

DATE: May 14, 2010

DEPARTMENT HEAD: Raymundo Eufrazio, CPA, County Auditor

DEPARTMENT NAME: Hidalgo County Auditor's Office

ACCOUNT NUMBER: County Indigent Health Care 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
0-1249-444-00-240-004-0-843	UPL FY 2009-2010-AID TO NONGOVT AGENCY	(8,500,000.00)
0-1249-361-10-000-000-0-000	INDIGENT HLTH CARE-INTEREST EARNINGS	(2,500.00)
0-1249-391-01-000-100-0-000	TRANSFERS IN-GENERAL FUND	(8,500,000.00)
0-1249-491-01-000-100-0-891	TRANSFERS OUT-GENERAL FUND	40,023.33
0-1100-491-01-000-249-0-891	TRANSFERS OUT-INDIGENT HEALTH	(8,500,000.00)
0-1100-444-00-240-004-0-843	UPL FY 2009-2010-AID TO NONGOVT AGENCY	8,500,000.00
0-1100-391-01-000-249-0-000	TRANSFERS IN-INDIGENT HEALTH	40,023.33
- - - -		
- - - -		
Net Effect to Budgeted Fund Balance-Fund 1249		\$ (42,523.33)
Net Effect to Budgeted Fund Balance-Fund 1100		\$ 40,023.33

REASON: To close Fund 1249 (County Indigent Health Care Fund) 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	0-1249-130-01-000-100-0-000	\$ -	\$ 893,522.16
INDIGENT HLTH CARE-CASH-UPL PROGRAM	0-1249-101-00-000-002-0-000		1,591.09
INDIGENT HLTH CARE-ACCOUNTS RECEIVABLE	0-1249-115-00-000-000-0-000		8,899.60
INDIGENT HLTH CARE-A/R NSF CHECKS	0-1249-115-10-000-000-0-000		142.27
INDIGENT HLTH CARE-ACCOUNTS PAYABLE-2007	0-1249-202-00-000-001-0-000	874.55	
INDIGENT HLTH CARE-A/P-UPL ESCROW ACCT	0-1249-202-00-000-002-0-000	746,361.85	
INDIGENT HLTH CARE-A/P-HID CO CLNCAL SRV	0-1249-202-00-000-003-0-000	7,950.69	
INDIGENT HLTH CARE-MISCELLANEOUS REVENUE	0-1249-360-00-000-000-0-000	5,235.65	
INDIGENT HLTH CARE-INTEREST EARNINGS	0-1249-361-10-000-000-0-000	457.93	
UPL FY 2009-2010-AID TO NONGOV'T AGENCY	0-1249-444-00-240-004-0-843	103,251.12	
TRANSFERS OUT-GENERAL FUND	0-1249-491-01-000-100-0-000	40,023.33	
DUE FROM/TO INDIGENT HEALTH	0-1100-130-01-000-249-0-000	893,522.16	
GEN FUND-CASH-UPL PROGRAM	0-1100-101-00-000-002-0-000	1,591.09	
GEN FUND-ACCOUNTS RECEIVABLE-CHICP	0-1100-115-00-000-002-0-000	8,899.60	
GEN FUND-A/R NSF CHECKS	0-1100-115-10-000-000-0-000	142.27	
GEN FUND-ACCOUNTS PAYABLE-2009	0-1100-202-00-000-001-0-000		874.55
GEN FUND-A/P-UPL ESCROW ACCT	0-1100-202-00-000-017-0-000		746,361.85
GEN FUND-A/P-HID CO CLNCAL SRV	0-1100-202-00-000-018-0-000		7,950.69
GEN FUND-MISCELLANEOUS REVENUE	0-1100-360-00-000-000-0-000		5,235.65
GEN FUND-INTEREST EARNINGS	0-1100-361-10-000-000-0-000		352.38
GEN FUND-NOW INTEREST	0-1100-361-11-000-000-0-000		105.55
UPL FY 2009-2010-AID TO NONGOV'T AGENCY	0-1100-444-00-240-004-0-843		103,251.12
TRANSFERS IN-INDIGENT HEALTH	0-1100-391-01-000-249-0-000		40,023.33
TOTALS:		\$ 1,808,310.24	\$ 1,808,310.24

COMMENTS: To close Fund 1249 (County Indigent Health Care Fund) 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.

Period Ending 04/30/10

Account Period 04

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 1249	COUNTY INDIGENT HEALTH CARE PROGRAM				
	0-1249-101-00-000-000-0-000 INDIGENT HLTH CARE-CASH	1,816,428.44	103,251.12	-922,906.28	893,522.16
	0-1249-101-00-000-001-0-000 INDIGENT HLTH CARE-CASH-MED SUPL ESCRW#1	.00	.00	.00	.00
	0-1249-101-00-000-002-0-000 INDIGENT HLTH CARE-CASH-UPL PROGRAM	1,591.09	.00	.00	1,591.09
	0-1249-101-10-000-000-0-000 INDIGENT HLTH CARE-CASH ON HAND	.00	.00	.00	.00
	0-1249-103-00-000-000-0-000 INDIGENT HLTH CARE-TIME DEPOSITS	.00	.00	.00	.00
	0-1249-103-10-000-000-0-000 INDIGENT HLTH CARE-TIME DEP/FLEXICASH	1,075,000.00	.00	-1,075,000.00	.00
	0-1249-103-20-000-000-0-000 INDIGENT HLTH CARE-GOVT BACKED SECURITY	.00	.00	.00	.00
	0-1249-104-00-000-000-0-000 INDIGENT HLTH CARE-INTEREST RECEIVABLE	.00	.00	.00	.00
	0-1249-115-00-000-000-0-000 INDIGENT HLTH CARE-ACCOUNTS RECEIVABLE	8,899.60	.00	.00	8,899.60
	0-1249-115-10-000-000-0-000 INDIGENT HLTH CARE-A/R NSF CHECKS	142.27	.00	.00	142.27
	0-1249-126-20-000-000-0-000 INDIGENT HLTH CARE-DUE FROM STATE	.00	.00	.00	.00
	0-1249-130-01-000-100-0-000 DUE FROM/TO GENERAL FUND	.00	.00	.00	.00
	0-1249-130-03-000-301-0-000 DUE FROM/TO UNCLAIMED MONEY FUND	.00	.00	.00	.00
	Total Assets	2,902,061.40	103,251.12	-1,997,906.28	904,155.12

Balance Sheet Summary

Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 1249 COUNTY INDIGENT HEALTH CARE PROGRAM				
0-1249-202-00-000-000-0-000 INDIGENT HLTH CARE-ACCOUNTS PAYABLE	.00	.00	.00	.00
0-1249-202-00-000-001-0-000 INDIGENT HLTH CARE-ACCOUNTS PAYABLE-2007	874.55	.00	.00	874.55
0-1249-202-00-000-002-0-000 INDIGENT HLTH CARE-A/P-UPL ESCROW ACCT	2,837,913.05	.00	-2,091,551.20	746,361.85
0-1249-202-00-000-003-0-000 INDIGENT HLTH CARE-A/P-HID CO CLNCAL SRV	21,401.28	2,579.50	-13,450.59	7,950.69
Total Liabilities	2,860,188.88	2,579.50	-2,105,001.79	755,187.09
0-1249-270-00-000-000-0-000 INDIGENT HLTH CARE-BUDGETED FUND BALANCE	.00	.00	2,500.00	2,500.00
0-1249-253-00-000-000-0-000 INDIGENT HLTH CARE-FUND BALANCE	41,872.52	-2,579.50	-1,849.19	40,023.33
Total Equity	41,872.52	-2,579.50	650.81	42,523.33
0-1249-275-00-000-000-0-000 INDIGENT HLTH CARE-ESTIMATED REVENUES	.00	.00	-8,502,500.00	-8,502,500.00
0-1249-276-00-000-000-0-000 INDIGENT HLTH CARE-REVENUES	.00	.00	5,693.58	5,693.58
0-1249-271-00-000-000-0-000 INDIGENT HLTH CARE-APPROPRIATIONS	.00	.00	8,500,000.00	8,500,000.00
0-1249-272-00-000-000-0-000 INDIGENT HLTH CARE-EXPENDITURES	.00	103,251.12	103,251.12	103,251.12
0-1249-273-00-000-000-0-000 INDIGENT HLTH CARE-ENCUMBRANCE CONTROL	.00	.00	.00	.00
0-1249-274-00-000-000-0-000 INDIGENT HLTH CARE-RESERVED FOR ENCUMBRA	.00	.00	.00	.00
Total Controls	.00	103,251.12	106,444.70	106,444.70
Total Equity and Control	41,872.52	100,671.62	107,095.51	148,968.03
Total Liabilities and Equity	2,902,061.40	103,251.12	-1,997,906.28	904,155.12
*Fund is in Balance	.00			

Hidalgo County
 Revenue Summary Report
 Standard Report Format

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

FJRES01A

Periods 01 - 04

1001 - Standard Report Spec

<u>Account No/Description</u>	<u>Budget Amount</u>	<u>Period Amount</u>	<u>Y-T-D Amount</u>	<u>Balance</u>	<u>Percent Received</u>
1249 COUNTY INDIGENT HEALTH CARE PROGRAM					
0-1249-360-00-000-000-0-000 INDIGENT HLTH CARE-MISCELLANEOUS REVENUE	.00	5,235.65	5,235.65	-5,235.65	.00
0-1249-361-10-000-000-0-000 INDIGENT HLTH CARE-INTEREST EARNINGS	2,500.00	457.93	457.93	2,042.07	18.32
0-1249-391-01-000-100-0-000 TRANSFERS IN-GENERAL FUND	8,500,000.00	.00	.00	8,500,000.00	.00
1249 COUNTY INDIGENT HEALTH CARE PROGRAM	8,502,500.00	5,693.58	5,693.58	8,496,806.42	.07
0 YEAR 0	28,489,705.46	7,055,123.48	7,055,123.48	21,434,581.98	24.76

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Hidalgo County

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

Expenditure Summary Report

FJEXS01A

Periods 01 - 04

Standard Report Format

1001 - Standard Report Spec

<u>Account No/Description</u>	<u>Adjusted Budget</u>	<u>Y-T-D Encumb</u>	<u>Period Expended</u>	<u>Y-T-D Expended</u>	<u>Available Balance</u>	<u>Percent Used</u>
1249 COUNTY INDIGENT HEALTH CARE PROGRAM						
0-1249-444-00-240-004-0-843 UPL FY 2009-2010-AID TO NONGOVT AGENCY	8,500,000.00	.00	-103,251.12	-103,251.12	8,603,251.12	-1.21
1249 COUNTY INDIGENT HEALTH CARE PROGRAM	8,500,000.00	.00	-103,251.12	-103,251.12	8,603,251.12	-1.21
0 YEAR 0	8,500,000.00	.00	-103,251.12	-103,251.12	8,603,251.12	-1.21

Account No 0-1249-27000-000-000-0:000 Accounting Period 13 Period YTD 250868 pq 01 0 0 -1

Acct. Year 0 Previous Year Info. Description INDIGENT HLTH CARE-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	2,500.00	2,500.00-
YTD	.00	.00	.00	2,500.00	2,500.00-
PRE	.00	.00	.00	.00	.00
TOT	.00	.00	.00	2,500.00	2,500.00-

6,500.500.00+

2,500.00-

4,000.500.00+

-002

4,000.500.00+

6,500.500.00+

4,000.500.00+

2,500.00-

4,000.500.00+

000

4,000.500.00+

2,500.00-

000

4,000.500.00+

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

November 18, 2009

Mr. Raul Silguero, Jr., Budget Officer
Department of Budget and Management
2818 South Business Highway 281
Edinburg, Texas 78539

RE: GASB Statement 54

Dear Mr. Silguero:

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. The County is required to implement GASB Statement 54 with the fiscal year beginning January 1, 2011.

GASB Statement 54 clarifies that, for financial reporting purposes, a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. While a special revenue fund may receive inflows (transfers-in) from other funds, the core revenue source(s) of a special revenue fund must be expected to comprise a substantial portion of total fund inflows. GASB does not define substantial; however, during the GFOA training held November 5, 2009, Stephen J. Gauthier explained that a substantial portion does not mean that core revenue source(s) must be more than 50% of total fund inflows.

Currently, there are 10 funds that do not meet the new definition of a special revenue fund because funding does not come from one or more revenue sources; instead, funding comes from transfers-in.

Fund 1201 (R&B Pct. 1)	Fund 1211 (Parks Pct. 1)
Fund 1202 (R&B Pct. 2)	Fund 1212 (Parks Pct. 2)
Fund 1203 (R&B Pct. 3)	Fund 1213 (Parks Pct. 3)
Fund 1204 (R&B Pct. 4)	Fund 1214 (Parks Pct. 4)
Fund 1210 (Parks Countywide)	Fund 1249 (Indigent Health Care Program)

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 1ST D.C.

RODOLFO DELGADO
JUDGE, 2ND D.C.

J. R. "DOBBY" FLORES
JUDGE, 12TH D.C.

ROSE GUERRA REYNA
JUDGE, 20TH D.C.

JUAN R. PARTIDA
JUDGE, 17TH D.C.

MARCO E. RAMIREZ, JR.
JUDGE, 31ST D.C.

NOE GONZALEZ
JUDGE, 37TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 33RD D.C.

ADA BALINAS FLORES
JUDGE, 39TH D.C.

ISRAEL RAMON, JR.
JUDGE, 43RD D.C.

JESSE CONTRERAS
JUDGE, 49TH D.C.

Mr. Raul Silguero
November 18, 2009
Page 2 of 2

In order to comply with GASB Statement 54, Funds 1201-1204 must be closed out into Fund 1200 (R&B Countywide). Fund 1200 meets the new definition of a special revenue fund because it accounts for various revenue sources restricted to purposes other than capital projects and debt service. Also, Funds 1210-1214 and 1249 must be closed out into Fund 1100 (General Fund) since the sole source of funding for these funds comes from the General Fund. These changes should be implemented by the end of April 2010 or as soon as year 2009 is closed and finalized.

Your cooperation in this matter is greatly appreciated. If you have any questions regarding this matter, please contact Linda Fong, First Assistant Auditor, at (956) 318-2511 ext. 4668 or me at ext. 4604.

Sincerely,

Raymundo Eufrazio, CPA
Hidalgo County Auditor

Cc Valde Guerra, Executive Officer of Commissioners Court

HIDALGO COUNTY DISTRICT JUDGES

RICARDO P. RODRIGUEZ, JR.
JUDGE, 12th D.C.

RODOLFO DELGADO
JUDGE, 13th D.C.

J. R. "BOBBY" FLORES
JUDGE, 13th D.C.

ROSÉ GUERRA REYNA
JUDGE, 26th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

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AIDA S. SALINAS FLORES
JUDGE, 33rd D.C.

ISRAEL RAMON, JR.
JUDGE, 43rd D.C.

JESSE CONTRERAS
JUDGE, 44th D.C.