

DATE: May 14, 2010

DEPARTMENT HEAD: Raymundo Eufrazio, CPA, County Auditor

DEPARTMENT NAME: Hidalgo County Auditor's Office

ACCOUNT NUMBER: Parks County Wide Fund

SUBJECT: Budget Amendments (Increases) in Accordance with
Local Government Code, Chapter 111, Subchapter C

Honorable Commissioners' Court of Hidalgo County:

I would like to request the following amendments (increases) to my departmental budget in accordance with Local Government Code, Chapter 111, Subchapter C.

INCREASE OBJECT NUMBER(S)	ACCOUNT (OBJECT) NAME	AMOUNT
0-1210-452-00-120-002-0-522	PARKS CO WIDE-VEHICLE LIABILITY INS	(6,000.00)
0-1210-452-00-120-002-0-523	PARKS CO WIDE-PUBLIC OFFICAL INSURANCE	(8,000.00)
0-1210-452-00-120-002-0-899	PARKS CO WIDE-CONTINGENCY	(48,978.00)
0-1210-491-01-000-100-0-891	TRANSFERS OUT-GENERAL FUND	33,390.78
0-1100-452-00-120-002-0-522	PARKS CO WIDE-VEHICLE LIABILITY INS	6,000.00
0-1100-452-00-120-002-0-523	PARKS CO WIDE-PUBLIC OFFICAL INSURANCE	8,000.00
0-1100-452-00-120-002-0-899	PARKS CO WIDE-CONTINGENCY	48,978.00
0-1100-391-01-000-210-0-000	TRANSFERS IN-PARKS CO WIDE	33,390.78
- - - -		
- - - -		
Net Effect to Budgeted Fund Balance-Fund 1210		\$ 29,587.22
Net Effect to Budgeted Fund Balance-Fund 1100		\$ (29,587.22)

REASON: To close Fund 1210 (Parks, County Wide) into Fund 1100 (General Fund) in compliance with GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 clarifies that for financial reporting purposes, a special revenue fund may only be established around one or more revenues sources that are restricted or committed to purposes other than capital projects or debt service.


DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

____/____/____
DATE

ATTEST COUNTY CLERK

Journal Entry

JE- _____

PREPARED BY: Becky Luna

DATE: 5/14/2010

APPROVED BY: 

DATE: 5-14-10

Account Name	Account Number	Debit	Credit
DUE FROM/TO GENERAL FUND	0-1210-130-01-000-100-0-000	\$ 6,609.22	\$ -
PARKS CO WIDE-TIME DEP/FLEXICASH	0-1210-103-10-000-000-0-000		40,000.00
TRANSFERS OUT-GENERAL FUND	0-1210-491-01-000-100-0-891	33,390.78	
DUE FROM/TO PARKS CO WIDE	0-1100-130-01-000-210-0-000	-	6,609.22
GEN FUND-TIME DEP/FLEXICASH	0-1100-103-10-000-000-0-000	40,000.00	
TRANSFERS IN-PARKS CO WIDE	0-1100-391-01-000-210-0-000		33,390.78
TOTALS:		\$ 80,000.00	\$ 80,000.00

COMMENTS: To close Fund 1210 (Parks CountyWide) into Fund 1100 (General Fund) in compliance with GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB 54 clarifies that for financial reporting purposes, a special revenue fund may only be established around one or more revenues sources that are restricted or committed to purposes other than capital projects or debt service.

EXISTING ACCOUNTS

Account	Number	Fund	Description
0-1210-103-00-000-000-0-000	1210	PARKS CO WDE-CASH	PARKS CO WDE-CASH
0-1210-103-00-000-000-0-000	1210	PARKS CO WDE-TIME DEPOSITS	PARKS CO WDE-TIME DEPOSITS
0-1210-103-10-000-000-0-000	1210	PARKS CO WDE-TIME DEPLEXCASH	PARKS CO WDE-TIME DEPLEXCASH
0-1210-104-00-000-000-0-000	1210	PARKS CO WDE-INTEREST RECEIVABLE	PARKS CO WDE-INTEREST RECEIVABLE
0-1210-105-00-000-000-0-000	1210	PARKS CO WDE-TAXES RECV-CURRENT	PARKS CO WDE-TAXES RECV-CURRENT
0-1210-105-10-000-000-0-000	1210	PARKS CO WDE-RSRV UNCOLL TAXES-CURRENT	PARKS CO WDE-RSRV UNCOLL TAXES-CURRENT
0-1210-107-00-000-000-0-000	1210	PARKS CO WDE-TAXES RECV-DELINQ	PARKS CO WDE-TAXES RECV-DELINQ
0-1210-107-10-000-000-0-000	1210	PARKS CO WDE-RSRV UNCOLL TAXES-DELINQ	PARKS CO WDE-RSRV UNCOLL TAXES-DELINQ
0-1210-115-00-000-000-0-000	1210	PARKS CO WDE-ACCOUNTS RECEIVABLE	PARKS CO WDE-ACCOUNTS RECEIVABLE
0-1210-130-01-000-100-0-000	1210	DUE FROM/TO GENERAL FUND	DUE FROM/TO GENERAL FUND
0-1210-130-01-000-200-0-000	1210	PARKS CO WDE-R&B CO WDE	PARKS CO WDE-R&B CO WDE
0-1210-130-01-000-201-0-000	1210	DUE FROM/TO R&B PCT.1	DUE FROM/TO R&B PCT.1
0-1210-130-01-000-202-0-000	1210	DUE FROM/TO R&B PCT.2	DUE FROM/TO R&B PCT.2
0-1210-130-01-000-203-0-000	1210	DUE FROM/TO R&B PCT.3	DUE FROM/TO R&B PCT.3
0-1210-130-01-000-204-0-000	1210	DUE FROM/TO R&B PCT.4	DUE FROM/TO R&B PCT.4
0-1210-130-01-000-211-0-000	1210	DUE FROM/TO PARKS PCT.1	DUE FROM/TO PARKS PCT.1
0-1210-130-01-000-212-0-000	1210	DUE FROM/TO PARKS PCT.2	DUE FROM/TO PARKS PCT.2
0-1210-130-01-000-213-0-000	1210	DUE FROM/TO PARKS PCT.3	DUE FROM/TO PARKS PCT.3
0-1210-130-01-000-214-0-000	1210	DUE FROM/TO PARKS PCT.4	DUE FROM/TO PARKS PCT.4
0-1210-202-00-000-000-0-000	1210	PARKS CO WDE-ACCOUNTS PAYABLE	PARKS CO WDE-ACCOUNTS PAYABLE
0-1210-223-00-000-000-0-000	1210	PARKS CO WDE-DEFERRED REVENUE	PARKS CO WDE-DEFERRED REVENUE
0-1100-253-00-000-000-0-000	1210	PARKS CO WDE-FUND BALANCE	PARKS CO WDE-FUND BALANCE
0-1210-270-00-000-000-0-000	1210	PARKS CO WDE-BUDGETED FUND BALANCE	PARKS CO WDE-BUDGETED FUND BALANCE
0-1210-271-00-000-000-0-000	1210	PARKS CO WDE-APPROPRIATIONS	PARKS CO WDE-APPROPRIATIONS
0-1210-272-00-000-000-0-000	1210	PARKS CO WDE-EXPENDITURES	PARKS CO WDE-EXPENDITURES
0-1210-273-00-000-000-0-000	1210	PARKS CO WDE-ENCUMBRANCE CONTROL	PARKS CO WDE-ENCUMBRANCE CONTROL
0-1210-275-00-000-000-0-000	1210	PARKS CO WDE-RESERVED FOR ENCUMBRANCES	PARKS CO WDE-RESERVED FOR ENCUMBRANCES
0-1210-276-00-000-000-0-000	1210	PARKS CO WDE-ESTIMATED REVENUES	PARKS CO WDE-ESTIMATED REVENUES
0-1210-276-00-000-000-0-000	1210	PARKS CO WDE-REVENUES	PARKS CO WDE-REVENUES
0-1210-311-11-000-000-0-000	1210	PARKS CO WDE-CURRENT TAXES-REAL PROPERT	PARKS CO WDE-CURRENT TAXES-REAL PROPERT
0-1210-311-12-000-000-0-000	1210	PARKS CO WDE-DELINQ TAXES-REAL PROPERT	PARKS CO WDE-DELINQ TAXES-REAL PROPERT
0-1210-319-11-000-000-0-000	1210	PARKS CO WDE-CURRENT PENALTY & INT-REAL	PARKS CO WDE-CURRENT PENALTY & INT-REAL
0-1210-360-00-000-000-0-000	1210	PARKS CO WDE-DELINQ PENALTY & INT-REAL	PARKS CO WDE-DELINQ PENALTY & INT-REAL
0-1210-360-00-000-000-0-000	1210	PARKS CO WDE-MISCELLANEOUS REVENUE	PARKS CO WDE-MISCELLANEOUS REVENUE
0-1210-361-10-000-000-0-000	1210	PARKS CO WDE-INTEREST EARNINGS	PARKS CO WDE-INTEREST EARNINGS
0-1210-391-01-000-100-0-000	1210	TRANSFERS IN-GENERAL FUND	TRANSFERS IN-GENERAL FUND
0-1210-452-00-120-002-0-521	1210	PARKS CO WDE-PROPERTY INSURANCE	PARKS CO WDE-PROPERTY INSURANCE
0-1210-452-00-120-002-0-522	1210	PARKS CO WDE-VEHICLE LIABILITY INS	PARKS CO WDE-VEHICLE LIABILITY INS
0-1210-452-00-120-002-0-523	1210	PARKS CO WDE-PUBLIC OFFICIAL INSURANCE	PARKS CO WDE-PUBLIC OFFICIAL INSURANCE
0-1210-452-00-120-002-0-524	1210	PARKS CO WDE-GENERAL INSURANCE	PARKS CO WDE-GENERAL INSURANCE
0-1210-491-01-000-211-0-891	1210	TRANSFERS OUT-PARKS PCT.1	TRANSFERS OUT-PARKS PCT.1
0-1210-491-01-000-212-0-891	1210	TRANSFERS OUT-PARKS PCT.2	TRANSFERS OUT-PARKS PCT.2
0-1210-491-01-000-213-0-891	1210	TRANSFERS OUT-PARKS PCT.3	TRANSFERS OUT-PARKS PCT.3
0-1210-491-01-000-214-0-891	1210	TRANSFERS OUT-PARKS PCT.4	TRANSFERS OUT-PARKS PCT.4

NEW ACCOUNTS

Account	Number	Description
0-1100-101-00-000-000-0-000	1210	GEN FUND-CASH
0-1100-103-00-000-000-0-000	1210	GEN FUND-TIME DEPOSITS
0-1100-103-10-000-000-0-000	1210	GEN FUND-TIME DEPLEXCASH
0-1100-104-00-000-000-0-000	1210	GEN FUND-INTEREST RECEIVABLE
0-1100-105-00-000-000-0-000	1210	GEN FUND-TAXES RECV-CURRENT
0-1100-105-10-000-000-0-000	1210	GEN FUND-RSRV UNCOLL TAXES-CURRENT
0-1100-107-00-000-000-0-000	1210	GEN FUND-TAXES RECV-DELINQ
0-1100-107-10-000-000-0-000	1210	GEN FUND-RSRV UNCOLL TAXES-DELINQ
0-1100-115-00-000-000-0-000	1210	GEN FUND-ACCOUNTS RECEIVABLE
0-1100-130-01-000-100-0-000	1210	DUE FROM/TO GENERAL FUND
0-1100-130-01-000-200-0-000	1210	DUE FROM/TO R&B CO WDE
0-1100-130-01-000-201-0-000	1210	DUE FROM/TO R&B PCT.1
0-1100-130-01-000-202-0-000	1210	DUE FROM/TO R&B PCT.2
0-1100-130-01-000-203-0-000	1210	DUE FROM/TO R&B PCT.3
0-1100-130-01-000-204-0-000	1210	DUE FROM/TO R&B PCT.4
0-1100-130-01-000-211-0-000	1210	DUE FROM/TO PARKS PCT.1
0-1100-130-01-000-212-0-000	1210	DUE FROM/TO PARKS PCT.2
0-1100-130-01-000-213-0-000	1210	DUE FROM/TO PARKS PCT.3
0-1100-130-01-000-214-0-000	1210	DUE FROM/TO PARKS PCT.4
0-1100-202-00-000-000-0-000	1210	GEN FUND-ACCOUNTS PAYABLE
0-1100-223-00-000-000-0-000	1210	GEN FUND-DEFERRED REVENUE
0-1100-253-00-000-000-0-000	1210	GEN FUND-FUND BALANCE
0-1100-270-00-000-000-0-000	1210	GEN FUND-BUDGETED FUND BALANCE
0-1100-271-00-000-000-0-000	1210	GEN FUND-APPROPRIATIONS
0-1100-272-00-000-000-0-000	1210	GEN FUND-EXPENDITURES
0-1100-273-00-000-000-0-000	1210	GEN FUND-ENCUMBRANCE CONTROL
0-1100-275-00-000-000-0-000	1210	GEN FUND-RESERVED FOR ENCUMBRANCES
0-1100-276-00-000-000-0-000	1210	GEN FUND-ESTIMATED REVENUES
0-1100-276-00-000-000-0-000	1210	GEN FUND-REVENUES
0-1110-360-00-000-000-0-000	1210	GEN FUND-MISCELLANEOUS REVENUE
0-1110-361-11-000-000-0-000	1210	GEN FUND-NOW INTEREST
0-1110-452-00-120-002-0-899	1210	GEN FUND-CONTINGENCY
0-1110-452-00-120-002-0-899	1210	GEN FUND-GENERAL INSURANCE
0-1110-452-00-120-002-0-521	1210	GEN FUND-PROPERTY INSURANCE
0-1110-452-00-120-002-0-522	1210	GEN FUND-VEHICLE LIABILITY INS
0-1110-452-00-120-002-0-523	1210	GEN FUND-PUBLIC OFFICIAL INSURANCE
0-1110-452-00-120-002-0-524	1210	GEN FUND-GENERAL INSURANCE

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
1210	PARKS COUNTYWIDE				
	0-1210-101-00-000-000-0-000 PARKS CO WIDE-CASH	77,309.85	.00	-83,919.07	-6,609.22
	0-1210-103-00-000-000-0-000 PARKS CO WIDE-TIME DEPOSITS	.00	.00	.00	.00
	0-1210-103-10-000-000-0-000 PARKS CO WIDE-TIME DEP/FLEXICASH	.00	.00	40,000.00	40,000.00
	0-1210-104-00-000-000-0-000 PARKS CO WIDE-INTEREST RECEIVABLE	.00	.00	.00	.00
	0-1210-105-00-000-000-0-000 PARKS CO WIDE-TAXES RECV-CURRENT	.00	.00	.00	.00
	0-1210-105-10-000-000-0-000 PARKS CO WIDE-RSRV UNCOLL TAXES-CURRENT	.00	.00	.00	.00
	0-1210-107-00-000-000-0-000 PARKS CO WIDE-TAXES RECV-DELINQ	.00	.00	.00	.00
	0-1210-107-10-000-000-0-000 PARKS CO WIDE-RSRV UNCOLL TAXES-DELINQ	.00	.00	.00	.00
	0-1210-115-00-000-000-0-000 PARKS CO WIDE-ACCOUNTS RECEIVABLE	.00	.00	.00	.00
	0-1210-130-01-000-100-0-000 DUE FROM/TO GENERAL FUND	.00	.00	.00	.00
	0-1210-130-01-000-200-0-000 DUE FROM/TO R&B CO WIDE	.00	.00	.00	.00
	0-1210-130-01-000-201-0-000 DUE FROM/TO R&B PCT.1	.00	.00	.00	.00
	0-1210-130-01-000-202-0-000 DUE FROM/TO R&B PCT.2	.00	.00	.00	.00
	0-1210-130-01-000-203-0-000 DUE FROM/TO R&B PCT.3	.00	.00	.00	.00
	0-1210-130-01-000-204-0-000 DUE FROM/TO R&B PCT.4	.00	.00	.00	.00
	0-1210-130-01-000-211-0-000 DUE FROM/TO PARKS PCT.1	.00	.00	.00	.00
	0-1210-130-01-000-212-0-000 DUE FROM/TO PARKS PCT.2	.00	.00	.00	.00
	0-1210-130-01-000-213-0-000 DUE FROM/TO PARKS PCT.3	.00	.00	.00	.00
	0-1210-130-01-000-214-0-000 DUE FROM/TO PARKS PCT.4	-29,605.00	.00	29,605.00	.00
	Total Assets	47,704.85	.00	-14,314.07	33,390.78

Period Ending 04/30/10

Account Period 04

Balance Sheet Summary

FJBAS01A

Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 1210 PARKS COUNTYWIDE				
0-1210-202-00-000-000-0-000 PARKS CO WIDE-ACCOUNTS PAYABLE	.00	.00	.00	.00
0-1210-223-00-000-000-0-000 PARKS CO WIDE-DEFERRED REVENUE	.00	.00	.00	.00
Total Liabilities	.00	.00	.00	.00
0-1210-270-00-000-000-0-000 PARKS CO WIDE-BUDGETED FUND BALANCE	.00	.00	-77,294.58	-77,294.58
0-1210-253-00-000-000-0-000 PARKS CO WIDE-FUND BALANCE	47,704.85	.00	.00	47,704.85
Total Equity	47,704.85	.00	-77,294.58	-29,589.73
0-1210-275-00-000-000-0-000 PARKS CO WIDE-ESTIMATED REVENUES	.00	.00	-83,147.00	-83,147.00
0-1210-276-00-000-000-0-000 PARKS CO WIDE-REVENUES	.00	.00	83,149.51	83,149.51
0-1210-271-00-000-000-0-000 PARKS CO WIDE-APPROPRIATIONS	.00	.00	160,441.58	160,441.58
0-1210-272-00-000-000-0-000 PARKS CO WIDE-EXPENDITURES	.00	.00	-97,463.58	-97,463.58
0-1210-273-00-000-000-0-000 PARKS CO WIDE-ENCUMBRANCE CONTROL	.00	.00	.00	.00
0-1210-274-00-000-000-0-000 PARKS CO WIDE-RESERVED FOR ENCUMBRANCES	.00	.00	.00	.00
Total Controls	.00	.00	62,980.51	62,980.51
Total Equity and Control	47,704.85	.00	-14,314.07	33,390.78
Total Liabilities and Equity	47,704.85	.00	-14,314.07	33,390.78

*Fund is in Balance .00

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47,704.85 +

14,314.07 -

33,390.78*

000

47,704.85 +

83,149.51 +

97,463.58 -

33,390.78 -

0.00*

⊗

REV

EXP

TRNF OUT

T CLOSE OUT FD.

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REV

EXP

TRNF OUT

Hidalgo County
Revenue Summary Report
Standard Report Format

For 01/01/10 - 04/30/10

FJRES01A

Periods 01 - 04

1001 - Standard Report Spec

Account No/Description	Budget Amount	Period Amount	Y-T-D Amount	Balance	Percent Received
1210 PARKS COUNTYWIDE					
0-1210-361-10-000-000-0-000 PARKS CO WIDE-INTEREST EARNINGS	.00	2.51	2.51	-2.51	.00
0-1210-391-01-000-100-0-000 TRANSFERS IN-GENERAL FUND	83,147.00	83,147.00	83,147.00	.00	100.00
1210 PARKS COUNTYWIDE	83,147.00	83,149.51	83,149.51	-2.51	100.00

000

83,149.51+

97,463.58-

14,314.07*

REV

EXP

REV OVER (UNDER EXP)

Run Date 05/12/10 09:43 AM

Hidalgo County

For 01/01/10 - 04/30/10

Expenditure Summary Report

Periods 01 - 04

Standard Report Format

1001 - Standard Report Spec

Account No/Description	Adjusted Budget	Y-T-D Encumb	Period Expended	Y-T-D Expended	Available Balance	Percent Used
1210 PARKS COUNTYWIDE						
0-1210-452-00-120-002-0-522	PARKS CO WIDE-VEHICLE LIABILITY INS	6,000.00	.00	.00	.00	6,000.00 .00
0-1210-452-00-120-002-0-524	PARKS CO WIDE-GENERAL INSURANCE	8,000.00	.00	.00	.00	8,000.00 .00
0-1210-452-00-120-002-0-899	PARKS CO WIDE-CONTINGENCY	48,978.00	.00	.00	.00	48,978.00 .00
002		62,978.00	.00	.00	.00	62,978.00 .00
0-1210-491-01-000-214-0-891	TRANSFERS OUT-PARKS PCT.4	97,463.58	.00	97,463.58	97,463.58	.00 100.00
214		97,463.58	.00	97,463.58	97,463.58	.00 100.00
1210 PARKS COUNTYWIDE		160,441.58	.00	97,463.58	97,463.58	62,978.00 60.75

↓
Avail
Balance



Account No 0-1210-270-00-000-0-000

Accounting Period 05

Period

YTD

250871

pg 05 0 0 -1

Acct. Year 0

Previous Year Info.

Description PARKS CO WIDE-BUDGETED FUND BALANCE

Summary

Budgets

Open Encumbrances

Encumbrance Detail

All Encumbrances

Checks

Unposted Payments



Period	Original Budget	Adjusted Budget	Encumbrance	Actual	Avail/Rec/Bal
01	.00	.00	.00	77,294.58-	77,294.58
05	.00	.00	.00	30,000.00	47,294.58
YTD	.00	.00	.00	47,294.58-	47,294.58
PRE	.00	.00	.00	.00	.00
TOT	.00	.00	.00	47,294.58-	47,294.58

62,978.00+

33,390.78-

000

29,587.22*

83,147.00+

160,441.58-

62,978.00+

33,390.78-

000

47,707.36*

77,294.58-

29,587.22+

000

47,707.36*