

# 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)



EDINBURG, TEXAS 78539

November 12, 2024

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

Dear Judge and Commissioners:

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

Department	Description
Isaac Tawil, City Manager, City of McAllen	McAllen TIRZ No. 1 (Tres Lagos) Report No. 2024-44
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	McAllen TIRZ No. 1 (Tres Lagos) Report No. 2024-44
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of McAllen TIRZ No. 1 (THML1) Report No. 2024-44
Myra Ayala, City Manager, City of Edinburg	City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2024-40
Myra Ayala, City Manager, City of Edinburg	City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2024-37
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Pharr TIRZ No. 2 Report No. 2024-43
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Pharr TIRZ No. 2 Report No. 2024-43
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	City of Alamo TIRZ No. 1 - Report No. 2024-36
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	City of Alamo TIRZ No. 1 (THCAO) Report No. 2024-36
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	August 2024 DTA Payment Request Report No. 2024-55
Jeff Underwood, City Manager, City of Alton	City of Alton TIRZ No. 1 Report No. 2024-41
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Alton TIRZ No. 1 Report No. 2024-41
Rolando Garza, Chief Appraiser Hidalgo County Appraisal District	Alton TIRZ No. 1 (THCAN) Report No. 2024-41
The Honorable Toribio "Terry" Palacios, Criminal District Attorney	Cash Count Report No. 2023-72 and 2024-84
Mr. Anthony Uresti, Director Planning Department	Cash Count Report No. 2023-70
The Honorable Eduardo Cantu, Commissioner Precinct No. 2	Cash Count Audit No. 2023-80 and 2024-66

## HIDALGO COUNTY DISTRICT JUDGES

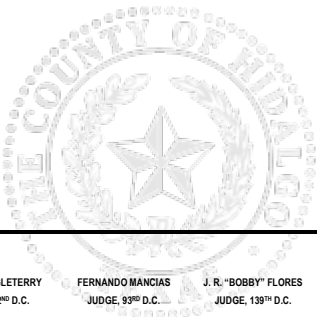
LUIS M. SINGLETERRY JUDGE, 92<sup>ND</sup> D.C.   
 FERNANDO MANCIAS JUDGE, 93<sup>RD</sup> D.C.   
 J. R. "BOBBY" FLORES JUDGE, 139<sup>TH</sup> D.C.   
 ROSE GUERRA REYNA JUDGE, 206<sup>TH</sup> D.C.   
 MARLA CUELLAR JUDGE, 275<sup>TH</sup> D.C.   
 MARIO E. RAMIREZ, JR. JUDGE, 332<sup>ND</sup> D.C.   
 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.

The Honorable J.E. "Eddie" Guerra, Sheriff	Cash Count Report No. 2023-86, 2023-87, 2024-70 and 2024-71
The Honorable J.E. "Eddie" Guerra, Sheriff	Cash Count Report No. 2023-88 and 2024-72
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	August 2024 DTA Payment Request Report No. 2024-55
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	September 2024 DTA Payment Request Report No. 2024-57

Respectfully,

Letty Chavez  
 County Auditor

Attachments



**HIDALGO COUNTY DISTRICT JUDGES**

# COUNTY of HIDALGO

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September 9, 2024

Isaac Tawil, City Manager  
City of McAllen  
1300 Houston Avenue  
McAllen, TX 78501

Re: McAllen TIRZ No. 1 (Tres Lagos) Report No. 2024-44

Dear Mr. Tawil:

We conducted a limited scope review of the interlocal agreement between the City of McAllen, Hidalgo County, and the City of McAllen TIRZ No. 1. The objectives of the review were to determine the accuracy of the McAllen TIRZ No. 1 2023 payment request, compliance with Section IV (B)(2) and VIII (J) of the interlocal agreement, and Tax Code § 311.016.

The scope of the review was limited to the property tax accounts located within McAllen TIRZ No. 1 for 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made.

The results of the review revealed the following:

1. A payment request was submitted for \$1,269,227.49; however, we determined that the payment amount should be \$1,193,329.84 (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code § 311.016 and sections IV (B)(2) and VIII (J) of the interlocal agreement.

We will proceed to process the 2023 McAllen TIRZ No. 1 payment in the amount of \$1,193,329.84.

If you have any questions please contact Linda Vasquez, Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

## 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, 388<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.

2023-2024 McAllen TIRZ 1 Payment

Tax Incremental Reinvestment Zone (TIRZ) Payment Calculation	McAllen Tax Calculation for Tax Year 2023	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 249,319.823 0.00275	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 1,433,568.98	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 249,319.823 \$ 1,063,713.00	
Captured Appraised Value	\$ 249,256.110	
Captured Appraised Value (Less) (a) Contribution Rate ( Per agreement s/b the lesser of 67% of .5308 or 67% of current M&O) (applicable) 33% of .5308 or 33% of current M&O)	\$ 248,256.110 0.005126	
Tax Levy Due to TIRZ	\$ 1,272,560.82	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 1,433,568.98 \$ 1,433,568.98 100.0000%	
Tax Levy Due to TIRZ (Less) Administrative Cost	\$ 1,272,560.82 \$ (3,333.33)	
2023-2024 TIRZ PAYMENT AMOUNT	\$ 1,269,227.49	\$ 1,269,227.49

Year 2023 Payment Calculation

City's Net Amount Due	\$ 1,269,227.49
County's Net Amount Due	\$ 1,193,329.84
Valence	\$ (75,897.65)

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

Tax Incremental Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2020	County Auditor's Calculation for Tax Year 2021	County Auditor's Calculation for Tax Year 2022	County Auditor's Calculation for Tax Year 2023	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 1,426,102.00 0.00558	\$ 1,391,419.00 0.00558	\$ 3,483,265.00 0.00558	\$ 35,180,982.00 0.00558	\$ 63,548,142.00 0.00275	\$ 91,546,273.00 0.00275	\$ 126,958,855.00 0.00275	\$ 184,685,093.00 0.00275	\$ 248,409,100.00 0.00275	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 8,414.00	\$ 8,209.37	\$ 20,202.94	\$ 204,049.70	\$ 365,491.82	\$ 526,391.07	\$ 730,913.42	\$ 1,061,939.28	\$ 1,428,352.33	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,426,102.00 \$ 1,063,713.00	\$ 1,391,419.00 \$ 1,063,713.00	\$ 3,483,265.00 \$ 1,063,713.00	\$ 35,180,982.00 \$ 1,063,713.00	\$ 63,548,142.00 \$ 1,063,713.00	\$ 91,546,273.00 \$ 1,063,713.00	\$ 126,958,855.00 \$ 1,063,713.00	\$ 184,685,093.00 \$ 1,063,713.00	\$ 248,409,100.00 \$ 1,063,713.00	
Captured Appraised Value	\$ 362,389.00	\$ 327,706.00	\$ 2,419,552.00	\$ 34,117,269.00	\$ 62,484,429.00	\$ 90,482,560.00	\$ 125,895,142.00	\$ 183,621,380.00	\$ 247,345,387.00	
Captured Appraised Value (Less) (a) Contribution Rate ( Per agreement s/b the lesser of 67% of .5308 or 67% of current M&O)	\$ 362,389.00 0.002991	\$ 327,706.00 0.003473	\$ 2,419,552.00 0.003475	\$ 34,117,269.00 0.003477	\$ 62,484,429.00 0.003374	\$ 90,482,560.00 0.003379	\$ 125,895,142.00 0.003408	\$ 183,621,380.00 0.003465	\$ 247,345,387.00 0.003434	
Tax Levy Due to TIRZ	\$ 1,268.63	\$ 1,138.85	\$ 8,297.06	\$ 116,679.71	\$ 219,822.46	\$ 365,749.67	\$ 432,827.50	\$ 626,248.61	\$ 849,354.60	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,026.11	\$ 52,153.09	\$ 1,274,312.04	
Percent Collected of Actual Levy	\$ 8,414.00 0.0000%	\$ 8,209.37 0.0000%	\$ 20,202.94 0.0000%	\$ 204,049.70 0.0000%	\$ 365,491.82 0.0000%	\$ 526,391.07 0.0000%	\$ 730,913.42 0.4145%	\$ 1,061,939.28 0.9111%	\$ 1,428,352.33 0.92155%	
Tax Levy Due to TIRZ (Less) Administrative Cost	\$ 1,268.63 0.0000%	\$ 1,138.85 0.0000%	\$ 8,297.06 0.0000%	\$ 116,679.71 0.0000%	\$ 219,822.46 0.0000%	\$ 365,749.67 0.0000%	\$ 432,827.50 0.4145%	\$ 626,248.61 0.9111%	\$ 849,354.60 0.92155%	
(Less) Administrative Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,784.07	\$ 849,354.60	\$ 757,782.24	
(Less) Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,333.33)	
(Less) PP Adjustments***	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2023-2024 TIRZ PAYMENT AMOUNT	\$ 332.15	\$ 336.13	\$ 2,007.94	\$ 465.45	\$ 2,390.23	\$ 2,798.80	\$ 3,130.64	\$ (705.92)	\$ 754,448.91	\$ 798,446.11

\*Adjustments are made in order to prevent an overpayment, the adjustment limits payments to 100% allowable TIRZ levy, adjustments needed for prior year corrections

\*\*\*Adjustments made in accordance to AU-68107

Tax Incremental Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2020	County Auditor's Calculation for Tax Year 2021	County Auditor's Calculation for Tax Year 2022	County Auditor's Calculation for Tax Year 2023	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 1,426,102.00 0.00558	\$ 1,391,419.00 0.00558	\$ 3,483,265.00 0.00558	\$ 35,180,982.00 0.00558	\$ 63,548,142.00 0.00275	\$ 91,546,273.00 0.00275	\$ 126,958,855.00 0.00275	\$ 184,685,093.00 0.00275	\$ 248,409,100.00 0.00275	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 8,414.00	\$ 8,209.37	\$ 20,202.94	\$ 204,049.70	\$ 365,491.82	\$ 526,391.07	\$ 730,913.42	\$ 1,061,939.28	\$ 1,428,352.33	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,426,102.00 \$ 1,063,713.00	\$ 1,391,419.00 \$ 1,063,713.00	\$ 3,483,265.00 \$ 1,063,713.00	\$ 35,180,982.00 \$ 1,063,713.00	\$ 63,548,142.00 \$ 1,063,713.00	\$ 91,546,273.00 \$ 1,063,713.00	\$ 126,958,855.00 \$ 1,063,713.00	\$ 184,685,093.00 \$ 1,063,713.00	\$ 248,409,100.00 \$ 1,063,713.00	
Captured Appraised Value	\$ 362,389.00	\$ 327,706.00	\$ 2,419,552.00	\$ 34,117,269.00	\$ 62,484,429.00	\$ 90,482,560.00	\$ 125,895,142.00	\$ 183,621,380.00	\$ 247,345,387.00	
Captured Appraised Value (Less) (a) Contribution Rate ( Per agreement s/b the lesser of 67% of .5308 or 67% of current M&O)	\$ 362,389.00 0.001224	\$ 327,706.00 0.001711	\$ 2,419,552.00 0.001687	\$ 34,117,269.00 0.001683	\$ 62,484,429.00 0.001662	\$ 90,482,560.00 0.001664	\$ 125,895,142.00 0.001694	\$ 183,621,380.00 0.001707	\$ 247,345,387.00 0.001692	
Tax Levy Due to TIRZ	\$ 624.85	\$ 606.83	\$ 4,981.69	\$ 97,476.38	\$ 193,548.13	\$ 156,562.99	\$ 213,266.37	\$ 313,441.79	\$ 418,008.39	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,026.11	\$ 52,153.06	\$ 1,274,312.04
Percent Collected of Actual Levy	\$ 8,414.00 0.0000%	\$ 8,209.37 0.0000%	\$ 20,202.94 0.0000%	\$ 204,049.70 0.0000%	\$ 365,491.82 0.0000%	\$ 526,391.07 0.0000%	\$ 730,913.42 0.0000%	\$ 1,061,939.28 0.0000%	\$ 1,428,352.33 0.4145%	\$ 19,2169%
Tax Levy Due to TIRZ (Less) Administrative Cost	\$ 624.85 0.0000%	\$ 606.83 0.0000%	\$ 4,981.69 0.0000%	\$ 97,476.38 0.0000%	\$ 193,548.13 0.0000%	\$ 156,562.99 0.0000%	\$ 213,266.37 0.4145%	\$ 313,441.79 0.0000%	\$ 418,008.39 0.4145%	\$ 89,2195%
(Less) Administrative Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 883.59	\$ 15,381.44
(Less) Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,214.35
(Less) PP Adjustments***	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023-2024 TIRZ PAYMENT AMOUNT	\$ 332.15	\$ 336.13	\$ 2,007.94	\$ 465.45	\$ 2,390.23	\$ 2,798.80	\$ 3,130.64	\$ (705.92)	\$ 754,448.91	\$ 798,446.11

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September 9, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 South Business Highway 281  
Edinburg, Texas 78539

Re: McAllen TIRZ No. 1 (Tres Lagos) Report No. 2024-44

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvements could be made. The responsibility for sound internal controls rests with management.


In conducting the review, we reviewed the TIRZ list of accounts and TIRZ collection reports provided by the Tax Office, and a list of tax accounts coded THML1 by the Hidalgo County Appraisal District (HCAD) and the TIRZ map provided by the HCAD.

The review results revealed that tax account numbers 1074650, 224751, and 546126 are within the TIRZ boundaries; however, they were not included in the TIRZ collection reports or list of accounts provided by the Tax Office. The HCAD has been notified of the corrections for the abovementioned tax accounts.

Please submit a revised tax account listing and collection report for the City of McAllen TIRZ No. 1 to the County Auditor's Office by August 30, 2024.

If you have any questions please contact Linda Vasquez, Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District

## HIDALGO COUNTY DISTRICT JUDGES

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September 9, 2024

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

Re: City of McAllen TIRZ No. 1 (THML1) Report No. 2024-44

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THML1 by the Hidalgo County Appraisal District (HCAD). The review's objective was to determine whether the list only included real property accounts within the TIRZ boundaries.

The scope of the review was limited to tax accounts located within the TIRZ boundaries for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.


In conducting the review, we examined the agreement between Hidalgo County and the City of McAllen TIRZ No. 1, the list of property accounts coded THML1, and the TIRZ map provided by the HCAD.

The review results revealed that tax account numbers 1074650, 224751, and 546126 were located within the TIRZ boundary; however, these tax accounts were not included on the tax year 2023 list of tax accounts coded THML1 by HCAD.

Please make the necessary corrections and submit the revised list of tax accounts coded THML1 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's by September 16, 2024.

If you have any questions please contact Linda Vasquez, Internal Auditor III, at 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge  
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector

## HIDALGO COUNTY DISTRICT JUDGES

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September 11, 2024

Myra Ayala, City Manager  
City of Edinburg  
415 W. University Drive  
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 4 Entertainment Center - Report No. 2024-40

Dear Ms. Ayala:

We conducted a limited-scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and the City of Edinburg TIRZ No. 4. The objectives of the review were to determine the accuracy of the Edinburg TIRZ No. 4 2023-2024 payment request and compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code § 311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 4 as of January 31, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The results of the review revealed the following:

1. A payment request was submitted for \$87,971.93; however, it was determined that the payment amount should be \$95,676.46 (see Exhibit A); and
2. The annual report and annual financial review were submitted in compliance with Tax Code §311.016 and Sections IV (B)(2) and VII (J) of the interlocal agreement.

We will process the 2023-2024 Edinburg TIRZ No. 4 payment of \$95,676.46.

If you have any questions, please contact Enrique Leal, Internal Auditor II, at (956) 318-2511 ext. 4694, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654 or me at ext. 4651.

Respectfully,

Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: The Honorable Richard Cortez, Hidalgo County Judge

## 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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EXHIBIT A

2023-2024 Edinburg TIRZ No. 4 - Entertainment Center

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 4 Calculation 2023	Edinburg TIRZ No. 4 Calculation 2022	Edinburg TIRZ No. 4 Calculation 2021	Edinburg TIRZ No. 4 Calculation 2020	Edinburg TIRZ No. 4 Calculation 2019	Edinburg TIRZ No. 4 Calculation 2018	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.5750/100)</i>	\$ 25,372,667.00 0.00575						
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 145,892.84	\$ -	\$ -	\$ -	\$ -	\$ -	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 25,372,667.00	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	2,340,271.00	-	-	-	-	-	
<b>Captured Appraised Value</b>	<b>\$ 23,032,396.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Captured Appraised Value <i>(multiplied by) Contribution Rate (80% of the lesser of agreement M&amp;O rate [0.5225] or actual tax year M&amp;O rate).</i>	\$ 23,032,396.00 0.0041056	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Tax Levy Due to TIRZ</b>	<b>\$ 94,561.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$ 137,268.60 \$ 145,892.84						
<b>Percent Collected of Actual Levy</b>	<b>94.0887%</b>						
Tax Levy Due to TIRZ <i>(Multiplied by) Percent Collected of Actual Levy</i>	\$ 94,561.81 94.0887%						
<i>(Less) Adjustments **</i>	\$ 88,971.93						
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>	<b>\$ (1,000.00)</b>						
	<b>\$ 87,971.93</b>						<b>\$ 87,971.93</b>

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2023	County Auditor's Calculation for Tax Year 2022	County Auditor's Calculation for Tax Year 2021	County Auditor's Calculation for Tax Year 2020	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2018	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) <i>(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.5750/100)</i>	\$ 25,372,667.00 0.00575	\$ 24,939,103.00 0.00575	\$ 24,585,289.00 0.00575	\$ 24,064,445.00 0.00575	\$ 23,901,923.00 0.00575	\$ 23,259,100.00 0.0058	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 145,892.84	\$ 143,399.84	\$ 141,365.41	\$ 138,370.56	\$ 137,436.06	\$ 134,902.78	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 25,372,667.00	\$ 24,939,103.00	\$ 24,585,289.00	\$ 24,064,445.00	\$ 23,901,923.00	\$ 23,259,100.00	
<i>(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)</i>	\$ 444,933.00	\$ 444,933.00	\$ 444,933.00	\$ 444,933.00	\$ 444,933.00	\$ 444,933.00	
<b>Captured Appraised Value</b>	<b>\$ 24,927,734.00</b>	<b>\$ 24,494,170.00</b>	<b>\$ 24,140,356.00</b>	<b>\$ 23,619,512.00</b>	<b>\$ 23,456,990.00</b>	<b>\$ 22,814,167.00</b>	
Captured Appraised Value <i>(multiplied by) Contribution Rate (80% of the lesser of agreement M&amp;O rate [0.5225] or actual tax year M&amp;O rate).</i>	\$ 24,927,734.00 0.004101	\$ 24,494,170.00 0.004138	\$ 24,140,356.00 0.004106	\$ 23,619,512.00 0.004034	\$ 23,456,990.00 0.004029	\$ 22,814,167.00 0.004080	
<b>Tax Levy Due to TIRZ</b>	<b>\$ 102,228.64</b>	<b>\$ 101,356.88</b>	<b>\$ 99,120.30</b>	<b>\$ 95,281.11</b>	<b>\$ 94,508.21</b>	<b>\$ 93,081.80</b>	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office <i>(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ</i>	\$ 129,395.25 \$ 145,892.84	\$ 8,499.84 \$ 143,399.84	\$ - \$ 141,365.41	\$ - \$ 138,370.56	\$ - \$ 137,436.06	\$ - \$ 134,902.78	
<b>Percent Collected of Actual Levy</b>	<b>88.6920%</b>	<b>5.9274%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	
Tax Levy Due to TIRZ <i>(Multiplied by) Percent Collected of Actual Levy</i>	\$ 102,228.64 88.6920%	\$ 101,356.88 5.9274%	\$ 99,120.30 0.0000%	\$ 95,281.11 0.0000%	\$ 94,508.21 0.0000%	\$ 93,081.80 0.0000%	
<i>(Less) Administrative Cost</i>	\$ 90,668.63	\$ 6,007.83	\$ -	\$ -	\$ -	\$ -	
<i>(Less) Adjustments **</i>	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>	<b>\$ 89,668.63</b>	<b>\$ 6,007.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,676.46</b>

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

\*\*\* City/County Payment Calculation Variance

\*\*\* \$ (7,704.53)

# 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)**

September 13, 2024

Myra Ayala, City Manager  
City of Edinburg  
415 W. University Drive  
Edinburg, Texas 78541

Re: City of Edinburg TIRZ No. 1 The Shoppes - Report No. 2024-37

Dear Ms. Ayala:

We conducted a limited scope review of the interlocal agreement between the City of Edinburg, Hidalgo County, and City of Edinburg TIRZ No. 1. The objectives of the review were to determine the accuracy of the City of Edinburg TIRZ No. 1 2023-2024 payment request and compliance with Section 3 (b) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Edinburg TIRZ No. 1 as of January 31, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not be all-inclusive of areas where improvement could be made.

The results of the review revealed the following:

1. A payment request was submitted in the amount of \$299,400.44; however, it was determined that the payment amount should be \$318,109.07 (see Exhibit A); and
2. The annual report was submitted in compliance with Tax Code §311.016 and Section 3 (b) of the interlocal agreement.

The 2023 Edinburg TIRZ No. 1 payment in the amount of \$318,109.07 was processed on September 3, 2024.

If you have any questions, please contact Alejandro Torres, Internal Auditor II, at (956) 318-2511, ext. 4644, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: Honorable Richard Cortez, Hidalgo County Judge

## 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.

EXHIBIT A

2023-2024 Edinburg TIRZ No. 1 - The Shoppes Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Edinburg TIRZ No. 1 Calculation 2023	Edinburg TIRZ No. 1 Calculation 2022	Edinburg TIRZ No. 1 Calculation 2021	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 60,665,984.00 0.00575			
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 348,829.41			
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 60,665,984.00			
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,495,937.00			
<b>Captured Appraised Value</b>	\$ 59,170,047.00			
Captured Appraised Value (multiplied by) Contribution Rate ( Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	\$ 59,170,047.00 0.005060			
<b>Tax Levy Due to TIRZ</b>	\$ 299,400.44			
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 396,131.53			
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 348,829.41			
<b>Percent Collected of Actual Levy</b>	113.5602%			
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 299,400.44 113.5602%			
(Less) Adjustments **	\$ 339,999.87			
	\$ (40,599.43)			
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>	\$ 299,400.44			\$ 299,400.44

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

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2023	County Auditor's Calculation for Tax Year 2022	County Auditor's Calculation for Tax Year 2021	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD)) (Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	\$ 60,665,984.00 0.00575	63,046,364.00 0.00575	63,148,066.00 0.00575	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 348,829.41	\$ 362,516.59	\$ 363,101.38	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 60,665,984.00	\$ 63,046,364.00	\$ 63,148,066.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 1,577,021.00	\$ 1,577,021.00	\$ 1,577,021.00	
<b>Captured Appraised Value</b>	\$ 59,088,963.00	\$ 61,469,343.00	\$ 61,571,045.00	
Captured Appraised Value (multiplied by) Contribution Rate ( Per agreement s/b the lesser of current M&O Rate or 88% of County Rate)	\$ 59,088,963.00 0.005060	\$ 61,469,343.00 0.005060	\$ 61,571,045.00 0.005060	
<b>Tax Levy Due to TIRZ</b>	\$ 298,990.15	\$ 311,034.88	\$ 311,549.49	
TIRZ Collections (for Feb 1 through Jan 31) as per Collections Reports provided by Hidalgo County Tax Office	\$ 348,829.43	\$ 34,852.25	\$ (12,568.37)	
(divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 348,829.41	\$ 362,516.59	\$ 363,101.38	
<b>Percent Collected of Actual Levy</b>	100.0000%	9.6140%	-3.4614%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 298,990.15 100.0000%	\$ 311,034.88 9.6140%	\$ 311,549.49 -3.4614%	
(Less) Administrative Cost	\$ 298,990.15	\$ 29,902.89	\$ (10,783.97)	
(Less) Adjustments **	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>	\$ 298,990.15	\$ 29,902.89	\$ (10,783.97)	\$ 318,109.07

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

\*\* \$ (18,708.63)

\*\*\* City/County Payment Calculation Variance

# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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September 16, 2024

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

Re: City of Pharr TIRZ No. 2 Report No. 2024-43

Dear Mr. Villarreal:

We conducted a limited-scope review of collections for the City of Pharr Tax Increment Reinvestment Zone No. 2 (TIRZ). The objective of the review was to determine whether the TIRZ collection reports prepared by the Tax Office included collections received for all tax accounts located within the TIRZ.


The scope of the review was limited to tax accounts located within the TIRZ for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include areas where improvement could be made. The responsibility for sound internal controls rests with management.

In conducting the review, we reviewed the TIRZ list of accounts, TIRZ collection reports provided by the Tax Office, a list of tax accounts coded THPR2 by the Hidalgo County Appraisal District (HCAD), and the HCAD's TIRZ map. The review results revealed that tax account numbers 1125082 and 1234976 are within the TIRZ boundaries; however, they were not included in the 2023 tax year list of tax accounts and the TIRZ collection reports provided by the Tax Office. Additionally, tax account number 1470200 was included in the 2023 tax year list of tax accounts and the TIRZ collections reports provided by the Tax Office; however, the tax account is not within the TIRZ boundaries.

Please make the necessary corrections and submit a revised tax account listing and collection report for the City of Pharr TIRZ No. 2 to the County Auditor's Office by September 27, 2024.

If you have any questions, feel free to call Karen Ramirez, Compliance Audit Supervisor, at (956) 318-2511, ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge  
Dr. Jonathan B. Flores, City Manager, City of Pharr

## HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 32<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.    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.    RENE 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.

# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
Hidalgo County Administration Building  
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Edinburg, Texas 78539-6243  
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WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)

September 16, 2024

Rolando Garza, Chief Appraiser  
Hidalgo County Appraisal District  
4405 S. Professional Dr.  
Edinburg, Texas 78539

Re: City of Pharr TIRZ No. 2 Report No. 2024-43

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THPR2 by the Hidalgo County Appraisal District (HCAD). The review's objective was to determine whether the list only included real property tax accounts within the TIRZ boundaries.

The scope of the review was limited to randomly selected tax accounts located within the TIRZ boundaries for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvement could be made.

As part of the review, we reviewed the agreement between Hidalgo County and the City of Pharr TIRZ No. 2, the 2023 list of tax accounts coded THPR2 by HCAD, and the TIRZ map provided by HCAD.

The review results revealed that tax account number 1470200 (U0004-00-000-0001-00) was included on the tax year 2023 list of tax accounts coded THPR2; however, the tax account is not within the TIRZ boundaries.

Please make the necessary corrections and submit the tax year 2023 revised list of tax accounts coded THPR2 by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector's Office by September 27, 2024.

If you have any questions, please contact Karen Ramirez, Compliance Audit Supervisor, at (956) 318-2511, ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

  
Lety Chavez  
County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge  
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector

## 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.

# 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)



September 26, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 South Business Highway 281  
Edinburg, Texas 78539

Re: City of Alamo TIRZ No. 1 - Report No. 2024-36

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvements could be made. Management is responsible for sound internal controls.

In conducting the review, we reviewed TIRZ collection reports provided by the Tax Office, City of Alamo TIRZ No. 1 list of accounts provided by the Tax Office, a list of tax accounts coded THCAO by Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by HCAD.


The results of the review revealed the following:

1. The 2023 list of tax accounts coded THCAO included accounts 112146, 112426, 237156, 237157, 539986, 555533, 714334, 112206, 112209, 274248, 539987, 628879 and 666726 that were not within the TIRZ boundaries;
2. The 2023 list of tax accounts coded THCAO did not include accounts 821234, 1019819, 1380349, 237153, 112064, 112067, 112068, 623930, 694564, 694574, 1374039 located within the TIRZ boundary.

Please make the necessary corrections and submit a revised City of Alamo TIRZ collection report and list of tax accounts to the County Auditor's Office by October 4, 2024.

If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511, ext. 4644; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

Respectfully,

  
Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Rolando Garza, Chief Appraiser  
Mr. Robert Salinas, City Manager, City of Alamo

## 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.

# 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)



September 26, 2024

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

Ref: City of Alamo TIRZ No. 1 (THCAO) Report No. 2024-36

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THCAO by the Hidalgo County Appraisal District (HCAD). The review's objective was to determine whether the list only included real property accounts within the TIRZ boundaries.

The scope of the review was limited to randomly selected property tax accounts located within the TIRZ boundaries for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of Alamo TIRZ No. 1, the list of property accounts coded THCAO, and the TIRZ map provided by the HCAD.


The results of the review revealed the following:

1. The 2023 list of tax accounts coded THCAO included tax accounts 112146, 112206, 112209, 112426, 237156, 237157, 274248, 539986, 539987, 555533, 628879, 666726, and 714334 that were not located within the TIRZ boundaries;
2. The 2023 list of tax accounts coded THCAO did not include 821234, 1019819, 1380349, and 237153 within the TIRZ boundary.

Please make the necessary corrections and submit the revised list of tax accounts coded THCAO by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector by October 4, 2024.

If you have any questions, please contact Alejandro Torres, Internal Auditor III, at 318-2511, ext. 4644; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

Best regards,

  
Letty Chavez  
County Auditor

cc: The Honorable Richard Cortez, Hidalgo County Judge  
The Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector  
Mr. Robert Salinas, City Manager, City of Alamo

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# COUNTY of HIDALGO



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September 26, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 S. Business Highway 281  
Edinburg, Texas 78539

Re: August 2024 DTA Payment Request Report No. 2024-55

Dear Mr. Villarreal:

We completed a limited-scope review of the August 2024 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 whether the payment request was accurate and properly authorized.

The review results revealed that the payment request was generally accurate and properly authorized. We will proceed to process LGBS's August 2024 DTA payment request for \$333,174.05.

The scope of the 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 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 August 31, 2024. The 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.

In conducting the review, 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 August 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total DTA fees collected agreed with the amount transferred to the Hidalgo County Treasurer's Office.

## HIDALGO COUNTY DISTRICT JUDGES

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Based on the review, 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 August 2024."
- Although DTA fees for 149 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 (147 tax accounts) and small amounts (2 tax accounts) (see Exhibit A).
- The total DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for August 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions, don't hesitate to contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

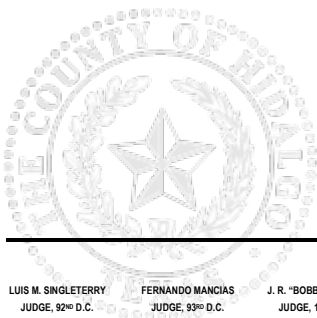
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, Hidalgo County Executive Officer  
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP  
Ms. Eva Mireles, Chief Deputy, Hidalgo County Tax Office



**HIDALGO COUNTY DISTRICT JUDGES**

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## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	W738203000000600	89.03	21.88	110.91	16.02
2	1	2022	M675000002001800	24.50	5.88	30.38	4.37
3	1	2022	D280000007000704	18.30	4.60	22.90	3.32
4	1	2022	W010000048000519	15.86	3.71	19.57	2.81
5	1	2022	C960001002000800	0.29	0.08	0.37	0.05
6	1	2021	T357001000002600	310.72	88.30	399.02	55.00
7	1	2021	S397507000005100	216.73	71.70	288.43	40.97
8	1	2021	S397507000005100	144.49	47.80	192.29	27.31
9	1	2021	A174000000000300	79.22	24.49	103.71	14.61
10	1	2021	A174000000000300	78.98	24.75	103.73	14.58
11	1	2021	G855500000002100	54.31	15.44	69.75	9.62
12	1	2021	M550000095001204	48.40	13.75	62.15	8.56
13	1	2021	M550000095001204	31.68	9.00	40.68	5.61
14	1	2020	T357001000002600	284.79	115.11	399.90	55.53
15	1	2020	S004002000006100	144.42	49.94	194.36	25.99
16	1	2020	B030000018000200	73.78	30.67	104.45	14.61
17	1	2020	M626500000001600	27.59	10.83	38.42	5.30
18	1	2020	S477000000006700	19.54	7.43	26.97	3.69
19	1	2019	T357001000002600	336.00	176.12	512.12	71.57
20	1	2019	D600003000002000	117.59	61.64	179.23	25.05
21	1	2019	P520000006000800	56.86	29.89	86.75	12.20
22	1	2019	R106000000004700	55.76	25.32	81.08	10.87
23	1	2019	C773000000000100	15.45	7.64	23.09	3.18
24	1	2019	S397510000005000	4.05	2.17	6.22	0.87
25	1	2018	R225001004001900	297.56	148.28	445.84	57.58
26	1	2018	D600003000002000	158.15	101.87	260.02	36.53
27	1	2018	C170000000000100	34.29	22.50	56.79	8.02
28	1	2018	C902000000000500	1.23	0.64	1.87	0.24
29	1	2018	L447000000000900	1.11	0.53	1.64	0.21
30	1	2017	R225001004001900	270.51	167.27	437.78	57.21
31	1	2017	B403502000023600	45.60	32.98	78.58	10.87
32	1	2017	C902000000000500	28.11	17.87	45.98	6.07
33	1	2017	T525002018003900	17.22	10.03	27.25	3.48
34	1	2016	P610000000001900	225.86	134.20	360.06	43.70
35	1	2016	P850000000021810	193.13	106.22	299.35	34.47
36	1	2016	R225001004001900	146.98	108.52	255.50	33.73
37	1	2016	S073000000001500	58.83	44.47	103.30	13.77
38	1	2016	S073000000001500	49.04	37.06	86.10	11.47
39	1	2016	D060001000001300	55.58	33.58	89.16	10.84
40	1	2016	S095000002000400	51.36	32.60	83.96	10.47
41	1	2016	C295002000006700	38.97	34.46	73.43	10.40
42	1	2016	B505197000004300	10.44	7.16	17.60	2.25
43	1	2016	B505197000004300	4.54	3.11	7.65	0.98
44	1	2016	B505197000004300	-10.44	-7.16	-17.60	-2.25
45	1	2015	P610000000001900	173.46	123.88	297.34	36.69
46	1	2015	A150000000002900	40.52	30.52	71.04	8.94
47	1	2015	S265001000004100	18.11	12.47	30.58	3.69

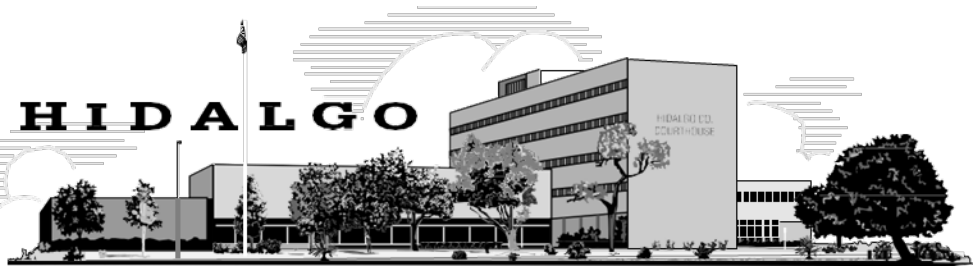
48	1	2014	T625001000001000	105.22	84.18	189.40	23.04
49	1	2014	P610000000001900	98.46	82.13	180.59	22.60
50	1	2014	R284805000001000	75.92	67.19	143.11	18.34
51	1	2014	T625001000001000	63.14	50.50	113.64	13.82
52	1	2014	W010000023000416	33.87	23.78	57.65	5.99
53	1	2014	L020000000000900	10.45	11.40	21.85	3.07
54	1	2014	S265001000004100	1.70	1.38	3.08	0.38
55	1	2013	C005000000000607	47.53	41.82	89.35	10.55
56	1	2013	S160000000004815	38.81	35.20	74.01	8.97
57	1	2013	A180000052000915	26.03	22.99	49.02	5.74
58	1	2013	S160000000003989	25.34	22.47	47.81	5.63
59	1	2013	J570098005000205	13.84	14.72	28.56	3.80
60	1	2013	H185000180001000	7.36	6.09	13.45	1.44
61	1	2013	A180000052000915	1.80	1.57	3.37	0.39
62	1	2012	G330000004003200	227.46	204.72	432.18	43.67
63	1	2012	C005000000000607	61.93	62.55	124.48	14.96
64	1	2012	H185000180001000	3.94	3.72	7.66	0.84
65	1	2011	G330000004003200	227.46	232.01	459.47	47.77
66	1	2011	G550000000001200	176.04	175.89	351.93	35.65
67	1	2011	J570000001000403	60.97	59.76	120.73	11.71
68	1	2011	J570000001000403	60.97	59.76	120.73	11.71
69	1	2011	T210000239000600	34.40	45.25	79.65	10.79
70	1	2011	A180000052000915	21.86	24.56	46.42	5.61
71	1	2011	C580000000002000	6.41	7.35	13.76	1.71
72	1	2011	R195001000000800	-22.14	-21.58	-43.72	-4.48
73	1	2010	G330000004003200	55.14	62.86	118.00	12.57
74	1	2010	H510000001000100	15.16	15.56	30.72	2.68
75	1	2010	H510000001000100	15.16	15.56	30.72	2.68
76	1	2010	H510000001000100	5.97	6.14	12.11	1.06
77	1	2009	G330000004003200	64.59	81.39	145.98	15.89
78	1	2009	N340000000220308	41.16	47.06	88.22	7.97
79	1	2009	S525001013000200	14.62	18.83	33.45	3.78
80	1	2009	G560000012002000	19.61	22.22	41.83	3.74
81	1	2008	M371002000012600	239.34	286.41	525.75	43.44
82	1	2008	L319000002001800	57.75	106.16	163.91	23.65
83	1	2008	W070000002000400	100.92	124.47	225.39	19.98
84	1	2008	M550000097001421	64.61	90.46	155.07	17.64
85	1	2008	H365003000001100	22.35	27.41	49.76	4.36
86	1	2008	B505000015001100	6.32	7.75	14.07	1.24
87	1	2008	G560000012002000	3.56	4.46	8.02	0.74
88	1	2007	W070000002000400	343.98	465.52	809.50	74.30
89	1	2007	L319000002001800	40.23	78.79	119.02	17.20
90	1	2007	H250000025000500	85.79	110.10	195.89	15.83
91	1	2007	M1670000000005600	39.89	54.92	94.81	9.03
92	1	2007	O310009000001300	10.52	15.32	25.84	2.76
93	1	2007	S245000000001200	8.62	12.10	20.72	2.05
94	1	2007	M475000002001600	7.00	9.44	16.44	1.50
95	1	2006	B1570000000005500	65.18	97.98	163.16	16.13
96	1	2006	D320000060000202	32.27	52.69	84.96	9.87
97	1	2006	H250000025000500	46.46	65.20	111.66	9.41
98	1	2006	W380000238000005	24.54	37.35	61.89	6.29

99	1	2006	S477000000006600	16.29	25.97	42.26	4.69
100	1	2006	S477000000006600	16.30	25.96	42.26	4.69
101	1	2006	W230000052000300	8.51	13.71	22.22	2.52
102	1	2006	R225001003001900	2.52	4.30	6.82	0.86
103	1	2006	W070000002000400	2.94	4.34	7.28	0.69
104	1	2005	V153000000002800	43.12	67.84	110.96	10.48
105	1	2005	H250000025000500	46.46	70.78	117.24	10.25
106	1	2004	E830000000003800	286.68	436.71	723.39	52.89
107	1	2004	H250000025000500	46.46	76.35	122.81	11.08
108	1	2004	M625500000000600	49.16	75.55	124.71	9.37
109	1	2004	G160000000003100	11.36	18.52	29.88	2.64
110	1	2004	W010000044001052	6.64	10.12	16.76	1.23
111	1	2003	E830000000003800	230.26	378.39	608.65	46.63
112	1	2003	W010000030000309	78.64	149.42	228.06	25.01
113	1	2003	H250000025000500	43.15	76.09	119.24	11.07
114	1	2003	C690000001000700	6.11	10.52	16.63	1.46
115	1	2002	H250000025000500	43.15	81.26	124.41	11.84
116	1	2002	S165000000002100	24.94	55.25	80.19	10.58
117	1	2002	L222500000001500	23.21	40.67	63.88	5.01
118	1	2002	L025000114000012	6.64	16.59	23.23	3.33
119	1	2002	S240000000009511	14.47	25.71	40.18	3.28
120	1	2001	H250000025000500	37.99	76.10	114.09	11.11
121	1	2001	M355000073002600	12.49	28.33	40.82	5.14
122	1	2000	E540000002002100	15.28	30.60	45.88	3.92
123	1	2000	H250000025000500	9.48	20.13	29.61	2.94
124	1	1999	M550000097001421	19.44	48.22	67.66	8.46
125	1	1999	O270006000003300	13.60	30.51	44.11	4.47
126	1	1999	E540000002002100	14.34	30.45	44.79	3.94
127	1	1997	V380002003001400	17.91	43.75	61.66	6.20
128	1	1997	V380002003001400	0.75	1.84	2.59	0.26
129	1	1996	V380002003001400	20.47	52.44	72.91	7.46
130	1	1996	W74000011B000900	5.66	14.75	20.41	2.17
131	1	1996	V380002003001400	4.46	11.44	15.90	1.63
132	1	1996	A080098000111600	2.62	7.88	10.50	1.46
133	1	1995	A080000000114909	12.06	34.86	46.92	5.73
134	1	1995	S144000000005100	5.70	15.58	21.28	2.30
135	1	1995	S144000000005100	5.71	15.59	21.30	2.30
136	1	1994	J570000001001034	11.90	31.62	43.52	4.00
137	1	1994	C770000002002000	9.21	25.08	34.29	3.36
138	1	1991	L670000017000500	60.04	189.93	249.97	27.29
139	1	1988	M215000001002000	6.67	22.65	29.32	3.01
140	1	1982	S120000000003100	2.30	10.66	12.96	1.82
141	17	1982	S120000000003100	0.35	1.59	1.94	0.27
142	95	1979	S525001043003600	0.07	0.30	0.37	0.04
143	1	2017	L136500000010300	88.74	47.10	135.84	16.77
144	1	2017	L136500000010300	73.46	38.99	112.45	13.88
145	1	2017	W380000544000003	20.28	13.95	34.23	4.65
146	1	2016	L136500000010300	31.17	20.28	51.45	6.45
147	1	2010	P640000062000500	52.18	53.56	105.74	9.24

<b>148</b>	1	2009	J880000001002000	37.54	49.90	87.44	10.47
<b>149</b>	1	2023	R290000008000110	0.36	0.07	0.43	0.07

# COUNTY *of* HIDALGO

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September 30, 2024

Jeff Underwood, City Manager  
City of Alton  
509 S. Alton Blvd.  
Alton, Texas 78573

Re: City of Alton TIRZ No. 1 Report No. 2024-41

Dear Mr. Underwood:

We conducted a limited-scope review of the interlocal agreement between the City of Alton, Hidalgo County, and the City of Alton TIRZ No. 1. The objectives of the review were to determine the accuracy of the Alton TIRZ No. 1 2023-2024 payment request and compliance with Section IV (B)(2) and Section VII (J) of the interlocal agreement and Tax Code §311.016.

The scope of the review was limited to the property accounts within Alton TIRZ No. 1 as of January 31, 2024. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvements could be made.

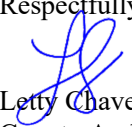
The results of the review revealed the following:

1. A payment request was submitted for \$560,557.39; however, it was determined that the payment amount should be \$493,568.97 (see Exhibit A); and
2. The annual report, fact sheet, and annual financial review were submitted in compliance with Sections IV (B)(2) and VII (J) of the interlocal agreement and Tax Code §311.016.

A check for \$493,568.97 for the 2023-2024 Alton TIRZ review year was processed on September 24, 2024.

If you have any questions, don't hesitate to contact Enrique Leal, Internal Auditor II, at 318-2511, ext. 4641; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at 4651.

Respectfully,

  
Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, Hidalgo County Executive Officer

## 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.

EXHIBIT A

2023-2024 Alton TIRZ Payment

Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	Alton TIRZ Calculation for Tax Year 2023	Alton TIRZ Calculation for Tax Year 2022	Alton TIRZ Calculation for Tax Year 2021	Alton TIRZ Calculation for Tax Year 2020	Alton TIRZ Calculation for Tax Year 2019	Alton TIRZ Calculation for Tax Year 2018	Alton TIRZ Calculation for Tax Year 2017	Alton TIRZ Calculation for Tax Year 2016	Alton TIRZ Calculation for Tax Year 2015	Alton TIRZ Calculation for Tax Year 2014	Alton TIRZ Calculation for Tax Year 2013	Alton TIRZ Calculation for Tax Year 2012	Alton TIRZ Calculation for Tax Year 2011	Alton TIRZ Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 127,822,099.00	\$ 109,750,717.00	\$ 83,898,036.00	\$ 78,949,667.00	\$ 71,830,495.00	\$ 62,043,278.00	\$ 58,072,133.00	\$ 51,852,713.00	\$ 46,737,569.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,379.00	\$ 32,670,017.00	\$ 32,490,072.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	0.00575	0.00575	0.00575	0.00575	0.00575	0.0058	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 734,977.07	\$ 631,066.62	\$ 482,413.71	\$ 453,960.59	\$ 413,025.35	\$ 359,851.01	\$ 336,818.37	\$ 305,931.01	\$ 275,751.66	\$ 246,714.73	\$ 221,866.36	\$ 193,781.84	\$ 192,753.10	\$ 191,691.42	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 127,822,099.00	\$ 109,750,717.00	\$ 83,898,036.00	\$ 78,949,667.00	\$ 71,830,495.00	\$ 62,043,278.00	\$ 58,072,133.00	\$ 51,852,713.00	\$ 46,737,569.00	\$ 41,816,056.00	\$ 37,604,467.00	\$ 32,844,379.00	\$ 32,670,017.00	\$ 32,490,072.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	\$ 25,552,622.00	
Captured Appraised Value	\$ 102,269,477.00	\$ 84,198,095.00	\$ 58,345,414.00	\$ 53,397,045.00	\$ 46,277,873.00	\$ 36,490,656.00	\$ 32,519,511.00	\$ 26,300,091.00	\$ 21,184,947.00	\$ 16,263,434.00	\$ 12,051,845.00	\$ 7,291,757.00	\$ 7,117,395.00	\$ 6,937,450.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	0.005107	0.005172	0.005107	0.005043	0.005036	0.005100	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	
Tax Levy Due to TIRZ	\$ 522,290.22	\$ 435,472.55	\$ 297,970.03	\$ 269,281.30	\$ 233,055.37	\$ 186,102.35	\$ 166,077.14	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,348.54	\$ 35,429.56	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 651,594.63	\$ 128,133.58	\$ 10,279.48	\$ 6,274.72	\$ -	\$ -	\$ 7.15	\$ -	\$ 21.10	\$ 43.47	\$ -	\$ -	\$ 16.61	\$ -	\$ 796,370.74
Percent Collected of Actual Levy	88.6551%	20.3043%	2.1308%	1.3822%	0.0000%	0.0000%	0.0021%	0.0000%	0.0077%	0.0176%	0.0000%	0.0000%	0.0086%	0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 522,290.22	\$ 435,472.55	\$ 297,970.03	\$ 269,281.30	\$ 233,055.37	\$ 186,102.35	\$ 166,077.14	\$ 134,314.56	\$ 108,191.52	\$ 83,057.36	\$ 61,548.77	\$ 37,239.00	\$ 36,348.54	\$ 35,429.56	
(Less) Administrative Cost	\$ 463,036.90	\$ 88,419.60	\$ 6,349.27	\$ 3,722.05	\$ -	\$ -	\$ 3.53	\$ -	\$ 8.28	\$ 14.63	\$ -	\$ -	\$ 3.13	\$ -	\$ 561,557.39
(Less) Adjustments **	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ (0.00)	\$ -	\$ (0.00)	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ (1,000.00)
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>															\$ 560,557.39
** Adjustments are made in order to prevent an overpayment; Delinquent taxes not due according to Section B.9; the adjustment limits payments to 100% allowable TIRZ levy															
Tax Increment Reinvestment Zone (TIRZ) Payment Calculation	County Auditor's Calculation for Tax Year 2023	County Auditor's Calculation for Tax Year 2022	County Auditor's Calculation for Tax Year 2021	County Auditor's Calculation for Tax Year 2020	County Auditor's Calculation for Tax Year 2019	County Auditor's Calculation for Tax Year 2018	County Auditor's Calculation for Tax Year 2017	County Auditor's Calculation for Tax Year 2016	County Auditor's Calculation for Tax Year 2015	County Auditor's Calculation for Tax Year 2014	County Auditor's Calculation for Tax Year 2013	County Auditor's Calculation for Tax Year 2012	County Auditor's Calculation for Tax Year 2011	County Auditor's Calculation for Tax Year 2010	Total
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 128,718,253.00	\$ 111,496,088.00	\$ 90,222,872.00	\$ 82,768,030.00	\$ 75,281,915.00	\$ 64,396,527.00	\$ 60,797,157.00	\$ 56,420,937.00	\$ 50,361,508.00	\$ 46,149,907.00	\$ 41,787,288.00	\$ 35,622,484.00	\$ 35,281,063.00	\$ 35,062,809.00	
(Multiplied by) Hidalgo County Current (GHD) Tax Rate (.575/100)	0.00575	0.00575	0.00575	0.00575	0.00575	0.0058	0.0058	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	0.0059	
GHD Actual Tax Levy for all real property tax accounts located within the TIRZ	\$ 740,129.95	\$ 641,102.51	\$ 518,781.51	\$ 475,916.17	\$ 432,871.01	\$ 373,499.86	\$ 352,623.51	\$ 332,883.53	\$ 297,132.90	\$ 272,284.45	\$ 246,545.00	\$ 210,172.66	\$ 208,158.27	\$ 206,870.57	
TIRZ Real Property Certified Taxable Value as of January 31 (Provided by Hidalgo County Appraisal District (HCAD))	\$ 128,718,253.00	\$ 111,496,088.00	\$ 90,222,872.00	\$ 82,768,030.00	\$ 75,281,915.00	\$ 64,396,527.00	\$ 60,797,157.00	\$ 56,420,937.00	\$ 50,361,508.00	\$ 46,149,907.00	\$ 41,787,288.00	\$ 35,622,484.00	\$ 35,281,063.00	\$ 35,062,809.00	
(Less) Base Year Real Property Certified Appraised Value for Tax Accounts located within the TIRZ (Provided by HCAD)	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	\$ 28,638,666.00	
Captured Appraised Value	\$ 100,079,587.00	\$ 82,857,422.00	\$ 61,584,206.00	\$ 54,129,364.00	\$ 46,643,249.00	\$ 35,757,861.00	\$ 32,158,491.00	\$ 27,782,271.00	\$ 21,722,842.00	\$ 17,511,241.00	\$ 13,148,622.00	\$ 6,983,818.00	\$ 6,642,397.00	\$ 6,424,143.00	
Captured Appraised Value (multiplied by) Contribution Rate (Per agreement s/b the lesser of .5107 or actual M&O) (.5107/100)	0.005107	0.005107	0.005107	0.005043	0.005036	0.005100	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	0.005107	
Tax Levy Due to TIRZ	\$ 511,106.45	\$ 423,152.85	\$ 314,510.54	\$ 272,974.38	\$ 234,895.40	\$ 182,365.09	\$ 164,233.41	\$ 141,884.06	\$ 110,938.55	\$ 89,429.91	\$ 67,150.01	\$ 35,666.36	\$ 33,922.72	\$ 32,808.10	
TIRZ Collections (for February 1 through January 31) as per Collections Reports provided by Hidalgo County Tax Office (divided) GHD Actual Tax Levy for all Real Property tax accounts located within the TIRZ	\$ 581,456.30	\$ 126,204.11	\$ 10,123.82	\$ 6,274.72	\$ -	\$ -	\$ 7.15	\$ -	\$ 21.10	\$ 43.47	\$ -	\$ -	\$ 16.61	\$ -	\$ 724,147.28
Percent Collected of Actual Levy	78.5614%	19.6855%	1.9515%	1.3185%	0.0000%	0.0000%	0.0020%	0.0000%	0.0071%	0.0160%	0.0000%	0.0000%	0.0080%	0.0000%	
Tax Levy Due to TIRZ (Multiplied by) Percent Collected of Actual Levy	\$ 511,106.45	\$ 423,152.85	\$ 314,510.54	\$ 272,974.38	\$ 234,895.40	\$ 182,365.09	\$ 164,233.41	\$ 141,884.06	\$ 110,938.55	\$ 89,429.91	\$ 67,150.01	\$ 35,666.36	\$ 33,922.72	\$ 32,808.10	
(Less) Administrative Cost	\$ 401,532.38	\$ 83,299.75	\$ 6,137.67	\$ 3,599.17	\$ -	\$ -	\$ 3.28	\$ -	\$ 7.88	\$ 14.31	\$ -	\$ -	\$ 2.71	\$ -	\$ 494,597.15
(Less) Adjustments **	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3.28)	\$ -	\$ (7.88)	\$ (14.31)	\$ -	\$ -	\$ (2.71)	\$ -	\$ (1,000.00)
Net Adjustments ***	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28.18)
<b>2023-2024 TIRZ PAYMENT AMOUNT</b>	\$ 401,532.38	\$ 83,299.75	\$ 6,137.67	\$ 3,599.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,568.97
** Adjustments are made in order to prevent an overpayment; Delinquent taxes not due according to Section B.9; the adjustment limits payments to 100% allowable TIRZ levy															
*** Adjustments made to account for corrections to prior years (2017-2021) payment amounts.															
**** City/County Payment Calculation Variance															

\*\* Adjustments are made in order to prevent an overpayment; Delinquent taxes not due according to Section B.9; the adjustment limits payments to 100% allowable TIRZ levy  
 \*\*\* Adjustments made to account for corrections to prior years (2017-2021) payment amounts.  
 \*\*\*\* City/County Payment Calculation Variance

# 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)

September 30, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 South Business Highway 281  
Edinburg, Texas 78539

Re: Alton TIRZ No. 1 Report No. 2024-41

Dear Mr. Villarreal:

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

The scope of the review was limited to the tax accounts located within the TIRZ for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we reviewed the TIRZ collection reports provided by the Tax Office, City of Alton TIRZ No. 1 list of tax accounts provided by the Tax Office, and a list of tax accounts coded THCAN by the Hidalgo County Appraisal District (HCAD), and the TIRZ map provided by the HCAD.


The results of the review revealed the following:

- 90 tax accounts were located within the TIRZ boundaries; however, the tax accounts were not included on the tax year 2023 list of tax accounts provided by the Tax Office (see Exhibit A).
- 24 tax accounts were not located within the TIRZ boundaries; however, they were included in the TIRZ collection reports or list of accounts provided by the Tax Office (see Exhibit B). The Hidalgo County Appraisal District has been notified of the needed corrections for the noted tax accounts above.

Please submit a revised tax account listing and collection report for the City of Alton TIRZ No. 1 to the County Auditor's Office by September 20, 2024.

If you have any questions, don't hesitate to get in touch with Enrique Leal, Internal Auditor II, at 318-2511 ext. 4641, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,



Letty Chavez  
County Auditor

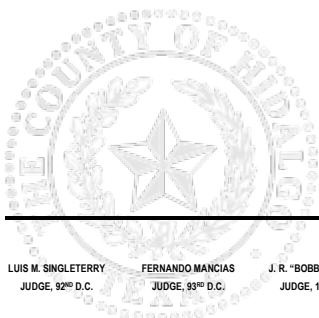
## HIDALGO COUNTY DISTRICT JUDGES

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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Honorable Pablo "Paul" Villarreal  
September 30, 2024  
Page 2 of 2

Enclosures: Exhibit A and Exhibit B

cc: Honorable Richard Cortez, Hidalgo County Judge  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District



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**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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## Exhibit A

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## Exhibit B

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21	710135	T0945-15-000-0009-00
22	710136	T0945-15-000-0010-00
23	710137	T0945-15-000-0011-00
24	814893	W0100-00-040-0012-25

# COUNTY of HIDALGO



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

September 30, 2024

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

Re: Alton TIRZ No. 1 (THCAN) Report No. 2024-41

Dear Mr. Garza:

We conducted a limited-scope review of the tax year 2023 list of tax accounts coded THCAN by the Hidalgo County Appraisal District (HCAD). The review's objective was to determine whether the list only included real property accounts within the TIRZ boundaries.

The scope of the review was limited to tax accounts located within the TIRZ boundaries for tax roll 2023. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction.

In conducting the review, we examined the agreement between Hidalgo County and the City of Alton TIRZ No. 1, the list of property accounts coded THCAN, and the TIRZ map provided by the HCAD.

The results of the review revealed the following:

- 90 tax accounts were located within the TIRZ boundaries; however, the tax accounts were not included on the year 2023 list of tax accounts coded THCAN by HCAD (see Exhibit A).
- 24 tax accounts were not located within the TIRZ boundaries; however, the tax account numbers were included on the tax year 2023 list of accounts coded THCAN by HCAD (see Exhibit B).

Please make the necessary corrections and submit the revised list of tax accounts coded THCAN by HCAD to the Hidalgo County Auditor's Office and Tax Assessor/Collector by October 18, 2024.

If you have any questions, don't hesitate to contact Enrique Leal, Internal Auditor II, at 318-2511 ext. 4641, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

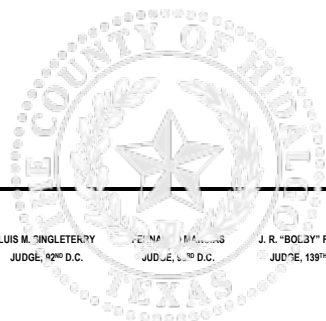
  
Letty Chavez  
County Auditor

Enclosures: Exhibit A and Exhibit B

## 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.

cc: Honorable Richard Cortez, Hidalgo County Judge  
Honorable Pablo Villarreal, Hidalgo County Tax Assessor-Collector  
Ms. Blanca Perez, Supervisor - Property Records, Hidalgo County Appraisal District  
Mr. Jeff Underwood, City Manager, City of Alton



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**HIDALGO COUNTY DISTRICT JUDGES**

LUIS M. "INGLETER" FLORES JUDGE, 92 <sup>ND</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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## Exhibit A

	prop_id	geo_id
1	733026	W0100-00-043-0006-30
2	792372	W0100-00-043-0006-35
3	318409	W0100-00-042-0009-15
4	1469087	M1883-00-000-0017-00
5	1469088	M1883-00-000-0018-00
6	1469089	M1883-00-000-0019-00
7	1469090	M1883-00-000-0020-00
8	1469091	M1883-00-000-0021-00
9	1469092	M1883-00-000-0022-00
10	1469093	M1883-00-000-0023-00
11	1469094	M1883-00-000-0024-00
12	1469096	M1883-00-000-0026-00
13	1469097	M1883-00-000-0027-00
14	1469098	M1883-00-000-0028-00
15	1469099	M1883-00-000-0029-00
16	1469100	M1883-00-000-0030-00
17	1469101	M1883-00-000-0031-00
18	1469102	M1883-00-000-0032-00
19	1469103	M1883-00-000-0033-00
20	1469104	M1883-00-000-0034-00
21	1469105	M1883-00-000-0035-00
22	1469111	M1883-00-000-0088-00
23	1469112	M1883-00-000-0089-00
24	1469113	M1883-00-000-0090-00
25	1469114	M1883-00-000-0091-00
26	1469128	M1883-00-000-0092-00
27	1469129	M1883-00-000-0093-00
28	1469130	M1883-00-000-0094-00
29	1469131	M1883-00-000-0095-00
30	1469132	M1883-00-000-0096-00
31	1469133	M1883-00-000-0097-00
32	1469134	M1883-00-000-0098-00
33	1471123	L1025-00-000-000A-00
34	1471124	L1025-00-000-000B-00
35	1471125	L1025-00-000-000C-00
36	1471126	L1025-00-000-000D-00
37	1471127	L1025-00-000-0001-00
38	1471128	L1025-00-000-0002-00
39	1471129	L1025-00-000-0003-00
40	1471130	L1025-00-000-0004-00
41	1471131	L1025-00-000-0005-00
42	1471132	L1025-00-000-0006-00
43	1471133	L1025-00-000-0007-00
44	1471134	L1025-00-000-0008-00
45	1471135	L1025-00-000-0009-00
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47	1471137	L1025-00-000-0011-00
48	1471138	L1025-00-000-0012-00
49	1471139	L1025-00-000-0013-00
50	1471140	L1025-00-000-0014-00
51	1471141	L1025-00-000-0015-00
52	1471142	L1025-00-000-0016-00
53	1471143	L1025-00-000-0017-00
54	1471144	L1025-00-000-0018-00
55	1471145	L1025-00-000-0019-00
56	1471146	L1025-00-000-0020-00

	prop_id	geo_id
57	1471147	L1025-00-000-0021-00
58	1471148	L1025-00-000-0022-00
59	1471149	L1025-00-000-0023-00
60	1471150	L1025-00-000-0024-00
61	1471151	L1025-00-000-0025-00
62	1471152	L1025-00-000-0026-00
63	1471153	L1025-00-000-0027-00
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65	1471155	L1025-00-000-0029-00
66	1471156	L1025-00-000-0030-00
67	1471157	L1025-00-000-0031-00
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69	1471159	L1025-00-000-0033-00
70	1471160	L1025-00-000-0034-00
71	1471161	L1025-00-000-0035-00
72	1471162	L1025-00-000-0036-00
73	1471163	L1025-00-000-0037-00
74	1471164	L1025-00-000-0038-00
75	1471165	L1025-00-000-0039-00
76	1471166	L1025-00-000-0040-00
77	1471167	L1025-00-000-0041-00
78	1471168	L1025-00-000-0042-00
79	1471169	L1025-00-000-0043-00
80	1471170	L1025-00-000-0044-00
81	1471171	L1025-00-000-0045-00
82	1471172	L1025-00-000-0046-00
83	1471173	L1025-00-000-0047-00
84	1471174	L1025-00-000-0048-00
85	1471175	L1025-00-000-0049-00
86	1471176	L1025-00-000-0050-00
87	1471177	L1025-00-000-0051-00
88	1464040	A3510-00-000-002A-00
89	1464039	A3510-00-000-001A-05
90	1463896	A3510-00-000-001A-00

## Exhibit B

	prop_id	geo_id
1	528281	W0100-00-043-0005-12
2	691308	T0945-13-000-0001-00
3	691309	T0945-13-000-0002-00
4	691310	T0945-13-000-0003-00
5	691311	T0945-13-000-0004-00
6	691312	T0945-13-000-0005-00
7	691313	T0945-13-000-0006-00
8	691314	T0945-13-000-0007-00
9	691315	T0945-13-000-0008-00
10	691316	T0945-13-000-0009-00
11	691317	T0945-13-000-0010-00
12	691318	T0945-13-000-0011-00
13	709040	T0945-15-000-0001-00
14	710128	T0945-15-000-0002-00
15	710129	T0945-15-000-0003-00
16	710130	T0945-15-000-0004-00
17	710131	T0945-15-000-0005-00
18	710132	T0945-15-000-0006-00
19	710133	T0945-15-000-0007-00
20	710134	T0945-15-000-0008-00
21	710135	T0945-15-000-0009-00
22	710136	T0945-15-000-0010-00
23	710137	T0945-15-000-0011-00
24	814893	W0100-00-040-0012-25

# COUNTY of HIDALGO

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



October 3, 2024

The Honorable Toribio "Terry" Palacios, Criminal District Attorney  
Hidalgo County District Attorney's Office  
100 E. Cano, 2<sup>nd</sup> Floor  
Edinburg, Texas 78539

Re: Cash Count Report No. 2023-72 and 2024-84

Dear Mr. Palacios,

We conducted a surprise cash count of the cash held at the Forensic Center on December 12, 2023, and September 6, 2024, pursuant to Local Government Codes §115.003 and §115.0035. The objective of the cash count was to determine whether the total cash on hand was reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### **Executive Summary:**

Based on the cash counts, we concluded that there were no collections at the time of the cash counts; however, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement. More specifically, we noted that checks received were not restrictively endorsed immediately upon receipt.

### **Scope:**

The scope of the review was limited to counting the cash on hand as of the cash counts. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvement could be made.

As part of our procedures, we verified the cash on hand and agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure to confirm that cash on hand was safeguarded against loss for unauthorized use and that only authorized transactions were completed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our audit included but were not limited to custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

### **Conclusion:**

There were no collections at the time of the cash counts. However, we noted that the system of internal controls for the collection and safeguarding of cash requires improvement, as noted in the following observation.

Management is responsible for establishing and maintaining a sound internal control system. 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.

#### HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92<sup>nd</sup> D.C.    FERNANDO MANCIAS JUDGE, 83<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.    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.

**Observation No. 1:**

We noted that checks received were not restrictively endorsed immediately upon receipt. According to staff, they were unaware that the checks must be restrictively endorsed. However, they now have a stamp and endorse all checks when received.

The County Auditor's Office requires that all checks received be restrictively endorsed "For Deposit Only" immediately upon receipt.

Failure to restrictively endorse checks increases the risk of loss or misuse of County funds.

**Recommendation:**

Management should ensure that all checks are restrictively endorsed immediately upon receipt.

Please provide a management response to the observations noted above by October 18, 2024. The Management Response Forms should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

If you have any questions, please contact Linda Vasquez, Internal Auditor III, at (956) 318-2511, ext. 4694; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

Respectfully,



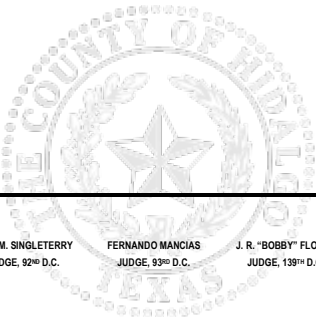
Letty Chavez  
County Auditor

Enclosure: Management Response Forms

cc: The Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Ms. Rosalinda Cantu, Assistant Chief of Staff, District Attorney's Office

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**HIDALGO COUNTY DISTRICT JUDGES**





**HIDALGO COUNTY AUDITOR'S OFFICE  
INTERNAL AUDIT DIVISION  
MANAGEMENT RESPONSE FORM**

<b>AUDITEE:</b>	<u>The Honorable Toribio "Terry" Palacios, Criminal District Attorney</u>	<b>AUDIT NO.:</b>	<u>2023-72 and 2024-84</u>
<b>AUDIT:</b>	<u>Cash Count</u>	<b>MANAGEMENT RESPONSE DUE:</b>	<u>October 18, 2024</u>
<b>FINDING No.:</b>	<u>1</u>	<b>RECOMMENDATION:</b>	<u>1</u>

Management should ensure that all checks are restrictively endorsed immediately upon receipt.

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**Management Response (Choose One):**

                     **AGREE TO TAKE REMEDIAL ACTION (Action Plan attached)**  
                     **AGREE TO ACCEPT RISK OF NOT TAKING REMEDIAL ACTION**  
                     **DISAGREE THAT RISK EXISTS (Specify below)**

**Management Comments (Attach additional page(s) if necessary):**

**Specify Target Date of Remedial Action (if any):**

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**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

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# COUNTY of HIDALGO

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



October 3, 2024

Mr. Anthony Uresti, Director  
Hidalgo County Planning Department  
2818 S. Business Hwy 281  
Edinburg, Texas 78539

Re: Cash Count Report No. 2023-70

Dear Mr. Uresti:

We conducted a surprise cash count of the cash held at the Planning Department's Mission Office on August 24, 2023 as required by Local Government Code §115.0035. The objective of the cash count was to determine if total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

**Scope:**

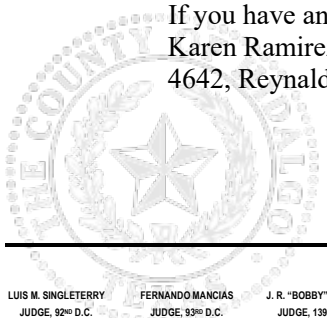
The scope of the review was limited to counting the cash on hand as of the cash count. The review was not designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvement could be made.

As part of our procedures, we verified cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure to confirm that cash on hand was safeguarded against loss for unauthorized use and that only authorized transactions were completed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our audit included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

**Conclusion:**

The total cash on hand at the time of the cash count was \$180.00. Based on the review, we concluded that the total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund of \$150.00. In addition, we noted adequate internal controls were in place to properly safeguard cash on hand and ensure that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures.

If you have any questions, please get in touch with Enrique Leal, Internal Auditor II, at 318-2511 ext. 4641, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.



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## 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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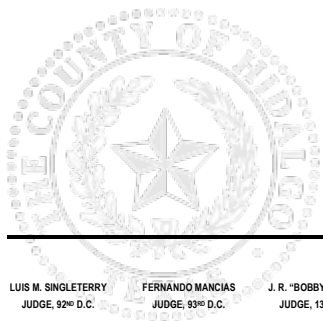
Mr. Anthony Uresti  
October 3, 2024  
Page 2 of 2

Respectfully,



Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer



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**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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# 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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October 3, 2024

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

Re: Cash Count Audit No. 2023-80 and 2024-66

Dear Commissioner Cantu:

We conducted a surprise cash count of the cash held at the Pharr Sanitation Office on November 14, 2023, and May 29, 2024, as required by Local Government Code §115.0035. The objective of the cash count was to determine whether the total cash on hand reconciled to the total receipts issued for the day up to the time of the cash count and the approved change fund.

### **Executive Summary:**

Based on the cash counts, we concluded that cash on hand did not generally reconcile to the total receipts issued for the day up to the time of the cash count and the approved change fund. In addition, we noted that the system of internal controls for collecting and safeguarding cash requires improvement. We noted that over-the-phone credit/debit card payments were accepted.

### **Scope:**

The scope of the review was limited to a count of the cash on hand as of the time of the cash count. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. We also followed up to evaluate the progress toward resolving the observation identified in the cash count conducted on July 28, 2022. Accordingly, the opportunities for improvement presented in this report may not include areas where improvement could be made.

As part of the procedures, we verified cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure to verify that cash on hand was safeguarded against loss for unauthorized use and that only authorized transactions were completed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during the audit included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

### **Conclusion:**

Cash on hand at the time of the cash count totaled \$275.00 on November 14, 2023, and \$226.00 on May 29, 2024. Based on the cash counts, we concluded that the total cash on hand did not generally reconcile to the receipts issued up to the time of the cash count and the approved change fund of \$200.00. In addition, the system of internal controls for the collection and safeguarding of cash requires improvement, as noted in the following observations.

#### **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.

Management is responsible for establishing and maintaining a sound internal control system. 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 an overage of \$1.00 during the May 29, 2024 cash count. According to staff, the overage was collected on January 19, 2024; however, the \$1.00 was not receipted and/or deposited as an overage. According to staff, an attempt was made to return the overage to the constituent, but they could not get in contact with the constituent. The overage was deposited on May 30, 2024.

The County Auditor's Office requires that all payments be promptly recorded and controlled using a pre-numbered official County receipt. Cash receipts should be deposited intact daily. Generally, overages collected should be remitted to the County Treasurer's Office as miscellaneous revenue and deposited with the daily collections. In addition, cashiers are required to reconcile the cash drawer against receipts issued and the change fund using the *Cashier's Daily Close-out Reports*. Any shortages or overages must be documented on the *Cashier's Daily Close-out Report*.

Failure to ensure that all payments received are properly collected, receipted, deposited, and recorded on the *Cashier's Daily Close-out Report* may result in the loss of County revenue.

**Recommendation:**

Management should ensure that payments are properly collected, receipted, deposited, and recorded on the *Cashier's Daily Close-out Report*.

**Observation No. 2:**

We noted that over-the-phone credit/debit card payments were accepted.

The County Auditor's Office prohibits accepting credit/debit card payments by telephone. Cashiers must request identification for all credit/debit card payments processed to ensure the card belongs to the payer. This verification must be done before processing payment.

Taking credit/debit card payments over the phone increases the risk of credit card disputes, which may result in the loss of County funds.


**Recommendation:**

Management should ensure staff refrain from processing over-the-phone credit/debit card transactions.

Please provide a management response to the observations noted above by October 18, 2024. The Management Response Forms should be emailed to [managementresponse@auditor.co.hidalgo.tx.us](mailto:managementresponse@auditor.co.hidalgo.tx.us).

If you have any questions, please contact Enrique Leal, Internal Auditor II, at 318-2511 ext. 4644; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

Respectfully,

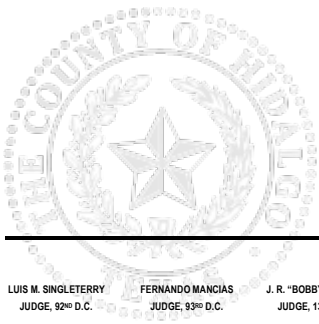


Letty Chavez  
County Auditor

**HIDALGO COUNTY DISTRICT JUDGES**

Enclosures: Management Response Forms

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, County Executive Officer  
Ms. Erika Zamora, Director of Administration, Hidalgo County Precinct No. 2



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**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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# 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)



October 4, 2024

The Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Rd.  
Edinburg, Texas 78541

Re: Cash Count Report No. 2023-86, 2023-87, 2024-70 and 2024-71

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Bond "B" Trust account and "D" account on October 12, 2023, and June 12, 2024, as required by Local Government Code §115.0035. The objective of the cash counts was to determine whether the total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts.

**Scope:**

The scope of our review was limited to counting the cash on hand as of the cash counts. 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 include all areas where improvements could be made.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash count. We also reviewed the internal control structure to verify that cash on hand was safeguarded against loss for unauthorized use and that only authorized transactions were completed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our audit included but were not limited to the following; custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

**Conclusion:**

Cash on hand at the time of the cash counts for the "B" account totaled \$1,950.00 and \$1,510.00. No collections had been received for the "D" account. Based on the cash counts, we concluded that total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts.

If you have any questions regarding this cash count, please contact Enrique Leal IV, Internal Auditor II at 318-2511 ext. 4641, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.

Respectfully,

Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, County Judge  
Mr. Valdé Guerra, County Executive Officer  
Mr. Steve Herrera, Division Chief, Hidalgo County Sheriff's Office

**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO



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Edinburg, Texas 78539-6243  
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**WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)**

October 11, 2024

The Honorable J.E. "Eddie" Guerra, Sheriff  
Hidalgo County Sheriff's Office  
711 El Cibolo Rd.  
Edinburg, Texas 78541

Re: Cash Count Report No. 2023-88 and 2024-72

Dear Sheriff Guerra:

We conducted a surprise cash count of the cash held at the Sheriff's Office for the Inmate Trust account on October 12, 2023, and June 12, 2024, as required by Local Government Code §115.0035. The objective of the cash counts was to determine whether the total cash on hand reconciled to the total receipts issued for the day up to the time of the cash counts.

**Scope:**

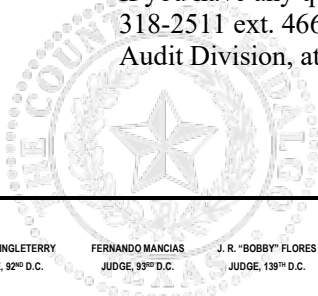
The scope of the review was limited to counting the cash on hand as of the cash count. The review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this report may not include all areas where improvement could be made.

As part of our procedures, we verified that cash on hand agreed to the total receipts issued up to the time of the cash counts. We also reviewed the internal control structure to confirm that cash on hand was safeguarded against loss for unauthorized use and that only authorized transactions were completed, recorded, and reported in accordance with applicable laws and procedures. The internal controls reviewed during our audit included but were not limited to the following: custody of cash, use of locked cash drawers, proper authorization of voided transactions, and segregation of duties.

**Conclusion:**

The total cash on hand at the time of the cash counts was \$7,731.01 and \$10,713.52. Based on the cash counts, we concluded that the total cash on hand reconciled to the total receipts issued up to the time of the cash counts. In addition, we noted adequate internal controls were in place to properly safeguard cash on hand and ensure that only authorized transactions were executed, recorded, and reported in accordance with applicable laws and procedures.

If you have any questions regarding these cash counts, please contact Francisco Saenz, Internal Auditor IV, at 318-2511 ext. 4667, Karen Ramirez, Compliance Audit Supervisor, at ext. 4606, Yvonne Torres, Director of Audit Division, at ext. 4642, Reynaldo Cantu III, First Assistant Auditor, at ext. 4654, or me at ext. 4651.



**HIDALGO COUNTY DISTRICT JUDGES**

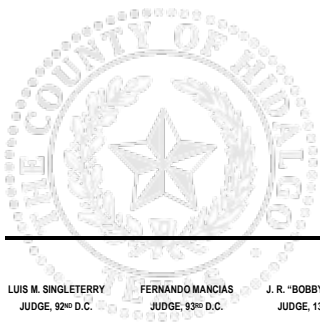
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Respectfully,



Letty Chavez  
County Auditor

cc: Honorable Richard Cortez, County Judge  
Mr. Valde Guerra, County Executive Officer  
Ms. Myra Montoya, Budget Manager, Hidalgo County Sheriff's Office



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**HIDALGO COUNTY DISTRICT JUDGES**

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# COUNTY of HIDALGO



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September 26, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 S. Business Highway 281  
Edinburg, Texas 78539

Re: August 2024 DTA Payment Request Report No. 2024-55

Dear Mr. Villarreal:

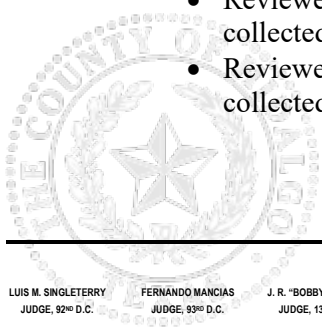
We completed a limited-scope review of the August 2024 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of the review was to determine whether the payment request was accurate and properly authorized.

The review results revealed that the payment request was generally accurate and properly authorized. We will proceed to process LGBS's August 2024 DTA payment request for \$333,174.05.

The scope of the 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 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 August 31, 2024. The 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.

In conducting the review, 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 August 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total DTA fees collected agreed with the amount transferred to the Hidalgo County Treasurer's Office.



## HIDALGO COUNTY DISTRICT JUDGES

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Based on the review, 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 August 2024."
- Although DTA fees for 149 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 (147 tax accounts) and small amounts (2 tax accounts) (see Exhibit A).
- The total DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for August 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions, don't hesitate to contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

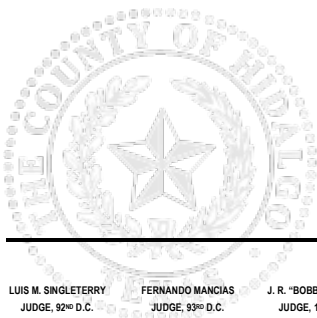
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, Hidalgo County Executive Officer  
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP  
Ms. Eva Mireles, Chief Deputy, Hidalgo County Tax Office



**HIDALGO COUNTY DISTRICT JUDGES**

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## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	W738203000000600	89.03	21.88	110.91	16.02
2	1	2022	M675000002001800	24.50	5.88	30.38	4.37
3	1	2022	D280000007000704	18.30	4.60	22.90	3.32
4	1	2022	W010000048000519	15.86	3.71	19.57	2.81
5	1	2022	C960001002000800	0.29	0.08	0.37	0.05
6	1	2021	T357001000002600	310.72	88.30	399.02	55.00
7	1	2021	S397507000005100	216.73	71.70	288.43	40.97
8	1	2021	S397507000005100	144.49	47.80	192.29	27.31
9	1	2021	A174000000000300	79.22	24.49	103.71	14.61
10	1	2021	A174000000000300	78.98	24.75	103.73	14.58
11	1	2021	G855500000002100	54.31	15.44	69.75	9.62
12	1	2021	M550000095001204	48.40	13.75	62.15	8.56
13	1	2021	M550000095001204	31.68	9.00	40.68	5.61
14	1	2020	T357001000002600	284.79	115.11	399.90	55.53
15	1	2020	S004002000006100	144.42	49.94	194.36	25.99
16	1	2020	B030000018000200	73.78	30.67	104.45	14.61
17	1	2020	M626500000001600	27.59	10.83	38.42	5.30
18	1	2020	S477000000006700	19.54	7.43	26.97	3.69
19	1	2019	T357001000002600	336.00	176.12	512.12	71.57
20	1	2019	D600003000002000	117.59	61.64	179.23	25.05
21	1	2019	P520000006000800	56.86	29.89	86.75	12.20
22	1	2019	R106000000004700	55.76	25.32	81.08	10.87
23	1	2019	C773000000000100	15.45	7.64	23.09	3.18
24	1	2019	S397510000005000	4.05	2.17	6.22	0.87
25	1	2018	R225001004001900	297.56	148.28	445.84	57.58
26	1	2018	D600003000002000	158.15	101.87	260.02	36.53
27	1	2018	C170000000000100	34.29	22.50	56.79	8.02
28	1	2018	C902000000000500	1.23	0.64	1.87	0.24
29	1	2018	L447000000000900	1.11	0.53	1.64	0.21
30	1	2017	R225001004001900	270.51	167.27	437.78	57.21
31	1	2017	B403502000023600	45.60	32.98	78.58	10.87
32	1	2017	C902000000000500	28.11	17.87	45.98	6.07
33	1	2017	T525002018003900	17.22	10.03	27.25	3.48
34	1	2016	P610000000001900	225.86	134.20	360.06	43.70
35	1	2016	P850000000021810	193.13	106.22	299.35	34.47
36	1	2016	R225001004001900	146.98	108.52	255.50	33.73
37	1	2016	S073000000001500	58.83	44.47	103.30	13.77
38	1	2016	S073000000001500	49.04	37.06	86.10	11.47
39	1	2016	D060001000001300	55.58	33.58	89.16	10.84
40	1	2016	S095000002000400	51.36	32.60	83.96	10.47
41	1	2016	C295002000006700	38.97	34.46	73.43	10.40
42	1	2016	B505197000004300	10.44	7.16	17.60	2.25
43	1	2016	B505197000004300	4.54	3.11	7.65	0.98
44	1	2016	B505197000004300	-10.44	-7.16	-17.60	-2.25
45	1	2015	P610000000001900	173.46	123.88	297.34	36.69
46	1	2015	A150000000002900	40.52	30.52	71.04	8.94
47	1	2015	S265001000004100	18.11	12.47	30.58	3.69

48	1	2014	T625001000001000	105.22	84.18	189.40	23.04
49	1	2014	P610000000001900	98.46	82.13	180.59	22.60
50	1	2014	R284805000001000	75.92	67.19	143.11	18.34
51	1	2014	T625001000001000	63.14	50.50	113.64	13.82
52	1	2014	W010000023000416	33.87	23.78	57.65	5.99
53	1	2014	L020000000000900	10.45	11.40	21.85	3.07
54	1	2014	S265001000004100	1.70	1.38	3.08	0.38
55	1	2013	C005000000000607	47.53	41.82	89.35	10.55
56	1	2013	S160000000004815	38.81	35.20	74.01	8.97
57	1	2013	A180000052000915	26.03	22.99	49.02	5.74
58	1	2013	S160000000003989	25.34	22.47	47.81	5.63
59	1	2013	J570098005000205	13.84	14.72	28.56	3.80
60	1	2013	H185000180001000	7.36	6.09	13.45	1.44
61	1	2013	A180000052000915	1.80	1.57	3.37	0.39
62	1	2012	G330000004003200	227.46	204.72	432.18	43.67
63	1	2012	C005000000000607	61.93	62.55	124.48	14.96
64	1	2012	H185000180001000	3.94	3.72	7.66	0.84
65	1	2011	G330000004003200	227.46	232.01	459.47	47.77
66	1	2011	G550000000001200	176.04	175.89	351.93	35.65
67	1	2011	J570000001000403	60.97	59.76	120.73	11.71
68	1	2011	J570000001000403	60.97	59.76	120.73	11.71
69	1	2011	T210000239000600	34.40	45.25	79.65	10.79
70	1	2011	A180000052000915	21.86	24.56	46.42	5.61
71	1	2011	C580000000002000	6.41	7.35	13.76	1.71
72	1	2011	R195001000000800	-22.14	-21.58	-43.72	-4.48
73	1	2010	G330000004003200	55.14	62.86	118.00	12.57
74	1	2010	H510000001000100	15.16	15.56	30.72	2.68
75	1	2010	H510000001000100	15.16	15.56	30.72	2.68
76	1	2010	H510000001000100	5.97	6.14	12.11	1.06
77	1	2009	G330000004003200	64.59	81.39	145.98	15.89
78	1	2009	N340000000220308	41.16	47.06	88.22	7.97
79	1	2009	S525001013000200	14.62	18.83	33.45	3.78
80	1	2009	G560000012002000	19.61	22.22	41.83	3.74
81	1	2008	M371002000012600	239.34	286.41	525.75	43.44
82	1	2008	L319000002001800	57.75	106.16	163.91	23.65
83	1	2008	W070000002000400	100.92	124.47	225.39	19.98
84	1	2008	M550000097001421	64.61	90.46	155.07	17.64
85	1	2008	H365003000001100	22.35	27.41	49.76	4.36
86	1	2008	B505000015001100	6.32	7.75	14.07	1.24
87	1	2008	G560000012002000	3.56	4.46	8.02	0.74
88	1	2007	W070000002000400	343.98	465.52	809.50	74.30
89	1	2007	L319000002001800	40.23	78.79	119.02	17.20
90	1	2007	H250000025000500	85.79	110.10	195.89	15.83
91	1	2007	M1670000000005600	39.89	54.92	94.81	9.03
92	1	2007	O310009000001300	10.52	15.32	25.84	2.76
93	1	2007	S245000000001200	8.62	12.10	20.72	2.05
94	1	2007	M475000002001600	7.00	9.44	16.44	1.50
95	1	2006	B1570000000005500	65.18	97.98	163.16	16.13
96	1	2006	D320000060000202	32.27	52.69	84.96	9.87
97	1	2006	H250000025000500	46.46	65.20	111.66	9.41
98	1	2006	W380000238000005	24.54	37.35	61.89	6.29

99	1	2006	S477000000006600	16.29	25.97	42.26	4.69
100	1	2006	S477000000006600	16.30	25.96	42.26	4.69
101	1	2006	W230000052000300	8.51	13.71	22.22	2.52
102	1	2006	R225001003001900	2.52	4.30	6.82	0.86
103	1	2006	W070000002000400	2.94	4.34	7.28	0.69
104	1	2005	V153000000002800	43.12	67.84	110.96	10.48
105	1	2005	H250000025000500	46.46	70.78	117.24	10.25
106	1	2004	E830000000003800	286.68	436.71	723.39	52.89
107	1	2004	H250000025000500	46.46	76.35	122.81	11.08
108	1	2004	M625500000000600	49.16	75.55	124.71	9.37
109	1	2004	G160000000003100	11.36	18.52	29.88	2.64
110	1	2004	W010000044001052	6.64	10.12	16.76	1.23
111	1	2003	E830000000003800	230.26	378.39	608.65	46.63
112	1	2003	W010000030000309	78.64	149.42	228.06	25.01
113	1	2003	H250000025000500	43.15	76.09	119.24	11.07
114	1	2003	C690000001000700	6.11	10.52	16.63	1.46
115	1	2002	H250000025000500	43.15	81.26	124.41	11.84
116	1	2002	S165000000002100	24.94	55.25	80.19	10.58
117	1	2002	L222500000001500	23.21	40.67	63.88	5.01
118	1	2002	L025000114000012	6.64	16.59	23.23	3.33
119	1	2002	S240000000009511	14.47	25.71	40.18	3.28
120	1	2001	H250000025000500	37.99	76.10	114.09	11.11
121	1	2001	M355000073002600	12.49	28.33	40.82	5.14
122	1	2000	E540000002002100	15.28	30.60	45.88	3.92
123	1	2000	H250000025000500	9.48	20.13	29.61	2.94
124	1	1999	M550000097001421	19.44	48.22	67.66	8.46
125	1	1999	O270006000003300	13.60	30.51	44.11	4.47
126	1	1999	E540000002002100	14.34	30.45	44.79	3.94
127	1	1997	V380002003001400	17.91	43.75	61.66	6.20
128	1	1997	V380002003001400	0.75	1.84	2.59	0.26
129	1	1996	V380002003001400	20.47	52.44	72.91	7.46
130	1	1996	W74000011B000900	5.66	14.75	20.41	2.17
131	1	1996	V380002003001400	4.46	11.44	15.90	1.63
132	1	1996	A080098000111600	2.62	7.88	10.50	1.46
133	1	1995	A080000000114909	12.06	34.86	46.92	5.73
134	1	1995	S144000000005100	5.70	15.58	21.28	2.30
135	1	1995	S144000000005100	5.71	15.59	21.30	2.30
136	1	1994	J570000001001034	11.90	31.62	43.52	4.00
137	1	1994	C770000002002000	9.21	25.08	34.29	3.36
138	1	1991	L670000017000500	60.04	189.93	249.97	27.29
139	1	1988	M215000001002000	6.67	22.65	29.32	3.01
140	1	1982	S120000000003100	2.30	10.66	12.96	1.82
141	17	1982	S120000000003100	0.35	1.59	1.94	0.27
142	95	1979	S525001043003600	0.07	0.30	0.37	0.04
143	1	2017	L136500000010300	88.74	47.10	135.84	16.77
144	1	2017	L136500000010300	73.46	38.99	112.45	13.88
145	1	2017	W380000544000003	20.28	13.95	34.23	4.65
146	1	2016	L136500000010300	31.17	20.28	51.45	6.45
147	1	2010	P640000062000500	52.18	53.56	105.74	9.24

<b>148</b>	1	2009	J880000001002000	37.54	49.90	87.44	10.47
<b>149</b>	1	2023	R290000008000110	0.36	0.07	0.43	0.07

# 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)

October 28, 2024

The Honorable Pablo "Paul" Villarreal, Jr., RTA  
Hidalgo County Tax Assessor/Collector  
2804 S. Business Highway 281  
Edinburg, Texas 78539

Re: September 2024 DTA Payment Request Report No. 2024-57

Dear Mr. Villarreal:

We completed a limited-scope review of the September 2024 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 whether the payment request was accurate and properly authorized.

The results of the review revealed that the payment request was generally accurate and properly authorized. We will proceed to process to LGBS the September 2024 DTA payment request in the amount for \$224,550.47.

The scope of the 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 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 September 30, 2024. The 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.

In conducting the review, 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 September 2024."
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Collection Reports" to determine if the total DTA fees collected agreed to the amount transferred to the Hidalgo County Treasurer's Office.

## 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.

Based on the review, 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 September 2024."
- Although DTA fees for 104 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 (103 tax accounts) and small amounts (1 tax account) (see Exhibit A).
- The total amount of DTA fees collected on the "Hidalgo County Tax Office Collection Reports" for September 2024 agreed to the amount transferred to the Hidalgo County Treasurer's Office.

If you have any questions, please contact Francisco Saenz, Internal Auditor IV, at (956) 318-2511, ext. 4667; Karen Ramirez, Compliance Audit Supervisor, at ext. 4606; Yvonne Torres, Director of Audit Division, at ext. 4642; Reynaldo Cantu III, First Assistant Auditor, at ext. 4654; or me at ext. 4651.

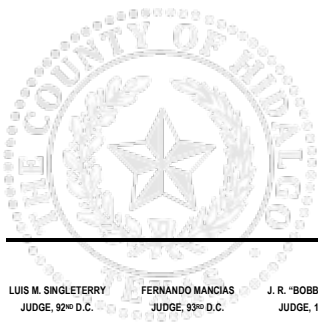
Respectfully,



Letty Chavez  
County Auditor

Enclosure: Exhibit A

cc: Honorable Richard Cortez, Hidalgo County Judge  
Mr. Valde Guerra, Hidalgo County Executive Officer  
Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP  
Ms. Eva Mireles, Chief Deputy, Hidalgo County Tax Office



**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.    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.

## Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2022	L007001000005200	95.21	23.80	119.01	17.14
2	1	2022	M675000002001800	24.43	5.96	30.39	4.36
3	1	2022	D280000007000704	18.24	4.67	22.91	3.31
4	1	2022	W010000048000519	12.64	3.02	15.66	2.24
5	1	2022	E503801000003100	0.12	0.05	0.17	0.02
6	1	2022	G120001000003500	0.07	0.03	0.10	0.02
7	1	2021	S397507000005100	199.56	66.86	266.42	37.72
8	1	2021	A174000000000300	60.73	19.28	80.01	11.21
9	1	2021	G855500000002100	54.17	15.62	69.79	9.59
10	1	2021	C980000002001402	37.72	10.72	48.44	6.68
11	1	2021	B496503000031700	32.04	9.79	41.83	5.81
12	1	2021	R065000009000700	24.08	7.93	32.01	4.52
13	1	2020	S477000000006700	19.49	7.50	26.99	3.68
14	1	2019	G520003000002900	306.83	171.06	477.89	67.66
15	1	2019	D600003000002000	286.12	151.18	437.30	60.95
16	1	2019	M355000104001300	168.89	80.36	249.25	33.69
17	1	2019	P520000006000800	113.44	60.12	173.56	24.34
18	1	2019	C773000000000100	15.41	7.69	23.10	3.17
19	1	2019	P300003000000A00	0.46	0.31	0.77	0.11
20	1	2018	G520003000002900	314.86	213.32	528.18	75.09
21	1	2018	M355000104001300	107.29	63.93	171.22	23.34
22	1	2018	M340002000004500	62.66	39.53	102.19	14.19
23	1	2018	H048502000000300	58.72	31.56	90.28	11.89
24	1	2018	S100000030003000	54.76	31.03	85.79	11.50
25	1	2018	M340002000004500	47.00	29.64	76.64	10.64
26	1	2018	C170000000000100	34.22	22.59	56.81	8.01
27	1	2018	C902000000000500	29.31	15.24	44.55	5.80
28	1	2018	M340002000004500	-62.66	-39.53	-102.19	-14.19
29	1	2017	G520003000002900	314.86	251.10	565.96	80.76
30	1	2017	C295002000006700	23.22	17.85	41.07	5.78
31	1	2017	A370000009000900	28.84	14.59	43.43	5.23
32	1	2016	H15000001000100	772.73	461.06	1,233.79	148.36
33	1	2016	G520003000002900	118.04	108.30	226.34	32.40
34	1	2016	D060001000001300	82.32	50.08	132.40	16.05
35	1	2016	G51510000B001400	44.07	28.86	72.93	9.12
36	1	2015	F105002000007600	180.23	120.31	300.54	34.88
37	1	2014	R284805000001000	75.78	67.37	143.15	18.30
38	1	2014	P310800000002300	49.54	40.27	89.81	10.99
39	1	2014	W010000023000416	51.49	36.38	87.87	9.11
40	1	2014	L020000000000900	10.45	11.41	21.86	3.07
41	1	2013	C005000000000607	69.18	61.16	130.34	15.35
42	1	2013	V180000005001000	40.62	34.96	75.58	8.47
43	1	2013	D380001000012605	29.87	25.43	55.30	6.10
44	1	2013	P696500000000300	26.71	23.63	50.34	5.85
45	1	2013	J570098005000205	13.82	14.75	28.57	3.79
46	1	2012	V180000005001000	55.11	54.06	109.17	12.48
47	1	2011	J570000001000403	60.86	59.89	120.75	11.69

48	1	2011	J570000001000403	60.86	59.89	120.75	11.68
49	1	2011	C580000000002000	6.39	7.37	13.76	1.71
50	1	2010	C500000004002400	91.63	94.77	186.40	16.36
51	1	2010	E436302000002200	53.69	55.52	109.21	9.58
52	1	2010	P927901000007000	12.77	14.77	27.54	2.99
53	1	2010	H510000001000100	15.13	15.60	30.73	2.68
54	1	2009	C500000004002400	167.92	193.81	361.73	33.00
55	1	2009	C005000000004905	76.49	94.40	170.89	17.78
56	1	2009	G560000012002000	8.01	9.13	17.14	1.53
57	1	2009	P927901000007000	0.58	0.74	1.32	0.15
58	1	2008	C500000004002400	152.66	194.51	347.17	32.75
59	1	2008	M550000097001421	25.68	36.05	61.73	7.01
60	1	2008	M015000062000401	15.96	22.77	38.73	4.52
61	1	2008	H365003000001100	22.31	27.46	49.77	4.35
62	1	2008	H350000005000100	5.90	7.15	13.05	1.10
63	1	2007	H47000000L000108	71.33	97.55	168.88	15.73
64	1	2007	M1670000000005600	39.83	55.01	94.84	9.02
65	1	2007	O310009000001300	10.92	15.95	26.87	2.87
66	1	2007	M475000002001600	6.97	9.46	16.43	1.50
67	1	2006	B1570000000005500	65.07	98.11	163.18	16.11
68	1	2006	D320000060000202	32.21	52.74	84.95	9.86
69	1	2006	S477000000006600	16.27	25.98	42.25	4.69
70	1	2006	C730000021000800	9.67	19.37	29.04	4.11
71	1	2006	D320000060000202	13.16	21.38	34.54	4.02
72	1	2006	W230000052000300	8.48	13.73	22.21	2.52
73	1	2006	R225001003001900	2.51	4.31	6.82	0.86
74	1	2005	C096002000001700	44.21	86.52	130.73	17.70
75	1	2005	V153000000002800	49.53	78.12	127.65	12.03
76	1	2004	M625500000000600	48.49	74.72	123.21	9.23
77	1	2004	B496504000032900	7.55	14.35	21.90	2.67
78	1	2004	B505000015000600	12.62	19.27	31.89	2.33
79	1	2004	S725002008000200	5.95	10.43	16.38	1.70
80	1	2004	W010000044001052	6.63	10.14	16.77	1.22
81	1	2004	M625500000000600	0.60	0.93	1.53	0.12
82	1	2003	W010000030000309	78.55	149.55	228.10	24.98
83	1	2003	R106000000006800	19.59	31.16	50.75	3.47
84	1	2003	C690000001000700	4.88	8.44	13.32	1.16
85	1	2002	S165000000002100	24.89	55.29	80.18	10.57
86	1	2001	M355000073002600	12.49	28.35	40.84	5.13
87	1	2001	S477000000011900	6.91	13.87	20.78	2.02
88	1	2000	G205000000001600	38.31	78.45	116.76	10.52
89	1	2000	T543501000000800	38.93	78.16	117.09	9.99
90	1	2000	T543501000000800	38.94	78.14	117.08	9.99
91	1	2000	L025000010000000	10.53	27.76	38.29	5.38
92	1	1999	L470000000003000	30.54	67.44	97.98	9.48
93	1	1999	G205000000001600	3.16	6.85	10.01	0.92
94	1	1996	W74000011B000900	5.65	14.76	20.41	2.17
95	1	1996	A080098000111600	2.61	7.89	10.50	1.46
96	1	1995	A080000000114909	6.04	17.43	23.47	2.86
97	12	1999	G205000000001600	0.08	0.18	0.26	0.02
98	1	2020	T543501000000200	24.62	11.91	36.53	5.28

<b>99</b>	1	2019	T543501000000200	69.86	42.21	112.07	16.24
<b>100</b>	1	2019	T543501000000200	46.61	28.16	74.77	10.84
<b>101</b>	1	2017	W380000544000003	20.23	14.01	34.24	4.64
<b>102</b>	1	2010	R125001000002200	231.94	239.87	471.81	41.40
<b>103</b>	1	2010	P640000062000500	50.92	52.50	103.42	9.02
<b>104</b>	1	2009	R125001000002200	127.63	147.32	274.95	25.08