	Sequence: 1	Heading: N	Total: Y	Page Break: N
FUND	Sequence: 2	Heading: Y	Total: Y	Page Break: N
FUNCTION	Sequence: 3	Heading: N	Total: N	Page Break: N
SUB FUNCTION	Sequence: 4	Heading: N	Total: N	Page Break: N
DEPARTMENT	Sequence: 5	Heading: N	Total: N	Page Break: N
PROGRAM	Sequence: 6	Heading: N	Total: N	Page Break: N
FISCAL YEAR	Sequence: 7	Heading: N	Total: N	Page Break: N
OBJECT	Sequence: 8	Heading: N	Total: N	Page Break: N

**Report Specification Selection Ranges**

DEPARTMENT	293 - 293
FUNCTION	335 - 335
FUND	1220 - 1220



OFFICIAL HIDALGO COUNTY RECEIPT  
OFFICE OF THE COUNTY TREASURER  
LITA L. LEO

Receipt No: 278124

Received From: PEACE OFFICER ALLOC

Date 02/21/23

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1	CM	LEOSE FUND-DA REVENUE	1,323.86
		3-1220-335-00-080-000-0-000	

Total: 1,323.86

Check Total	.00
Cash Total	.00
Credit Total	1,323.86
Other Total	.00

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<b>Texas Identification Number</b>	<b>Mail Code</b>	<b>Payment Number</b>	<b>Payment Type</b>	<b>Paying Agency</b>	<b>Total</b>
17460007176	069	4516488	DD	<u>902</u>	1323.86

<b>Document Number</b>	<b>Invoice Number</b>	<b>Invoice Description</b>	<b>Invoice Amount</b>	<b>Interest Amount</b>
9P230468	PEACE OFF ALL	PEACE OFFICER ALLOC	1,323.86	0.00

02/15/2023 State date

02/17/2023

3-1220-335-00-080-000-0-000

LEOSE FUND-DA REVENUE

MARIA A. MUNOZ 02/17/2023



Account: SPECIAL REVENUE FUND Current Time: 02/17/23 10:19:32 AM

Current Balance: \$14,468,751.79  
Available Balance: \$14,521,919.99

Date ▾	Ref/Check No	Description	Debit	Credit
02/17/2023		CPA STATE FISCAL INV-PAYMTS ACH Entry Memo Posted Today		\$1,323.86
<b>Totals:</b>		Transactions: 1	Debits: \$0.00	Credits: \$1,323.86

HIDALGO COUNTY, STATE OF TEXAS

To: Accounting Department

#0911

Subject: Journal Entry

JE#: 230606

Prepared by: Maria A. Munoz	Reviewed by:	Approved by: <i>[Signature]</i>	GD-JE#
Date: 3/15/2023 <i>man</i>	Date:	Date: 3/15/23	3-0186

ACCOUNT NUMBER	DESCRIPTION	DR	CR
<b>JE#2 1</b>			
3-1220-335-00-080-000-0-000 ✓	LEOSE FUND-DA REVENUE ✓	1,285.28 ✓	
3-1220-335-00-291-000-0-000 ✓	LEOSE FUND-CONST PCT1 REVENUE ✓		1,285.28 ✓
<b>CORR A278123 FR DEPT 080-TO 291</b>			
<b>JE#3 2</b>			
3-1220-335-00-080-000-0-000 ✓	LEOSE FUND-DA REVENUE ✓	1,323.86 ✓	
3-1220-335-00-293-000-0-000 ✓	LEOSE FUND-CONST PCT3 REVENUE ✓		1,323.86 ✓
<b>CORR A278124 FR DEPT 080-TO 293</b>			
<b>JE#1 3</b>			
3-1220-335-00-080-000-0-000 ✓	LEOSE FUND-DA REVENUE ✓	37,182.55 ✓	
3-1220-335-00-280-000-0-000 ✓	LEOSE FUND-SHERIFF REVENUE ✓		37,182.55 ✓
<b>CORR A278125 FR DEPT 080-TO 280</b>			
		<b>TOTAL</b>	<b>39,791.69</b>
			<b>39,791.69</b>

Explanation:

JE#1: To correct A278123 for \$1,285.28 from department 080 to 291.

JE#1: To correct A278124 \$1,323.86 from department 080 to 293.

JE#3: To correct A278125 for \$37182.55 from department 080 to 280.

3/15/23  
3/15/2023 10:40 AM



OFFICIAL HIDALGO COUNTY RECEIPT  
OFFICE OF THE COUNTY TREASURER  
LITA L. LEO

Receipt No: 278124

Received From: PEACE OFFICER ALLOC

Date 02/21/23

1	CM	LEOSE FUND-DA REVENUE	1,323.86
		3-1220-335-00-080-000-0-000	

Total: 1,323.86

Check Total	.00
Cash Total	.00
Credit Total	1,323.86
Other Total	.00

Texas					
Identification Number	Mail Code	Payment Number	Payment Type	Paying Agency	Total
17460007176	069	4516488	DD	902	1323.86

Document Number	Invoice Number	Invoice Description	Invoice Amount	Interest Amount
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9P230468	PEACE OFF ALL	PEACE OFFICER ALLOC	1,323.86	0.00
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02/15/2023 State date

02/17/2023

3-1220-335-00-080-000-0-000

LEOSE FUND-DA REVENUE

MARIA A. MUNOZ 02/17/2023



Account: SPECIAL REVENUE FUND Current Time: 02/17/23 10:19:32 AM

Current Balance: \$14,468,751.79  
Available Balance: \$14,521,919.99

Date ▾	Ref/Check No	Description	Debit	Credit
02/17/2023		CPA STATE FISCAL INV-PAYMTS ACH Entry Memo Posted Today		\$1,323.86
<b>Totals:</b>		Transactions: 1	Debits: \$0.00	Credits: \$1,323.86



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

February 16, 2023

HIDALGO COUNTY CONSTABLE PRECINCT 3  
730 N BREYFOGLE STE B  
MISSION TX 78574-7020

Vendor number: 17460007176-069

A direct deposit was made into your account from the Law Enforcement Officer Standards and Education (LEOSE) account in the amount of \$ 1,323.86.

This payment must be used as necessary to ensure the continuing education of persons licensed under Chapter 1701, Occupations Code, or to provide necessary training, as determined by the agency head, to full-time, fully paid law enforcement support personnel in your agency.

Your agency must maintain a complete and detailed record of all money received and spent. All money received is subject to audit by the Comptroller of Public Accounts and all money spent is subject to audit by the State Auditor.

The Comptroller is directed by the Occupations Code, Section 1701.157 to make an annual allocation from the LEOSE account to qualified law enforcement agencies for expenses related to the continuing education of persons licensed under Chapter 1701, Occupations Code. Of the account, 20 percent is allocated equally among the qualified agencies. The remaining 80 percent is allocated on the basis of the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year.

An eligible law enforcement position is defined as one held by a person licensed under Chapter 1701, Occupations Code, who works as a peace officer, licensed jailer or telecommunicator on the average of at least 32 hours a week, is compensated by a political subdivision of the state at the minimum wage rate or higher, and is entitled to all employee benefits offered to a peace officer.

To receive your agency's share of the LEOSE account in 2024, you must complete and return the enclosed Law Enforcement Officer Standards and Education Account 2024 Allocation Basis form to us no later than October 31, 2023. The information provided in this report must be accurate and returned timely to our office to ensure the correct allocation of the LEOSE account.

Please call us at 800-531-5441, ext. 3-4530, or 512-463-4530 if you have any questions or if we can be of assistance.

Enclosures