

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

HIDALGO COUNTY AUDITOR'S OFFICE
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March 2, 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

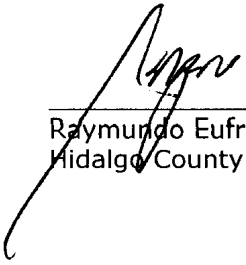
Dear Judge and Commissioners:

Pursuant to Local Government Code § 111.07075 SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR:

The county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

I, Ray Eufrazio, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the receipt of program income in the amount of \$16,000.00 generated by the Hidalgo County Health & Human Services Department. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

CERTIFIED BY:



Raymundo Eufrazio, CPA
Hidalgo County Auditor

3/3/11

Date

HIDALGO COUNTY DISTRICT JUDGES

| | | | | | | | | | | |
|---|---|---|--|--|--|---|--|--|--|--|
| RICARDO P. RODRIGUEZ, JR. JUDGE, 92 ND D.C. | RODOLFO DELGADO JUDGE, 93 RD D.C. | J. R. "BOBBY" FLORES JUDGE, 139 TH D.C. | ROSE GUERRA REYNA JUDGE, 206 TH D.C. | JUAN R. PARTIDA JUDGE, 275 TH D.C. | MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C. | NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER | LETICIA LOPEZ JUDGE, 389 TH D.C. | AIDA SALINAS FLORES JUDGE, 398 TH D.C. | ISRAEL RAMON, JR. JUDGE, 430 TH D.C. | JESSE CONTRERAS JUDGE, 449 TH D.C. |
|---|---|---|--|--|--|---|--|--|--|--|

Linda Fong

From: Janie Alvarez [juanita.alvarez@auditor.co.hidalgo.tx.us]
Sent: Monday, February 28, 2011 3:42 PM
To: 'Linda Fong'
Cc: Becky Luna
Subject: FW: Certification of Revenue Request - TB Control FY 11 - Program Income - \$16,000.00
Attachments: Tentative TB Control FY11 Program Income Projection.xls; TB Control FY11 Detail Portrait Revenue Report (Pd. 9 - 13).pdf; TB Control FY11 Detail Portrait Revenue Report (Pd. 1 - 2).pdf

Linda,
Benito gave Mike the financial information and they discussed and worked on this together. Mike took a very conservative approach in coming up with this projection. Becky has reviewed and is "ok" to proceed.

Janie

From: Benito Luna [mailto:benito.luna@auditor.co.hidalgo.tx.us]
Sent: Monday, February 28, 2011 3:32 PM
To: 'Becky Luna'
Cc: 'Janie Alvarez'
Subject: FW: Certification of Revenue Request - TB Control FY 11 - Program Income - \$16,000.00

Becky,

After much deliberation, Mike and I both agreed that \$16,000.00 would be a conservative approach for appropriation needs. The amount is a projected figure, but it's a realistic assessment on the foreseeable collections that the Health Department may receive from now until the end of the grant. The request below is would be "ok" for approval. Thank you.

-Benito

From: Mike Escaname [mailto:miguel.escaname@hchd.org]
Sent: Thursday, February 24, 2011 12:10 PM
To: linda.fong@auditor.co.hidalgo.tx.us
Cc: 'Becky Luna'; 'Janie Alvarez'; 'Benito Luna'; eddie.olivarez@hchd.org
Subject: Certification of Revenue Request - TB Control FY 11 - Program Income - \$16,000.00

Hello Linda,

We are six months into the **TB Control FY 11** grant period; (09/01/2010 through 08/31/2011)

The TB Control grant generates program income that is shared between the Hidalgo County Health & Human Services Dept and the TB Control grant.

Historically, we use the prior year's final percentage of program income and apply it to the program income for the new grant.

For this new grant period, we have been splitting the program income on a 70 / 30 percentage (70% to Hidalgo County Health Dept. and 30% to the TB Control grant).

Since there is no way to project exactly how much program income will be collected, we have used a history of program income collections and projected based on an average.

The attached worksheet reflects our projection based on program income collected from the start of the grant, 09/01/2010 through present.

Keep in mind that although we are arriving to a projected amount of **\$17,321.45**, this amount is based on a 70 / 30 split. Since we've been monitoring our expenditures, we anticipate that we will spend more grant monies this year than last year; This is important to know since the formula that computes the final percentage is based on the amount of grant expenditures to the amount of grant expenditures along with the amount of County expenditures.

There is a correlation between how much money is spent by either the Grant or the County and how much program income each entity is allowed to keep. Since we anticipate spending more grant monies this year, we also anticipate the final percentage split will be more like 60 / 40. In which case, there should be more program income attributed to the TB Control grant by the time the grant ends;

Although we can foresee this happening, we realize we need to be conservative in our approach; therefore, we'd like to appropriate **\$16,000.00** for now. To compare this amount with last year; The final program income amount attributed to the TB Control FY 10 (last year's grant) was **\$14,653.51**.

If you agree with the projected amount, we'd appreciate if a **Certification of Revenue** can be approved for **\$16,000.00** so that we can present a Budget Appropriation to Commissioners Court; Also, if you decide to make any adjustments to the computations, please advise so that I can adjust our Budget Appropriation.

Thanks and have a great day!

Mike Escaname
Budget Manager II
Hidalgo County Health & Human Services
1304 South 25th Avenue
Edinburg, Texas 78542
956-383-6221

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TB Control FY 11
 Program Income Projection
 09/01/2010 through 08/31/2011

| Date | Hidalgo County Collections | Health Dept. Health Dept. Collections | Health Dept. Retainage Rate | TDSHS / Grant | TDSHS Program Income Rate | Total Collections Recap |
|------------|----------------------------|---------------------------------------|-----------------------------|-----------------|---------------------------|-------------------------|
| 9/8/2010 | 3,128.96 | 2,190.27 | 70% | 938.69 | 30% | 3,128.96 |
| 9/14/2010 | 2,575.07 | 1,802.55 | 70% | 772.52 | 30% | 2,575.07 |
| 9/14/2010 | 66.84 | 46.79 | 70% | 20.05 | 30% | 66.84 |
| 9/20/2010 | 1,153.20 | 807.24 | 70% | 345.96 | 30% | 1,153.20 |
| 9/20/2010 | 769.51 | 538.66 | 70% | 230.85 | 30% | 769.51 |
| 10/13/2010 | 795.49 | 556.84 | 70% | 238.65 | 30% | 795.49 |
| 10/15/2010 | 799.17 | 559.42 | 70% | 239.75 | 30% | 799.17 |
| 11/1/2010 | 1,732.47 | 1,212.73 | 70% | 519.74 | 30% | 1,732.47 |
| 11/16/2010 | 688.28 | 481.80 | 70% | 206.48 | 30% | 688.28 |
| 12/2/2010 | 2,232.11 | 1,562.48 | 70% | 669.63 | 30% | 2,232.11 |
| 12/2/2010 | 2,848.06 | 1,993.64 | 70% | 854.42 | 30% | 2,848.06 |
| 12/10/2010 | 1,039.80 | 727.86 | 70% | 311.94 | 30% | 1,039.80 |
| 12/20/2010 | 1,323.03 | 926.12 | 70% | 396.91 | 30% | 1,323.03 |
| 12/22/2010 | 651.95 | 456.37 | 70% | 195.59 | 30% | 651.95 |
| 12/28/2010 | 810.95 | 567.67 | 70% | 243.29 | 30% | 810.95 |
| 1/4/2011 | 181.97 | 127.38 | 70% | 54.59 | 30% | 181.97 |
| 1/4/2011 | 792.53 | 554.77 | 70% | 237.76 | 30% | 792.53 |
| 1/5/2011 | 887.67 | 621.37 | 70% | 266.30 | 30% | 887.67 |
| 1/12/2011 | 2.26 | 1.58 | 70% | 0.68 | 30% | 2.26 |
| 1/13/2011 | 1,093.35 | 765.35 | 70% | 328.01 | 30% | 1,093.35 |
| 1/19/2011 | 892.68 | 624.88 | 70% | 267.80 | 30% | 892.68 |
| 1/19/2011 | 8.24 | 5.77 | 70% | 2.47 | 30% | 8.24 |
| 1/19/2011 | 2.26 | 1.58 | 70% | 0.68 | 30% | 2.26 |
| 1/26/2011 | 271.96 | 190.37 | 70% | 81.59 | 30% | 271.96 |
| 2/3/2011 | 1,709.17 | 1,196.42 | 70% | 512.75 | 30% | 1,709.17 |
| 2/10/2011 | 3.24 | 2.27 | 70% | 0.97 | 30% | 3.24 |
| 2/11/2011 | 2,402.08 | 1,681.46 | 70% | 720.62 | 30% | 2,402.08 |
| 2/17/2011 | 6.78 | 4.75 | 70% | 2.03 | 30% | 6.78 |
| | 28,869.08 | 20,208.36 | | 8,660.72 | | 28,869.08 |

8,660.72 / 6 months (Sept. '10 - Feb. '11) = 1,443.45 Projected Collections (Program Income) per month

1,443.45 * 12 months = 17,321.45 Total Projected Program Income (Owed to the TDSHS) for a 12 month period for the TB Control FY11 Grant

Hidalgo County Health & Human Services Dept. Contributions to Grant:

Activity Hours * Hourly Wages from 09/01/2010 through 01/30/2011
 \$105,651.74 Gross Wages

/ 5 months (Pd 9 - Pd 13, & Pd 1)
 21,130.35 Gross Wages per month

* 21,130.35

12 months
 \$253,564.18 Total Projected Wage Contribution (Paid by GF)

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|
| | \$253,564.18 | \$253,564.18 | \$253,564.18 | \$253,564.18 | \$253,564.18 |
| Fringe Rates | 9.07% | 7.65% | 0.08% | 9.60% | 0.50% |
| | \$ 22,998.27 | \$ 19,397.66 | \$ 202.85 | \$ 24,342.16 | \$ 1,267.82 |

\$253,564.18 Gross Wages
 \$ 22,998.27 Health Insurance
 \$ 19,397.66 FICA
 \$ 202.85 Life Insurance
 \$ 24,342.16 Retirement
 \$ 1,267.82 Unemployment
\$ 321,772.94 Total Projected Hidalgo County Contributions to TB Control Grant for FY 11 Paid By General Fund

Section 8.02 Program Income Allocation Plan (Texas DSHS Contractor's Financial Procedures Manual)

Formula:
$$\frac{\text{Amount of Expenses Funded by DSHS}}{\text{Total Expenses funded by all sources (incl. GF), including DSHS amount (mnt in the numerator)}}$$

FY11 TB Control PI Allocation Plan:

| | |
|---|------------------------|
| Expenses funded by DSHS: | 406,039.00 |
| Exp. Funded by DSHS & other sources (GF): | 406039.00 + 321772.94* |
| DSHS Share | 56% |
| Health Dept. Share | 44% |

*The "321,772.94" is the total amount of Projected Salaries & Fringes that will be funded by General Fund (Reference tab "TB Control")

Account No/Description Budget Amount Receivable

0-1293-334-10-340-008-1-000 T.B. CONTROL REVENUES
 * Beginning Balance 406,039.00 .00 406,039.00

* Journal Entries

| DATE | REFERENCE | BATCH | DESCRIPTION | Amount |
|----------|-----------|-------|-------------------------------|-----------|
| 10/29/10 | JE-04851 | 07059 | REC 9/10 TB CNTRL BILLG FY11 | 3,393.20 |
| 11/30/10 | JE-05319 | 07615 | REC 10/10 TB CNTRL BILLG FY11 | 32,063.59 |
| 12/29/10 | JE-05761 | 08147 | REC 11/10 TB CNTRL BILLG FY11 | 19,062.29 |
| 01/25/11 | JE-06070 | 08704 | REC 12/10 TB CNTRL BILLG FY11 | 16,858.75 |
| 01/31/11 | JE-06477 | 09099 | REC 13/10 TB CNTRL BILLG FY11 | 10,413.05 |

Total 81,790.88

* Ending Balance 406,039.00 81,790.88 324,248.12

0-1293-345-40-340-008-1-000 T.B. CONTROL PROGRAM INCOME
 * Beginning Balance .00 .00 .00

* Receipts

| DATE | RECEIPT NO. | BATCH | RECEIVED FROM | DESCRIPTION | Amount |
|----------|-------------|----------|--------------------------------|-------------|----------|
| 09/08/10 | 140525 | 20 05949 | HLTH & HUMAN SRVS.CO-PAY 09/07 | TB CONF | 3,128.96 |
| 09/14/10 | 140673 | 20 06031 | HID.CO HLTH & HUMAN SRVS.09/13 | TB CONF | 2,575.07 |
| 09/14/10 | 140673 | 20 06031 | HID.CO HLTH & HUMAN SRVS.09/13 | TB CONF | 66.84 |
| 09/20/10 | 140817 | 20 06152 | HLTH & HUMAN SRVS. 09/17/10 | TB PROGF | 1,153.20 |
| 09/20/10 | 140817 | 20 06152 | HLTH & HUMAN SRVS. 09/17/10 | TB PROGF | 769.51 |
| 10/13/10 | 141393 | 20 06628 | HLTH& HUMAN SRVS.CO-PAY 10/12/ | TB PROGF | 795.49 |
| 10/15/10 | 141457 | 20 06685 | HLTH & HUMAN SRVS. 10/14/10 | IMMUNIZA | 799.17 |
| 11/01/10 | 141833 | 20 06999 | HLTH & HUMAN SRVS. 10/29/10 | TB CONF | 1,732.47 |
| 11/16/10 | 142217 | 20 07284 | HLTH & HUMAN SRVS. DEPT. 11/15 | TB-PROGF | 688.28 |
| 12/02/10 | 142622 | 20 07616 | HLTH & HUMAN SRVS. 11/30/10 | TB CONF | 2,232.11 |
| 12/02/10 | 142621 | 20 07616 | HLTH & HUMAN SRVS. 11/30/10 | TB PROGF | 2,848.06 |
| 12/10/10 | 142813 | 20 07800 | HLTH & HUMAN SRVS. 12/09/10 | TB CONF | 1,039.80 |
| 12/20/10 | 143017 | 20 07982 | HLTH & HUMAN SRVS 12/15/10 | TB CONF | 1,323.03 |
| 12/22/10 | 143081 | 20 08050 | HEALTH & HUMAN SRVS 12/17/10 | TB PROG. | 651.95 |
| 12/28/10 | 143190 | 20 08090 | HID.CO.HLTH & HUMAN SRVS. 12/ | TB CONF | 810.95 |

Total 20,614.89

* Journal Entries

| DATE | REFERENCE | BATCH | DESCRIPTION | Amount |
|----------|-----------|-------|--------------------------------|-----------|
| 10/29/10 | JE-04851 | 07059 | RCL 76% TB CNTRL PI 2 H/D ADMI | -5,847.12 |
| 11/30/10 | JE-05319 | 07615 | RCL 70% TB CNTRL PI 2H/D ADMIN | -1,116.26 |
| 12/29/10 | JE-05761 | 08147 | RCL 70% TB CNTRL PI 2H/D ADMIN | -1,694.52 |
| 01/25/11 | JE-06070 | 08704 | RCL 70% TB CNTRL PI 2H/D ADMIN | -6,234.13 |

Total -14,892.03

* Ending Balance .00 5,722.86 -5,722.86

1293 HEALTH DEPARTMENT 406,039.00 87,513.74 318,525.26
 0 YEAR 0 406,039.00 87,513.74 318,525.26

| Account No/Description | Budget | Amount | Receivable |
|---|-------------------|-----------------|-------------------|
| 1-1293-334-10-340-008-1-000 T.B. CONTROL REVENUES | | | |
| * Beginning Balance | .00 | .00 | .00 |
| * Budget Entries | | | |
| DATE REFERENCE BATCH DESCRIPTION | | | |
| 01/31/11 JE-10445 19181 2010 BUDGET CARRYOVER | 324,248.12 | | |
| Total | 324,248.12 | | |
| * Ending Balance | 324,248.12 | .00 | 324,248.12 |
| 1-1293-345-40-340-008-1-000 T.B. CONTROL PROGRAM INCOME | | | |
| * Beginning Balance | .00 | .00 | .00 |
| * Budget Entries | | | |
| DATE REFERENCE BATCH DESCRIPTION | | | |
| 01/31/11 JE-10445 19181 2010 BUDGET CARRYOVER | -5,722.86 | | |
| Total | -5,722.86 | | |
| * Receipts | | | |
| DATE RECEIPT NO. BATCH RECEIVED FROM DESCRIPTION | | | |
| 01/04/11 143268 20 18183 HLTH & HUMAN SRVS. 12/29/10 TB CONF | | 181.97 | |
| 01/04/11 143268 20 18183 HLTH & HUMAN SRVS. 12/29/10 TB CONF | | 792.53 | |
| 01/05/11 143291 20 18219 HLTH & HUMAN SRVS. 01/04/11 TB CONF | | 887.67 | |
| 01/12/11 143492 20 18434 HEALTH DEPT.CO-PAY COLLECT 12/ TB CONF | | 2.26 | |
| 01/13/11 143534 20 18476 HLTH & HUMAN SRVS. 01/11/11 TB CONF | | 1,093.35 | |
| 01/19/11 143611 20 18563 HLTH & HUMAN SRVS. 01/18/11 TB PROGF | | 892.68 | |
| 01/19/11 143606 20 18563 HLTH & HUMAN SRVS. CO-PAY 01/0 TB CONF | | 8.24 | |
| 01/19/11 143604 20 18563 HLTH & HUMAN SRVS. CO-PAY 12/3 TB CONF | | 2.26 | |
| 01/26/11 143801 20 18766 HLTH & HUMAN SRVS 01/25/11 TB CONF | | 271.96 | |
| 02/03/11 144041 20 19045 HLTH & HUMAN SRVS. 02/02/11 TB-PROGF | | 1,709.17 | |
| 02/10/11 144222 20 19203 HLTH DEPT CO-PAY 01/28/11 TB CONF | | 3.24 | |
| 02/11/11 144256 20 19233 HLTH & HUMAN SRVS. 02/09/11 TB PROGF | | 2,402.08 | |
| 02/17/11 144335 20 19377 HLTH & HUMAN SRVS. 02/04/11 TB CONF | | 6.78 | |
| Total | | 8,254.19 | |
| * Ending Balance | -5,722.86 | 8,254.19 | -13,977.05 |
| 1293 HEALTH DEPARTMENT | 318,525.26 | 8,254.19 | 310,271.07 |
| 1 YEAR 1 | 318,525.26 | 8,254.19 | 310,271.07 |