

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE  
Hidalgo County Administration Building  
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January 26, 2011

The Honorable Ramon Garcia, Hidalgo County Judge  
The Honorable Joel Quintanilla, Commissioner, Precinct No. 1  
The Honorable Hector "Tito" Palacios, Commissioner, Precinct No. 2  
The Honorable Jose M. Flores, Commissioner, Precinct No. 3  
The Honorable Joseph Palacios, Commissioner, Precinct No. 4

**RE: Certification of Revenue**

Dear Judge and Commissioners:

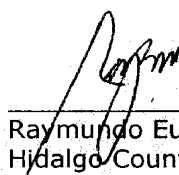
Pursuant to Local Government Code § 111.0707 SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS:

The county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue for its intended purpose.

I, Ray Eufrazio, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the following revenues from interlocal agreements with TXDOT and various cities. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

AMOUNT	INTERLOCAL AGREEMENT
\$ 587.08	TXDOT - FM1924 PH1
\$ 5,266.00	TXDOT - FM2061
\$ 9,016.39	TXDOT - FM1015
\$ 809.00	TXDOT - FM1924 PH2
\$97,652.06	TXDOT - FM88
\$27,472.97	TXDOT - Mile 2 West
\$39,269.58	City of Edinburg - North "I" Road
\$ 3,246.33	City of Elsa - FM88
\$ 4,748.16	City of Edinburg - 10 <sup>th</sup> Street

CERTIFIED BY:

  
Raymundo Eufrazio, CPA  
Hidalgo County Auditor

1/26/11  
Date

**HIDALGO COUNTY DISTRICT JUDGES**

DATE: February 1, 2011

DEPARTMENT HEAD: Raymundo Eufrazio, CPA

DEPARTMENT NAME: Auditor's Office  
0-1315-431-00-xxx-xxx-x-xxx  
0-1315-334-30-xxx-xxx-x-xxx  
0-1315-337-00-xxx-xxx-x-xxx  
0-1336-431-00-124-030-0-711

ACCOUNT NUMBER: 0-1336-337-00-124-001-0-000

SUBJECT: Inter-departmental Transfer/s (increase/decrease) in Accordance with Local Government Code Chapter 111, Subchapter C, Section 111.070, Subsection C.

Honorable Commissioner's 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, Section 111.070, Subsection C.

INCREASE/DECREASE ACCOUNT NUMBER	ACCOUNT (OBJECT) NAME	AMOUNT
0-1315-431-00-123-023-0-841	TXDOT-FM1924 PH1-AID TO GOVT AGENCY	587.08
0-1315-334-30-123-001-0-000	INTERGOVT'L REV - TXDOT - FM1924 PH I	587.08
0-1315-431-00-122-025-0-841	TXDOT ROW-FM2061-PRJ6-AID TO GOVT AGENCY	5,266.00
0-1315-334-30-122-001-0-000	INTERGOVT'L REV-TXDOT-FM2061	5,266.00
0-1315-431-00-121-034-0-841	TXDOT-FM1015-AID TO GOVT AGENCY	9,016.39
0-1315-334-30-121-001-0-000	INTERGOVT'L REV-TXDOT-FM1015	9,016.39
0-1315-431-00-123-031-0-841	TXDOT-FM1924 PH2-AID TO GOVT AGENCY	809.00
0-1315-334-30-123-002-0-000	INTERGOVT'L REV - TXDOT - FM1924 PH II	809.00
0-1315-431-00-121-037-0-841	TXDOT-FM88-AID TO GOVT AGENCY	97,652.06
0-1315-334-30-121-002-0-000	INTERGOVT'L REV-TXDOT-FM88	97,652.06
0-1315-431-00-121-040-0-711	TXDOT PRJ-MILE 2 WEST- MILE12-US83-ROW	27,472.97
0-1315-334-30-121-003-0-000	INTERGOVT'L REV-TXDOT-MILE 2 W	27,472.97
0-1315-431-00-124-023-0-711	TXDOT-PCT4-"I" RD(OWASSA-US281)-ROW	39,269.58
0-1315-337-00-124-001-0-000	INTERGOVT'L REV-EDINBURG-N "I" RD PH II	39,269.58
0-1315-431-00-121-037-0-841	TXDOT-FM88-AID TO GOVT AGENCY	3,246.33
0-1315-337-00-121-001-0-000	INTERGOVT'L REV-ELSA-FM88	3,246.33
0-1336-431-00-124-030-0-711	C.O.,2006-PCT4-10TH ST(SH107-FM1925)-ROW	4,748.16
0-1336-337-00-124-001-0-000	INTERGOVT'L REV-EDINBURG-10 TH ST	4,748.16
TOTAL BUDGET INCREASE (DECREASE)		0.00

REASON: To appropriate for actual expenditures incurred for various TXDOT projects and 10 TH Street project and record the estimate revenues.

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

DATE

Balance Sheet Detail By Account

Account No/Description				Debit	Credit
0-1315-115-00-000-002-0-000 TXDOT PROJECTS-A/R CONDEMNATION CASES					
* Beginning Balance				10,452.00	.00
<b>* Payments</b>					
DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR		
08/10/10	0400013329	CCD-1442-A FM1924 PH1 P# 27	05207 235091 VALLEY LAND TIT	345.54	
08/10/10	0400013330	CCD-1444-B FM1924 PH1 PH-1	05207 235091 VALLEY LAND TIT	349.54	
Total:				695.08	
<b>* Journal Entries</b>					
DATE	REFERENCE BATCH	DESCRIPTION			
10/13/10	JE-04497 06667	RCL PRT CK#04-13329 CHRGR WRG A P# 27			52.00
10/13/10	JE-04497 06667	RCL PRT CK#04-13330 CHRGR WRG A P# 7			56.00
Total:					108.00
* Ending Balance				11,039.08	.00

- 108.00  
587.08      *Deferred*

Balance Sheet Detail By Account

Account No/Description		Debit	Credit	
0-1315-126-20-000-004-0-000 DUE FROM STATE-TXDOT-FM2061 FLDWY-FM3072				
* Beginning Balance		267,032.78	.00	
<b>* Receipts</b>				
DATE	RECEIPT NO. BATCH	RECEIVED FROM	DESCRIPTION	
01/08/10	134546 20 01133	AUDITOR'S ST.COMP. FM 2061 P#	FM 2061 P#1	6,488.00
01/08/10	134546 20 01133	AUDITOR'S ST.COMP. FM 2061 P#	FM 2061 P#1	230.00
01/08/10	134549 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 7	11,000.00
01/08/10	134549 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 7	243.00
01/08/10	134550 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 10	2,345.00
01/08/10	134550 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 10	234.00
01/08/10	134551 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 20	980.00
01/08/10	134551 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 20	230.00
01/08/10	134552 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 31	24,500.00
01/08/10	134552 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 31	339.00
01/08/10	134554 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 35	32,500.00
01/08/10	134554 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 35	384.00
01/08/10	134555 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 36	3,780.00
01/08/10	134555 20 01133	AUDITOR'S ST. COMP. FM 2061 P	FM 2061 P# 36	237.00
<b>Total:</b>				<b>83,490.00</b>
<b>* Payments</b>				
DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR	
04/27/10	0400013129	FM2061 P#12	03266 102156 EDWARDS ABSTRAC	234.00
04/27/10	0400013134	FM2061 P#12	03266 379549 MORALES, ROBERT	5,032.00
<b>Total:</b>				<b>5,266.00</b>
<b>* Ending Balance</b>				<b>188,808.78</b>

6,488.00
230.00
11,000.00
243.00
2,345.00
234.00
980.00
230.00
24,500.00
339.00
32,500.00
384.00
3,780.00
237.00
<b>83,490.00</b>

**5,266.00** DEFER REV

Balance Sheet Detail By Account

<u>Account No/Description</u>	<u>Debit</u>	<u>Credit</u>
0-1315-126-20-000-005-0-000 DUE FROM STATE-TXDOT-FM1015 MILE9-MILE12		

* Beginning Balance	956.00	.00
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\* Receipts

DATE	RECEIPT NO.	BATCH	RECEIVED FROM	DESCRIPTION	
06/23/10	138651	20 04396	ST.COMPTROLLER	FM 1015 P#13	FM 1015 P#13
11/12/10	142142	20 07244	ST.COMPTROLLER	FM1015 P# 13	FM1015 P# 13
Total:					2,400.00 7,572.39 9,972.39

\* Payments

DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH	VENDOR	
04/06/10	0400013092	CCD-1554-F	02848 237302	GUAJARDO, ARTUR	A 6,220.00
04/06/10	0400013099	CCD-1554-F	02848 156434	PALACIOS, TORIB	800.00
04/06/10	0400013100	CCD-1554-F	02848 378976	SALDANA, M. EST	800.00
04/06/10	0400013102	CCD-1554-F	02848 246514	TREVINO, EDDY	800.00
10/12/10	0400013431	CCD-1554-F	06552 229245	SIERRA TITLE OF	B 396.39
Total:					9,016.39
* Ending Balance					.00

Handwritten calculations and notes:

6,220  
+ 396.39  
-----  
6,616.39

6,616.39  
+ 956  
-----  
7,572.39

ck# 12844  
issued on  
12/15/09

6,220.00+  
396.39+  
2,400.00+  
  
9,016.39\*REV

Balance Sheet Detail By Account

Account No/Description	Debit	Credit
0-1315-126-20-000-006-0-000 DUE FROM STATE-TXDOT-FM1924 PH II		
* Beginning Balance	39,155.00	.00
<b>* Payments</b>		
DATE CHECK/CLAIM PO NO. INVOICE NO. BATCH VENDOR		
08/31/10 0400013355 CCD-1515-B P#29 05621 229245 SIERRA TITLE OF	234.00	
08/31/10 0400013356 CCD-1497-B P#7 05621 229245 SIERRA TITLE OF	301.00	
10/12/10 0400013430 CCD-1495-A P#6 06552 229245 SIERRA TITLE OF	310.00	
Total:	845.00	
<b>* Journal Entries</b>		
DATE REFERENCE BATCH DESCRIPTION		
09/30/10 JE-04298 06455 RCL PRT CK#04-13356 CHRG WRG A P#7		36.00
Total:		36.00
* Ending Balance	39,964.00	.00

~~36.00~~  
809.00 - DEFER

Balance Sheet Detail By Account

Account No/Description	Debit	Credit
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0-1315-126-20-000-007-0-000 DUE FROM STATE-TXDOT-FM88		
	* Beginning Balance	21,546.65
		.00

\* Receipts

DATE	RECEIPT NO. BATCH	RECEIVED FROM	DESCRIPTION		
				15,618.24+ ck issued in 2009	
				481.00+ C <sub>1</sub>	
				112.00+ C <sub>2</sub>	94,743.00 E
02/17/10	135495 20 02065	ATLAS & HALL FM 88 P#10	FM 88 P#10		
05/13/10	137649 20 03676	ST. COMPTROLLER FM 88 P#20	FM 88 P#20		16,211.24 C
05/13/10	137651 20 03676	ST. COMPTROLLER FM 88 P#9	FM 88 P#9		73,394.80 A
05/13/10	137652 20 03676	ST. COMPTROLLER FM 88 P#1	FM 88 P#1	16,211.24* C	10,169.13 B
05/13/10	137653 20 03676	ST. COMPTROLLER FM 88 P#20	FM 88 P#20	cks issued in 2009	3,000.00 ✓
11/12/10	142141 20 07244	ST.COMPTROLLER FM 88 P# 54	FM 88 P# 54	ck issued in 2008	2,928.41 ✓
			Total:		200,446.58

\* Payments

DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR		
02/02/10	0400012971	FM88 P#9	01578 229245 SIERRA TITLE OF	73,394.80 A	
02/23/10	0400013003	FM88 P#2	02042 229245 SIERRA TITLE OF	10,169.13 D - DEFER	
02/23/10	0400013004	FM88 P#1	02042 229245 SIERRA TITLE OF	10,169.13 B	
03/16/10	0400013068	CCD-0019-D P#20	02461 229245 SIERRA TITLE OF	481.00 C <sub>1</sub>	
01/25/11	0400013599	CCD-0009-A P#10	08506 229245 SIERRA TITLE OF	3,438.00 E <sub>1</sub> - offset with E	
			Total:	97,652.06	

\* Journal Entries

DATE	REFERENCE BATCH	DESCRIPTION		
05/17/10	JE-01794 03721	ADJ A137649 FM88 P#20 REC FEE To R&B CO wide-Miscel. Rev.	112.00 C <sub>2</sub>	
		Total:	112.00	
		* Ending Balance	.00	81,135.87

10,169.13 D - DEFER

10,169.13+DEFER

87,482.93+REV

97,652.06\*

73,394.80+

10,169.13+

481.00+

3,438.00+

87,482.93\*

REV

Balance Sheet Detail By Account

Account No/Description	Debit	Credit
0-1315-126-20-000-009-0-000 DUE FROM STATE-TXDOT-MILE2W-MILE12-US83		

\* Beginning Balance 255,419.32 .00

\* Receipts

DATE	RECEIPT NO.	BATCH	RECEIVED FROM	DESCRIPTION		
01/19/10	134765	20 01296	ST. COMP TX DOT	MILE 2 W 01	MILE 2 W P# 97	CKs issued in 2009 888.62
05/06/10	137441	20 03548	ST.COMPTROLLER	MI 2 W P#146	MILE 2 W P# 146	CKs issued in 2009 4,579.30
06/18/10	138503	20 04316	ST.COMPTROLLER	MI 2W P#103	MILE 2W P#103	CKs issued in 2009 4,546.03
06/18/10	138506	20 04316	ST.COMPTROLLER	MI 2W P#122	MILE 2W P#122	5,736.14 A
06/18/10	138508	20 04316	ST.COMPTROLLER	MI 2W P#123	MILE 2W P#123	4,567.94 B
06/18/10	138510	20 04316	ST.COMPTROLLER	MI 2W P#128	MILE 2W P#128	5,988.74 C
06/18/10	138522	20 04316	ST. COMP.	MILE 2 W, MILE 6 W	MILE 2W ENGINEER	CKs issued in 2009 242,025.37
08/18/10	139993	20 05482	ST.COMPTROLLER	MILE 2W P#154	MILE 2 W P#154	9,260.15 D
Total:						277,592.29

\* Payments

DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH	VENDOR		
04/06/10	0400013093	CCD-0023-E P# 154	02848	237302 GUAJARDO, ARTUR	9,000.00	D1
04/06/10	0400013098	CCD-0023-E P# 154	02848	281913 MACIAS, JOSE CA	960.00	> DEFER
04/06/10	0400013101	CCD-0023-E P# 154	02848	331988 TORRES, CHRISTO	960.00	
04/06/10	0400013103	MILE 2 W P# 123	02848	363308 VALLEY LAND TIT	4,567.94	B
04/06/10	0400013104	MILE 2 W P# 128	02848	363308 VALLEY LAND TIT	5,988.74	C
04/06/10	0400013105	MILE 2 W P# 122	02848	363308 VALLEY LAND TIT	5,736.14	A
06/22/10	0400013239	MILE 2 W P# 154	04259	363308 VALLEY LAND TIT	260.15	D2
Total:					27,472.97	
* Ending Balance					5,300.00	.00

960.00+  
 25,552.97+ REV  
 1,920.00+ DEFER  
 27,472.97\*  
 object code 711  
 9,000.00+  
 4,567.94+  
 5,988.74+  
 5,736.14+  
 260.15+  
 1,920.00\* DEFER  
 25,552.97\* REV

Balance Sheet Detail By Account

Account No/Description		Debit	Credit		
0-1315-126-30-000-003-0-000 DUE FROM OTHER GOVT-EDINBURG-N "I" RD					
* Beginning Balance		74,784.54	.00		
<b>* Payments</b>					
DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR		
02/08/10	0400012972	CCD-0024-A P# 11	01669 376787 ALISEDA, DEBORA	1,200.00	
02/08/10	0400012973	CCD-0024-A P# 11	01669 237302 GUAJARDO, ARTUR	20,000.00	
02/08/10	0400012977	CCD-0024-A P# 11	01669 154563 GONZALES, VERON	1,200.00	
02/08/10	0400012978	CCD-0024-A P# 11	01669 376809 RODRIGUEZ, SAND	1,200.00	
03/02/10	0400013040	1346 P# 11	02172 100102 LEONEL GARZA, J	825.00	
06/22/10	0400013234	HID001-0135 P# 11	04259 2666 ATLAS & HALL, L	4,617.33	
06/22/10	0400013234	HID001-0135 P# 11	04259 2666 ATLAS & HALL, L	120.00	
07/20/10	0400013285	1 P# 1	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 7	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 8	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 9	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 9A	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 10	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 12	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 13	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 14	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 18	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 19	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 20	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 21	04737 381004 HLH APPRAISAL S	375.00	
07/20/10	0400013285	1 P# 22	04737 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 23	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 24	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 25	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 26	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 27	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 28	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 29	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 30	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 31	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 32	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 41A	04929 381004 HLH APPRAISAL S	375.00	
07/27/10	0400013299	2 P# 42	04929 381004 HLH APPRAISAL S	375.00	
09/14/10	0400013375	HID001-0135 P# 11	05956 2666 ATLAS & HALL, L	56.00	
09/14/10	0400013375	HID001-0135 P# 11	05956 2666 ATLAS & HALL, L	219.42	
09/28/10	0400013397	HID001-0135 P# 11	06216 2666 ATLAS & HALL, L	81.83	
<b>Total:</b>				39,269.58	DEFER
* Ending Balance				114,054.12	.00

Balance Sheet Detail By Account

Account No/Description				Debit	Credit
0-1315-126-30-000-005-0-000 DUE FROM OTHER GOVT-ELSA-FM88					
* Beginning Balance				40,199.09	.00
<b>* Receipts</b>					
DATE	RECEIPT NO. BATCH	RECEIVED FROM	DESCRIPTION		
02/17/10	135495 20 02065	ATLAS & HALL FM 88 P#10	FM 88 P#10		
				CK issued in 2008	4,257.00
Total:					4,257.00
<b>* Payments</b>					
DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR		
02/02/10	0400012971	FM88 P#9	01578 229245 SIERRA TITLE OF	3,246.33	
Total:				3,246.33	DEFER
* Ending Balance				39,188.42	.00

Balance Sheet Detail By Account

Account No/Description		Debit	Credit
0-1336-126-30-000-000-0-000 DUE FROM OTHER GOVT-EDINBURG-10TH ST.			
* Beginning Balance		41,921.98	.00
<b>* Receipts</b>			
DATE	RECEIPT NO. BATCH	RECEIVED FROM	DESCRIPTION
08/19/10	140029 20 05508	ATLAS & HALL R.O.W.	24% 10th ST. EXT. p# 33
08/19/10	140029 20 05508	ATLAS & HALL R.O.W.	76% 10th ST. EXT. p# 33
		Total:	
			4.80
			15.20 A
			20.00
<b>* Payments</b>			
DATE	CHECK/CLAIM PO NO.	INVOICE NO.	BATCH VENDOR
03/12/10	0400013058 P# 8	22210	02314 213055 SOUTH TEXAS LAN
04/13/10	0400013116 P# 8	1385	02990 100102 LEONEL GARZA, J
05/04/10	0400013151 P# 8	EXT. 10TH S	03350 379786 GUERRA, GLORIA
06/01/10	0400013192 P# 8	1117931	03864 272566 HIDALGO COUNTY
11/30/10	0400013490 P# 17	EXT. 10TH S	07393 385093 CARDONA, JOSEFA
11/30/10	0400013493 P# 17	1157156	07393 272566 HIDALGO COUNTY
11/30/10	0400013495 P# 18A	1552	07393 100102 LEONEL GARZA, J
11/30/10	0400013497 P# 17	111110	07393 213055 SOUTH TEXAS LAN
01/25/11	0400013589 P# 17	1162430	08506 272566 HIDALGO COUNTY
		Total:	
			84.00
			240.00
			1,440.00
			7.68
			2,400.00
			4.80
			480.00
			84.00
			7.68
			4,748.16 DEFER
<b>* Journal Entries</b>			
DATE	REFERENCE BATCH	DESCRIPTION	
08/31/10	JE-03751 05846	COR PRT A140029 ATLAS & HALL R	15.20 A
		Total:	
			15.20
* Ending Balance		46,665.34	.00