

DATE: November 22, 2010

DEPARTMENT HEAD: Raymundo Eufrazio, CPA, County Auditor

DEPARTMENT NAME: Hidalgo County Auditor's Office

ACCOUNT NUMBER: R&B Precinct 3 (Fund 1203 and 1200)

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
0-1203-431-00-123-049-0-719	PCT3 DRAIN IMPRV PRJ-LAND	(287,741.38)
0-1203-491-01-000-200-0-891	TRANSFERS OUT-R&B CO WIDE	287,741.38
0-1200-431-00-123-049-0-719	PCT3 DRAIN IMPRV PRJ-LAND	287,741.38
0-1200-391-01-000-203-0-000	TRANSFERS IN-R&B PRECINCT 3	287,741.38
	Net Effect to Budgeted Fund Balance-Fund 1203	-
	Net Effect to Budgeted Fund Balance-Fund 1200	287,741.38

REASON: To close Fund 1203 (R&B Precinct 3) into Fund 1200 (R&B County Wide) 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. DUE TO JE-04121 RECLASSIFICATION OF EXPENDITURES AFTER FUND 1203 WAS CLOSED OUT IN MAY 2010.



DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

_____/_____/_____
DATE

ATTEST COUNTY CLERK